

MINUTES

**MONTANA SENATE
53rd LEGISLATURE - REGULAR SESSION**

SUBCOMMITTEE FOR SELECT COMMITTEE ON SCHOOL FINANCE

Call to Order: By Senator Chet Blaylock, Chair, on April 5, 1993, at 3:45 p.m.

ROLL CALL

Members Present:

Sen. Chet Blaylock, Chair (D)
Sen. Bob Brown (R)
Sen. John Hertel (R)
Sen. Spook Stang (D)
Sen. Daryl Toews (R)
Sen. Fred Van Valkenburg (D)
Sen. Mignon Waterman (D)

Members Excused: None.

Members Absent: None.

Staff Present: Eddye McClure, Legislative Council
Sylvia Kinsey, Committee Secretary

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

Committee Business Summary:

Hearing: None.
Executive Action: None.
Discussion and Recommendations: HB 667

DISCUSSION:

Chair Blaylock said he would begin the meeting with Ms. Quinlan.

Capital Outlay:

Madalyn Quinlan, OPI, handed out (exhibit 1) and said one of the issues that is before this committee is the question of where districts should fund capital expenditures. The proposal (exhibit 1), is an amendment to remove capital outlay expenditures from the general fund and require that capital outlay be expended in the building reserve fund, if it is a building project, or other capital outlay would include bus purchases and those would be moved into either the transportation fund or the bus depreciation fund. Their perspective on this is

that the general fund is viewed as the district's operation and maintenance budget, and it is not perceived to include capital outlay in general. The expenditure analysis that is done, when you look at spending per student in the general fund, is distorted when it leaves the general fund if it is for capital outlay expenses in that fund.

Ms. Quinlan said that frequently, when the analysis is done, capital outlay is not removed from the general fund as it should be, in looking at per pupil expenditures. Another issue is that districts build buildings or partially finance buildings out of the general fund and basically they make a long term commitment of taxpayer's dollars with no vote of the public and in isolated circumstances they have had districts build million dollar gyms out of their general fund with no public vote on that building. Not only do you have a commitment to the taxpayer dollars for that new facility, but you have the long term maintenance costs that go with that and the voters have not had a say in those costs. The amendments, as drafted, would allow a district's transfer from the general fund, any excess reserves they currently have. If they have Bonneville Power Administration (BPA) monies, bonus payments, or some other protested taxes or tax audit monies, they would, at the end of this school fiscal year, be able to transfer those monies into the building reserve, the transportation or the bus depreciation fund.

Chair Blaylock asked if they could put them in all three, and Ms. Quinlan said yes, at the end of this year. These are for districts that were planning to make some sort of capital outlay out of the general fund, and because of this change, they would not be able to do that unless they could also move those monies into the building reserve fund. The front page of this amendment makes some amendments to the bonus payments section of statutes. That is when two districts consolidate, they get a bonus payment and this would allow them to deposit that bonus payment either in the general fund or the building reserve fund. If they have a building project they need because of the consolidation, that could happen. She said we are looking at about \$10 million that was spent by districts in their general fund for facility acquisition and bus purchases in fiscal '92 and those are the expenditures that would be pulled out of the general fund with this amendment.

Senator Waterman said when she was on the school board here, if they had not annexed the valley school district, where they had a large growth and were at their bond max. One of the reasons they were interested in the annexation was because they were up against the bond cap. Their choice, had we not annexed them, would have been to have built some classroom additions, a couple at a time out of their general fund. She asked how that sort of situation would be protected.

Ms. Quinlan said she believed what the committee would want to do was to pass SB 32 in tandem with this amendment. SB 32 allows

their bonding capacity to go up to the state wide average, and then districts that are strapped that way, because they don't have much of a tax base, would be able to increase their bonding capacity under that.

Chair Blaylock remarked to Ms. Quinlan that she had said they could take the BPA money, any bonus money etc. but had some of the superintendents talking to him after the meeting this morning and they were saying that in the past, as you have said, they have taken that money out of the general fund to do buildings. After we pass this, they will no longer be able to do that.

Ms. Quinlan said the key language is on the second page, (2) in the underlined material.

Chair Blaylock asked about small renovations such as a boiler blowing up and Ms. Quinlan said that could be funded out of the general fund. Chair Blaylock said if a huge wind came along and blew something down. Ms. Quinlan said the next sentence in 3), the underlined material speaks to that.

Senator Stang asked what happens to a school district that may have 15 years left on a large bond and it is virtually impossible to pass, even with the increased limits. The people in that district will probably not vote for another bond to add on a classroom, but the school district cannot meet current accreditation standards without an additional classroom. He said the people will not vote it because they are already up against a big bond issue, and if they took some money out of their general fund to add on a \$35,000 or \$50,000 classroom, this bill would prohibit that action. He asked if that was correct. Ms. Quinlan said yes, but she believed the issue is that the district voters will end up voting either way. Either they will vote for the building reserve or they will vote in the general fund if it is a one time expenditure over and above what they need to just keep the district running and fund it out of the general fund. Either way, you will either exceed the general fund cap we have in place and that will require a vote, or if you spend out of the building reserve, that will require a vote as well.

Senator Stang asked if you can spend out of the building reserve without bonding and Ms. Quinlan said yes, that is what the building reserve is about. It is saving up money over time for a project or spreading the project out over, say 5 years. If you have 13 schools in the Helena school district, you may over 5 years of time in those districts do asbestos removal, for instance. Bonding means raising the money up-front to get the project built right away.

Senator Waterman said she had the same concern about a district that has a high bond already. That ties back into SB 32, and you wouldn't have that problem if 32 went back, but where it is only prospective it does not help the district you are talking about that is up against the high limit. If this applied to existing

bonds, then they could get it down to where their voters might possibly approve the new bond issue. She said that was what concerned her about SB 32 because it did not resolve the problem for these districts that already have a high bond capacity.

Ms. Quinlan said the only way it would resolve that problem is if they had a project and wanted to bond for it, then their bonding capacity has been increased.

Motion: Senator Toews said he would move adoption of these amendments. (exhibit 1)

Ernie Jean, State Administrators of Montana (SAM), said he would like to talk about this amendment. The SAM position has always been that the district trustees should have the ability to operate the general fund budget that best fits the specific needs of the given district. If you assume HB 667 budget caps, you have effectively eliminated 25 extra mills to build a new gym. He believed that problem had been taken out. You can build some things from within the general fund budget, but he did not think that exists. His concern, and using Florence as an example, they went to the full bonded capability of the district, both in elementary and in high school. There was not enough money to build the necessary classrooms and so they took money out of the general fund for two years to supplement that construction cost.

Mr. Jean said when we opened this fall, we had to file an exception to the standards, because of the new enrolment this one year, we did not meet standards with the new classrooms. The point is that we could not have built 4 classrooms as it was, without being able to use general fund money to supplement that building. He said he believed this was restricting a district's ability to improve their capital station, or their projects or their building by not allowing them some flexibility within the general fund. It is very difficult to legislate against the one or two exceptions to the rule that may be abusing the system. The system is built to allow districts the flexibility to help their students and to say a new classroom isn't going to help the students, it made a difference between our being able to put 23 classes to a class to nearly 40 per class.

Senator Stang addressed Mr. Jean and said the way Ms. Quinlan had just explained it, if we have the budget caps and you go to the caps and wanted to put enough money in the general fund to build a new classroom, you will have to have it voted anyway the way we have amended HB 667. He asked what the difference is between going to the voters to put this in the general fund or going to put it into your capital outlay fund.

Mr. Ernie said that was assuming that course of action, but what if the district decides to budget within it's cap, without a vote, \$50,000 for a thousand square feet addition to special ed facility. He said this amendment would prohibit our district, or any district, from a move of that type. It would prohibit any

new construction out of the general fund.

Senator Waterman said she wondered why you would do that because you would get GTB if you do it through the building reserve and you are not going to get it if you do it through the general fund. Mr. Ernie said a building reserve fund needs to be voted.

Senator Waterman said she believed it would be more acceptable to your voters because you will get those GTB dollars.

Senator Toews said he could see why they were scared to go to the people, but believed that was the problem at the other end of the table now, we just don't communicate with our people. If we can't sell it to the people, we probably should not be building it.

Ms. Quinlan said she would like to clarify a statement Senator Waterman made. The building reserve does not have GTB, nor will it under this proposal.

Senator Toews asked if SB 32 doesn't have GTB. Ms. Quinlan said yes, the debt service fund under SB 32 as it left the Senate, had GTB applied to those bonds, but that is not the building reserve, it is the debt service bonds.

Chair Blaylock said when you are paying off those bonds you do have GTB.

Jim Anderson, Colestrip, said a very simple problem he could see was land acquisition. If you have a lot come open next to your school building and want to expand your play ground and the lot is worth \$5,000. You cannot buy the lot without a vote of the people to buy a lot for \$5,000. While that example is simple, it is a reality and happens. He wondered if they might want to look at some limits since this would stop at a very small acquisition.

Senator Stang said they recently did just that in St. Regis and the school board put it to the vote of the people as to whether they wanted to acquire the lot next to the school and when they talked about not doing it the people in the town were mad. Even though they voted to do it, they wanted the chance to vote on it.

Rod Svec, Hardin, said when those things come up, often times it is more expensive to vote. They had land that became available to the district, it was less than 1% of either of their budgets, and to have the vote, especially in the larger districts, the vote will cost you as much as the land does. In Billings a levy will cost \$15,000 to \$20,000 to run the levy and he believed in a lot of cases it was not a fear to take it to the voters, it just didn't make good business sense to do it over trivial issues. If you wanted something like a 1% or 2% or whatever, if you exceed that limit of the budget, you have to vote on it. You are talking about, with some of the districts, major expenditures where gymnasiums have been built or school buildings built and

some of that has been the result of 874 limitations. They could not put that into building reserve or building fund, they had to do it out of general fund, and that is the reason it was funded that way. He believed there were some limits put there that would create some real problems.

Chair Blaylock said this is probably true, but the fact that school districts do some of these things, become highly irritable to the voters, even though it might make good business sense to go ahead and do it. When the people see that the school board has just gone ahead and done it without asking them, he believed it created some problems. There are some instances on the other end where he believed, if you were going to acquire a lot or two lots in a large urban area, that might be fairly costly. He did not know if they could write language or not. When you are trying to write law for the whole state it is difficult to take care of these extremes.

Representative Boharski said to the extent that a district does this out of the general fund and are using it below the 80% level or using state GTB to help purchase, it is the opposite of what someone suggested that there is no state aid. If they are using it out of the general fund and are below the 80% line, then they are using state GTB aid in addition to local non-voted taxes.

Representative Sonny Hanson said there has been some references made to SB 32 and he would like to mention how it came out of the House. The requirements of SB 32 said you would provide funds for remodeling, emergency repair, etc. and other another paragraph would handle health and safety modifications and on the third, it says you will address accreditation requirements. You have three separate approaches and a couple of those may not require bonding and as SB 32 came to the House, it was to supplement debt services under a GTB arrangement which was mentioned here. As SB 32 came back to you it was changed from debt service to actual grants on an annual basis on a GTB basis. Everybody who is eligible receives cash and they can accumulate it. If they want to spend it, they have to apply for permission from OPI to spend it on those three categories. He said it is GTB rated and the big difference is that one is a debt service and the House said it should be for all expenditures.

Motion to amend the amendment: Senator Toews moved to strike "furnishings for new buildings". (page 2, exhibit 1)

Discussion: Senator Toews said his reason for making this motion is that it is a vague and elusive thing that can give a lot of trouble. New buildings never are totally done, they go on for years. He said it was difficult to know at what point you could declare a building completed.

Senator Waterman asked if this meant all of the furnishings for a new building could be purchased out of the general fund. Senator Toews said it was really hard to tell.

Ms. Quinlan said it is not uncommon that when a district bonds for a new building that bond issue will be high enough to furnish the building as well. That is a fairly standard practice. This would allow them to furnish it out of the general fund, but if it is a major project that is not where the money is going to come from. If a building builds a \$10 million high school, they are going to also have in that \$10 million the money to furnish the building.

Chair Blaylock said, using Billings for an example, when they built their last big new high school, they had enough money in there to furnish it, and if it was some furnishings in Billings Senior High that has been there for years, even under this, they could take that out of their general fund. Ms. Quinlan said it can be done if you accept this amendment to strike furnishings. Ms. Quinlan said you could furnish an existing building in the general fund with this amendment. This only refers to furnishings in new buildings.

Chair Blaylock asked if she was saying we did not need this amendment of Senator Toews. Ms. Quinlan said she did not think it would make that much difference.

Jack Cops, OPI, told of some personal experiences he had. He knew of two buildings that were built and in order to control the cost of the buildings, the cost of furnishings were not included. In both cases the furnishings were provided through general fund monies after the building was completed. He believed that down the road, as this continues, there will be some serious questions as soon as districts find themselves in that position of wanting to provide some furnishings for that building at a later time and needing to go back to the voters.

Senator Waterman asked if the amendment would solve all that and Senator Stang said he did not see any harm in the amendment. He said if he were running the school district that received GTB and running a bond levy to cover it, he would cover the furnishings because the state would help pay for it. This amendment says if a school does not include it in the bond levy they can pay for it with local taxpayers money. It would be a pretty bad administrator, at least if from one that could get GTB, to not cover the cost of furnishings in the bond levy.

Vote: The vote to strike furnishings CARRIED, Senator Van Valkenburg voting no.

Senator Toews said his motion to adopt the amendments would now be as amended.

Senator Waterman asked if, in accepting these amendments, she was assuming that we are carrying this in some way to a capital outlay bill, and assuming SB 32. She believed this could be a serious problem if there wasn't some vehicle out there to equalize capital outlay. We have to equalize capital outlay or

there will be some state problems for some districts.

Chair Blaylock said we will have number one headache problems if we don't get SB 32 through.

Vote: Motion CARRIED, with Senator Hertel voting no.

Special Education:

Dori Nielson said the provisions for special education are not in this bill. She handed out graphs for the committee. (exhibit 2 and 3) She said Senator Halligan's special education bill contains some components of change. On the graphs, the first shows the current special education funding in the general fund and is pretty simple. You have the foundation schedule and the column with the diagonal lines is the special ed money. Currently districts can permissively levy 35% on top of the state funds. Special education actual expenditures, not just assumptions, out of local funds above that line. The bottom section is state money and above that line we see \$11 million from districts. They are contributing to state allowable costs, this is the '92 expenditure data, to a tune of over \$11 million. Ms. Nielson said these are for allowable costs of special ed, and do not include the base costs of special ed. They include teachers, occupational therapists, physical therapists etc.. It is only the additional costs that a district must expend for special education. On the right side of this paper, we have the SB 348 proposal and you will notice the two grafts look just alike.

Ms. Nielson said that essentially Senator Halligan's bill was take the current system and change the distribution of some of the state dollars, the system of distributing and the amount required from the districts in an attempt to get more equity. The pattern stayed the same, Senator Halligan's bill doesn't change how special education fit in to the general fund and how local districts access money to fund it. She referred to the second sheet. (exhibit 2) House Bill 667, currently, (the big section) will deal with what 667 does right now and the lower part is the 40% the state contributes. She said the little part is the 40% that has GTB and then the 80 to 100% and said she was not addressing the over 100% on this graph. Again special education has a crosshatch, it is still the same amount of money down there, however, the dark box you see above is missing. What they accessed before, the \$11 million from local monies, is not addressed in this bill. Districts do not have access to the money they had access to before if this bill is passed as it is.

Chair Blaylock told Ms. Nielson he was getting lost in the explanation and Ms. Nielson want back to the second graph. (exhibit 3) She said the box (upper left hand corner) is missing, there is no money in that box.

Chair Blaylock said in the lower left hand box she has \$5 million, \$23 million and \$5 million. Ms. Nielson said that is the redistribution, that is the way money would now be redistributed. It is the same money you have already put into special education level costs. It is in appropriation.

Chair Blaylock said, then we have this amount of money and Ms. Nielson said that amount of money is there. The other part of the picture is here (the crosshatched box), the other (above it) is not here and there is no local access to local dollars to support the special education program in the districts under this bill at this moment.

Senator Stang asked what the difference for this black box between what we currently do, and isn't that the argument with special ed now, above this amount we are taking from this program (he pointed to a box on the graph). Ms. Nielson said there is some argument there, but if you look at the other sheet and the districts currently have the right to levy 35% on top of all the state money they get, whether it be foundation schedules or from special education.

Senator Stang said they get the GTB for the whole 35%. Ms. Nielson said that was correct, and Senator Halligan's bill has suggested on an equitable basis there be a 25% match from all districts. That would have equated to the GTB and what they could raise on top of education, because now the local contributions range wildly from zero to 100%. Within there, some districts contribute \$1 million from the local base to support the other portion of special education. The average across the state is 28% at the present time, in local contributions to allowable cost.

Senator Stang said that is the top part of the graph. Ms. Nielson said (graph exhibit 2) that it is the narrow part and it states levy permissive is 35% currently and the narrow band (to the left) is if they have special ed they can levy 35% and they may even be in the voted range for some of this support, but it is not designated. There is not a match required currently. That is why you are hearing some say they are competing with special ed for regular endowments and visa versa. This amount is to be spent for special education and nothing else here does. Sen. Halligan's bill would ask that each district do a match so there is at least a 25% match from each district. That would roughly equate to the amount they can raise in the permissive range. When you move to what 667 is doing at the moment, that area has disappeared and they would be moving over here (she pointed to a box) because that box does not exist in the structure of HB 667.

Chair Blaylock asked if she was saying the upper left hand box disappears. Ms. Nielson said the amount (in the narrow band) disappears, the narrow band above the special education band.

Chair Blaylock said you refer to the other area and say Senator Halligan's bill allows us to tap into this, but with 667, that changes and you can not get into it. Ms. Nielson said no, she is saying that right now this is what you have. If she gets special dollars and you do not, you do not have the opportunity to levy 35% if we had the same size schools. She could levy 35% permissively if she had a special education program, on top of the dollars she receives. If she receives \$100,000 from the state in special ed, then she could permissively levy \$35,000.

Chair Blaylock asked what her language would be to fix this. Ms. Nielson said it is a case of her being able to do it with language, but the committee would have to do it with \$4.8 million because it was not factored in from the beginning. That is why she has been so concerned about this from committee to committee, that when it wasn't factored in from the beginning, the cost of it is not here. Above \$3 million in GTB has supported the special education local costs in the past and those have disappeared in 667.

Ms. Nielson said that currently, this box is missing, there is not local access and they cannot raise money based on the size of their special education program. With a small one or a large one, you still have to compete over here (she pointed to a box) to raise the local money to support that special education program. The solutions are 1) you could fill in this whole box with state money, and if the state support were increased for allowable costs we would not have the need for the local assets. That is not a reality, and the special education commission that tried to find a way to be a little more equitable, knew more money was not what they would come in with. They need the access to local dollars, they can't do it with just the state money.

Senator Brown said he was curious to know how the \$3 million or \$4 million disappeared. Ms. Nielson said Jim Gillett could probably explain how it disappeared, but when they ran the regression, they subtracted out the special education money from the state, they did not subtract out the amount that districts spent (that additional \$11 million) and it got run with the regression formula for the 80-100 of this bill. The fact that they could access it, no longer was considered and it just sort of disappeared.

Senator Brown asked Mr. Gillett to comment on this. Mr. Gillett said the GTB aid money that is currently used to support the 35% share on the special ed allowable costs and the allocated costs of special ed co-ops, is currently in the funding base in HB 667, so the money is there and used to support the 161% GTB level that is there today. The 35% expenditures were also left in the budget base that districts will be driving their 104% budget factors off of etc.

Senator Brown asked what does the \$4 million mean to the 161% and asked if it was about 155%. Mr. Gillett said it depended on what

else was playing on the factors when this was done. He believed it would be 6% to 10%, something like that. The other factor that is playing in, and he had not had a chance to discuss this with Ms. Nielson who really is the expert on special education, is that some of that in the second year is probably supporting the new ANB. In the first year, that is not the case. He would suspect those ANB are generating somewhere between \$5 million to \$8 million in budget authority for districts because you ask for about 2,000 ANB and each one gets you from \$3500 to \$3600 on the average. It would be less for an elementary than for a high school, in additional budget authority. There is some budget authority there, but how it all fits together, he would have to talk with Dori to see how the whole package works. The select committee discussed the issue a number of times, and really was waiting for SB 348 and coordination of how the two would fit together. Once the status of SB 348 was narrowed, coordination was to come at that time.

Senator Toews said in the second year, if this is adopted, special ed would be driven by ANB. Ms. Nielson said in the second year of the biennium, full time special ed students will be counted and they have not been in the past. Those are for different costs.

Senator Toews asked if in the diagonal lines, that is in addition to what we will get from those based on the ANB and Ms. Nielson said the diagonal lines are only the \$33.8 million, the addition of the special education students to the count we use for ANB was essentially an equalization, in that there are no base costs for those full time special education kids. If she had full time special ed kids in her district, the only money she would receive from the state for them is the allowable costs which are for the special education teacher, physical therapists, etc. She would get nothing for things like administrator, etc.

Senator Toews asked about the second year and Ms. Nielson said she would receive a sum for administrators, etc. in the second year. In the second year you people took the pie and you didn't cut it into six pieces anymore, you cut it into seven and did not put more money in, just divided up a little thinner.

Representative Simpkins said on the comment of the pie, he thought an interesting analogy had been made, that you don't want to consider the actual dollar amounts while you are figuring out the program. Under the program, Ms. Nielson says the ANB doesn't really count, but it does. It counts for the total budgeted package when we put more money in over here and eventually look at the whole ball game and wonder how we want to keep these funds separated, then we juggle the funds to keep these things in balance. We put 2,000 kids in the second year and that is more money going out to the districts that technically should be drawn down and put into special ed accounts. The first thing is to make a decision on how 348 is to deal with this problem, which it can do using 348 by putting GTB into it.

Representative Boharski said it occurred to him that the things that Ms. Nielson and Mr. Gillett have related to you suggest goes back to the previous discussion about capital outlay. If you look at the blue sheet, the current '93 general fund budget is artificially high because they include the local contribution for special ed, the GTB money in special ed and any outlay came out of this fund. Those budgets were used to drive the regression line which drove the funding mechanism, the 200,000, the 18,000, the 4900, 3500. If you are looking at the money without having to spend more money, you could go back and pull those out of the \$555 million and recalculate what the model would have to look like to reflect the real general fund without capping expenditures, without special ed.

Tom Biladeau said he was a bit concerned about the quality of data we have available to segregate out actual special ed costs. He thought that might be a bigger chore than the auditor's office or OPI could take on at this point in time. There are a couple of other ways you can weight special money in. Weighting the students would be one approach and some have gone the route of weighting the special ed students and that gets rather complicated and is something we have not done historically. Alternatively, he suspected there could be an allowance built back in at the maximum level for those districts that have actual special ed costs that they can identify to exceed what otherwise would be the maximum count.

Ms. Nielson said she would reiterate that Senator Halligan's bill came from a commission. As to that special allowable amount, she would recommend not touching how that money is redistributed between us. She said she was not referring to how much was put in or not put in, but the method of distribution, those people worked long and hard on that. They weighed it, they looked at several other states and tried to find something that was the legitimate way of distributing it and she did not believe, at this time, the method of distribution should be addressed.

Ms. Nielson said that even if Senator Halligan's bill did not exist or didn't pass, or even if it passes, it goes into effect the second year. The first year, somehow there is no local access and that is what she believed the concern ought to be now. She would like to see the legislature add \$4.8 million to this bill, and that would be in keeping with the way the bill was designed originally. Some of her colleagues have several other ideas and suggestions. She would like the committee, in some way, to continue the recommendations of that committee in the bill structurally and try to make it work with whatever your decision is.

Chair Blaylock asked if she were saying, previously, or if we had the schedules, they would be accessing this \$4.8 million thorough special levies. Ms. Nielson said they would have been accessing it through the permissive range. They would have accessed \$11 million which are roughly, the expenditures locally and most of

them in the permissive range and several of them getting GTB. In order for them to continue doing that, the guaranteed tax base ratio now, in HB 667, pays more per mill, less the levy. Consequently what cost the state \$3 million in GTB this year, under this bill would cost \$4.8 million. There is about a \$2 million increase in the amount they would receive if you were to add back in access to local money.

Chair Blaylock said if we had it we could put the \$4.8 million in. All of the other k-12 people will take a hit if we don't get some more money. Would special ed be taking any kind of a hit if we put the \$4.8 million back in. Ms. Nielson said if you just took \$4.8 from some tree and put it in, the hit would be somewhere but it would not be here. The districts would be back to their ability to access money in the same way they are doing it now. It isn't hitting anybody in education if we put \$4.8 million in from another pot.

Chair Blaylock said what he was asking if K-12 is potentially taking a \$40 million hit as of right now. Are we saying some of that \$40 million will be coming out of that crosshatch area. Ms. Nielson said, at this time, no.

Chair Blaylock said then, if we put \$4.8 million up there at the top, which you say they cannot access now, that would be the state contribution. He asked, if we did this, would they still be down about \$7 million and Ms. Nielson said no, the \$4.8 million is how much the state would have to contribute. We would allow them to access the \$12 million or \$11.8 million they need to support their special education budgets. A contribution of \$4.8 million from the state for GTB would put them back on the footing of allowing them to access locally the \$11-12 million they would need annually to support their special ed allowable costs.

Ms. Nielson said that right now, there isn't even a mechanism to access it if it is not GTB, as they are currently doing it. You are giving them a huge hit right now if you don't give them access to special education and you are selectively hitting. You are hitting the districts that have the large special education programs and you are not impacting those that do not have special ed programs or small minimum programs. She said there is a contribution of over \$1 million in Billings, and some of the districts have very large contributions and they are not going to reach it. The \$4.8 million would but it back on the current status with the original GTB amount.

Mr. Gillett said they would be happy to work with Ms. Nielson and take the entitlement amounts they are talking about in special education and begin by modeling them in a 40-40-20 scenario as is in HB 667 now to see what those numbers come out to, cost wise. You could then have a picture of what additional resources might be needed and how the system would look if it were parallel, and then you could discuss with the special education folks whether

it should be 40-40-20 or 50-30-20 or what. He said they could create a model for the committee so they could see how it might look to provide budget authority on a similar basis to what is in the 667 model now and fund it on a similar basis. This could be the beginning points to discuss something a little more concrete than "it just doesn't work". We are behind the eight ball and it just doesn't work and that may be true, but we need to work forward from that. He said he would offer to do that if the committee so desired.

Chair Blaylock said he would speak for the committee and any member can disagree, he did not believe any of us understand this whole difficulty and would request that Mr. Gillett do precisely that. Mr. Gillett and Ms. Nielson get together, get this hammered out, and bring something back we can work with and can put into language we can put into this bill.

Chair Blaylock said the committee is limited on time, there is only an hour available in the morning before members have to leave for other committees and we have to have this ready to put out to the full committee by Wednesday morning at 6:30 a.m.

Special Education was left at this point to be resumed following more information.

Senator Stang said since this morning he had asked the Auditors to look at what the weighted GTB does to retirement and they are working on that model, but do not have it yet. He said much as he believed in the concept, he would like to see those figures before he tried to push it through.

Chair Blaylock asked if that would include the stop loss and Senator Stang answered yes.

Senator Waterman asked if he was going to include retirement in the weighted GTB and Senator Stang said presently we use some GTB in retirement, and he needs to know what effect it would have if we use weighted GTB. He believed if weighted GTB is used, it should be used for capital outlay, general fund and for retirement. If retirement really skews it, then it might not be as good a concept as he had believed. He said he would appreciate waiting until tomorrow morning to handle this.

Retirement: Question 10, page 3, Exhibit 4, 4/2

Senator Waterman had not been aware we were doing this with the GTB, but her feeling was to leave it the way it is on the county levies with GTB.

Senator Stang said his preference would be to leave it the way it is, but if we are going to use the GTB for this concept for capital outlay he would also want to tie in the weighted tax base to the retirement, but still leave it where it is, outside of HB

667 and just use that weighted tax base. He said he believed we had come close to equalizing retirement, perhaps not where it should be, but something we do not need to get mixed up with in this bill. He believed it was a separate issue and could be dealt with at another time.

Chair Blaylock asked if he thought right now, across the state of Montana, retirement has been fairly equalized. Senator Stang said he believed we were close, not exactly there, but it is an issue which should be separate from this issue. He would hate to see this bill die because somebody doesn't like the way we equalize retirement.

Chair Blaylock asked if Mr. Gillett had run this and knew if it was true that retirement is fairly well equalized. Mr. Gillett said Rep. Kadas, in his presentation to the committee, said he thought that. Equalization is sometimes in the eye of the beholder. It is probably on a more wealth neutral basis than many other things that are done on a district by district basis, just because of the boom effects that a county might levy. Whether it is actually equalized is probably a big question.

Mr. Groepper said he believed the question you have to ask yourself is how are you going to measure this equalization. His office has looked at it to the degree that we can tell you that county to county, there is a difference between some counties levying zero mills for the cost of retirement and some levying 40. That is not equalized on a taxpayer wealth perspective, but he did not know what it looked like on a per student basis. There is 40 mills difference and a large amount of that difference is in non-levy revenue. If you took into account non-levy revenue and you did the same thing in retirement, you would probably move a lot closer to taxpayer equity. Right now, some districts have non-levy revenue and they don't have to levy any mills.

Mr. Melby said we have to be careful when we say we are equalizing the general fund and then we will equalize retirement and then equalize capital outlay and then equalize transportation. The Courts, in terms of equalization, look at a school funding system, and it will not break these down into various components. He said the first law suit did concentrate on the general fund, but basically they were looking at school funding as a whole. It is very possible, with HB 667 and SB 32, and doing nothing with retirement and transportation it might be acceptable. He pointed out that he was not urging them to do that, but did not want to see this get so complex and top heavy with so many things in it, that it finds opponents and cannot pass. He said it was possible leaving transportation and retirement as they are and with HB 667 and SB 32 the Courts might deem it satisfactory, but did not think they would go back in and break it down into various little components and approve or disapprove each. They will look at it on a per student funding basis. He said retirement as well as transportation are complex

issues and is necessary not to get the bill too top heavy. Proposing a state wide mill levy of 23 mills may or may not bring up more opponents to the bill, may bring supporters, he did not know, but said this was just a word of caution from them.

Chair Blaylock said he liked what he said, but as he read the Lobel case, in which the Supreme Court largely reaffirmed, they did mention those as part of the problem. Mr. Melby said that was his point, that the Supreme Court will want to look at this as a system, not different components. Transportation is another issue all together. Different schools have different transportation costs, how far those kids live away from the school is an educationally relevant factor. There is a school district in the Kalispell area where no student lives farther than 3 miles away from school and there is no transportation cost. There are similar size school districts in the eastern part of the state where they have to have 4-wheel drive busses that travel over dirt roads for many miles and they have tremendous transportation costs. Equalization in these instances, as Mr. Groepper mentioned, are taxpayer equity issues. Unless we can find a way to solve the revenue problem in this bill we are not going to be able to solve those problems.

Don Waldron, MREA, said he would like to reaffirm the point Mr. Melby made about a system. He has some transcripts and he left a copy for people to read if they desired. (exhibit 3A) They keep dealing with "it is a system we want to talk about" and it is not just one isolated part of it.

Representative Simpkins said transportation and retirement would be out of the parameter of 667, they would be side accounts and we would worry about them separately. Mr. Waldron said yes, but you do have to deal with all of them. Rep. Simpkins said the recommendation was not to blend in those at this time, into 667. He asked Mr. Melby if that was what he was referring to as getting top heavy. Mr. Melby answered that he believed eventually all of these will have to be dealt with. He wished they could be dealt with in this session, but we are already taking \$40 million out of this bill and we hear other demands in order to provide school districts the ability to raise their non-reimbursable portions of special ed and we need more state funds there. He was concerned about adding so much in here and trying to make taxpayer equity that we come out with a bill that doesn't equalize anything, gets too top heavy and enough school districts that get hurt, that the bill will not go any place.

Chair Blaylock asked Jan Thomson about action three years ago and what was done to transportation. We did not get the money we thought we would, but since she dealt with this all the time, he asked what her feeling was. Ms. Thomson said they have established a working committee with organizations of various education organizations around the state and our office, and since the two bigger issues are general fund and retirement, this group would like to work on it for the next two years. They

don't want to do piece meal things to transportation, but develop one package and whether it turns out to be block grants for transportation to school districts, or whatever, they don't want to see small changes. They want to do the entire thing at once and some of those individuals are representative of law suit 2.

Motion/Vote: Senator Stang moved we do not include retirement and transportation in HB 667. Motion CARRIED, Senator Van Valkenburg absent.

Per-ANB Reduction Factor:

Senator Stang asked if Chair Blaylock had the information that Senator Gage wanted on the ANB reduction factors. Senator Gage had asked for some information on what it cost to take that reducer and increase or decrease it by a penny. He said it is amazing what a penny will do to that, and it might help the committee make a decision.

Mr. Gillett said he had prepared a chart which they had made up at the request of Senator Gage. (exhibit 4) He said if you were to lower the first two reduction factors on 20 cent and 50 cent for enrollment in the model to 19 cents and 49 cents, it would cost you about \$375,000 to \$400,000 depending on which fiscal year you were in. He said that is the state cost, the additional direct state aid would be \$.5 million per year which is generated by one penny. It would cost you that much more to lower them by a penny. If you were to raise them by a penny, it would save you about that much. When you put a penny on 150,000 students, it adds up pretty fast.

Chair Blaylock said he believed the committee had agreed to wait until tomorrow morning to vote on the stop loss issue.

COLA or Inflation Index: # 13.

Mr. Gillett said he had prepared a chart on what it might cost to put a COLA (Cost of Living Adjustment) factor of various percentages on. (exhibit 5) He said all the chart does is give the direct state support, GTB state support and Total state support and the first lan area is the current projection based on the bill as it exists today. This is a projection for FY '95. If you were to put in a 1% COLA in this year, '95, that would generate \$3.7 million in additional state cost. He compared the remainder of the chart and said that is what you would be looking at with those sorts of COLA factors.

Senator Brown asked how he envisioned this COLA working. Mr. Gillett said when he computed these numbers, they simply took the model as it exists and took the 18,000 to 2,000-3500 in 49 and took those budget calculation factors and inflated them by 1% and then took those numbers and created maximum and base budget loss to the state. It would be changing each of those factors by 1% and rounding to the nearest \$10.

Senator Toews said he couldn't see why you start doing this now, we don't do it to anything else. He said it feels good when inflation is low, but when it takes off, this kind of stuff can go wild. He said he would rather do battle for adding more money to the whole program every two years than to have this kind of thing built in and have it be a problem.

Senator Stang said if we build it in, we could say we will build a 4% increase in this year, but when the Legislature meets next year and the money isn't there, the "Legislature giveth and the Legislature taketh away". It sounds good on paper, but he would hate to have the districts be so optimistic as to think they would get that 2% or 3% increase and have us come and grab it back next session. He would rather be more realistic and probably not give them the increase on paper and hope we could say next year they would increase it and say that is where we will try to go, rather than try to give it to them now.

Senator Brown said he could see the specter of what happened on the national level when Congress indexed social security to the cost of living. It is a good hearted, compassionate kind of thing to do, but he agreed with the two comments already made, that it is a dangerous thing to get into, and it would be a mistake to do it.

Motion: Senator Waterman moved that for now we not include a COLA.

Discussion: Chair Blaylock said he would agree. In two years when Legislature comes back, and if we are in as tough a shape as we are now, there is no way we can do this even at 1%. He said he hoped there would not have to be cuts again.

Vote: The motion CARRIED, Senator Van Valkenburg absent.

GTB state aid: # 14.

Senator Waterman said it seemed to her that this one should be sort of the final wrap up. By the time we get done adding and subtracting that is really the balancer of how much money the state has to put in. She said this should be done after decisions are made on special ed weighted GTB etc. and based on how much money we have to put in we would adjust this number.

Chair Blaylock suggesting leaving this for the conference committee and Ms. Waterman said she thought it had to be handled in this subcommittee.

Non-Levy Revenue:

Mr. Gillett said he did not have a clue as to whether they had guessed right or not. They did have some information on the effects of the non-levy revenue amendments that Representative Kadas has been talking about. He said he was not sure that this

is the right information at this point in time. It is the effects of HB 667 mills for the mandatory budget under current GTB system with the Kadas amendment under the current GTB system. He handed out the information. (exhibit 6)

In answer to a question as to what the Kadas amendment was, Mr. Gillett said it was to take five of the non-levy revenue sources and bring them into the state and redistribute them as state aid to schools. As he recalled, those five sources were coal gross proceeds, new and inter production on oil, local government severance tax (LGST), corporate license tax and motor vehicle fees. Those were the five he was talking about. The fiscal year '92 actual revenue levels will total to about \$19.5 million. You would be bringing that in and then redistributing it back out to schools through an increased level of GTB or a change in the 40-40 or some technique like that.

Chair Blaylock asked if it would be about \$40 million on the biennial budget then. Mr. Gillett said yes.

Chair Blaylock asked Jim Anderson, Colstrip, to address this since it hit him harder than probably anyone else.

Mr. Anderson said originally with the aid they would get the trade-in, the flat tax on coal, or the flat tax on oil for those that are in the oil producing counties. There are only three coal producing counties, and part of the trade off was that we lost millage and the millage dropped. He said Mr. Waldron has a hand-out for Savage (exhibit 7) which is much larger because their mill does not bring in as much. He said they lost approximately \$55,000 on a mill and at that time it was \$212,000 which doesn't sound like a lot because we are a rich district. We have lost the millage and now turn around and lose that non-levy tax revenue with a flat tax on coal.

Mr. Anderson said the same thing holds true for all oil producing and coal producing groups and we are all concerned about it. It means that our levies will go up and appreciably they won't go up as high to hit us, because again the mills will bring \$170,000 but if you take Savage, you can see what happens. He believed his mill went from 4 to about 1 and he will have to raise almost 100 mills to make up this difference. It is a real big hit for anybody in a smaller district. His concern, because they ran a levy that will be voted on tomorrow, is that we will probably lose that levy for the first time ever because they feel with everything that is coming here, it will all go to the state anyway, so why pass a levy to give it all to them.

Rod Svec said he had some handouts, but to piggy back on what Mr. Anderson was saying, we have cut the taxes we control for five years in a row, the school trustees have. We can't pass a levy either, because HB 28 increased our district taxes 47%. The people are so angry about that, the first time we voted three times and were able to pass the third go around. This last year

we passed the elementary the first time, lost the high school twice and simply cut our budget because it was obvious we were never going to pass our levy. The anger they are facing, he believed, was not unusual. He passed out copies of Terry Cohea's work on the proposed rules implementing HB 28 to bring up a couple points. (exhibit 8) At the bottom of page 8 he read the paragraph on Solution proposed.

Mr. Svee said these calculations were excluded from portions of GTB because of the volatility. The flat tax depends on market conditions and the reasoning in HB 28 runs counter to the thought now of putting those sources of non-levy revenue into this bill. He gave a recap which came from earlier pages in the same document. (exhibit 9) He read from the exhibit. He said he had figured it out and the LGST and the coal gross proceeds now comprise 55.06% of the total non-tax revenues. He has that in the categories that were run specifically for Rep. Kadas. The figures are \$15,587,000 for all of those categories. LGST accounts for \$6.7 million of that, coal gross proceeds over \$1 million.

Mr. Svee pointed out that the bottom part of the question, if they are equalized or are still part of the GTB mill value computation, which they are at the present time, and the last sentence, the taxpayers that are left in our district. When the non-levy revenue, the coal, oil and gas, was pulled out of the taxable value it left a very small core, in some instances extremely small across the state, of taxpayers to absorb all future mill levy increases, and if you take this non-levy revenue away from the districts, you are going to impact that small core of taxpayers in a very inordinate way. In his district, the first year taxes went up 47%. He said he had the figures, which is an analysis prepared by Madalyn Quinlan, OPI, and it was issued in May of '92. (exhibit 10) This compared the local government severance tax distribution to fiscal 1993 estimates. He drew attention to Chinook elementary and high school, based on the estimates, have already taken a \$51,000 cut in the two budgets and in looking at their actual '93, they came out relatively close. It is not just what you are talking about now, many of these districts have received impact already. They have lost non-levy revenue, even before this proposal.

Mr. Svee handed out another handout. (exhibit 11) He said he had taken documentation he had available on Saturday and Sunday and said there is one typo on the document, on the Forsythe high school, page 2 which shows percentage at 82.9 and it should be 8.29. He explained the document as showing impacted districts which were impacted by LGST or coal tax in excess of \$10,000. The percent figure in the 5th column is the percent of the total for the state. The net proceeds tax was one of the categories and the figures are included that had them. The coal tax proceeds impact only 7 districts. In impacting 7 districts, it is Colestrip high school and elementary, Savage high school and elementary, Hardin high school and elementary and Squirrel Creek

elementary. Mr. Svee said there is a significant difference between how a high school district in one community may be impacted as regards to the elementary in the same district. There is significant difference, depending on the coal tax generated. In his own district, his impact is because of Squirrel Creek elementary and it's involvement in his high school district, not the elementary district itself. The percent figures next to the coal gross proceeds, that is the percent of that figure to the state wide total. The current general fund budget, less 874 and special education comes from the print out the auditor's office has prepared for you. The change in mills to restated FY '93, is from the same auditor's print out. The final percentage figure is the percent the LGST or coal gross proceeds has to the current general fund budget, less 874 and special ed. He put that in so you could see the impact that some of these have on individual districts. He took these figures and compared them. The only taxable values he had in his office was a '91-'92, so he would apologize, but they do speak to what he is talking about. Hardin elementary and Hardin high school would show a millage increase if you took their coal tax of 43 mills, that is a 27% increase on their millage. He went through some of the others on the chart and read the amount they went up. He said the impact on individual districts is tremendous and to then force them to go back for a voted levy, we would be facing under this scenario a 74% increase, even though we pay taxes.

Senator Blaylock asked how to reply to the question he keeps hearing from the people who are working the budgets and programs and they say that one of the continuing causes of disequalization is because of the non-levy revenue situation. He asked how he could reply to that and what could be done. Mr. Svee said if you look at some type of an equalization and apply the impact equally in a state wide levy (some method similar to GTB) where you are not taking a single source of revenue from us, where it impacts us so much more than some other districts. The people at the select committee said you have to understand that your district is going to take a hit. My people certainly understand that, but when you take the coal tax and leave my farming and ranching community to absorb the cut that is left, it is not fair. If you want to put the coal tax into the pot and put it into as Mr. Melby said, 23 mills for retirement, on a state wide basis, that is equitable. If everybody takes the hit, fine, but don't give a break to one segment of the economy, that is where he gets the anger.

Chair Blaylock said probably one of the biggest reasons non-levy revenue has even come up in a discussion is because of the severe shortage of money up at this level. We are in trouble. He asked how his community, as he knows it, would vote on a sales tax. Mr. Svee said his community would probably be split. Knowing our levies failed, the high school twice, the first time by 34 votes and the second, by the largest turn out in history, failed by 20 votes. You can't get much more evenly divided than that and he believed it would be the same on a sales tax.

Mr. Anderson said they had only spoken on coal and he did not know if there was any oil districts here, but they have the same basic scenario with oil.

Mr. Groepper said he would remind the committee that the heart of the problem here may be that some of these revenues were excused from the 40 mill levy back when HB 28 went in. If oil, gas and coal had the 40 mills on it, we would have the \$40 million you are talking about here in non-levy revenue recapture and that is part of what we are talking about. They don't pay the 40 mills and so they don't support the growth and foundation program or the capital outlay. He said another way to "skin the cat" on this problem is to figure out what the 40 mills would have done to the oil, gas and coal and put that back on. That causes some problems on the other side of the equation.

Senator Brown said he thought the House wisely stepped back and he thought we should do the same thing.

Motion: Senator Brown moved we not attempt to equalize this area of non-levy revenue.

Discussion: Senator Hertel thought that was a smart move. If we wanted to look at individual things like motor vehicle, all the areas have cars, but these people in the eastern part of the state took a "whammy" with HB 28 and to impose this on them too, would be a double one.

Chair Blaylock said we have to remember that none of us had a lot to say about this, the Supreme Court said this is what you are going to do. If misery likes company, we have it. He understood the state of Washington is \$1 billion in the hole, California is a disaster with it's school system, and Michigan is actually shutting down schools.

Vote: The motion CARRIED, Senator Van Valkenburg was absent.

Enrollment:

Chair Blaylock asked Ms. McClure to explain the question of enrollment. Ms. McClure said she would ask OPI to explain, they did some amendments in the House and OPI wanted to discuss this.

Ms. Quinlan said she could talk about the language proposed for ANB but could not give the cost figures but the Auditor's office is working on that now. They proposed to revise how they calculate the number of students in a district for funding purposes. Currently, the ANB count for this coming school year would be based on the students that were enrolled during calendar '92, so in the spring semester and the fall semester of '92, those students generate the ANB for funding purposes for the fiscal '94 school year. This creates a lag where there is one semester that has already happened but the funding is not rolled in on those pupils. They want to move that funding forward a

semester so that the previous school year would determine the funding for the ensuing school year. The way we propose that, so we will have the numbers available to the districts when they put their budgets together, is to take an enrollment count on October 1 and another on February 1 and use the average of those two counts to determine funding for the following school year. They also have a calculation that works in pupil instructed related days (PIR) as well, but the gist is that we would take an average of those two enrollment counts.

Chair Blaylock asked if they would do this next year and Ms. Quinlan said they would do that for this coming school year. We do have an October 1 enrollment count, we do not have the February 1 enrollment count, so in the first year we would use the October 1 count.

Chair Blaylock said in the next year you would roll in the February count and the October count. Ms. Quinlan said yes, and the advantage of that is that we would have a more current system for districts, especially when they are seeing enrollment increases and the preceding school year would then drive the coming school year as opposed to being that much further back in time.

Chair Blaylock said it sounded reasonable to him. Ms. Quinlan said they would bring the cost of this to the committee. Chair Blaylock said probably the committee is already aware of it, but because the figure was given in the hearing on HB 667, somebody in the testimony said that Montana is facing 7100 more students this year. Ms. Quinlan said not this year, we are looking at a growth of 7100 students going through the next biennium. We are looking at 3900 additional students next year and on top of that 3200 in the following year.

Chair Blaylock said in effect, we will be more fair to the school districts that are receiving this influx, the only thing is we are short of the money to even help. Ms. Quinlan said there is a cost associated with this. She said the other cost that is not rolled into this is that districts are going to see an enrollment increase next fall anyway and they can apply to the state for additional spending for that enrollment increase. If we get onto a more current system, it will alleviate some of that additional expenditure.

Senator Stang asked if this was discussed in the Select committee, and did they look at the different enrollment dates. Representative Simpkins said they had an amendment drawn up for that purpose, but thought it was too hasty. They did not have the actual cost figures, and it would be better to have it drawn in here. He said he would have to ask Ms. Quinlan a question because of the terminology. The one time he worked with the OPI changing from attendance to enrollment and that cost \$1 million and asked if we are still dealing with attendance, or are we dealing with enrolled figures. Ms. Quinlan said we are dealing

with the October 1 enrollment count.

Representative Simpkins said at the present time it is attendance that determines the ANB and we will change that to enrollment. He said changing it to attendance was \$1 million, and upgrading it may cost \$2-\$3 million more. Ms. Quinlan said that is what they will hopefully know by tomorrow.

Representative Simpkins said in the long run, you are developing a plan you want to do, then we will go back to the figures and see how we balance out the money. This is more equitable because we are talking about two times October for the first year and then the Oct. and Feb. which makes you more current when you go into it. They just didn't have time for the figures.

Representative Boharski said he presumed when you do this, all of the calculations that are associated with school funding, mill value for ANB changes, mill value for enrollment, everything changes. He asked if that was why the Auditor's office runs those for you. Ms. Quinlan said there is an option in the first year because we have already calculated for districts for their preliminary budgeting at this point. We calculated their mill value already for fiscal '94 and that was based on tax year '92 and fiscal '93 ANB, so you don't necessarily have to change that part of this. Going into fiscal '95, those updates will have to happen because we would change the way we calculate ANB.

Chair Blaylock asked if she has the language for this and Ms. McClure said yes, she has a copy.

Senator asked if we don't need to know what the cost will be. Chair Blaylock said that was a good point, but when it comes to the state and what we say we are going to do, it is a more fair proposition to the school districts across the state, that we pay them on a more accurate count than we have been doing. He agreed the money was a real problem.

Mr. Groepper said you are going to have to pay this either way you do it, except for the 6% now, that if you are a year and a half late, the school district has to have a 6% enrollment increase before they can come in for a budget amendment. What you are really talking about, is only the 6% you wouldn't have to pay if you used a year and a half old figures. We are trying to avoid a lot of confusion on the part of the school district and a lot of extra work on our part by using a current set of numbers. He said it would be different than your analysis, but in the end your analysis is going to have to take into account this fall's enrollment report, or you will understate what the cost of 667 is going to be.

Chair Blaylock asked all those in favor of rolling this new way of calculating into our HB 667 to vote yes, opposed no.

Vote: The committee voted unanimously to roll the new way of

calculating into HB 667. Senator Van Valkenburg was absent.

Note: Ms. McClure said this is a concept amendment and a copy is not needed for the minutes, it will be in the final report.

Ms. McClure said we have already decided on the policy in both subcommittees, but earlier in the week there were some technical, mechanical things in the 874 funds and since Hardin and the people are here, we think we resolved that and Ms. Brannon wanted to address it. If the committee agrees, we will draw up those amendments tomorrow.

Lynda Brannon, representing Indian Impact Schools of Montana and Montana Association of School Business Officials, said her concern comes with the taxpayer that happens to be left in the Heart Butte district. They have one taxpayer, Lame Deer has four, and Rocky Boy has four. Ms. Brannon said by putting these districts under HB 667, we are forcing them up because we do have some districts, after you take out tax aid in special ed, that fall below 80%. We are bringing these districts up and in Heart Butte's case we are telling that one taxpayer "you will pick up the entire tab". They also receive great amounts of GTB subsidy. She checked out with the national organizations and other states that do it the way she would like to propose, and it meets the intent of impact aid. Her proposal is to basically do impact aid districts just like all the other districts and quit making them the exceptions to every rule. They would calculate their ending fund balance and their non-levy revenue against this subsidized 40% area, just like everybody else and then calculate the GTB subsidy. We already have the ruling from the Dept. of Education that says you cannot use 874 to increase that fund balance to decrease state subsidy because that would decrease what the state would pay the schools.

Ms. Brannon said if we calculated the GTB just like everybody else does and then allow the impact aid funds that are already here in another fund, to be channeled back in and backfill those mills that have to be levied to the one, two, three or four taxpayers that are left in a district. It would be more in accordance with the reasoning as to why we have impact aid in the first place. It is to assist the areas with their local levies. This is basically just like it was pre-House Bill 28. When we had 6 and 4 mills, the districts would use their impact aids to offset that. When HB 28 came about with the GTB and the mechanism that was set up, where you had to use your cash reappropriated against your permissive area before you got a chance to calculate GTB subsidy, it brought everything out to a head and we had to keep everything all separate. Since we have that decision from the Department of Education that we can't use it, no matter what, to offset state aid, then why not allow those districts to use that impact aid account as a deposit enrollment fund and then turn around and transfer back out and fill in these local levies. Not only in general fund, but in transportation fund and all of these others. That way there wouldn't be one set

of rules for districts if you did receive impact aid and another set of rules if you do not receive impact aid.

Chair Blaylock asked what that would do to the one taxpayer, would he/she be lowered or not. Ms. Brannon said it would definitely lower their individual levies in the general fund. As it stands now, they still have the permissive transportation if there are any mills, or any of the state and county mills that they are picking up and they are the only ones in their districts that are actually paying this. Basically, we have put into place a system that penalizes the taxpayer for living next to federal land.

Senator Brown said he believed what Chair Blaylock was looking for is what does it do to the taxpayer in terms of his tax bill to stay in Heart Butte. Ms. Brannon said it lowers it. He was also the one that had a dramatic increase with HB 28 and will more so now, with this provision because those districts have to get up to 80%. The impact funds, as it stands presently, if a district is heavily impacted because of no taxpayers and no tax base, they cannot go above 80%. Again, we have the exception to the rule.

Chair Blaylock asked Kathy Fabiano, OPI, to comment on this issue. Ms. Fabiano said she had a couple concerns with what is being proposed for 874 money. She said if she understood the proposal correctly, we would keep this separate impact aid fund, but the only thing we would do out of it is transfer 874 funds into other funds as a funding source. She said she would see that as an unnecessary fund because if you are only going transfer money out of that fund, she would not create the fund in the first place, just deposit the 874 funds in the year that it is received, in the fund where you expect to spend it.

Ms. Fabiano said another concern she has is that they have a ruling from the Dept. of Education that says how we are supposed to calculate when we get to the end of the year. If a district has a fund balance, there is a calculation in administrative and judicial rulings that tells us how to calculate, and how much of that fund balance is 874. Currently in the bill, if you transfer any 874 funds into the above 80% area, some of the money that is left at the end of the year is going to be 874 funds, and according to what the Dept. of Ed has said, we have to calculate the fund balance as to what it is made up of. Because anything that was in that fund balance was reappropriated into the 80% area and we don't pay GTB on that, we would be right back into the situation of where we are using 874 funds in a state subsidized area of the budget and the Dept. of Education has said we cannot do that without jeopardizing our 874.

Ms. Fabiano said if we are going to do this she would say two things. 1) Go ahead and allow, if you want, 874 to be transferred into that 80% area of the budget and pay GTB on that, but don't allow 874 in the general fund above the 80% area. 2)

Instead have those expenditures occur in this separate impact aid fund so that we don't have this continuing to identify what is 874 when you get to the end of the year. If it was in the 80% area and you are paying GTB on it, if they did spend it, that would get reappropriated, but back into the 80% area and since you have already paid GTB on it in the first year, you wouldn't run into that problem of having 874 in the 80% area and not paying GTB on it.

Chair Blaylock asked if when she said the 80% area if she was talking about below the 80% and Ms. Fabiano answered yes, the zero to 80% area. Chair Blaylock said you would put the 874 money in there but not above 80%, and she answered yes, but she would like to qualify that. Their recommendation would be that you at least require these districts to levy something on those 1-4 taxpayers and their proposal would be to look to the prior year and see what other districts levied on average in that area of the budget and require that 874 districts at least levy that average on their taxpayer before they move in that 874 money. There should be some local effort in the 80% area.

Senator Stang asked if we are doing this for all 874 districts or just those with a few taxpayers. Ms. Brannon said it means all of them.

Rod Svee said he would like to address the concern of Ms. Fabiano. Within the notes he had looked at from Ms. Brannon, the way the fund will be structured is that in the first year, any 874 money that is presently identified as 874 within the reserve, would go into that fund, in addition to the current year receipts so that it would be established that was the limit. In the future, it would only be the receipts that would come in and you would not be worrying about whether it was in the budget and identified in the 80-100% area or anything else. You would have a pool of money clearly identified. If it is transferred out of that fund and into the general fund, it is then considered tax money and it co-mingles with the rest of the state and local funding, it loses it's identity and is no longer 874 money, it is gone as far as 874 is concerned. He believed that was the way it was intended originally.

Mr. Svee said in regard to the second issue, if you think that local taxpayer should have input into a tax levy of some kind, they do in fact when the 874 money comes in because 71% of his school district is nontaxable federal property. When he gets an 874 dollar, that is a local tax dollar to him. If he could tax that property, and his figures are off a little since they are not updated to current, but for the million dollars we receive in 874, we give up \$14 million in taxes. He would much rather have the taxes. When he receives that tax money, that 874 money, they use it to lower levies, we use it as it was intended. To give you the impact of what that means, his figures from 1984, that one taxpayer in Heart Butte, to replace the 874 money, would pay 9,087 mills. In Lame Deer 5500 mills, at Hayes Lodge Pole almost

7500 mills etc. They are, in fact, local tax dollars. At least that is how they view them within his district. He believed the language Ms. Brannon showed here, answers Ms. Fabiano's concerns.

Senator Waterman asked how many mills are being levied on that one taxpayer now. Mr. Svee said you would have the basic 95 mills, something for retirement and the one taxpayer would pay it all. On local levies, typically there is not enough local to tax them. In one district near him, it was not worth putting a local levy on the taxpayers because there were so few left it would not generate enough income. Lane Deer went for a Coal Board grant and levied 50 mills to generate \$8,000.

Chair Blaylock said it seemed to him that Ms. Fabiano has a point. Just because you are living next to federal land you say in effect, this taxpayer is not going to pay anything. Ms. Brannon said he would still have the transportation and retirement 95 mills so they still do pay taxes.

Senator Stang said he lives in a county where 92% of the land is state and federal land, we don't get peanuts for it and our taxpayer pays the transportation levies, the retirement levies and we pay a pretty hefty local tax. He thought this guy was getting off pretty cheap if they were using it to make up for some of his local levies already. He was afraid he could see some mischief in this, and it might be a great deal for these three or four county taxpayers, but thought there could be some problems if it were extended on out.

Ms. Fabiano said she wished to make two points of clarification. 874 funds can be deposited in any fund of the district. If a district wants to lower their transportation mills and retirement mills with 874, they can choose to do that now. The other thing she wished to clarify in answer to Mr. Svee's testimony is, and she quoted out of a Department of Education letter "since impact aid funds are co-mingled with the district general fund" (in the current system we now have) "the impact aid program considers that the ending fund balance of a district that is an impact aid recipient, consists of impact aid in the same proportion as impact aid is to the district's total revenues". She would interpret that as saying transferring those monies into the general fund necessarily causes them to lose their identity, and in fact, would say just the opposite. The impact aid program is saying no, there is a way to calculate when you get to the end of the year, how much is impact aid in that fund balance. Just to clarify again, what we are taking opposition to, is the ability to put impact aid in above the 80% area because if it isn't totally expended in the year it is transferred over, we have to go through this administrative problem of trying to identify how much, when you get to the end of the year, is 874 money so that is not reappropriated against the 80% part of the budget in the next year and into the subsidized for GTB, because we do not pay GTB on reappropriated funds.

Representative Simpkins asked for one clarification. The way you compute this is based on the mill levy and what the tax dollar brings in, divided by the number of students, let's say \$47 for the high school and they only bring in \$1, we are talking about \$46 worth of GTB for \$1, and yet the way this is broken down it says once we get to equalization, the bulk of the money can be included in equalization. He believed we were premature jumping at this until we define exactly what can be equalized in the impact aid. There is a difference between Indian add-ons, Special Ed add-ons and your basic entitlements and he thought that had to be broken down because once you achieve that, you can make a relationship to the in lieu of tax support for the GTB. He asked Ms. Fabiano why that cannot be done.

Ms. Fabiano said she was not sure she understood the question. You are talking about equalizing these in a way and right now there is nothing in this bill that attempts to equalize 874 funds.

Representative Simpkins said he believed we should explore equalizing the 874, because otherwise we are speaking of \$46 for the high school and that is too much.

Chair Blaylock told Representative Simpkins that he did not understand what the formula is, but understands you cannot equalize 874 money until you meet the federal guide line and he did not know what that was. Rep. Simpkins said he thought we had to get an answer for that, we have been trying for years. Chair Blaylock said you simply cannot equalize 874 money. Montana is not there. Senator Waterman said the time may come when we can consider that question, but we are not there yet.

Representative Boharski said another number you might want to look at, is how much are those schools currently spending per student. If you are thinking about using state aid, the folks across the aisle could probably make the same argument for any source of revenue. He thought there was some legitimacy for what Ms. Brannon says, but if you have a district that is spending \$10,000 or \$12,000 per ANB, and we are going to continue to give them GTB to do that, perhaps you should look at both sides of that equation.

Senator Toews said he thought we had lost it. When you start talking about equalizing 874 monies, when you talk about doing anything with our reservations, there is nothing equal on a reservation, there never will be and we might just as well get it out of your mind and move on to other things. You will never make that thing work until we make major changes in the way we do our reservation business. They will hit you with discrimination and it is a moot issue.

Ms. McClure said the reason this was brought up is not that we were trying to equalize or change, it is that somehow we are trying to take the 874 out of the calculations and under the

model it is not working that way. We are trying to protect the 874 funds. If they wind up being co-mingled and we apply them to state aid, we will lose the whole \$21 million. The purpose is to get it outside and make it work within the model. She had thought they were in agreement with OPI, but obviously not.

Ms. Brannon said she had run this by a couple people in OPI and they didn't see any problems with it.

Chair Blaylock said he would appreciate it if Ms. Brannon and Ms. Fabiano could get together and see if tomorrow morning at 7 a.m. they could come in with it worked out. They said they could do that.

Motion: Senator Waterman moved we say yes to the July 1, '93 effective date for this bill.

Ms. McClure said it already is July 1. Someone suggested in the hearing they wanted an immediate effective date and that is different than July 1. She believed Superintendent Keenan had raised that question.

Jan Thompson said with a July effective date, the only thing she would caution is whatever you do with GTB, we have certified valuations, because we are required in the spring to certify valuations for the next school year, and if Senator Stang's bill passes, it could be a problem. She said it might be better to say "for school years beginning on or after July 1, 1993", so it applies to all concepts of school financing for next year, rather than establish July 1.

Substitute Motion/Vote: Senator Brown moved this apply in all school years beginning on after July 1, 1993. Motion CARRIED, Senator Van Valkenburg was absent.

Ernie Jean said the current bill says it becomes effective July 1 with retroactive applicability. He said he thought the words were put in so they could actually function with the bill before July 1. He asked if that was still there. We have a bill that begins with July 1, but the question is whether we can do anything with their budgets, etc. until July 1.

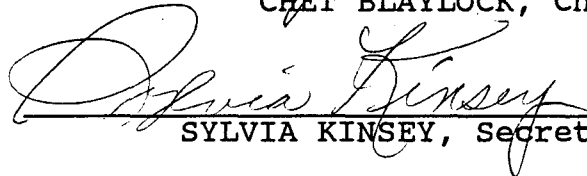
Andy Merrill said we always do that with school funding bills. We always say they will be effective a certain day and you know that is how you have to plan, so we really had that in mind for this bill too. She said there were a couple of things we had to specifically mention that it had retroactive applicability, like how to structure your general fund reserves right now to move the 874 out and some special ed sections. She said they are watching for that, and some more things may show up and they will try to be real careful about that, so that if it is at all unclear, you will know which budget is retroactive.

ADJOURNMENT

Adjournment: 6 p.m.



CHET BLAYLOCK, Chair



SYLVIA KINSEY, Secretary

CB/sk

Intg # 2
3 PM

DATE 4/5/93

F08

Attach to each day's minutes

4-5-#2 Exhibit #1 HB-667
Amendments to House Bill 667
April 5, 1993

1. NEW SECTION. Amend 20-6-401 as follows:

20-6-401. Definitions. As used in this part, unless the context clearly indicates otherwise, the following definitions apply:

(1) "Component districts" means the elementary or high school districts incorporated into the enlarged district.

(2) "Eligible pupils" means the average number belonging (ANB) in the operating schools of the component districts and the tuition pupils residing in the component districts and attending another district's school under the tuition provisions of the school laws, except that the pupils residing in the component district having the largest total number of pupils are ineligible for bonus payment consideration.

(3) "Enlarged district" means the elementary or high school district resulting from the consolidation or annexation of two or more component districts.

(4) "General bonus payment" for first- and second-class school districts must be \$450 per eligible pupil per year for a period of 3 years and must be deposited in the enlarged district's general fund. General bonus payment for third-class school districts must be \$750 per eligible pupil per year for a period of 3 years and must be deposited in the enlarged district's general fund. The general bonus payment must be made from the state school equalization aid account.

(5) "Transportation bonus payment" is the provision of 66 2/3% state financing of the on-schedule transportation amount as provided by the transportation provisions of the school laws. When an eligible pupil is entitled to transportation, the enlarged district is entitled to the transportation bonus payment for the eligible pupil for a period of 3 years. The payment must be made from the state transportation aid account. When the eligible pupil rides a bus providing transportation for ineligible pupils, the 66 2/3% state financing of the on-schedule amount for this payment must be prorated to provide financing for the eligible pupil.

2. NEW SECTION. Amend 20-9-406 as follows:

20-6-406. Disbursal and deposit of bonus payments. On or before June 30 of the next 3 consecutive years following the year of application, the superintendent of public instruction shall disburse the bonus payments for approved applications to the enlarged school district, and such disbursement is statutorily appropriated as provided in 17-7-502. The general bonus payment shall be deposited by the county treasurer in the enlarged district's general fund or building reserve fund, and the transportation bonus payment shall be deposited by the county treasurer in the transportation fund. These bonus payments shall not be considered as a part of the regular state equalization aid or state transportation aid received by the enlarged district.

3. NEW SECTION. Amend 20-9-301 as follows:

20-9-301. Purpose of foundation program and definition of general fund budget. (1) A uniform system of free public schools sufficient for the education of and open to all school age children of the state must be established and maintained throughout the state of Montana. The state shall aid in the support of its school districts on the basis of their financial need as measured by the foundation program and in the manner established in this title.

(2) The principal budgetary vehicle for achieving the minimum financing as established by the foundation program is the general fund budget of the district. The purpose of the general fund budget is to finance those general maintenance and operational costs of a district not financed by other funds established for special purposes in this title. Costs that may not be budgeted or paid from the general fund include but are not limited to bond principal and interest payments, the purchase of new and replacement buses, new construction, furnishings for new buildings, building additions, land acquisitions, infrastructure, and major building renovations.

(3) The provisions of subsection (2) do not prohibit a district from paying for the costs of routine or emergency repairs out of the general fund.

~~(3)~~(4) The amount of the general fund budget for each school fiscal year may not exceed the financing limitations established by this title but may not be less than the amount established by law as the foundation program. The general fund budget must be financed by the foundation program revenues and may be supplemented by a permissive levy, voted levy, or other revenue, as provided by 20-9-145 and 20-9-353.

4. Page 33, line 9.

Following: "be"

Insert: ": (a)"

5. Page 33, line 15.

Following: "[Section 35]"

Insert: "or; (b) transferred at the end of school fiscal year 1993 to the building reserve, transportation, or bus depreciation funds. The transfer may be made outside of the budget limitation provided in 20-9-315."

Exh 26 May 2
April 5

CURRENT SPECIAL EDUCATION
FUNDING

	VOTED	
Actual Local SE Exp \$11M	35% PERMISSIVE RANGE (GTB)	
Spec Ed \$29M	FOUNDATION SCHEDULES	Block Grants
Coops \$4M		

SB348 PROPOSAL

	VOTED	
Dist SE Contrib \$12M	35% PERMISSIVE RANGE (GTB)	
Reimb \$5M Spec Ed \$23M	FOUNDATION SCHEDULES	
Coops \$5M		

Exh 3 May 2
April 5-93

HB667 ADJUSTED
TO INCLUDE SPECIAL EDUCATION

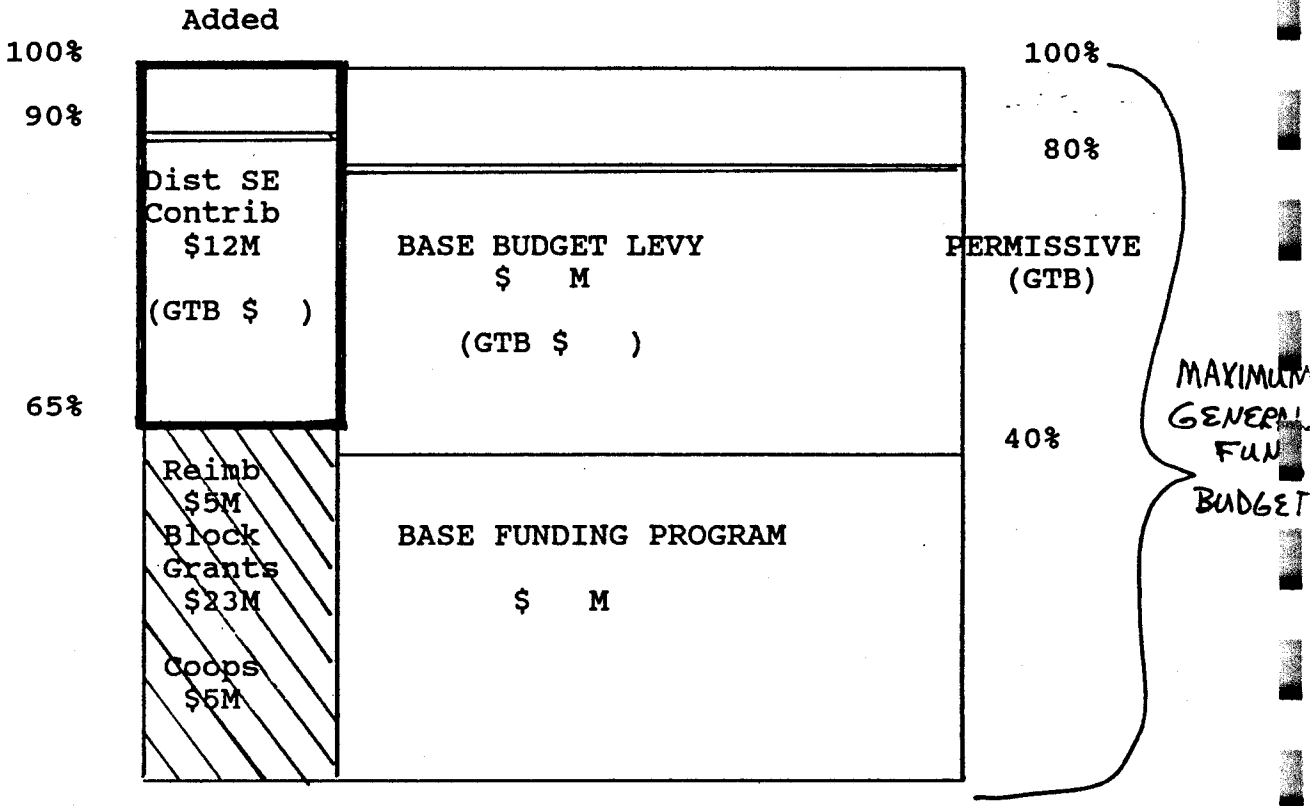


Exhibit 3 #
4-5-93 #2 Mm

MONTANA FIRST JUDICIAL DISTRICT COURT
LEWIS AND CLARK COUNTY

* * * *

MONTANA RURAL EDUCATION
ASSOCIATION, et al.,

Plaintiffs,

vs.

THE STATE OF MONTANA, et al.,

Defendants.

BDV-91-2065

TRANSCRIPT OF PROCEEDINGS

CROSS-EXAMINATION OF DRS. ALEXANDER AND SALMON

(EXCERPT)

Courtroom
Lewis and Clark County
Courthouse
228 Broadway
Helena, MT
March 3, 1993

HON. JEFFREY M. SHERLOCK, DISTRICT JUDGE, PRESIDING

PREPARED BY: PENNY DOIG-MARTIN, RPR
OFFICIAL COURT REPORTER
LEWIS AND CLARK COUNTY

COPY

A P P E A R A N C E SFOR THE PLAINTIFFS:

DON MOLLOY
MOLLOY LAW OFFICES
10 N. 27TH ST., SUITE 350
BILLINGS, MT 59103-1617

JIM MOLLOY

FOR THE DEFENDANTS:

CLAY R. SMITH
SOLICITOR
WILLIAM HUTCHISON
KRISTI BLAZER
ATTORNEY GENERAL'S OFFICE
STATE OF MONTANA
215 NORTH SANDERS
HELENA, MT 59620

EX #3

4-5-93 mtg. #2

I N D E X

(EXCERPT)

CROSS-EXAMINATION OF DRS. ALEXANDER AND SALMON BY MR. SMITH	1 - 8
COURT REPORTER'S CERTIFICATE	9

1

* * * *

2

(EXCERPT)

3

CROSS-EXAMINATION BY MR. SMITH

4

Q. One last question or two.

5

You refer to a standard as an essential aspect of determining, for example, the weightings.

7

A. (By Dr. Alexander) Yes.

8

Q. Indeed, the appropriate standard of, in essence, educational equality is essential to your entire analysis, is it not?

10

11

A. (By Dr. Alexander) Well, I would say that the State, at some point, should determine equivalency or know what it's financing. Presently Montana has no earthly notion of what it is financing. And it should -- the Legislature and the State Department of Education, OPI, should attempt to determine the equivalency of courses throughout the state in some manner so that it has some idea of what it is financing, rather than just averaging expenditures.

16

17

18

19

20

Q. But would you agree with the notion that the purpose of an educational system is to provide some quantum of quality education or at least some substantive level of quality education to the students in that system?

22

23

24

25

A. (By Dr. Alexander) Yes, sir. I think

1 your court system requires -- or your Constitution
2 requires quality.

3 Q. And I realize you're not a lawyer, but you
4 obviously have an interest in school finance law, and
5 you've authored your West textbook and several editions
6 to it, so I think this line of inquiry is appropriate.

7 Would you, if you were advising the
8 plaintiffs, look to the Montana Constitution to try to
9 find the standard for determining that level of
10 educational quality?

11 A. (By Dr. Alexander) The -- yes, sir. I
12 would say that the Montana Constitution has sufficient
13 guidelines for a legislature, is enunciated by the
14 people, that -- that there should be equity, which is
15 fairness, and that there should be equality of
16 opportunity.

17 Q. Now, can you read this, sir?

18 A. (By Dr. Alexander) Yes, sir.

19 Q. The print is not very big.

20 What this is is simply a blowup of a portion
21 of Article X, Section 1 of our Constitution. And I've
22 used this before.

23 But just to explain it to you, there is a
24 Subsection 2 which has been left out. But I've
25 included the entire -- the entirety of Subsections 1

1 and 2 of Article X, Section 1 of our Constitution. And
2 I've underscored those provisions which are relevant to
3 this case, and generally the school finance litigation
4 that we've been engaged in.

5 Now, with reference--

6 A. (By Dr. Alexander) Excuse me. Mr. Smith,
7 could you come over a little bit further, I can't--

8 Q. I happen to know it pretty well.

9 A. (By Dr. Alexander) My glasses are not as
10 good as I thought they were.

11 Q. Now, with reference to Article X, Section
12 I of our Constitution, is there a provision in there,
13 Doctor, that specifies the level of educational
14 equality that constitutes -- that the Legislature is
15 required to -- to provide for or to ensure is provided?

16 A. (By Dr. Alexander) May I -- yes, sir.
17 The answer is yes. The Constitution says establish a
18 system.

19 Montana, interestingly enough, at no point
20 has established a system as I would believe is
21 incorporated in that. There is a horizontal question
22 to the word system as far back as Benjamin Rush and
23 Thomas Jefferson. There is a horizontal aspect and a
24 vertical aspect to the word system. It is elaborated
25 on in many of the histories of education.

EX3 HB667
4-5-93 mailing #2

1 As -- what you've done here in Montana is --
2 is take what had grown up as a result of a whole series
3 and a confluence of taxes before 1949 and tried to make
4 some sense out of it in '49. You didn't look to needs
5 or equivalency of education. You simply averaged the
6 confluence of taxes and said these are expenditures.

7 Now, you do have a system in its vertical
8 sense in that you -- you've got a higher education
9 system in that it is incremental, but you don't have a
10 system, a thought-through system, as to the equivalent
11 educational opportunity throughout the state that a
12 system would provide, not just bits and pieces.

13 Westby has a bunch of money that happens to
14 be up there, as you pointed out yesterday. Somebody
15 else has money that they don't -- that happened to be
16 poor. The State had not corrected it. And Helena 1
17 interceded but didn't correct it. The Legislature
18 didn't respond. It responded but not sufficiently.

19 So system is vital to the interpretation of
20 this Constitution.

21 It is further vital that you have full
22 educational potential of each person, the full
23 educational potential.

24 Now, when a child is in a very small school
25 district, particularly a small poor district, there is

1 no way humanly possible that Montana can say today that
2 it is providing for the full educational potential of
3 that child. Just look at your accreditation standards.
4 They're among the lowest in the country. 1982 in
5 Florida we had 20 units -- 24 units to go to college.
6 You've got 16 there in 1990.

7 Equality for each person. And that becomes
8 very important. Each person. Then equality of
9 opportunity.

10 You know, you've argued that in Helena. And
11 it is -- these are terms of art. Equality being
12 supposedly a -- a system that provides for a thorough
13 and efficient opportunity across the state. Again,
14 each person of the state. You haven't addressed the
15 each persons, each person, that the people keep
16 reiterating here to you.

17 Now, the Legislature, the burden falls on the
18 Legislature. It says you do it, Legislature. And
19 you've broken the continuity here between the people
20 and -- and the children with the Legislature that
21 hasn't responded to the order that the people has given
22 it. Shall provide -- it doesn't give them any choice
23 -- for a free quality. There is that word quality.

24 Now, I said yesterday, day before yesterday,
25 that the system has not -- you haven't attempted to

1 define what is quality. You haven't attempted to
2 determine what is equivalence with a quality base.
3 Certainly you haven't tried to finance it.

4 So quite aside from just financing it you
5 haven't determined what quality is or what equivalency
6 is pertaining to that quality.

7 The Legislature may provide for other
8 educational -- of public libraries, etc. It shall fund
9 and distribute in an equitable manner to the districts
10 the State's share of the cost of basic elementary and
11 secondary schools.

12 Well, the question is, now this says the
13 State's share only. What is the interplay from top to
14 bottom here? It says the Legislature shall provide
15 equality of opportunity throughout the state. The
16 State's share must be equitable. The State's share in
17 terms of equity then, and I think these people were
18 very farsighted in writing this in 1972, the -- but in
19 putting equity in here it doesn't say that the State
20 should give equal dollars. See, notice it doesn't say
21 equal dollars. It says equitable dollars, which means
22 that the State administers fairly and with fairness.
23 So it can give some areas more because they have
24 deficiencies, and other areas less just with the State
25 dollars because they have more local affluence.

1 So it is a very well constructed document
2 here that the Legislature hasn't responded to.

3 So equity gives the Legislature leeway to
4 vary expenditures and to be fair.

5 It was simply our contention that this isn't
6 fulfilled in the way you now do it because the GTB,
7 which is a state allocation of dollars, doesn't correct
8 for the local fiscal incapacities, nearly correct for
9 them, as we showed you on our charts, and it doesn't --
10 and your utilization of the expenditures in antiquity
11 don't -- don't reflect what equal opportunity is or
12 what quality education is.

13 Q. Well, my question -- thank you. My
14 question was is there a provision in the Constitution
15 which to you specifies the level of educational quality
16 which may be - which must be accorded students in this
17 state?

18 A. (By Dr. Alexander) There is no
19 constitution that I know of that tells the Legislature
20 precisely what level of educational quality it is
21 supposed to have. It says, though, that you're
22 supposed to have quality.

23 Q. And if -- and if that quality is provided
24 does that satisfy the substantive quality provision of
25 the Constitution?

EX. #3
4-5-93 Meeting #2
HB-667

1 A. (By Dr. Alexander) It says quality for
2 each person is what we're about here.

3 Q. But it does use the term system in the
4 first sentence of Subsection 3, does it not?

5 A. (By Dr. Alexander) And system means
6 equivalency.

7 Q. And you're aware, are you not, that the
8 plaintiffs are not -- are not challenging the existence
9 of a free quality public elementary and secondary
10 system in this state?

11 A. (By Dr. Alexander) -- I assume that the
12 question before the court here is is quality equality
13 and equity?

14 Q. But do you understand that the plaintiffs
15 aren't challenging the existence of a free public
16 quality elementary and secondary system?

17 A. (By Dr. Alexander) I don't know they're
18 dealing with the word free. It is free unless you're
19 charging tuition. But certainly quality has to enter,
20 play into the issue.

21 MR. SMITH: Thank you.
22
23
24
25

Exp 4- 4-5- Mtg #2

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF SENATOR GAGE

RE: COST OF LOWERING THE PER STUDENT REDUCTION FACTOR BY ONE PENNY

GAG89.WK1

03/31/93

11:42 AM

	<u>FY 1993-94</u>	<u>FY 1994-95</u>
ELEMENTARY COST	\$373,103	\$402,100
HIGH SCHOOL COST	\$135,374	\$145,549
TOTAL STATE COST	<u>\$508,477</u>	<u>\$547,649</u>

Exh 5 HB 667 4-5 #2

OFFICE OF THE LEGISLATIVE AUDITOR

AT THE REQUEST OF SENATE SELECT COMMITTEE ON EDUCATION

SCHOOL FUNDING ANALYSIS

COST DATA FOR VARIOUS COST OF LIVING (COLA) PERCENTAGES

SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

SPECIAL ED ANB INCLUDED

SENSEL2.WK1

04/04/93

08:21 PM

FY95 COST OF LIVING ADJUSTMENT	DIRECT STATE SUPPORT	GTB STATE SUPPORT	TOTAL STATE SUPPORT	CHANGE IN STATE SUPPORT
CURRENT PROJECTION	\$272,046,809	\$114,456,533	\$386,503,342	
1% INCREASE	\$275,084,081	\$115,121,348	\$390,205,429	\$3,702,087
2% INCREASE	\$277,762,910	\$115,608,827	\$393,371,737	\$6,868,395
3% INCREASE	\$280,800,183	\$115,992,167	\$396,792,350	\$10,289,008
4% INCREASE	\$283,479,011	\$116,248,491	\$399,727,502	\$13,224,160

OFFICE OF THE LEGISLATIVE AUDITOR
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 ANALYSIS OF EFFECT OF KADAS NON LEVY REVENUE AMENDMENT
 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
 SPECIAL ED ANB NOT INCLUDED
 FY93 RESTATEMENT

SENSEL3.WK1
 04/04/93
 08:28 PM

COUNTY	DISTRICT	KADAS AMENDMENT HB667 MILLS			KADAS AMENDMENT HB667 MILLS		
		TO MAND. BUDG. CURRENT GTB	TO MAND. BUDG. CURRENT GTB	DIFFERENCE	TO MAND. BUDG. WEIGHTED GTB	TO MAND. BUDG. WEIGHTED GTB	DIFFERENCE
BROADWATER	BROADWATER CO HS	16.76	14.56	-2.20	13.40	15.50	2.10
BROADWATER	TOWNSEND ELEM	30.04	25.09	-4.96	24.11	29.03	4.91
CARBON	BELFRY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
CARBON	BELFRY H S	0.00	0.00	0.00	0.00	0.00	0.00
CARBON	BOYD ELEM	21.04	19.38	-1.66	14.26	15.56	1.30
CARBON	BRIDGER ELEM	24.83	30.10	5.27	26.59	22.04	-4.54
CARBON	BRIDGER H S	13.73	20.94	7.21	14.97	9.87	-5.10
CARBON	EDGAR ELEM	0.00	0.00	0.00	0.00	0.00	0.00
CARBON	FROMBERG ELEM	45.16	38.92	-6.24	31.78	37.06	5.29
CARBON	FROMBERG H S	30.32	26.16	-4.16	17.26	20.11	2.85
CARBON	JACKSON ELEM	52.58	44.77	-7.81	37.11	43.82	6.71
CARBON	JOLIET ELEM	35.80	30.62	-5.19	27.61	32.46	4.85
CARBON	JOLIET H S	22.70	19.86	-2.83	16.75	19.23	2.49
CARBON	LUTHER ELEM	33.35	29.07	-4.29	25.45	29.35	3.90
CARBON	RED LODGE ELEM	41.02	35.83	-5.19	34.22	39.39	5.16
CARBON	RED LODGE H S	24.40	21.40	-3.00	19.38	22.22	2.84
CARBON	ROBERTS ELEM	53.54	45.82	-7.72	35.10	41.22	6.13
CARBON	ROBERTS H S	33.79	28.67	-5.12	16.30	19.30	3.01
CARTER	ALBION ELEM	8.46	8.46	0.00	8.46	8.46	0.00
CARTER	ALZADA ELEM	3.09	3.09	0.00	3.09	3.09	0.00
CARTER	CARTER CO H S	0.00	9.98	9.98	9.96	0.00	-9.96
CARTER	EKALAKA ELEM	10.89	11.54	0.65	9.75	9.25	-0.50
CARTER	HAMMOND-HAWKS HOME	26.35	26.64	0.29	26.64	26.35	-0.29
CARTER	JOHNSTON ELEM	20.09	20.09	0.00	20.09	20.09	0.00
CARTER	PINE HILL-PLAINWEL	6.17	5.15	-1.02	3.99	4.80	0.81
CARTER	RIDGE ELEM	62.10	63.79	1.69	30.89	36.20	5.31
CASCADE	BELT ELEM	38.03	33.29	-4.74	30.69	35.25	4.55
CASCADE	BELT H S	20.32	18.79	-1.54	14.40	15.66	1.26
CASCADE	CASCADE ELEM	35.33	31.22	-4.11	28.89	32.86	3.97
CASCADE	CASCADE H S	22.18	19.27	-2.92	16.15	18.69	2.54
CASCADE	CENTERVILLE EL	43.97	37.56	-6.42	34.95	41.13	6.18
CASCADE	CENTERVILLE H S	23.94	20.43	-3.51	15.76	18.57	2.80

SENSEL3.WK1
04/04/93
08:28 PM

SPECIAL ED ANB NOT INCLUDED									
FY93 RESTATEMENT			KADAS AMENDMENT			KADAS AMENDMENT			
HB667 MILLS			HB667 MILLS			HB667 MILLS			
TO MAND. BUDG.			TO MAND. BUDG.			TO MAND. BUDG.			
COUNTY	DISTRICT	CURRENT GTB	CURRENT GTB	DIFFERENCE	WEIGHTED GTB	TO MAND. BUDG.	WEIGHTED GTB	TO MAND. BUDG.	DIFFERENCE
CASCADE	DEEP CREEK ELEM	5.44	5.44	0.00	3.99	4.80	0.81		
CASCADE	GREAT FALLS EL	44.05	37.88	-6.16	41.49	48.49	7.00		
CASCADE	GREAT FALLS H S	20.34	18.16	-2.18	21.71	24.44	2.73		
CASCADE	SIMMS H S	31.48	27.46	-4.01	24.00	27.65	3.65		
CASCADE	SUN RIVER VALLEY ELM	43.69	37.81	-5.87	37.81	43.92	6.10		
CASCADE	ULM ELEM	36.50	31.60	-4.89	29.53	34.28	4.75		
CASCADE	VAUGHN ELEM	54.81	45.97	-8.84	42.08	50.43	8.35		
CHOTEAU	BIG SANDY ELEM	25.89	27.73	1.84	26.09	25.89	-0.20		
CHOTEAU	BIG SANDY H S	15.98	18.03	2.05	13.77	13.46	-0.31		
CHOTEAU	CARTER ELEM	0.00	0.00	0.00	0.00	0.00	0.00		
CHOTEAU	FT BENTON ELEM	40.95	35.79	-5.16	33.84	38.92	5.08		
CHOTEAU	FT BENTON H S	24.43	21.75	-2.68	19.68	22.22	2.54		
CHOTEAU	GERALDINE ELEM	0.00	0.00	0.00	0.00	0.00	0.00		
CHOTEAU	GERALDINE H S	0.00	0.00	0.00	0.00	0.00	0.00		
CHOTEAU	HIGHWOOD ELEM	2.47	4.96	2.49	4.32	2.16	-2.16		
CHOTEAU	HIGHWOOD H S	0.98	1.69	0.71	1.01	0.59	-0.42		
CHOTEAU	KNEES ELEM	8.01	8.57	0.56	8.57	8.01	-0.56		
CHOTEAU	LOMA ELEM	1.31	2.18	0.87	2.18	1.31	-0.87		
CHOTEAU	WARRICK ELEM	0.00	0.00	0.00	0.00	0.00	0.00		
CUSTER	COTTONWOOD EL	50.40	42.31	-8.09	36.35	43.52	7.17		
CUSTER	CUSTER CO H S	18.45	16.79	-1.67	17.98	19.87	1.89		
CUSTER	HKT-BASIN SPR CRK EL	16.98	17.08	0.09	16.81	16.98	0.17		
CUSTER	KINSEY ELEM	36.50	31.26	-5.24	30.17	35.41	5.24		
CUSTER	KIRCHER ELEM	17.76	16.53	-1.23	16.11	17.76	1.66		
CUSTER	MILES CITY ELEM	39.72	34.57	-5.15	34.49	39.82	5.34		
CUSTER	MOON CREEK EL	6.07	6.15	0.08	6.15	6.07	-0.08		
CUSTER	S H-FOSTER CRK ELEM	17.10	19.25	2.15	16.67	17.10	0.42		
CUSTER	S Y ELEM	15.69	15.74	0.05	13.63	15.69	2.06		
CUSTER	TRAIL CREEK EL	22.39	22.39	0.00	21.56	22.39	0.83		
CUSTER	TWIN BUTTES EL	11.33	11.34	0.01	11.34	11.33	-0.01		
CUSTER	WHITNEY CRK EL	37.28	37.57	0.29	24.03	28.71	4.67		
DANIELS	FLAXVILLE ELEM	0.00	0.00	0.00	0.00	0.00	0.00		

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 SPECIAL ED ANB NOT INCLUDED
 FY93 RESTATEMENT

SENSEL3.WK1
 04/04/93
 08:28 PM

		KADAS AMENDMENT HB667 MILLS TO MAND. BUDG.		KADAS AMENDMENT HB667 MILLS TO MAND. BUDG.		KADAS AMENDMENT HB667 MILLS TO MAND. BUDG.		KADAS AMENDMENT HB667 MILLS TO MAND. BUDG.	
COUNTY	DISTRICT	CURRENT GTB	DIFFERENCE	CURRENT GTB	DIFFERENCE	WEIGHTED GTB	DIFFERENCE	WEIGHTED GTB	DIFFERENCE
DANIELS	FLAXVILLE H S	4.64	-0.09	4.55	-0.09	2.18	2.23	0.06	0.00
DANIELS	PEERLESS ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DANIELS	PEERLESS H S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DANIELS	SCOBEE ELEM	11.59	1.58	13.18	1.58	12.38	10.95	-1.43	-1.43
DANIELS	SCOBEE H S	6.40	2.60	9.00	2.60	7.03	5.03	-2.01	-2.01
DAWSON	BLOOMFIELD ELEM	12.47	3.41	15.87	3.41	15.66	12.47	-3.20	-3.20
DAWSON	DAWSON CO H S	9.84	2.60	12.44	2.60	13.07	10.39	-2.68	-2.68
DAWSON	DEER CREEK ELEM	5.57	1.43	7.01	1.43	7.01	5.57	-1.43	-1.43
DAWSON	GLENDIVE ELEM	33.78	-2.32	31.46	-2.32	31.44	33.93	2.49	2.49
DAWSON	LINDSAY ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DAWSON	RICHEY ELEM	11.43	3.91	15.34	3.91	11.78	8.82	-2.96	-2.96
DAWSON	RICHEY H S	18.32	0.81	19.12	0.81	11.34	10.92	-0.42	-0.42
DEER LODGE	ANACONDA ELEM	15.78	-0.72	15.07	-0.72	14.89	15.68	0.79	0.79
DEER LODGE	ANACONDA H S	4.49	0.02	4.51	0.02	4.76	4.76	0.00	0.00
FALLON	BAKER ELEM	0.00	28.09	28.09	28.09	27.25	0.00	-27.25	-27.25
FALLON	BAKER H S	0.00	7.65	7.65	7.65	6.84	0.00	-6.84	-6.84
FALLON	FERTILE PRAIRIE EL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FALLON	PLEVNA ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FALLON	PLEVNA H S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FERGUS	AYERS ELEM	17.09	-2.82	14.27	-2.82	9.81	11.81	2.00	2.00
FERGUS	COTTONWOOD ELEM	43.19	-7.13	36.06	-7.13	20.96	25.24	4.27	4.27
FERGUS	DEERFIELD ELEM	25.87	-4.27	21.60	-4.27	17.37	20.91	3.54	3.54
FERGUS	DENTON ELEM	38.41	-4.37	34.04	-4.37	29.07	32.97	3.90	3.90
FERGUS	DENTON H S	28.73	-3.57	25.16	-3.57	15.75	18.08	2.33	2.33
FERGUS	FERGUS H S	24.80	-3.15	21.65	-3.15	22.38	25.78	3.39	3.39
FERGUS	GRASS RANGE EL	23.13	-3.29	19.85	-3.29	17.04	19.96	2.93	2.93
FERGUS	GRASS RANGE H S	20.54	-1.44	19.10	-1.44	9.61	10.39	0.78	0.78
FERGUS	KING COLONY EL	7.33	0.00	7.33	0.00	7.33	7.33	0.00	0.00
FERGUS	LEWISTOWN ELEM	44.44	-6.18	38.26	-6.18	37.99	44.35	6.37	6.37
FERGUS	MAIDEN ELEM	1.19	0.42	1.61	0.42	1.61	1.19	-0.42	-0.42
FERGUS	MOORE ELEM	49.86	-8.11	41.75	-8.11	35.11	42.15	7.03	7.03
FERGUS	MOORE H S	38.78	-5.57	33.21	-5.57	21.29	24.99	3.70	3.70

HB-667
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4-5-93

SENSEL3.WK1
04/04/93
08:28 PM

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		KADAS AMENDMENT HB667 MILLS			KADAS AMENDMENT HB667 MILLS		
		TO MAND. BUDG.			TO MAND. BUDG.		
COUNTY	DISTRICT	CURRENT GTB	TO MAND. BUDG.	DIFFERENCE	WEIGHTED GTB	TO MAND. BUDG.	DIFFERENCE
FERGUS	ROY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
FERGUS	ROY H S	0.00	0.00	0.00	0.00	0.00	0.00
FERGUS	SPRING CRK COLONY EL	26.30	26.03	-0.27	12.29	14.80	2.51
FERGUS	WINIFRED ELEM	0.00	0.00	0.00	0.00	0.00	0.00
FERGUS	WINIFRED H S	10.55	9.77	-0.78	5.49	5.96	0.47
FLATHEAD	BATAVIA ELEM	51.67	44.07	-7.60	38.61	45.50	6.89
FLATHEAD	BIGFORK ELEM	44.66	38.23	-6.42	36.80	43.20	6.40
FLATHEAD	BIGFORK H S	19.42	17.03	-2.39	16.86	19.33	2.47
FLATHEAD	CAYUSE PRAIRIE ELEM	49.69	42.20	-7.49	40.33	47.74	7.40
FLATHEAD	COLUMBIA FALLS ELEM	40.72	35.07	-5.66	35.42	41.35	5.93
FLATHEAD	COLUMBIA FALLS H S	17.86	15.77	-2.10	17.20	19.58	2.39
FLATHEAD	CRESTON ELEM	47.06	40.83	-6.23	41.47	48.04	6.57
FLATHEAD	DEER PARK ELEM	56.10	47.61	-8.49	41.31	48.94	7.62
FLATHEAD	EVERGREEN ELEM	46.70	40.04	-6.66	39.29	46.07	6.78
FLATHEAD	FAIR - MONT - EGAN ELEM	52.11	44.52	-7.58	40.12	47.20	7.08
FLATHEAD	FLATHEAD H S	21.23	18.69	-2.54	21.88	24.99	3.11
FLATHEAD	HELENA FLATS EL	44.73	38.52	-6.22	35.50	41.44	5.94
FLATHEAD	KALISPELL ELEM	36.86	33.04	-3.83	33.80	37.90	4.11
FLATHEAD	KILA ELEM	43.67	37.88	-5.79	39.09	45.30	6.21
FLATHEAD	MARION ELEM	50.98	43.57	-7.41	37.30	43.87	6.57
FLATHEAD	OLNEY - BISSELL ELEM	52.90	45.22	-7.68	40.73	47.89	7.16
FLATHEAD	PLEASANT VALLEY ELEM	28.34	29.02	0.68	29.02	28.34	-0.68
FLATHEAD	SOMERS ELEM	48.46	42.35	-6.11	40.80	46.93	6.13
FLATHEAD	SWAN RIVER EL	19.25	16.25	-3.00	15.01	17.88	2.86
FLATHEAD	WEST GLACIER ELEM	18.23	18.85	0.62	18.85	18.23	-0.62
FLATHEAD	WEST VALLEY EL	46.94	40.27	-6.67	37.78	44.27	6.49
FLATHEAD	WHITEFISH ELEM	31.38	27.08	-4.30	26.71	31.11	4.41
FLATHEAD	WHITEFISH H S	17.34	15.17	-2.16	15.99	18.36	2.37
GALLATIN	AMSTERDAM ELEM	26.35	28.97	2.62	28.97	26.35	-2.62
GALLATIN	ANDERSON ELEM	52.44	45.03	-7.41	42.41	49.64	7.23
GALLATIN	BELGRADE ELEM	44.64	38.34	-6.30	38.48	45.04	6.56
GALLATIN	BELGRADE H S	19.75	17.13	-2.62	17.64	20.45	2.81

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SENSEL3.WK1
04/04/93
08:28 PM

COUNTY	DISTRICT	KADAS AMENDMENT HB667 MILLS			KADAS AMENDMENT HB667 MILLS		
		TO MAND. BUDG. CURRENT GTB	TO MAND. BUDG. CURRENT GTB	DIFFERENCE	TO MAND. BUDG. WEIGHTED GTB	TO MAND. BUDG. WEIGHTED GTB	DIFFERENCE
GALLATIN	BOZEMAN ELEM	36.69	32.56	-4.12	34.22	38.75	4.53
GALLATIN	BOZEMAN H S	20.34	18.65	-1.68	21.32	23.36	2.05
GALLATIN	COTTONWOOD EL	40.90	36.11	-4.78	26.57	30.24	3.68
GALLATIN	GALLATIN GTWY ELEM	47.22	41.57	-5.65	38.24	43.66	5.42
GALLATIN	LA MOTTE ELEM	31.95	28.36	-3.59	27.74	31.42	3.68
GALLATIN	MALMBORG ELEM	24.32	24.45	0.14	24.45	24.32	-0.14
GALLATIN	MANHATTAN ELEM	44.25	38.07	-6.18	35.30	41.24	5.94
GALLATIN	MANHATTAN H S	24.49	21.43	-3.07	19.41	22.30	2.89
GALLATIN	MONFORTON EL	51.27	43.79	-7.48	39.75	46.78	7.03
GALLATIN	OPHIR ELEM	12.30	13.07	0.76	13.07	12.30	-0.76
GALLATIN	PASS CREEK ELEM	25.80	23.38	-2.42	19.39	23.34	3.95
GALLATIN	SPRINGHILL EL	62.74	52.39	-10.35	41.37	49.80	8.43
GALLATIN	THREE FORKS EL	38.99	33.92	-5.07	31.85	36.80	4.95
GALLATIN	THREE FORKS H S	23.68	20.63	-3.05	17.11	19.75	2.63
GALLATIN	W YELLOWSTONE ELEM	30.67	29.67	-1.01	26.37	27.40	1.04
GALLATIN	W YELLOWSTONE H S	19.53	20.35	0.82	14.33	13.82	-0.51
GALLATIN	WILLOW CREEK EL	36.03	36.62	0.58	26.19	31.03	4.83
GALLATIN	WILLOW CREEK HS	48.09	48.84	0.75	17.34	20.55	3.21
GARFIELD	BENZIE ELEM	29.85	24.93	-4.93	16.38	19.72	3.34
GARFIELD	BIG DRY CREEK ELEM	14.96	15.87	0.91	15.87	14.96	-0.91
GARFIELD	BLACKFOOT ELEM	17.33	17.33	0.00	17.33	17.33	0.00
GARFIELD	COHAGEN ELEM	20.49	17.14	-3.36	15.35	18.48	3.13
GARFIELD	GARFIELD CO H S	26.91	24.37	-2.54	18.81	20.87	2.07
GARFIELD	JORDAN ELEM	41.91	35.71	-6.20	30.88	36.43	5.55
GARFIELD	KESTER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
GARFIELD	PINE GROVE ELEM	24.20	20.53	-3.67	14.64	17.35	2.71
GARFIELD	ROSS ELEM	70.41	58.80	-11.62	27.77	33.43	5.66
GARFIELD	SAND SPRINGS EL	11.30	11.43	0.13	11.43	11.30	-0.13
GARFIELD	VAN NORMAN ELEM	31.67	31.74	0.07	31.28	31.67	0.39
GLACIER	BROWNING ELEM	28.61	25.88	-2.73	26.34	29.27	2.93
GLACIER	BROWNING H S	12.32	11.60	-0.71	11.64	12.42	0.78
GLACIER	CUT BANK ELEM	20.91	28.26	7.35	27.73	20.62	-7.10

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SENSEL3 WK1
 04/04/93
 08:28 PM

KADAS AMENDMENT

HB667 MILLS

TO MAND. BUDG.

CURRENT GTB

TO MAND. BUDG.

CURRENT GTB

DISTRICT

COUNTY

DIFFERENCE

HB667 MILLS

TO MAND. BUDG.

WEIGHTED GTB

KADAS AMENDMENT

HB667 MILLS

TO MAND. BUDG.

WEIGHTED GTB

DIFFERENCE

GLACIER	CUT BANK H S	12.05	21.19	9.13	20.56	11.76	-8.80
GLACIER	E GLACIER PARK ELEM	19.27	16.09	-3.18	15.95	19.20	3.25
GLACIER	MOUNTAIN VIEW ELEMENTAF	37.09	31.02	-6.07	27.59	33.16	5.57
GOLDEN VALLEY	LAVINA ELEM	50.83	51.48	0.65	38.76	45.32	6.56
GOLDEN VALLEY	LAVINA H S	41.04	35.67	-5.38	14.62	17.03	2.41
GOLDEN VALLEY	RYEGATE ELEM	22.49	24.02	1.53	24.02	22.49	-1.53
GOLDEN VALLEY	RYEGATE H S	32.81	34.61	1.80	19.27	22.00	2.72
GRANITE	DRUMMOND ELEM	29.28	25.41	-3.87	21.86	25.31	3.46
GRANITE	DRUMMOND H S	8.74	7.41	-1.33	5.73	6.80	1.07
GRANITE	GRANITE H S	22.93	20.24	-2.69	14.87	16.93	2.07
GRANITE	HALL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
GRANITE	PHILIPSBURG EL	31.13	27.90	-3.23	26.14	29.32	3.17
HILL	BLUE SKY ELEM	32.51	30.30	-2.20	27.97	31.61	3.64
HILL	BLUE SKY HIGH	5.26	8.95	3.69	5.59	3.96	-1.64
HILL	BOX ELDER ELEM	53.44	44.92	-8.52	40.76	48.74	7.98
HILL	BOX ELDER H S	46.14	38.65	-7.49	23.79	28.54	4.76
HILL	COTTONWOOD ELEM	0.00	0.00	0.00	0.00	0.00	0.00
HILL	DAVEY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
HILL	GILDFORD COLONY ELEM	30.41	25.58	-4.83	19.33	23.10	3.77
HILL	HAVRE ELEM	33.06	30.66	-2.40	31.19	33.81	2.62
HILL	HAVRE H S	7.58	8.17	0.59	8.94	8.33	-0.61
HILL	K-G ELEM	27.42	29.69	2.27	27.76	27.42	-0.34
HILL	K-G HIGH SCHOOL	11.87	14.78	2.91	8.79	8.50	-0.29
HILL	ROCKY BOY ELEM	43.46	36.33	-7.13	35.55	42.74	7.20
HILL	ROCKY BOY H S	12.51	10.47	-2.04	7.82	9.39	1.57
JEFFERSON	BASIN ELEM	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	BOULDER ELEM	50.68	42.36	-8.33	38.93	46.82	7.89
JEFFERSON	CARDWELL ELEM	10.76	10.83	0.07	10.83	10.76	-0.07
JEFFERSON	CLANCY ELEM	47.87	42.00	-5.86	40.04	45.87	5.83
JEFFERSON	JEFFERSON H S	21.92	19.01	-2.90	18.11	20.98	2.88
JEFFERSON	MONTANA CITY ELEM	43.94	38.54	-5.40	35.93	41.18	5.25
JEFFERSON	WHITEHALL ELEM	36.01	31.64	-4.37	30.13	34.47	4.34

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 04/04/93
 08:28 PM

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		TO MAND. BUDG.	CURRENT GTB	DIFFERENCE	TO MAND. BUDG.	CURRENT GTB	DIFFERENCE	TO MAND. BUDG.	WEIGHTED GTB	DIFFERENCE	TO MAND. BUDG.	WEIGHTED GTB	DIFFERENCE
JEFFERSON	WHITEHALL H S	14.08	12.59	-1.50				11.37	12.79	1.42			
JUDITH BASIN	GEYSER ELEM	26.57	23.27	-3.30				20.08	23.05	2.97			
JUDITH BASIN	GEYSER H S	33.52	28.97	-4.56				14.10	16.40	2.30			
JUDITH BASIN	HOBSON ELEM	37.55	39.61	2.07				36.06	37.55	1.49			
JUDITH BASIN	HOBSON H S	40.23	35.16	-5.07				20.85	23.98	3.13			
JUDITH BASIN	RAYNESFORD ELEM	30.33	26.62	-3.71				23.50	26.91	3.42			
JUDITH BASIN	STANFORD ELEM	36.01	31.26	-4.75				27.64	32.00	4.36			
JUDITH BASIN	STANFORD H S	29.86	25.88	-3.98				16.83	19.53	2.69			
LAKE	ARLEE ELEM	38.19	32.45	-5.74				30.22	35.76	5.53			
LAKE	ARLEE H S	10.66	9.08	-1.59				7.88	9.31	1.43			
LAKE	CHARLO ELEM	41.95	35.27	-6.68				32.82	39.23	6.41			
LAKE	CHARLO H S	37.12	32.06	-5.06				22.92	26.68	3.76			
LAKE	POLSON ELEM	36.82	31.13	-5.69				30.95	36.79	5.84			
LAKE	POLSON H S	17.09	14.79	-2.30				15.38	17.86	2.48			
LAKE	RONAN ELEM	10.86	9.61	-1.24				9.64	10.94	1.30			
LAKE	RONAN H S	1.26	1.47	0.21				1.50	1.29	-0.21			
LAKE	ST IGNATIUS ELEM	35.91	30.25	-5.66				29.31	34.98	5.67			
LAKE	ST IGNATIUS H S	0.00	0.36	0.36				0.32	0.00	-0.32			
LAKE	SWAN LAKE - SALMON ELEM	27.19	27.39	0.20				27.39	27.19	-0.20			
LAKE	UPPER WEST SHORE ELEM	8.08	8.08	0.00				8.08	8.08	0.00			
LAKE	VALLEY VIEW ELEM	35.31	29.48	-5.83				25.33	30.49	5.16			
LEWIS & CLARK	AUCHARD CRK ELEM	6.18	5.16	-1.02				4.47	5.39	0.91			
LEWIS & CLARK	AUGUSTA ELEM	45.42	39.07	-6.35				33.25	38.86	5.60			
LEWIS & CLARK	AUGUSTA H S	20.32	18.41	-1.92				9.26	10.28	1.02			
LEWIS & CLARK	CRAIG ELEM	11.60	11.60	0.00				11.60	11.60	0.00			
LEWIS & CLARK	E HELENA ELEM	43.85	37.42	-6.43				37.33	43.97	6.64			
LEWIS & CLARK	HELENA ELEM	43.78	38.48	-5.30				41.09	46.99	5.90			
LEWIS & CLARK	HELENA H S	21.72	19.36	-2.37				22.89	25.82	2.93			
LEWIS & CLARK	KESSLER ELEM	35.21	30.63	-4.58				32.76	37.85	5.09			
LEWIS & CLARK	LINCOLN ELEM	44.75	38.39	-6.36				35.51	41.61	6.10			
LEWIS & CLARK	LINCOLN HIGH SCHOOL	41.71	35.64	-6.07				20.92	24.61	3.69			
LEWIS & CLARK	TRINITY ELEM	0.00	0.51	0.51				0.51	0.00	-0.51			

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MEAGHER	LENNEP ELEM	3.84	3.93	0.08	3.93	3.93	0.08	3.93	3.84	-0.08	3.84	3.84	-0.08
MEAGHER	RINGLING ELEM	6.38	6.46	0.08	6.46	6.46	0.08	6.46	6.38	-0.08	6.38	6.38	-0.08
MEAGHER	WHT SULPHUR SPGS ELEM	42.21	38.43	-3.78	38.43	38.43	-3.78	35.45	39.14	3.69	35.45	39.14	3.69
MEAGHER	WHT SULPHUR SPGS HS	27.31	24.25	-3.06	24.25	24.25	-3.06	19.29	22.17	2.88	19.29	22.17	2.88
MINERAL	ALBERTON ELEM	46.11	39.43	-6.68	39.43	39.43	-6.68	34.88	41.00	6.12	34.88	41.00	6.12
MINERAL	ALBERTON H S	34.45	29.71	-4.74	29.71	29.71	-4.74	19.46	22.69	3.23	19.46	22.69	3.23
MINERAL	ST REGIS ELEM	41.00	35.56	-5.44	35.56	35.56	-5.44	31.74	36.79	5.05	31.74	36.79	5.05
MINERAL	ST REGIS H S	28.25	24.58	-3.67	24.58	24.58	-3.67	15.76	18.20	2.45	15.76	18.20	2.45
MINERAL	SUPERIOR ELEM	45.96	40.42	-5.54	40.42	40.42	-5.54	38.52	44.03	5.51	38.52	44.03	5.51
MINERAL	SUPERIOR H S	28.99	25.15	-3.84	25.15	25.15	-3.84	21.28	24.66	3.38	21.28	24.66	3.38
MISSOULA	BONNER ELEM	50.17	43.01	-7.16	43.01	43.01	-7.16	41.57	48.74	7.17	41.57	48.74	7.17
MISSOULA	CLINTON ELEM	52.13	44.33	-7.81	44.33	44.33	-7.81	41.10	48.59	7.49	41.10	48.59	7.49
MISSOULA	DESMET SCHOOL	57.46	48.51	-8.95	48.51	48.51	-8.95	42.31	50.38	8.07	42.31	50.38	8.07
MISSOULA	FRENCHTOWN ELEM	33.40	28.60	-4.80	28.60	28.60	-4.80	27.91	32.92	5.01	27.91	32.92	5.01
MISSOULA	FRENCHTOWN H S	13.46	11.86	-1.60	11.86	11.86	-1.60	11.51	13.13	1.62	11.51	13.13	1.62
MISSOULA	HELLGATE ELEM	43.55	36.95	-6.60	36.95	36.95	-6.60	37.02	43.86	6.83	37.02	43.86	6.83
MISSOULA	LOLO ELEM	50.93	43.60	-7.33	43.60	43.60	-7.33	42.96	50.44	7.48	42.96	50.44	7.48
MISSOULA	MISSOULA ELEM	44.44	38.70	-5.74	38.70	38.70	-5.74	41.98	48.45	6.48	41.98	48.45	6.48
MISSOULA	MISSOULA H S	22.02	19.44	-2.58	19.44	19.44	-2.58	23.24	26.46	3.22	23.24	26.46	3.22
MISSOULA	POTOMAC ELEM	47.61	40.43	-7.18	40.43	40.43	-7.18	34.38	40.70	6.32	34.38	40.70	6.32
MISSOULA	SEELEY LAKE ELEM	43.06	37.60	-5.46	37.60	37.60	-5.46	34.78	40.04	5.26	34.78	40.04	5.26
MISSOULA	SUNSET ELEM	33.26	34.07	0.81	34.07	34.07	0.81	25.28	29.70	4.42	25.28	29.70	4.42
MISSOULA	SWAN VALLEY ELEM	16.79	14.02	-2.77	14.02	14.02	-2.77	12.09	14.55	2.46	12.09	14.55	2.46
MISSOULA	TARGET RANGE ELEM	43.03	36.87	-6.16	36.87	36.87	-6.16	35.30	41.41	6.11	35.30	41.41	6.11
MISSOULA	WOODMAN ELEM	16.33	13.69	-2.64	13.69	13.69	-2.64	11.18	13.41	2.23	11.18	13.41	2.23
MUSSELSHELL	MELSTONE ELEM	9.01	31.29	22.28	31.29	31.29	22.28	24.59	7.12	-17.48	24.59	7.12	-17.48
MUSSELSHELL	MELSTONE H S	26.14	32.19	6.05	32.19	32.19	6.05	19.81	16.17	-3.64	19.81	16.17	-3.64
MUSSELSHELL	MUSSELSHELL ELEM	0.00	26.40	26.40	26.40	26.40	26.40	26.40	0.00	-26.40	26.40	0.00	-26.40
MUSSELSHELL	ROUNDUP ELEM	43.64	39.07	-4.58	39.07	39.07	-4.58	37.21	41.78	4.57	37.21	41.78	4.57
MUSSELSHELL	ROUNDUP H S	18.99	21.22	2.23	21.22	21.22	2.23	19.58	17.61	-1.97	19.58	17.61	-1.97
PARK	ARROWHEAD ELEM	27.30	30.29	3.00	30.29	30.29	3.00	29.90	27.30	-2.61	29.90	27.30	-2.61
PARK	COOKE CITY ELEM	31.21	32.47	1.25	32.47	32.47	1.25	32.47	31.21	-1.25	32.47	31.21	-1.25

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 08:28 PM

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		TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	CURRENT GTB
				DIFFERENCE				DIFFERENCE				DIFFERENCE	
PARK	GARDINER ELEM	49.04	43.21	-5.83	38.40	43.81	5.41						
PARK	GARDINER H S	35.17	31.31	-3.86	22.38	25.28	2.89						
PARK	LIVINGSTON ELEM	43.82	38.56	-5.26	38.03	43.43	5.41						
PARK	PARK H S	19.68	18.19	-1.49	18.91	20.56	1.66						
PARK	PINE CREEK ELEM	33.70	28.14	-5.56	24.64	29.66	5.02						
PARK	RICHLAND ELEM	0.00	0.00	0.00	0.00	0.00	0.00						
PARK	SPRINGDALE ELEM	14.24	14.41	0.17	14.41	14.24	-0.17						
PARK	SHIELDS VALLEY HIGH SCH	14.43	13.08	-1.35	10.09	11.19	1.10						
PARK	SHIELDS VLY ELEM SCH DIST	26.38	22.03	-4.35	20.71	24.93	4.22						
PETROLEUM	WINNETT ELEM	15.73	23.26	7.53	18.61	12.65	-5.96						
PETROLEUM	WINNETT H S	13.79	19.07	5.28	10.18	7.40	-2.78						
PHILLIPS	DODSON ELEM	4.30	4.04	-0.26	3.30	3.53	0.23						
PHILLIPS	DODSON H S	10.96	11.71	0.75	7.15	6.72	-0.42						
PHILLIPS	LANDUSKY ELEM	6.29	6.33	0.04	6.33	6.29	-0.04						
PHILLIPS	MALTA ELEM	37.08	34.25	-2.82	33.18	36.10	2.92						
PHILLIPS	MALTA H S	21.56	20.04	-1.51	18.91	20.45	1.53						
PHILLIPS	SACO ELEM	0.00	18.59	18.59	18.48	0.00	-18.48						
PHILLIPS	SACO H S	0.00	15.60	15.60	8.82	0.00	-8.82						
PHILLIPS	SECOND CRK ELEM	16.22	16.50	0.27	16.50	16.22	-0.27						
PHILLIPS	WHEATWATER ELEM	0.00	7.32	7.32	7.32	0.00	-7.32						
PHILLIPS	WHEATWATER H S	0.00	10.25	10.25	6.18	0.00	-6.18						
PONDERA	BRADY ELEM	33.19	35.61	2.42	33.94	33.19	-0.75						
PONDERA	BRADY H S	35.89	35.38	-0.51	18.63	21.97	3.34						
PONDERA	CONRAD ELEM	25.20	28.70	3.50	27.89	24.61	-3.27						
PONDERA	CONRAD H S	11.84	16.07	4.23	15.22	11.28	-3.95						
PONDERA	DUPUYER ELEM	43.76	38.68	-5.08	35.84	40.76	4.91						
PONDERA	HEART BUTTE	43.15	36.05	-7.10	23.11	27.81	4.70						
PONDERA	HEART BUTTE ELEM	6.15	5.16	-0.98	4.83	5.78	0.95						
PONDERA	MIAMI ELEM	29.75	25.25	-4.50	22.10	26.18	4.08						
PONDERA	VALIER ELEM	41.01	35.38	-5.64	33.80	39.39	5.59						
PONDERA	VALIER H S	31.72	27.88	-3.84	20.03	22.91	2.88						
POWDER RIVER	BELLE CREEK EL	0.00	0.00	0.00	0.00	0.00	0.00						

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SENSEL3.WK1
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08:28 PM

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COUNTY	DISTRICT	HB667 MILLS	DIFFERENCE	COUNTY	DISTRICT	HB667 MILLS	DIFFERENCE	COUNTY	DISTRICT	HB667 MILLS	DIFFERENCE	COUNTY	DISTRICT
POWDER RIVER	BIDDLE ELEM	25.65	-0.74	POWDER RIVER	BIDDLE ELEM	24.91	-0.74	POWDER RIVER	BIDDLE ELEM	24.91	-0.74	POWDER RIVER	BIDDLE ELEM
POWDER RIVER	BILLUP ELEM	26.29	0.21	POWDER RIVER	BILLUP ELEM	26.50	0.21	POWDER RIVER	BILLUP ELEM	26.50	0.21	POWDER RIVER	BILLUP ELEM
POWDER RIVER	BROADUS ELEM	21.32	0.21	POWDER RIVER	BROADUS ELEM	21.53	0.21	POWDER RIVER	BROADUS ELEM	21.53	0.21	POWDER RIVER	BROADUS ELEM
POWDER RIVER	HORKAN CRK ELEM	34.61	-5.34	POWDER RIVER	HORKAN CRK ELEM	29.26	-5.34	POWDER RIVER	HORKAN CRK ELEM	29.26	-5.34	POWDER RIVER	HORKAN CRK ELEM
POWDER RIVER	POWDER RVR CO DIST HS	0.00	10.57	POWDER RIVER	POWDER RVR CO DIST HS	10.57	10.57	POWDER RIVER	POWDER RVR CO DIST HS	10.57	10.57	POWDER RIVER	POWDER RVR CO DIST HS
POWDER RIVER	SO STACEY ELEM	36.24	-3.10	POWDER RIVER	SO STACEY ELEM	33.14	-3.10	POWDER RIVER	SO STACEY ELEM	33.14	-3.10	POWDER RIVER	SO STACEY ELEM
POWELL	AVON ELEM	14.09	0.60	POWELL	AVON ELEM	14.69	0.60	POWELL	AVON ELEM	14.69	0.60	POWELL	AVON ELEM
POWELL	DEER LODGE ELEM	31.86	-3.17	POWELL	DEER LODGE ELEM	28.69	-3.17	POWELL	DEER LODGE ELEM	28.69	-3.17	POWELL	DEER LODGE ELEM
POWELL	ELLISTON ELEM	37.18	0.76	POWELL	ELLISTON ELEM	37.94	0.76	POWELL	ELLISTON ELEM	37.94	0.76	POWELL	ELLISTON ELEM
POWELL	GARRISON ELEM	0.00	0.00	POWELL	GARRISON ELEM	0.00	0.00	POWELL	GARRISON ELEM	0.00	0.00	POWELL	GARRISON ELEM
POWELL	GOLD CREEK ELEM	0.00	0.00	POWELL	GOLD CREEK ELEM	0.00	0.00	POWELL	GOLD CREEK ELEM	0.00	0.00	POWELL	GOLD CREEK ELEM
POWELL	HELMVILLE ELEM	30.20	0.41	POWELL	HELMVILLE ELEM	30.61	0.41	POWELL	HELMVILLE ELEM	30.61	0.41	POWELL	HELMVILLE ELEM
POWELL	OVANDO ELEM	45.79	-5.70	POWELL	OVANDO ELEM	40.09	-5.70	POWELL	OVANDO ELEM	40.09	-5.70	POWELL	OVANDO ELEM
POWELL	POWELL CO H S	17.41	-1.56	POWELL	POWELL CO H S	15.85	-1.56	POWELL	POWELL CO H S	15.85	-1.56	POWELL	POWELL CO H S
PRAIRIE	TERRY ELEM	10.45	-0.17	PRAIRIE	TERRY ELEM	10.28	-0.17	PRAIRIE	TERRY ELEM	10.28	-0.17	PRAIRIE	TERRY ELEM
PRAIRIE	TERRY H S	13.03	-1.23	PRAIRIE	TERRY H S	11.80	-1.23	PRAIRIE	TERRY H S	11.80	-1.23	PRAIRIE	TERRY H S
RAVALLI	CORVALLIS ELEM	46.36	-6.38	RAVALLI	CORVALLIS ELEM	39.98	-6.38	RAVALLI	CORVALLIS ELEM	39.98	-6.38	RAVALLI	CORVALLIS ELEM
RAVALLI	CORVALLIS H S	19.28	-2.70	RAVALLI	CORVALLIS H S	16.58	-2.70	RAVALLI	CORVALLIS H S	16.58	-2.70	RAVALLI	CORVALLIS H S
RAVALLI	DARBY ELEM	42.68	-5.33	RAVALLI	DARBY ELEM	37.35	-5.33	RAVALLI	DARBY ELEM	37.35	-5.33	RAVALLI	DARBY ELEM
RAVALLI	DARBY H S	23.17	-3.02	RAVALLI	DARBY H S	20.15	-3.02	RAVALLI	DARBY H S	20.15	-3.02	RAVALLI	DARBY H S
RAVALLI	FLORENCE - CARLTON ELEM	40.82	-6.04	RAVALLI	FLORENCE - CARLTON ELEM	34.78	-6.04	RAVALLI	FLORENCE - CARLTON ELEM	34.78	-6.04	RAVALLI	FLORENCE - CARLTON ELEM
RAVALLI	FLORENCE - CARLTON HS	22.20	-3.07	RAVALLI	FLORENCE - CARLTON HS	19.12	-3.07	RAVALLI	FLORENCE - CARLTON HS	19.12	-3.07	RAVALLI	FLORENCE - CARLTON HS
RAVALLI	HAMILTON ELEM	24.10	-1.79	RAVALLI	HAMILTON ELEM	22.31	-1.79	RAVALLI	HAMILTON ELEM	22.31	-1.79	RAVALLI	HAMILTON ELEM
RAVALLI	HAMILTON H S	10.64	-0.79	RAVALLI	HAMILTON H S	9.85	-0.79	RAVALLI	HAMILTON H S	9.85	-0.79	RAVALLI	HAMILTON H S
RAVALLI	LONE ROCK ELEM	40.34	-5.32	RAVALLI	LONE ROCK ELEM	35.02	-5.32	RAVALLI	LONE ROCK ELEM	35.02	-5.32	RAVALLI	LONE ROCK ELEM
RAVALLI	STEVENSVILLE EL	32.74	-4.15	RAVALLI	STEVENSVILLE EL	28.60	-4.15	RAVALLI	STEVENSVILLE EL	28.60	-4.15	RAVALLI	STEVENSVILLE EL
RAVALLI	STEVENSVILLE HS	12.43	-1.50	RAVALLI	STEVENSVILLE HS	10.94	-1.50	RAVALLI	STEVENSVILLE HS	10.94	-1.50	RAVALLI	STEVENSVILLE HS
RAVALLI	VICTOR ELEM	39.27	-3.53	RAVALLI	VICTOR ELEM	35.74	-3.53	RAVALLI	VICTOR ELEM	35.74	-3.53	RAVALLI	VICTOR ELEM
RAVALLI	VICTOR H S	27.70	-1.95	RAVALLI	VICTOR H S	25.75	-1.95	RAVALLI	VICTOR H S	25.75	-1.95	RAVALLI	VICTOR H S
RICHLAND	BRORSON ELEM	0.00	0.00	RICHLAND	BRORSON ELEM	0.00	0.00	RICHLAND	BRORSON ELEM	0.00	0.00	RICHLAND	BRORSON ELEM
RICHLAND	FAIRVIEW ELEM	0.00	16.46	RICHLAND	FAIRVIEW ELEM	16.46	16.46	RICHLAND	FAIRVIEW ELEM	16.46	16.46	RICHLAND	FAIRVIEW ELEM
RICHLAND	FAIRVIEW H S	0.00	0.00	RICHLAND	FAIRVIEW H S	0.00	0.00	RICHLAND	FAIRVIEW H S	0.00	0.00	RICHLAND	FAIRVIEW H S

OFFICE OF THE LEGISLATIVE AUDITOR

AT THE REQUEST OF SENATE SELECT COMMITTEE ON EDUCATION
 ANALYSIS OF EFFECT OF KADAS NON LEVY REVENUE AMENDMENT
 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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 04/04/93
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FY93 RESTATEMENT		KADAS AMENDMENT				KADAS AMENDMENT			
COUNTY	DISTRICT	HB667 MILLS		HB667 MILLS		HB667 MILLS		HB667 MILLS	
		TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	CURRENT GTB	TO MAND. BUDG.	WEIGHTED GTB	TO MAND. BUDG.	WEIGHTED GTB
				DIFFERENCE				DIFFERENCE	
RICHLAND	LAMBERT ELEM	0.00	0.00	0.60	0.60	0.50	0.00	-0.50	0.00
RICHLAND	LAMBERT H S	0.00	0.00	9.77	9.77	5.36	0.00	-5.36	0.00
RICHLAND	RAU ELEM	3.74	3.74	15.59	15.59	15.66	3.77	-11.89	3.77
RICHLAND	SAVAGE ELEM	33.03	33.03	40.46	40.46	35.82	29.40	-6.43	29.40
RICHLAND	SAVAGE H S	8.32	8.32	30.58	30.58	15.39	4.21	-11.18	4.21
RICHLAND	SIDNEY ELEM	10.56	10.56	21.75	21.75	21.52	10.51	-11.02	10.51
RICHLAND	SIDNEY H S	6.93	6.93	17.41	17.41	18.38	7.35	-11.03	7.35
ROOSEVELT	BAINVILLE ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROOSEVELT	BAINVILLE H S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROOSEVELT	BROCKTON ELEM	57.74	57.74	48.44	48.44	41.45	49.66	8.21	49.66
ROOSEVELT	BROCKTON H S	45.39	45.39	38.03	38.03	22.55	27.05	4.50	27.05
ROOSEVELT	CULBERTSON ELEM	27.07	27.07	28.06	28.06	26.38	25.58	-0.80	25.58
ROOSEVELT	CULBERTSON H S	14.57	14.57	17.12	17.12	13.07	11.18	-1.89	11.18
ROOSEVELT	FROID ELEM	8.84	8.84	20.91	20.91	17.40	7.40	-10.01	7.40
ROOSEVELT	FROID H S	19.82	19.82	24.81	24.81	13.77	11.06	-2.71	11.06
ROOSEVELT	FRONTIER ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROOSEVELT	POPLAR ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROOSEVELT	POPLAR H S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROOSEVELT	WOLF POINT ELEM	23.63	23.63	21.73	21.73	21.67	23.68	2.02	23.68
ROOSEVELT	WOLF POINT H S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROSEBUD	ASHLAND ELEM	29.23	29.23	26.50	26.50	22.59	25.05	2.45	25.05
ROSEBUD	BIRNEY ELEM	15.21	15.21	16.84	16.84	13.77	12.49	-1.27	12.49
ROSEBUD	COLSTRIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROSEBUD	COLSTRIP H S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROSEBUD	FORSYTH ELEM	28.08	28.08	25.53	25.53	24.20	26.75	2.55	26.75
ROSEBUD	FORSYTH H S	6.47	6.47	9.61	9.61	9.14	6.19	-2.95	6.19
ROSEBUD	LAME DEER ELEM	46.71	46.71	39.84	39.84	39.66	46.75	7.09	46.75
ROSEBUD	ROCK SPRING ELEM	3.98	3.98	4.11	4.11	4.11	3.98	-0.12	3.98
ROSEBUD	ROSEBUD ELEM	40.44	40.44	35.86	35.86	30.18	34.21	4.03	34.21
ROSEBUD	ROSEBUD H S	21.84	21.84	24.14	24.14	12.35	13.45	1.10	13.45
SANDERS	CAMAS PRAIRIE ELEM	7.23	7.23	7.25	7.25	7.25	7.23	-0.02	7.23
SANDERS	DIXON ELEM	43.51	43.51	36.33	36.33	35.40	42.61	7.21	42.61

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 FY93 RESTATEMENT

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 HB-667

KADAS AMENDMENT

HB667 MILLS

TO MAND. BUDG.

WEIGHTED GTB

DIFFERENCE

KADAS AMENDMENT

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TO MAND. BUDG.

WEIGHTED GTB

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KADAS AMENDMENT

HB667 MILLS

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 SPECIALLED ANB NOT INCLUDED
 FY93 RESTATEMENT

SENSEL3.WK1
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COUNTY	DISTRICT	HB667 MILLS			KADAS AMENDMENT			HB667 MILLS			KADAS AMENDMENT		
		TO MAND. BUDG.	CURRENT GTB	DIFFERENCE	TO MAND. BUDG.	CURRENT GTB	DIFFERENCE	TO MAND. BUDG.	WEIGHTED GTB	DIFFERENCE	TO MAND. BUDG.	WEIGHTED GTB	DIFFERENCE
STILLWATER	PARK CITY H S	17.31	15.20	-2.12	12.55	14.37	1.82	12.55	14.37	1.82	12.55	14.37	1.82
STILLWATER	RAPELJE ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STILLWATER	RAPELJE H S	14.33	16.20	1.86	10.76	11.46	0.70	10.76	11.46	0.70	10.76	11.46	0.70
STILLWATER	REEDPOINT ELEM	21.60	23.36	1.76	17.20	19.15	1.95	17.20	19.15	1.95	17.20	19.15	1.95
STILLWATER	REEDPOINT H S	25.42	25.14	-0.28	9.45	10.85	1.39	9.45	10.85	1.39	9.45	10.85	1.39
SWEET GRASS	BIG TIMBER ELEM	40.35	34.86	-5.49	32.74	38.09	5.35	32.74	38.09	5.35	32.74	38.09	5.35
SWEET GRASS	BRIDGE ELEM	7.68	8.08	0.40	8.08	7.68	-0.40	8.08	7.68	-0.40	8.08	7.68	-0.40
SWEET GRASS	GREYCLIFF ELEM	15.35	15.52	0.17	13.90	15.35	1.45	13.90	15.35	1.45	13.90	15.35	1.45
SWEET GRASS	MCLEOD ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SWEET GRASS	MELVILLE ELEM	23.36	23.95	0.59	23.95	23.36	-0.59	23.95	23.36	-0.59	23.95	23.36	-0.59
SWEET GRASS	SWEET GRASS CO HS	28.40	24.95	-3.46	23.10	26.44	3.34	23.10	26.44	3.34	23.10	26.44	3.34
TETON	BYNUM ELEM	15.09	13.10	-1.99	12.34	14.29	1.95	12.34	14.29	1.95	12.34	14.29	1.95
TETON	CHOTEAU ELEM	44.31	38.72	-5.59	36.80	42.33	5.53	36.80	42.33	5.53	36.80	42.33	5.53
TETON	CHOTEAU H S	20.99	20.86	-0.13	18.47	18.67	0.21	18.47	18.67	0.21	18.47	18.67	0.21
TETON	DUTTON ELEM	26.81	28.65	1.84	26.87	26.81	-0.06	26.87	26.81	-0.06	26.87	26.81	-0.06
TETON	DUTTON H S	23.25	25.24	1.99	16.47	18.26	1.79	16.47	18.26	1.79	16.47	18.26	1.79
TETON	FAIRFIELD ELEM	30.99	26.57	-4.43	24.03	28.18	4.15	24.03	28.18	4.15	24.03	28.18	4.15
TETON	FAIRFIELD H S	20.23	17.43	-2.80	15.02	17.52	2.50	15.02	17.52	2.50	15.02	17.52	2.50
TETON	GOLDEN RIDGE ELEM	25.48	21.34	-4.15	19.68	23.62	3.95	19.68	23.62	3.95	19.68	23.62	3.95
TETON	GREENFIELD ELEM	40.24	35.36	-4.88	27.96	31.98	4.03	27.96	31.98	4.03	27.96	31.98	4.03
TETON	PENDROY ELEM	5.62	11.68	6.07	11.68	5.62	-6.07	11.68	5.62	-6.07	11.68	5.62	-6.07
TETON	POWER ELEM	53.85	46.00	-7.85	39.83	46.87	7.04	39.83	46.87	7.04	39.83	46.87	7.04
TETON	POWER H S	40.91	35.20	-5.71	21.28	24.86	3.58	21.28	24.86	3.58	21.28	24.86	3.58
TOOLE	GALATA ELEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOOLE	SHELBY ELEM	25.10	25.97	0.88	25.00	24.28	-0.72	25.00	24.28	-0.72	25.00	24.28	-0.72
TOOLE	SHELBY H S	3.16	7.40	4.24	6.89	2.96	-3.93	6.89	2.96	-3.93	6.89	2.96	-3.93
TOOLE	SUNBURST ELEM	3.98	24.36	20.38	22.39	3.67	-18.72	22.39	3.67	-18.72	22.39	3.67	-18.72
TOOLE	SUNBURST H S	6.22	15.67	9.45	12.21	4.90	-7.31	12.21	4.90	-7.31	12.21	4.90	-7.31
TREASURE	HYSHAM ELEM	34.60	35.64	1.04	35.64	34.60	-1.04	35.64	34.60	-1.04	35.64	34.60	-1.04
TREASURE	HYSHAM H S	26.52	27.83	1.31	18.99	21.79	2.80	18.99	21.79	2.80	18.99	21.79	2.80
VALLEY	FRAZER ELEM	44.72	37.61	-7.11	33.27	39.77	6.49	33.27	39.77	6.49	33.27	39.77	6.49
VALLEY	FRAZER H S	32.48	33.10	0.62	19.46	22.99	3.53	19.46	22.99	3.53	19.46	22.99	3.53

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COUNTY	DISTRICT	KADAS AMENDMENT HB667 MILLS		KADAS AMENDMENT HB667 MILLS		KADAS AMENDMENT HB667 MILLS	
		TO MAND. BUDG. CURRENT GTB	TO MAND. BUDG. CURRENT GTB	TO MAND. BUDG. CURRENT GTB	TO MAND. BUDG. CURRENT GTB	TO MAND. BUDG. WEIGHTED GTB	TO MAND. BUDG. WEIGHTED GTB
				DIFFERENCE			DIFFERENCE
VALLEY	FT PECK ELEM	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	GLASGOW ELEM	35.60	33.40	-2.20	32.92	35.27	2.35
VALLEY	GLASGOW H S	15.55	15.79	0.24	15.48	15.32	-0.16
VALLEY	HINSDALE ELEM	0.98	4.03	3.05	4.03	0.98	-3.05
VALLEY	HINSDALE H S	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	LUSTRE ELEM	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	NASHUA ELEM	51.62	44.39	-7.23	38.42	44.91	6.49
VALLEY	NASHUA H S	31.99	27.74	-4.24	19.12	22.16	3.04
VALLEY	OPHEIM ELEM	3.56	4.69	1.13	4.69	3.56	-1.13
VALLEY	OPHEIM H S	3.59	4.57	0.98	2.73	2.58	-0.15
WHEATLAND	HARLOWTON ELEM	38.40	33.60	-4.80	30.22	34.71	4.49
WHEATLAND	HARLOWTON H S	23.22	20.74	-2.48	16.77	18.87	2.10
WHEATLAND	JUDITH GAP ELEM	54.27	45.60	-8.67	38.31	45.83	7.52
WHEATLAND	JUDITH GAP H S	45.00	37.59	-7.41	17.63	21.22	3.59
WHEATLAND	SHAWMUT ELEM	0.00	0.00	0.00	0.00	0.00	0.00
WHEATLAND	TWO DOT ELEM	1.90	1.99	0.09	1.99	1.90	-0.09
WIBAUX	WIBAUX ELEM	0.00	0.00	0.00	0.00	0.00	0.00
WIBAUX	WIBAUX H S	0.00	0.00	0.00	0.00	0.00	0.00
YELLOWSTONE	BILLINGS ELEM	41.05	35.77	-5.28	39.21	45.22	6.02
YELLOWSTONE	BILLINGS H S	19.65	17.09	-2.56	20.60	23.81	3.21
YELLOWSTONE	BLUE CREEK ELEM	24.81	20.78	-4.04	21.37	25.65	4.28
YELLOWSTONE	BROADVIEW ELEM	0.00	0.00	0.00	0.00	0.00	0.00
YELLOWSTONE	BROADVIEW H S	0.00	0.00	0.00	0.00	0.00	0.00
YELLOWSTONE	CANYON CRK ELEM	48.34	41.30	-7.04	38.06	44.78	6.72
YELLOWSTONE	CUSTER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
YELLOWSTONE	CUSTER H S	0.00	0.00	0.00	0.00	0.00	0.00
YELLOWSTONE	ELDER GROVE ELEM	43.77	37.20	-6.57	34.09	40.32	6.23
YELLOWSTONE	ELYSIAN ELEM	18.03	18.43	0.41	18.43	18.03	-0.41
YELLOWSTONE	HUNTLEY PROJ ELEM	41.20	35.29	-5.91	34.12	40.04	5.92
YELLOWSTONE	HUNTLEY PROJ HS	23.04	19.86	-3.18	18.13	21.13	3.01
YELLOWSTONE	INDEPENDENT ELEM	34.99	29.21	-5.77	30.72	36.98	6.26
YELLOWSTONE	LAUREL ELEM	42.66	36.82	-5.84	36.39	42.38	5.99

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4-5-93
HB-667
mtg. #2

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OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF SENATE SELECT COMMITTEE ON EDUCATION
ANALYSIS OF EFFECT OF KADAS NON LEVY REVENUE AMENDMENT
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED
FY93 RESTATEMENT

COUNTY	DISTRICT	KADAS AMENDMENT		KADAS AMENDMENT		KADAS AMENDMENT		KADAS AMENDMENT	
		HB667 MILLS TO MAND. BUDG. CURRENT GTB	DIFFERENCE	HB667 MILLS TO MAND. BUDG. CURRENT GTB	DIFFERENCE	HB667 MILLS TO MAND. BUDG. WEIGHTED GTB	DIFFERENCE	HB667 MILLS TO MAND. BUDG. WEIGHTED GTB	DIFFERENCE
YELLOWSTONE	LAUREL H S	13.26		11.55	-1.71	12.26	14.14	14.14	1.88
YELLOWSTONE	LOCKWOOD ELEM	39.51		33.58	-5.92	33.71	39.86	39.86	6.15
YELLOWSTONE	MORIN ELEM	2.29		2.33	0.03	2.33	2.29	2.29	-0.03
YELLOWSTONE	PIONEER ELEM	36.43		31.08	-5.34	31.40	37.00	37.00	5.59
YELLOWSTONE	SHEPHERD ELEM	34.52		29.39	-5.13	27.89	32.93	32.93	5.04
YELLOWSTONE	SHEPHERD H S	26.69		23.04	-3.65	21.74	25.31	25.31	3.57

EXH 7
4-5-93 #2

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SAVAGE SCHOOL

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P. 01

BOARD OF EDUCATION
HARLAN CONRADSEN, Chairman
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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

APRIL 5, 1993

SENATE SCHOOL FINANCE SUB-COMMITTEE

MONTANA SENATE

R.E. NON-LEVY REVENUE COAL FLAT TAX

DEAR COMMITTEE MEMBERS,

IN YOUR CONSIDERATIONS OF REMOVING THE COAL FLAT TAX REVENUE FROM OUR SCHOOL DISTRICT PLEASE CONSIDER THE FOLLOWING:

- A. KNIFE RIVER COAL COMPANY ALONG WITH ITS COAL PRODUCTION HAS BEEN A PART OF OUR COMMUNITY AND TAX BASE SINCE 1958.
- B. HB28 REMOVED THE COAL PRODUCTION FROM OUR TAX BASE AND IN ITS PLACE GAVE THE NON-LEVY REVENUE TO OFF SET THE TAX BASE LOSE.
- C. THE COAL FLAT TAX REVENUE ASSISTS OUR DISTRICT IN THE PERMISSIVE AREA OF OUR BUDGET. WE STILL HAVE TO LEVY WITH THE REDUCED MILL VALUE IN THE VOTED AREA.
- D. THE VALUE OF OUR MILL DROPPED FROM \$3,097 PER MILL BEFORE HB28 TO \$1,601 THE YEAR AFTER HB28 WITH THE REMOVAL OF THE COAL PRODUCTION TAX FROM OUR TAX BASE.
- E. IN COMPARING OUR TAX BASE TO OTHER CLASS 'C' SCHOOLS OF MONTANA WE WERE RANKED 47TH OF 90 PRE HB28 AND ARE NOW 73RD OF 90 POST HB28.
- F. UNDER HB667 WE WILL BE REQUIRED TO USE OUR REDUCED MILL VALUE TO FUND OUR SCHOOLS BETWEEN THE 80 TO 100% LEVEL. THE HIGH SCHOOL AMOUNT WOULD BE 42 MILLS AND THE ELEMENTARY AMOUNT TO 100% WOULD BE 80.6 MILLS.
- G. IF WE ARE ALLOWED TO RETAIN THE COAL FLAT TAX REVENUE AND USE THESE FUNDS IN THE PERMISSIVE 40% AREA OF OUR BUDGET IT SOMEWHAT OFFSETS THE LOSE OF THE COAL PRODUCTION FROM OUR TAX BASE. OBVIOUSLY WE WOULD BE MUCH BETTER OFF IF THE COAL PRODUCTION WERE PART OF OUR TAX BASE AS IT SHOULD BE.

YOURS TRULY,


JOHN J. MCNEIL

Encl 8 HB 667
April 5- #2

***SUMMARY OF PROPOSED
RULES IMPLEMENTING HB 28***

**Prepared for the Legislative Oversight Committee
on School Funding Implementation**

**by Terry Cohea, Senior Revenue Analyst
Office of Public Instruction**

January 1990

FY91 nontax revenues	\$50,000
Taxable value of the nontax revenue for GTB purposes [\$50,000/50 mills) X 1000]	\$ 1,000,000
Total taxable value for GTB purposes	\$6,000,000
District mill value/ANB (\$6,000/950)	\$ 6.32

Impact on district

The district plans to raise \$285,000 with permissive mills. The district is eligible for GTB aid, so it uses the statewide mill value/ANB in calculating the mills needed:

$$\$285,000/[(\$20.00 \times 950\text{ANB})] = 15 \text{ mills}$$

These 15 mills raise \$269,940:

Local property tax(15 mills X \$5,000,000)	\$ 75,000
GTB aid [(\$20-6.32) X 950ANB X 15 mills]	194,940

When combined with the nontax revenue(\$50,000), this produces \$319,940 to fund the permissive amount.

The \$319,940 the district raised with the 15 mills is more than the \$285,000 it was trying to raise. The reason for the over-collection is the difference in mill levies between the two years. In the GTB calculation, nontax revenue was converted to taxable value based on the previous year's 50 mills. Since, however, the next year's mill levy was lower the amount of GTB aid received was inflated and over-collection resulted.

Many districts eligible for GTB aid may experience some overcollection next year, since the general fund levies in FY91 will generally be less than this year(FY90) because of the additional foundation program support and GTB aid provided in HB28. However, under the proposed rules [Chapter 45, Rule IV (4-5)] any overcollection of GTB aid reverts to the state. Other revenue collected but not needed to fund the current year's budget would be placed in reserves or become cash reappropriated, reducing next year's mill levies.

SOLUTION PROPOSED

To minimize the distortions illustrated in Examples #1 and #2, the proposed rules exclude interest from the GTB calculation. Interest earnings comprise a large portion(34%) of nontax revenue, can fluctuate from year to year, and don't respond to mill levy change. Most of the other nontax revenue sources included in the GTB calculation:

Ex. 8
4-5-93
mlg # 2
HB 667

1) do not fluctuate as much as interest earnings. Personal property tax reimbursements and motor vehicle/recreational vehicle fees remain relatively constant from year to year. While not as variable as interest earned, reimbursements from the coal gross proceeds and local government severance taxes may vary from year to year, causing some distortions. However, sections 15-23-607 and 15-23-703 specifically require that this reimbursement be included in the GTB calculation.

2) automatically adjust for changes in mill levies. Personal property tax reimbursements and motor vehicle/recreational vehicle fees are distributed based on current year's mill levies, so the impact of changes in mill levies between the two years is lessened. This is, however, not true for reimbursements from coal gross proceeds and local government severance taxes; distribution is based on 1989 mill levies.

Ex 9, 4-5-93 #2
HB667

An interesting fact is that in FY 88 three items :

Motor vehicles and recreational vehicles fees	41.49%
Investment earnings	34.26%
tuition and fees	11.31%

were 87% of the nontax revenue. Because the other 19 nontax revenue sources comprised less than 1% of the total general fund revenues those sources were excluded from GTB calculations.

Three new sources, LGST, Coal Gross Proceeds and Personal Property Tax Reimbursements, were added to nontax revenues in 1990. These new sources are included in GTB mill values computations. The LGST and Coal Gross Proceeds now comprise 55.06% of the total nontax revenues.

They are proposed to be equalized. If they are equalized, are they still part of the GTB mill value computations? Regardless of their status in nontax revenues, the impact of their loss to the impacted districts is borne by the remaining taxpayers since these revenue sources have been removed from taxable value because of HB28. The remaining taxpayers are now proposed to lose all income from these sources. These taxpayers will have to absorb future mill increases for HB667, past increases from HB28 and now increases to replace the loss of nontax revenues.

Exh 10 H 3667
4-5-93 #2

MAY 29 1992



OFFICE OF PUBLIC INSTRUCTION

Nancy Keenan
Superintendent

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

May 20, 1992

To: County and District Superintendents

From: Madalyn Quinlan MJO
Revenue Analyst

Subject: Local Government Severance Tax Distribution -- Fiscal
1993 Estimates

Attached are estimates of local government severance tax (LGST) payments to school districts for fiscal 1993. An estimated \$8.66 million will be distributed to school districts to fund fiscal 1993 budgets. These payments will be made in November 1992 and May 1993 to those school districts that had eligible oil and gas production in calendar 1991.

"Eligible production" is production from wells that began producing prior to April 1, 1985. The fiscal 1993 distribution of LGST to school districts is determined by the level of oil and gas production within the district in calendar 1991 and the "unit value" established for each taxing jurisdiction based on taxes collected on calendar 1988 production.

The Department of Revenue sends LGST payments to the county treasurers semi-annually at the end of November and May. Within the county, the treasurer distributes the revenues in proportion to the mills that were levied by each taxing jurisdiction in fiscal 1990. These estimates of LGST revenue to school districts are based on taxes due from oil and gas producers. The estimates do not include any interest earnings, which the state is also required to distribute. School districts can expect to receive the amounts shown plus interest.

Section 15-36-112, MCA directs school districts to first distribute LGST revenues to budgeted funds in proportion to the mills levied in fiscal 1990. If the allocation to a fund exceeds the total budget of the fund, a district may reallocate the excess to any other budgeted fund.

→ In addition to the estimated fiscal 1993 payment, the attached table shows the actual fiscal 1992 payment to districts. If the fiscal 1992 payment to your district varies significantly from the amount shown, please let me know. I can be reached at 444-3168.

Local Government Severance Tax Distribution- Fiscal 1993 Estimates

COUNTY	DISTRICT	LEGAL ENTITY	FY 1993 ESTIMATED PAYMENT	FY1992 ACTUAL PAYMENT	DIFFERENCE
BIG HORN	Hardin Elem	0023	2,675	2,217	458
BIG HORN	Lodge Grass Elem	0025	1,872	3,616	(1,744)
BIG HORN	Wyola Elem	0026	616	294	322
BIG HORN	Hardin HS	1189	3,955	3,278	677
BIG HORN	Lodge Grass HS	1190	522	723	(202)
BLAINE	Chinook Elem	0028	146,684	176,278	(29,594)
BLAINE	Chinook HS	0029	136,709	159,494	(22,786)
BLAINE	Harlem HS	0031	3,934	5,191	(1,258)
BLAINE	Cleveland Elem	0032	4,164	5,495	(1,331)
BLAINE	Zurich Elem	0034	25,721	33,094	(7,373)
BLAINE	Lloyd Elem	0036	1,911	1,945	(34)
BLAINE	Cow Island Trail Elem	0043	16	22	(6)
BLAINE	Bear Paw Elem	0048	353	372	(19)
CARBON	Red Lodge Elem	0056	170	728	(558)
CARBON	Red Lodge HS	0057	95	407	(312)
CARBON	Bridger Elem	0058	34,067	42,294	(8,226)
CARBON	Bridger HS	0059	35,645	44,252	(8,607)
CARBON	Roberts Elem	0068	0	0	0
CARBON	Roberts HS	0069	0	0	0
CARBON	Belfry Elem	0075	120,497	145,161	(24,664)
CARBON	Belfry HS	0076	90,434	108,945	(18,511)
CARTER	Plainview Elem	0086	0	0	0
CARTER	Ridge Elem	0090	0	0	0
CARTER	Carter County HS	0097	0	0	0
CHOUTEAU	Fort Benton HS	0134	1,849	2,593	(743)
CHOUTEAU	Big Sandy Elem	0137	3,579	3,660	(81)
CHOUTEAU	Big Sandy HS	0138	30,817	30,759	58
CHOUTEAU	Warrick Elem	0144	3,148	3,136	12
CHOUTEAU	Knees Elem	0161	302	423	(121)
CUSTER	SH Foster Creek Elem	0190	857	950	(93)
CUSTER	Custer County HS	0192	10,485	11,623	(1,138)
DANIELS	Scobey Elem	0193	0	0	0
DANIELS	Scobey HS	0194	0	0	0
DAWSON	Glendive Elem	0206	65,291	97,871	(32,580)
DAWSON	Dawson County HS	0207	84,883	104,180	(19,297)
DAWSON	Upper Cracker Box Elem	0211	3,535	3,391	144
DAWSON	Bloomfield Elem	0215	2,259	3,147	(888)
DAWSON	Richey Elem	0227	2,023	3,016	(993)
DAWSON	Richey HS	0228	9,091	12,849	(3,758)
DAWSON	Deer Creek Elem	1193	6,002	4,835	1,167
FALLON	Baker Elem	0243	480,252	595,516	(115,264)
FALLON	Baker HS	0244	625,522	777,713	(152,191)
FALLON	Fertile Prairie Elem	0254	56,094	69,922	(13,828)

EX 12
4-5-93
HB-667
mtg #2

Local Government Severance Tax Distribution- Fiscal 1993 Estimates

COUNTY	DISTRICT	LEGAL ENTITY	FY 1993 ESTIMATED PAYMENT	FY1992 ACTUAL PAYMENT	DIFFERENCE
FALLON	Plevna Elem	0255	193,287	251,433	(58,146)
FALLON	Plevna HS	0256	142,622	185,527	(42,905)
FERGUS	Winifred Elem	0290	1,321	1,782	(462)
FERGUS	Winifred HS	0291	1,273	1,718	(445)
GARFIELD	Garfield County HS	0378	8,125	8,965	(840)
GARFIELD	Big Dry Creek Elem	0380	3,074	3,355	(281)
GARFIELD	Sand Springs Elem	0392	79	95	(16)
GLACIER	Browning Elem	0400	95,512	112,767	(17,255)
GLACIER	Browning HS	0401	61,489	72,598	(11,109)
GLACIER	Cut Bank Elem	0402	315,270	374,632	(59,362)
GLACIER	Cut Bank HS	0403	322,160	382,819	(60,659)
GOLDEN VALLEY	Ryegate Elem	0406	3,195	4,019	(824)
GOLDEN VALLEY	Ryegate HS	0407	2,122	2,669	(547)
GOLDEN VALLEY	Lavina Elem	0410	45	92	(47)
GOLDEN VALLEY	Lavina HS	0411	28	57	(30)
HILL	Davey Elem	0424	14,002	16,922	(2,920)
HILL	Box Elder Elem	0425	0	0	0
HILL	Box Elder HS	0426	0	0	0
HILL	Havre Elem	0427	230,551	282,132	(51,580)
HILL	Havre HS	0428	120,945	147,246	(26,301)
HILL	Cottonwood Elem	0445	15,101	17,927	(2,826)
HILL	Rocky Boy Elem	1207	0	0	0
HILL	K-G Elem	1208	0	0	0
HILL	K-G HS	1209	0	0	0
HILL	Blue Sky Elem	1219	660	666	(5)
HILL	Blue Sky HS	1220	644	649	(5)
LIBERTY	Whitlash Elem	0506	6,252	7,299	(1,048)
LIBERTY	J-I Elem	0507	7,529	8,290	(761)
LIBERTY	J-I HS	0508	10,097	11,118	(1,021)
LIBERTY	Chester Elem	0510	39,380	44,970	(5,590)
LIBERTY	Chester HS	0511	112,442	129,972	(17,530)
LIBERTY	Liberty Elem	1224	1,245	1,173	72
MC CONE	Circle Elem	0547	27,044	32,134	(5,090)
MC CONE	Circle HS	0548	20,334	23,387	(3,053)
MC CONE	Prairie Elk Elem	0551	0	0	0
MC CONE	Vida Elem	0566	2,702	2,690	12
MUSSELSHELL	Musselshell Elem	0600	31,226	40,875	(9,649)
MUSSELSHELL	Roundup Elem	0605	22,245	28,777	(6,532)
MUSSELSHELL	Roundup HS	0606	20,701	26,781	(6,079)
MUSSELSHELL	Melstone Elem	0607	41,703	57,813	(16,110)
MUSSELSHELL	Melstone HS	0608	34,432	47,733	(13,301)
PETROLEUM	Winnett Elem	0641	20,667	24,512	(3,845)
PETROLEUM	Winnett HS	0642	20,983	24,887	(3,904)

Local Government Severance Tax Distribution-- Fiscal 1993 Estimates

COUNTY	DISTRICT	LEGAL ENTITY	FY 1993 ESTIMATED PAYMENT	FY1992 ACTUAL PAYMENT	DIFFERENCE
PHILLIPS	Saco HS	0657	168,236	150,447	17,789
PHILLIPS	Malta Elem	0658	8,312	9,901	(1,588)
PHILLIPS	Malta HS	0659	7,247	8,632	(1,385)
PHILLIPS	Whitewater Elem	0662	93,706	120,027	(26,321)
PHILLIPS	Whitewater HS	0663	78,389	100,408	(22,018)
PHILLIPS	Saco Elem	1203	166,366	143,612	22,754
PONDERA	Dupuyer Elem	0671	463	797	(334)
PONDERA	Conrad Elem	0674	98,081	126,543	(28,462)
PONDERA	Conrad HS	0675	77,493	100,002	(22,509)
PONDERA	Valier Elem	0679	2,178	2,647	(469)
PONDERA	Valier HS	0680	2,436	3,082	(646)
PONDERA	Brady Elem	0681	688	891	(203)
PONDERA	Brady HS	0682	503	651	(148)
PONDERA	Miami Elem	0684	35	53	(18)
POWDER RIVER	Biddle Elem	0692	4,970	5,629	(659)
POWDER RIVER	Belle Creek Elem	0695	46,126	63,034	(16,908)
POWDER RIVER	Powder River HS	0706	150,434	204,905	(54,471)
PRAIRIE	Terry Elem	0725	4,119	7,272	(3,153)
PRAIRIE	Terry HS	0726	4,898	8,648	(3,750)
RICHLAND	Sidney Elem	0745	370,926	395,571	(24,645)
RICHLAND	Sidney HS	0746	394,649	490,367	(95,718)
RICHLAND	Savage Elem	0747	1,573	2,242	(669)
RICHLAND	Savage HS	0748	3,677	5,127	(1,450)
RICHLAND	Brorson Elem	0749	10,942	15,099	(4,157)
RICHLAND	Fairview Elem	0750	216,911	298,649	(81,738)
RICHLAND	Fairview HS	0751	135,942	187,332	(51,390)
RICHLAND	Rau Elem	0754	24,570	34,438	(9,868)
RICHLAND	Three Buttes Elem	0756	0	0	0
RICHLAND	Lambert Elem	0768	42,230	63,371	(21,141)
RICHLAND	Lambert HS	0769	46,524	70,645	(24,121)
ROOSEVELT	Frontier Elem	0774	44,381	64,889	(20,509)
ROOSEVELT	Poplar Elem	0775	43,086	56,381	(13,295)
ROOSEVELT	Poplar HS	0776	157,131	205,617	(48,486)
ROOSEVELT	Culbertson Elem	0777	62,433	82,314	(19,880)
ROOSEVELT	Culbertson HS	0778	35,418	45,651	(10,233)
ROOSEVELT	Wolf Point Elem	0780	38,157	47,424	(9,267)
ROOSEVELT	Wolf Point HS	0781	55,148	74,362	(19,214)
ROOSEVELT	Bainville Elem	0784	160,773	216,531	(55,759)
ROOSEVELT	Bainville HS	0785	131,561	177,189	(45,628)
ROOSEVELT	Froid Elem	0786	29,317	38,673	(9,355)
ROOSEVELT	Froid HS	0787	21,827	28,793	(6,965)
ROSEBUD	Forsyth HS	0791	99,647	107,861	(8,214)
ROSEBUD	Ingomar Elem	0801	30,635	33,161	(2,525)

Local Government Severance Tax Distribution-- Fiscal 1993 Estimates

Ex 10
4-5-93 HB-667
mlg #2

COUNTY	DISTRICT	LEGAL ENTITY	FY 1993 ESTIMATED PAYMENT	FY 1992 ACTUAL PAYMENT	DIFFERENCE
SHERIDAN	Westby Elem	0818	115,102	143,397	(28,295)
SHERIDAN	Westby HS	0819	187,797	241,940	(54,143)
SHERIDAN	Medicine Lake Elem	0821	182,870	248,026	(65,156)
SHERIDAN	Medicine Lake HS	0822	174,530	232,193	(57,662)
SHERIDAN	Plentywood Elem	0827	56,121	74,342	(18,221)
SHERIDAN	Plentywood HS	0828	62,424	82,691	(20,268)
SHERIDAN	Outlook Elem	0830	54,406	77,688	(23,282)
SHERIDAN	Outlook HS	0831	37,667	53,786	(16,119)
SHERIDAN	Hiawatha Elem	0837	42,889	55,546	(12,656)
STILLWATER	Molt Elem	0852	861	1,438	(578)
STILLWATER	Fishtail Elem	0853	0	0	0
STILLWATER	Rapelje Elem	0858	6,803	9,687	(2,884)
STILLWATER	Rapelje HS	0859	6,517	9,457	(2,940)
STILLWATER	Absarokee Elem	0861	0	0	0
STILLWATER	Absarokee HS	0862	0	0	0
TETON	Choteau Elem	0883	0	0	0
TETON	Choteau HS	0884	18,867	25,626	(6,759)
TETON	Bynum Elem	0889	15	113	(98)
TETON	Dutton Elem	0892	1,233	1,717	(483)
TETON	Dutton HS	0893	763	1,062	(299)
TETON	Pendroy Elem	0898	4,682	6,326	(1,644)
TOOLE	Sunburst Elem	0902	88,383	112,313	(23,930)
TOOLE	Sunburst HS	0903	117,553	148,412	(30,859)
TOOLE	Kevin Elem	0907	11,063	13,149	(2,086)
TOOLE	Shelby Elem	0910	32,282	40,439	(8,157)
TOOLE	Shelby HS	0911	55,414	69,477	(14,063)
TOOLE	Galata Elem	0915	11,879	14,899	(3,020)
VALLEY	Frazer Elem	0927	603	760	(157)
VALLEY	Frazer HS	0928	4,182	6,011	(1,829)
VALLEY	Hinsdale Elem	0932	25,557	16,096	9,461
VALLEY	Hinsdale HS	0933	42,931	24,502	18,429
VALLEY	Lustre Elem	0941	8,145	11,793	(3,648)
WIBAUX	Wibaux Elem	0954	171,197	201,321	(30,123)
WIBAUX	Wibaux HS	0964	101,669	119,558	(17,889)
YELLOWSTONE	Laurel Elem	0970	1,222	1,553	(331)
YELLOWSTONE	Laurel HS	0971	965	1,226	(261)
YELLOWSTONE	Custer Elem	0974	6,895	12,532	(5,637)
YELLOWSTONE	Custer HS	0975	5,175	9,406	(4,231)
YELLOWSTONE	Shepherd Elem	0985	0	0	0
YELLOWSTONE	Shepherd HS	0986	0	0	0
			8,657,320	10,707,221	(2,049,901)

60-4-5-93

COUNTY	DISTRICT	TOTAL AMB	LGST	PERCENT	NET PROCEEDS TAX	PERCENT	COAL GROSS PROCEEDS	PERCENT	CURRENT FY93 GEN FUND BUDGET LESS 874	CHANGE IN MILLS TO RESTATED FY93	PERCENTAGE
BIG HORN	HARDIN ELEM	1135	\$1,478.00		\$0.00		\$197,824.00	10.45%	\$3,322,875.00	9.03	5.99%
BIG HORN	HARDIN HS	382	\$3,753.00		\$0.00		\$604,243.00	31.91%	\$2,141,945.00	8.59	28.39%
BIG HORN	SQUIRIER CREEK	6	\$0.00		\$0.00		\$10,950.00	58.00%	\$70,006.00	1.23	15.85%
BLAINE	CHINOOK ELEM	337	\$145,000.00	2.17%	\$0.00		\$0.00		\$1,198,218.00	17.43	12.13%
BLAINE	CHINOOK HS	198	\$140,000.00	2.10%	\$0.00		\$0.00		\$1,048,208.00	8.56	13.14%
CARBON	BEFRAY ELEM	81	\$120,487.00	1.81%	\$13,000.00	3.56%	\$0.00		\$939,876.00	43.1	18.84%
CARBON	BEFRAY HS	46	\$87,437.00	1.10%	\$300.00		\$0.00		\$855,200.00	21.37	10.30%
CARBON	BRIDGER ELEM	182	\$14,067.00	0.50%	\$2,700.00		\$0.00		\$597,802.00	17.59	5.71%
CARBON	BRIDGER HS	74	\$35,645.00	0.59%	\$1,500.00		\$0.00		\$548,002.00	14.37	6.51%
CUSTER	CUSTER CO HS	627	\$11,823.00	0.18%	\$0.00		\$0.00		\$2,643,062.00	-18.04	
DAWSON	DAWSON CO HS	518	\$55,000.00	0.80%	\$8,000.00		\$0.00		\$2,397,888.00	-17.5	2.30%
DAWSON	GLENDYVE ELEM	1178	\$50,000.00	0.75%	\$0.00		\$0.00		\$3,495,278.00	-3.44	1.44%
FALLON	BAKER ELEM	415	\$480,536.00	6.89%	\$2,000.00		\$0.00		\$1,780,944.00	18.42	28.15%
FALLON	BAKER HS	165	\$581,877.00	8.71%	\$17,000.00	4.80%	\$0.00		\$1,471,812.00	-2.44	39.55%
FALLON	PLEYNA ELEM	94	\$188,788.00	2.84%	\$0.00		\$0.00		\$825,151.00	0.21	30.36%
FALLON	PLEYNA HS	41	\$126,803.00	1.19%	\$0.00		\$0.00		\$512,415.00	4.31	24.75%
GLACIER	BROWNING ELEM	1445	\$78,148.00	1.80%	\$0.00		\$0.00		\$4,131,521.00	6.56	1.92%
GLACIER	BROWNING HS	340	\$28,335.00	0.44%	\$0.00		\$0.00		\$1,231,745.00	-0.6	2.30%
GLACIER	CUT BANK ELEM	733	\$50,000.00	0.75%	\$0.00		\$0.00		\$2,220,174.00	-2	2.28%
GLACIER	CUT BANK HS	265	\$221,257.00	3.31%	\$0.00		\$0.00		\$1,348,545.00	-14.28	16.40%
HILL	COTTONWOOD ELEM	38	\$10,000.00	0.15%	\$0.00		\$0.00		\$224,539.00	-9.42	4.48%
HILL	HAYRE ELEM	1840	\$103,000.00	1.35%	\$20,000.00		\$0.00		\$539,874.00	2.3	1.91%
HILL	HAYRE HS	789	\$89,000.00	1.34%	\$3,100.00		\$0.00		\$273,801.00	6.58	3.24%
LIBERTY	CHESTER ELEM	240	\$24,000.00	0.39%	\$0.00		\$0.00		\$772,384.00	14.5	3.11%
LIBERTY	CHESTER HS	98	\$90,000.00	0.80%	\$0.00		\$0.00		\$987,978.00	3.35	8.80%
MCONE	CIRCLE ELEM	229	\$19,600.00	0.39%	\$0.00		\$0.00		\$749,423.00	11.59	2.49%
MCONE	CIRCLE HS	138	\$11,000.00	0.17%	\$0.00		\$0.00		\$705,718.00	3.34	1.56%
MUSSELSHELL	MELSTONE ELEM	65	\$42,844.00	0.85%	\$24,000.00	6.82%	\$0.00		\$310,855.00	68.82	13.80%
MUSSELSHELL	MELSTONE HS	51	\$38,414.00	0.58%	\$23,000.00	6.34%	\$0.00		\$337,957.00	58.1	9.91%
MUSSELSHELL	MUSSELSHELL ELEM	20	\$31,226.00	0.47%	\$0.00		\$0.00		\$94,317.00	11.16	33.11%
MUSSELSHELL	MUSSELSHELL HS	474	\$20,000.00	0.30%	\$0.00		\$0.00		\$1,381,728.00	1.14	1.45%
MUSSELSHELL	ROUNDUP ELEM	182	\$11,000.00	0.27%	\$0.00		\$0.00		\$812,414.00	-2.81	2.22%
MUSSELSHELL	ROUNDUP HS	70	\$12,982.00	0.20%	\$564.00		\$0.00		\$356,851.00	18.87	3.64%
PETROLEUM	WINNETT ELEM	38	\$14,617.00	0.22%	\$636.00		\$0.00		\$392,030.00	27.48	4.04%
PHILLIPS	SACO ELEM	91	\$121,561.00	1.82%	\$7,550.00		\$0.00		\$531,428.00	20.11	22.88%
PHILLIPS	SACO HS	37	\$187,848.00	2.52%	\$3,000.00		\$0.00		\$337,658.00	28.59	31.22%
PHILLIPS	WHITEWATER ELEM	56	\$87,215.00	1.31%	\$22,777.00	6.28%	\$0.00		\$441,964.00	-1.73	19.74%
PHILLIPS	WHITEWATER HS	38	\$58,792.00	0.88%	\$17,978.00	4.98%	\$0.00		\$411,290.00	-6.53	14.30%
PONDERA	CONRAD ELEM	580	\$70,293.00	1.08%	\$20,000.00		\$0.00		\$1,571,713.00	-0.41	3.78%
PONDERA	CONRAD HS	227	\$80,000.00	0.80%	\$0.00		\$0.00		\$1,182,836.00	0.56	5.60%
POWDER RIVER	BELLE CREEK EL	12	\$48,000.00	0.85%	\$0.00		\$0.00		\$122,000.00	0	37.71%
POWDER RIVER	POWDER RIVER CO	135	\$158,526.00	2.38%	\$0.00		\$0.00		\$1,080,524.00	8.88	14.85%
RICHLAND	FAIRVIEW ELEM	196	\$189,475.00	2.54%	\$13,000.00	3.59%	\$0.00		\$895,239.00	11.82	18.94%
RICHLAND	FAIRVIEW HS	156	\$109,433.00	1.84%	\$7,500.00		\$0.00		\$1,082,864.00	7.97	10.11%
RICHLAND	LAMBERT ELEM	83	\$28,135.00	0.58%	\$18,000.00	4.97%	\$0.00		\$536,837.00	25.55	7.11%
RICHLAND	LAMBERT HS	40	\$38,291.00	0.55%	\$598.00		\$0.00		\$478,982.00	28.52	7.71%
RICHLAND	RAU ELEM	67	\$17,000.00	0.26%	\$0.00		\$0.00		\$230,576.00	23.85	7.38%
RICHLAND	SAVAGE ELEM	131	\$1,261.00		\$0.00		\$80,168.00	3.15%	\$431,948.00	22.43	13.94%
RICHLAND	SAVAGE HS	34	\$5,884.00		\$0.00		\$44,882.00	2.37%	\$384,587.00	27.3	11.88%
RICHLAND	SIDNEY ELEM	1110	\$223,000.00	3.37%	\$45,000.00	12.41%	\$0.00		\$3,748,254.00	11.18	6.01%
RICHLAND	SIDNEY HS	538	\$315,326.00	9.65%	\$35,000.00		\$0.00		\$2,278,276.00	-7.51	13.88%
ROOSEVELT	BAINVILLE ELEM	77	\$87,584.00	1.02%	\$0.00		\$0.00		\$528,802.00	3.78	12.78%
ROOSEVELT	BAINVILLE HS	31	\$212,436.00	3.18%	\$0.00		\$0.00		\$484,738.00	3.05	43.83%
ROOSEVELT	CULBERTSON ELEM	233	\$18,600.00	0.28%	\$0.00		\$0.00		\$817,912.00	-3.83	2.28%
ROOSEVELT	CULBERTSON HS	90	\$14,000.00	0.27%	\$0.00		\$0.00		\$548,990.00	0.7	3.61%

Foray the Typo error
% - 82.9 - of 8.29

COUNTY	DISTRICT	TOTAL ANB	LGST	PERCENT NET PROCEEDS TAX	PERCENT COAL GROSS PROCEEDS	PERCENT CURRENT FY93 GEN FUND BUDGET LESS 874	CHANGE IN MILLS TO RESTATED FY93	PERCENTAGE
ROOSEVELT	FROID ELEM	78	\$28,000.00	0.42%	\$7,000.00	\$0.00	\$420,786.00	28.06
ROOSEVELT	FROID HS	41	\$19,000.00	0.28%	\$6,500.00	\$0.00	\$366,864.00	18.02
ROOSEVELT	FRONTIER ELEM	124	\$44,381.00	0.67%	\$0.00	\$0.00	\$558,515.00	35.48
ROOSEVELT	POPLAR ELEM	844	\$12,064.00	0.18%	\$0.00	\$0.00	\$3,762,881.00	28.86
ROOSEVELT	POPLAR HS	179	\$157,131.00	2.39%	\$3,449.00	\$0.00	\$2,328,122.00	-2.85
ROOSEVELT	WOLF POINT ELEM	700	\$12,854.00	0.20%	\$0.00	\$0.00	\$1,986,831.00	12.77
ROOSEVELT	WOLF POINT HS	310	\$33,854.00	0.51%	\$0.00	\$0.00	\$1,523,932.00	6.26
ROSEBUD	COLSTRIP ELEM	918	\$0.00		\$0.00	\$575,000.00	\$4,841,099.00	2.1
ROSEBUD	COLSTRIP HS	450	\$0.00		\$0.00	\$399,000.00	\$3,111,912.00	21.07%
ROSEBUD	FORSYTH HS	233	\$79,000.00	1.19%	\$0.00	\$0.00	\$953,803.00	6.47
SHERIDAN	MEDICINE LAKE EL	184	\$134,835.00	2.02%	\$8,000.00	\$0.00	\$803,781.00	37.9
SHERIDAN	MEDICINE LAKE HS	80	\$128,853.00	1.90%	\$8,000.00	\$0.00	\$928,235.00	6.95
SHERIDAN	OUTLOOK ELEM	53	\$54,408.00	0.82%	\$0.00	\$0.00	\$374,371.00	23.87
SHERIDAN	OUTLOOK HS	24	\$37,867.00	0.57%	\$0.00	\$0.00	\$325,883.00	9.85
SHERIDAN	PLENTYWOOD ELEM	381	\$44,726.00	0.87%	\$8,346.00	\$0.00	\$1,158,040.00	-1.9
SHERIDAN	PLENTYWOOD HS	182	\$48,941.00	0.73%	\$5,428.00	\$0.00	\$1,000,586.00	-4.15
SHERIDAN	WESTBY ELEM	78	\$80,763.00	1.21%	\$0.00	\$0.00	\$928,305.00	-15.95
SHERIDAN	WESTBY HS	35	\$143,221.00	2.15%	\$0.00	\$0.00	\$928,780.00	-14.22
TETON	CHOTEAU HS	158	\$17,924.00	0.27%	\$408.00	\$0.00	\$972,223.00	-0.45
TOOLE	SHELBY ELEM	528	\$32,282.00	0.49%	\$0.00	\$0.00	\$1,824,123.00	-4.85
TOOLE	SHELBY HS	208	\$55,414.00	0.83%	\$0.00	\$0.00	\$1,257,256.00	4.06
TOOLE	SUNBURST ELEM	228	\$88,383.00	1.33%	\$0.00	\$0.00	\$816,186.00	9.48
TOOLE	SUNBURST HS	96	\$117,553.00	1.76%	\$0.00	\$0.00	\$790,756.00	16.24
VALLEY	HINSDALE ELEM	88	\$25,557.00	0.39%	\$0.00	\$0.00	\$378,885.00	15.14
VALLEY	HINSDALE HS	31	\$42,931.00	0.65%	\$0.00	\$0.00	\$433,882.00	10.8
WIBAUX	WIBAUX ELEM	161	\$121,321.00	1.82%	\$500.00	\$0.00	\$880,293.00	14.02
WIBAUX	WIBAUX HS	77	\$82,000.00	1.23%	\$500.00	\$0.00	\$959,863.00	13.49
						\$0.00		12.44%

DATE 4-5-93

SENATE COMMITTEE ON NR 607

BILLS BEING HEARD TODAY: _____

3 PM

[illegible]

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY