# INTRODUCED BX REGAN, B. BROWN, BLAYLOCK, STEPUERS, EUDAILY, DONALDSON, BENGTSON, VIECENT 

BY REQUEST OF THE JOINT SURCOMMITTEE ON EDUCATION

IN THE SENATE

January 11. 1983

January 13, 1983
January 17, 1983
Fabruary 11, 1983

Fabruary 12. 1983

Pebruary 17, 1983
February 19, 1983
Februaxy 21, 1983

Introduced and referred to Comalttee on Taxation.

Fiscal Note raquegted.
Piscal Note returned.
Committea recommend bill do pass as amended. Report adopted.

Bill. printed and placed on members' deska.

Sacond reading. do pass.
Correctly engrossed.
mhird reading, passed. Ayes, 28; Noes, 21. Transmitted to House.

IN THE HOUSE

March 1, 1983

March 11, 1983

March 24, 1983

Introduced and referred to Committee on Education na Culturml Ramources.

Committee recommend bill be concurred in. Report adopted.

On motion taken from Committer report and cefarced to Committee on Taxation.

On motion taken from Comittea on Taxation, as mended, and referred to second reading for the 59 th Legialative Day.

Mareh 15, 1983

March 17. 1983

March 18, 1983

March 29, 1983

March 30, 1983

Sacond reading, concurred in as amendad.

Third reading, concurred in.

## IN THE SENATR

Raturned to Senate with amendmente.

Second reading, amendments concurred in.

Thixd reading, amendments concurred in. Ayes, 35 : Noes, 13.

Sent to enrolling.
Reported correctly anrolled.

principal as the board may deen necessaryp accepting or rejecting such recommendation as the trustees shall in their sole discretion determine, in accordance with the provisions of Title 20 , chapter 4;
(2) employ and dismiss administrative personnel, clerksy secretariesp teacher aidesp custodians, maintenance personnel, school bus drivers, food service personnel. nursesp and any other personnel deemed necessary to carry out the various services of the district;
(3) administer the attendance and tuition provisions and otherwise govern the puplis of the district in accordance with the provisions of the puplis chapter of this title;
(4) call, conduct, and certify the elections of the district in accordance with the provisions of the school elections chapter of this titie;
(5) participate in the teachers' retirement system of the state of Montana in accordance with the provisions of the teachers* retirement system chapter of Title $19 ;$
(6) participate in district boundary change actions in accordance with the provisions of the districts chapter of this title;
(7) organize, open, close, or acquire isolation status for the schools of the district in accordance with the provisions of the school organization part of this title;

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cooperative agreementg gifts, legacies, or devises in
accordance with the provisions of the miscellancous
financial parts of this title;
    (15) hold in trust, acquire, and dispose of the real
    and personal property of the district in accordance with the
    provisions of the school sites and facilitles part of this
    tjtle;
            (16) aperate the schools of the district in accordance
    with the provisions of the school calendar part of this
title;
(17) establish and maintain the instructional services of the schools of the district in accordance with the provisions of the instructional services, textbooks, vocational education, and special education parts of this title;
(18) establish and maintaln the school food services of the district in accordance with the provisions of the school food services parts of this titie;
(19) make such reports from time to time as the county superintendent, superintendent of pubiic instruction, and board of public education may require;
(20) retain, when deemed advisable, a physician or registered nurse to inspect the sanltary conditions of the school or the general health conditions of each pupil and, upon request, make available to any parent or guardian any
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medical reports or health records maintalned by the district pertaining to his child;
(21) for each member of the trustees, visit each school of the district not less than once each scheol fiscal year to examine its management, conditidns, and needs;
(22) procure and display outside daily in suitable weather at each school of the district an American flag which shall be not less than 4 feet by 6 feet; and
(23) perfore any other duty and enforce any other requiraments for the government of the schools prescribed by this title, the policies of the board of public education, or the rules of the superintendent of public instructionew

Section 2. Section $20-5-305$, MCA, is amended to read:
=20-5-305. Elementary tuition rates. Whenever a pupil of an elementary district has been granted approval to attend a school outside of the district in which he resides, under the provisions of 20-5-301 or 20-5-302, such district shall pay tuition to the elementary district where the pupil attends school on the basis of the rate of tuition determined by the attended district. The rate of tuition shall be determined by:
(1) totaling the actual expenditures from the district general fund, retirement fund, and debt service fund;
(2) dividing the amount determined in subsection (1) above by the ANB of the district for the current fiscal

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year, as determined under the provisions of 20-9-311; and
(3) subtracting the total of the per-ANB amount allowed by 20-9-316 through 20-9-321 that represents the foundation programe as prescribed by 20-9-303 pitus-the per-AN8-amornt-deter-mined-by-dfotifng-the-state-finanefng-of
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. Section 3. Section 20-5-312, MCA, is amended to read:
"20-5-312. Reporting, budgeting, and payment for high school tuitione (1) At the close of the school term of each school fiscal yearg the trustees of each high school district shall determine the rate of tuition for the current school fiscal year by:
(a) totaling the actual expenditures from the district general fund, retirement fund, and debt service fund;
(b) dividing the amount deterifined in subsection (I)(a) above by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and
(c) subtracting the total of the per-ANB amount allowed by 20-9-316 through 20-9-321 that represents the foundation programs as prescribed by 20-9-303 p7es-the per-ANB-amount-determined-by-dtvtdtng-the-state-4tnametng-ef the-dtstrtet-permissive-tevy-by-the--ANB--of-the--dtstitet, from the amount deterained in subsection (1)(b) above.
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(2) Before July 15, the trustees shall report to the county superintendent of the county in which the district is located:
(a) the namesp addresses, and resident districts of the puplis attending the schools of the district under an approved tuition agreement;
(b) tha number of days of school attended by each pupil:
(c) the amounty if any, of each pupilis tuition payment that the trustees, in their discretion, shall have the authority to waive; and
(d) the rate of current school fiscal year tuitions as determined under the provisions of this section.
(3) When the county superintendent receives a tuition report from a district, he shall imediately send the reported information to the superintendent of each district in which the reported pupils reside.
(4) When the district superintendent receives a tuition report or reports for high school pupils residing in his district and attending an out-of-district high school under approved tuition agreements, he shall determine the total amount of tuition due such out-of-district high schools on the basis of the following per-pupil schedule: the rate of tuition, number of puplis attending under an approved tuition agreement, and other information provided

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by each high school district where resident district pupils have attended school.
(5) The total amount of the high school tuitions with consideration of any tuition waivers, for puplls attending a high school outside the county of residence shall be financed by the county basic special tax for high schools as provided in 20-9-334. In Decembers the county superintendent shall cause the payment by county warrant of the high school tuition obligations established under this section out of the first moneys realized fron the county basic special tax for high schools. The payment shall be made to the county treasurer of the county where each high school entitled to tuition is located. The county treasurer shall credit such tuition recelpts to the general fund of the applicable high school district, and the tuition receipts shall be used in accordance with the provisions of 20-9-141.
(6) For pupils attending a high school outside their district of residence but within the county of residence. the total amount of the tuitions with consideration of any tuition waivers, must be pald during the ensuing school fiscal year. The trustees of the sending high school district shall include the tuition amount in the tuition fund of the prelifinary and final budgets. This budgeted tuition amount is not subject to the budget adjustment provisions of 20-9-132. The county superintendent shall


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report the net tuition fund levy requirement for each high school district to the county commissioners on the second Monday of August, and a levy on the district shall be made by the county comissioners in accordance with 20-9-142. This levy requifement shall be calculated by subtracting from the total expenditure amount authorized in the final tuition fund budget the sul of the cash balance in the tuition fund at the end of the immediately preceding school fiscal year plus any other anticipated money that may be realized in the tuition fund. The trustees shall pay by warrants drawn on the tuition fund the tuition amounts owed to each district inciuded in the county superintendent"s notification. Payments shall be made whenever there is a sufficient amount of cash available in the tuition fund but no later than the end of the school fiscal year for which the budget is adopted. However, if the trustees of either the sending or receiving high school feel the transfer privilege provided by this subsection is beling abused they may appeal to the county superintendent of schools who shall hold a hearing and either approve or disapprove the transfer."

Section 4. Section 20-6-506, MCA, is amended to read: w20-6-506. Budgeting and cost sharing when junior high school operated by elementary district and high school district operating a county high school. (1) Whenever the


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opening of a junior high school is approved for the ensuing school fiscal year under 20-6-505, the county superintendent shall estimate the average number belonging (ANB) after investigating the probable enrollment for the junior high school. The ANB determined by the county superintendent and the ANB actwally realized in subsequent school fiscal years shall be applied under 20-9-320 to prorate the moxtmum-generoi-fund-budget-without-a-voted-tery foundation prosram amount between the elementary and high school districts. Each district shall adopt its general fund budget on the basis of the prorated amount and shall finance its proportionate share of the cost of operating the junior high school. (2) The cost of operating the junior high school shall be prorated between the elementary district and the high school district on the basis of the ratio that the number of pupils of their district is to the total enrollment of the junior high school."

Section 5. Section $20-6-603$, MCA, is amended to read: "20-6-603. Trustees" authority to acquire or dispose of sites and bulldings - when election required. (1) The trustees of any district shall have the authority to purchase, buifd, exchange, or otherwise acquire or sell or otherwise dispose of sites and bulldings of the district. Such action shall not be taken by the trustees without the


approval of the qualified electors of the district at an election called for such approval unless:
(a) a bond issue has been authorized for the purpose of constructing, purchasing, or acquiring the site or building:
(b) an additional levy under the provisions of 20-9-353 has been approved for the purpose of constructing, purchasing, or acquiring the site or building;
(c) the cost of constructinge purchasing, or acquiring the site or builiding is financed without exceeding the maxtmolm-generaf-fitnd-budget-without-a-vote foundation profiti emount prescribed in 20-9-316 through 20-9-321 andy in the case of a site purchase, the site has been approved under the provistions of 20-6-621; or
(d) moneys are otherwise available under the provisions of this title and the ballot for the site approval for such building incorporated a description of the building to be located on the site.
(2) When an election is conducted under the provisions of this section, it shall be called under the provisions of 20-20-202 and shall be conducted in the manner prescribed by this title for school elections. An elector qualified to vote under the provisions of 20-20-301 shall be persitted to vote in such election. If a majority of those electors voting at the election approve the proposed action, the

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trustees may take the proposed actione"
            Section 6. Section 20-7-414, MCA, is amended to read:
            "20-7-414. Determination of children in need and type
of special education needed -- approval of classes and
programs by superintendent. (1) The determination of the
children requiring special education and the type of special
education needed by these children shall be the
responsibillity of the trustees, and such determination shall
be made in compliance with the procedures established in the
rules of the superintendent of public instruction.
            (2) Whenever the trustees of any district intend to
establish a special education class or program, they shall
apply for approval and funding of the class or prograw by
the superintendent of pubilic instruction. The superintendent
of public instruction shall approve or disapprove the
application for the special education class or program on
the basis of its compliance with the laws of the state of
Montana, the special education policies adopted by the board
of public education, and the rules of the superintendent of
public instructione No special education class may be
operated by the trustees withourt the approval of the
superintendent of public instruction. Each special education
class or program must be approved annually to be funded as
part of the mex;mem-budyet-without-a-wote foundatign_program
for special education.*
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Section 7. Section 20-7-422. MCA, is amended to read: -20-7-422. Out-of-state tuition for special education children. (1) If the trustees of any district recommend to the superintendent of public instruction the attendance of a child in need of special education in a special education program offered outside of the state of Montanap such arrangements shall not be subject to the out-of-state attendance provisions of the laws governing the attendance of pupils in schools outside the state of Montana.
(2) Whenever the attendance of a child at an out-of-state special education progran is approved by the superintendent of public instruction: it shall be the responsibility of the superintendent of public: instructiong in cooperation with the department of social and rehabilitation services and the department of institutions, to negotiate the progras: for the child and the amount and manner of payment of tuition. The amount of tuition shall be included as a contracted service in 20-7-431(1)(a)(ifi)(A) in the mox+mom-budget-wtthout-a-vote foundation_oroorar for special educatione*

Section 8. Section 20-7-431, MCA, is amended to read:
"20-7-431. Allowable cost schedule for special programs -- superintendent to make rules -- annual accounting. (1) For the purpose of determining the mox+man-budget-whthout-g-vote foundatlon_orodran for special


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education as defined in 20-9-321, the following schedule of allowable costs shall be followed by the school district in preparation of its special education budget for state aid request purposes and by the superintendent of pubiic Instruction in his review and approval of the budget ffor the purposes of determining the amount of the  education for the district. and as used in this schedule, -fuli-time speclal pupiju and mregular aNBM are to be determined in accordance with 20-9-311 and 20-9-313):


(a) Instruction: salaries, benefits, supplies, textbooks, and other expenses including:
(i) salaries and benefits of special program teachers, regular program teachers, teacher aldes, special education supervisorsp audiologists, and speech and hearing clinicians--the entire cost if employed full time in the special program; if such personnel are shared between special and regular programs-a portion of the entire cost corresponding to the entire working time which each such person devotes to the special progran:
(ii) teaching supplies and textbooks if used exclusively for special programs--the actual total cost;
(iii) other expenses:
(A) contracted servicesp including fees pald for professional advice and consultation regarding special
students or the special programe and the delivery of special education services by public or private agencies-the actual total cost;
(B) transportation costs for special education personnel who aust travel on an itinerant basis from school to school or district to district or to in-state child study team meetings or in-state individualized education program meetings--the actual cost to the district calculated on the same mileage rate used by the district for other travel reimbursement purposes;
(b) supportive services, including:
(i) salaries and benefits of professional supportive persomel--the entire cost if employed full time in the special program; if such personnel are shared between special and regular prograns--a portion of the entire cost corresponding to the entire working time which each such person devotes to the special programe professional supportive personnel may include counselors, social workers, psychologists, psychometristsp physiciansy nurses, and physical and occupational therapists.
(il) salaries and benefits of clerical personnel for professional personnel in supportive services-the entire cost if employed full time in the special program; if such personnel are shared between special and regular programs--a portion of the entire cost corresponding to the entire
working time which each such person devotes to the special program;
(c) equipment:
(i) equipment--the actual total cost;
(ii) special equipment for district-owned school buses necessary to accommodate special students--the actual total cost:
(iil) special equipment for school buses contracted to tran port special students-that portion of the contract price attributable to the cost of special equipment or personnel required to accommodate special students-the actual special cost;
(d) room and board costs when the special pupil has to attend a program at such a distance from his home that comenting is undesirable as determined by the superintendent of publite instruction.
(2) The superintendent of public instruction shall. prior to September 1, 1977, revise the rules in accordance with the policies of the board of public education for:
(a) keeping necessary records for supportive and adininistrative personnel and any personnel shared between special and regular programs;
(b) defining the total special program caseload that shall be assigned to specific support persons and the kinds of professional specialties to be considered relevant to the
pragram before the district may count an allowable cost under subsection (1)(b) of this section; and
(c) defining the kinds or types of equipment whose costs way be counted under subsection (1)(c)(i) of this section.
(3) An annual accounting of all expenditures of school district general fund moneys for special education shall be wade by the district trustees on forms furnished by the superintendent of pubilic instruction. The superintendent of public instruction shall make rules for such accounting.
(4) If a board of trustees chooses to exceed the budget approved by the superintendent of public instructions costs in excess of the approved budget may not be reimbursed under the maximum-budqet-without-o-vote foundation progran for special education.
(5) Allowable costs prescribed in this section do not include the costs of the teachers" retirement systemp the public employees* retirement systeme the federal social security systemp or the costs for unemployment compensation insurance.
(6) (a) Notwithstanding other provisions of the law, the superintendent of public instruction shall not approve a max+mum-budget-wthout-a-rote foundation_program for special education which exceeds legislative appropriations.
(b) If special education budgets approved by the
superintendent of public instruction exceed legisiative
appropriations available for special education, each
district shall receive a pro rata share of the available
appropriations based upon its budget as a percent of all
approved special education budgetse The amount of the
approved budgets in excess of the available appropriations
may not be reimbursed
max+mom-budget-without-a-vote foundation_ormaran for special education and is the responsibility of the school district."

Section 9. Section $20-9-141$, MCA, is aeended to read:
w20-9-141. Coaputation of general fund net levy requiresent by county superintendent. (1) The county superintendent shall compute the levy requirement for each district's general fund on the basis of the following procedure:
(a) Determine the total of the district's nonisolated school foundation program requirement to be met by a district levy as provided in 20-9-3037--the--distrtetes permissive--7ery-amount--as--provided--in-ze-9-35fy and any additional levies authorized by the electors of the district under the provisions of 20-9-353, except that the total of the permissive-and additional levies shall not exceed the total amount of the final general fund budget less the foundation prograw.
(b) Determine the total of the moneys available for
the reduction of the property tax on the district for the general fund by totaling:
(i) anticipated federal moneys received under the provisions of Titte $I$ of Public Law 81-874 or other anticipated federal moneys received in lieu of such federal act;
(ii) anticipated tuition payments for out-of-district puplls under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;
(iil) general fund cash reappropriated, as estabilished under the provisions of 20-9-104;
(iv) anticipated state impact aid recelved under the provisions of 20-9-304;
(v) anticipated interest to be earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4); and
(vi) any other revenue anticipated by the trustees to be recelved during the ensuing school fiscal year which may be used to fimance the general fund.
(c) Subtract the total of the moneys avallable to reduce the property tax required to finance the general fund that has been determined in subsection (1)(b) from the total levp requirement determined in subsection (1)(a).
(2) The net general fund levy requirement determined in subsection (1)(c) shall be reported to the county
commisstoners on the second Monday of August by the county superintendent as the general fund levy requirement for the district, and a levy shall be made by the county commissioners in accordance with 20-9-142.*

Section 10. Section 20-9-301, MCA, is amended to read:
w 20-9-301. Purpose and definition of foundation program and general fund. (1) A uniform system of free public schools sufficient for the education of and open to all school age children of the state shall be established and malntained throughout the state of Montana. The state shall aid in the support of its several school districts on the basis of their financlal need as measured by the foundation program and in the manner established in this title.
(2) The principal budgetary vehicle for achieving the m+ntaum financing as established by the foundation program shall be the general fund of the district. The purpose of the general fund shall be to finance those general maintenance and operational costs of a district not financed by other funds established for special purposes in this title.
(3) The amount of the general fund budget for each school fiscal year shall not exceed the financing limitations established by this title but shall be no less than the amount established by law as the foundation
(a) county equalization moneys; and

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program* The general fund budget shall be financed by the
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program* The general fund budget shall be financed by the
foundation pragram revenues and may be supplemented by the
foundation pragram revenues and may be supplemented by the
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provided by lawe"
provided by lawe"
    Section 11. Section 20-9-303; MCA, is amended to read:
    Section 11. Section 20-9-303; MCA, is amended to read:
    *20-9-303. Definition of foundation program end-tts
    *20-9-303. Definition of foundation program end-tts
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proportton-of-the--maximum-genera}-fund-withowt-e-roted-tevy
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sehedute--amount -- nonisolated school foundation program
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financing -- special education fundse (1) As used in this
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title, the term mfoundation programm shall meank the-mintwum
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senoot=
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            Cal_the gaxialm_general_fund_budget of_any_district_as
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specified_io_the_schedules_set_forth_in_20=2=316_through
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20-9-320_on_the_hasis_of_calculations_fot_detecrination_of
tbe_average_numbar_belgnging_as_provided_in_20=9-314_through
tbe_average_numbar_belgnging_as_provided_in_20=9-314_through
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20-2-313:
    (b)_in__addition_ta_subsection__Lale_the_foundation
    (b)_in__addition_ta_subsection__Lale_the_foundation
program_for special_education_os_specified_in_20-9-321e
program_for special_education_os_specified_in_20-9-321e
    121 The foundation program relates only to those
    121 The foundation program relates only to those
expenditures authorized by a district's general fund budget
expenditures authorized by a district's general fund budget
and shall not include expenditures from any other fund. It
and shall not include expenditures from any other fund. It
shall be flnanced by:
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shall be flnanced by:

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(b) state equalization aid.

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FYC41 The--dot+er-amount--of--the-foundetten-program
 maxtman-generst-fund-budget-without-a-voted-7evy--7+ titetion Es-set-forth-in-the-sehedu7es-4n-20-9-736-through-20-9-32tv The foundation program of an elementary school having an ANB of nine or fewer pupils for 2 consecutive years which is not approved as an isolated school under the provisions of 20-9-302 shall be oen logy of the schedule amount set-forth In 20-9-316 through \(20=9=321\), but the county and state shall participate in financing one-half of the foundation progran, and the district shall finance the remaining one-half by a tax levied on the property of the district. When a school of nine or fewer pupils is approved as isolated under the provisions of 20-9-302, the county and state shall participate in the financinq of the total amount of the foundation program.
(3+(5) Funds provided to support the special education
accounting budget may be expended only for soecial education purposes as approved by the superintendent of public Instruction in accordance with the special education budgeting provisions of this title. Expenditures for special education shall be accounted for separately from the balance of the school district qeneral fund. Transfers between items within the special education budget for accounting purposes may be made at the discretion of the board of trustees in accordance with the financial administration part of this title. The unexpended balance of the special education accounting budqet shall carry over to the next year to reduce the amount of funding required to finance the district's ensuing year's maximum-budget-without-a-vete foundation orogram for special education."

Section 12. Section 20-9-320, \(M C A\), is amended to read:
"20-9-320. Maximum--generof--fund--budget Eanndation program for junior high school- (1) The general fund budget amount for an approved and accredited junlor high school shall be prorated between the elementary district qeneral fund budget and the high school district general fund budget in the following manner:
(a) determine the per-ANB schedule amount for the school, as defined by 20-9-317 and 20-9-319, from the high school schedule;
(b) calculate the ANB for the regulariy enrolled -23-
full-time pupils enrolled in the 7 th and 8 th grades of the junior high school;
(c) multiply the per-ANB schedule amount determined in subsection (1)(a) by the ANB calculated in subsection (1)(b) to determine the authorized general fund budget amount which shall be available for the elementary district general fund budqet; and
(d) subtract the amount determined in subsection (1)(a) from the total authorized general fund budget amount for the school to determine the authorized general fund budget amount which shall be available for the high school district general fund budget.
(2) The general fund budget amount determined for each school of a district under the schedules provided in 20-9-316 through 20-9-319 shall be totaled to determine the maximuthenemot-fund-budqet-without-n-voted-7ery foundation pregram_agount for such district."

Section 13. Section 20-9-321, MCA, is amended to read:
"20-9-321. Maxfmem--genera子--fand Equadation_program budget for special education. (1) For the purpose of establishing the maximum-budget-without-a-vote foundatian ocogram amount for the current year special education program for a school districtg the superintendent of public instruction will determine the total estimated cost of the special education proqram for the school district on the
basis of a special education program budget submitted by the district. The budget will be prepared on forms provided by the superintendent of pubilc instruction and will set out for each program:
(a) the estimated allowable costs associated with operating the program where allowable costs are as defined in 20-7-431;
(b) the number of pupils expected to be enrolled in the proaram; and
(c) any other data required by the superintendent of public instruction for budget justification purposes and to administer the provisions of ze-9-3t5 20-2-316 through 20-9-321.
(2) The total amount of allowable costs approved by the superintendent of public instruction shall be the special education meximum-budget-without-e-vote foundation pcogram amount for curfent year special education prograa purposes. The total amount of allowable costs that are approved for the special education budget shall not, under any condition, be less than the mex+mum-budget-without-a-vote foundation progran amount for one reqular ANB for each special full-time pupll in the school district.
(3) If a special education program is Implemented or expanded during + given school term too late to be included
\begin{tabular}{|c|c|c|c|}
\hline \multicolumn{4}{|l|}{} \\
\hline \multicolumn{4}{|l|}{moximum-budget-without-o-vote foundation_proaran_anount for} \\
\hline \multicolumn{4}{|l|}{the school year as prescribed in this part, then subject to} \\
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\hline \multicolumn{4}{|l|}{emergency budget provisions of 20-9-161(5), allowable costs} \\
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district budget for the subsequent school year. \\
(4) The sum of the previous year special education
\end{tabular}}} \\
\hline & & & \\
\hline \multicolumn{4}{|l|}{expenses as defined in subsection (3) above and the} \\
\hline \multicolumn{4}{|l|}{maximm-budget-witheut-e-vete foundation mrogram for current} \\
\hline \multicolumn{4}{|l|}{year special education as defined in subsections (1) and (2)} \\
\hline \multicolumn{4}{|l|}{shall be the special education budget for accounting} \\
\hline \multicolumn{4}{|l|}{purposes.} \\
\hline \multicolumn{4}{|r|}{(5) The moximum-budget-wthout-r-wote faundation} \\
\hline \multicolumn{4}{|l|}{grearam for special education will be added to the} \\
\hline \multicolumn{4}{|l|}{meximum-budqet-witheut-s-rote feundatio} \\
\hline \multicolumn{4}{|l|}{the reqular program ANB defined in 20-9-311 and 20-9-313} \\
\hline \multicolumn{4}{|l|}{obtain the total maximum-budget-without-r-vote foundation} \\
\hline \multicolumn{4}{|l|}{pregram_amount for the district.*} \\
\hline
\end{tabular} the approval of the program by the superintendent under the保 and (2) for the operation of the progran during the given foundetion orogran anount for special education for the subsequent school year. Such costs must be recorded as previous year special education expenses in the school district budget for the subsequent school year.
(4) The sum of the previous year special education expenses as defined in subsection (3) above and the maximem-budget-witheut-a-vete foundation mrogram for current year special education as defined in subsections (1) and (2) shall be the special education budget for accounting purposes.
m20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation proaram. (1) It shall be the duty of the county commissioners of each county to levy an annual basic tax of 2534 mills on the dollars of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected fron this levy shall be apportioned to the support of the foundation programs of the elementary school districts in the county and to the earmarked revenue fund, state equalization aid account, in the following manner:
(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated revenues identified in subsections (2)(a) through (2)(f) below shall be subtracted from the sum of the county elementary transportation obliqation and the total of the foundation programs of all elementary districts of the countr.
(b) If the basic levy of 2534 mills produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remit the surplus funds to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account. not later than June 1 of the fiscal vear for which the levy has been set.
(2) The proceeds realized from the countr's portion of the levy prescribed by this section and the revenues from the following sources shall be used for the equalization of the elementary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of such proceeds and revenues by the county treasurer in accordance with 20-9-212(1):
(3) the portion of the federal forest reserve funds distributed to county and designated for the common school fund under the provisions of 17-3-213;
(b) the portion of the federal Tayior Grazing Act funds distributed to county and designated for the common school fund under the provisions of 17-3-222;
(c) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232:
(d) all moneys which are paid into the county treasury as a result of fines for violations of law and the use of which is not otherwise specifled by law;
(e) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's account for the various sources of revenue establlshed or referred to in this section; and
(f) any federal or state moneys distributed to the
-28-
county as payment in lieu of the property taxation established by the county levy required by this section. \({ }^{*}\)

Section 15. Section 20-9-333, MCA, is amended to read:
m-9-333. Basic special levy and other revenues for county equalization of high school district foundation programe (1) It shall be the duty of the county commissioners of each county to levy an annual basic special tax for high schools of \(\pm 521\) mills on the dollar of the taxable value of all taxable property within the county for the purposes of 1 ocal and state foundation program support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of high school districts in the county and to the earmarked revenue fund, state equalization aid account, in the following manner:
(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the estimated revenues identified in subsections (2)(a) and (2)(b) below shall be subtracted from the sum of the county's high school tuition obligation and the total of the foundation programs of all high school districts of the county.
(i) If the basic levy for \(t 521\) mills produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remit the surplus to the state treasurer
for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the countyes portion of the levy prescribed in this section and the revenues from the followina sources shall be used for the equalization of the high school district foundation proqrams of the county as prescribed in 20-9-334, and a separate accounting shall be kept of these proceeds by the county treasurer in accordance with 20-9-212(1):
(a) any money remaining at the end of the imsediately preceding school fiscal year in the county treasurer"s account for deposit of the proceeds from the levy established in this section; and
(b) any federal or state moneys distributed to the county as a payment in lieu of the property taxation established by the county levy required by this sectiona"

Section 16. Section \(20-9-343\), MCA, is amended to read:
"20-9-343. Definition of and revenue for state equalization aid. (1) As used in this title, the term matate equalization aid" means those moneys deposited in the earmarked revenue fund as required in this section plus any legislative appropriation of moneys from other sources for distribution to the public schools for the purpose of equalization of the foundation proqrame.
(2) The legislative appropriation for state equalization aid shall be made in a single sum for the bienniume The superintendent of public instruction has authority to spend such appropriationg together with the earmarked revenues provided in subsection (3), as required for foundation program purposes throughout the biennium.
(3) The following shall be paid into the earmarked revenue fund for state equalization aid to public schools of the state:
(a) 25\% of all moneys received from the collection of income taxes under chapter 30 of Title 15;
(b) 25x of all moneys, except as provided in 15-31-702, received from the collection of corporation license taxes under chapter 31 of Title 15, as provided by 15-1-501;
(c) lox of the moneys received from the collection of the severance tax on coal under chapter 35 of ritle 15 ;
(d) 62 1/2x of the moneys received from the treasurer of the United States as the state's shares of oil, gasp and other mineral royalties under the federal Mineral Lands Leasing Act, as amended;
(e) interest and income moneys described in 20-9-341 and 20-9-342;
(f) income from the local impact and education trust fund account; and
(q) in addition to these revenues, the surplus revenues collected by the counties for foundation program support according to 20-9-331 and 20-9-333 shall be paid into the same earmarked revenue fund.
(4) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce the appropriation required for the next succeeding biennium for-may--be--transferred--to-the-state-permissive aceount-if-revenues-in-that-fund-are--insufficient--to--meet the-stateas-permisstve-amount-obtigetionjo"

Section 17. section 20-9-351, MCA, is amended to read:
*20-9-351. Funding of deficiency in state equalization aid. If the estimated state equalization level made under the provisions of 20-9-348 is less than \(100 \%\) of--i+m-the permissive-funding--teref--mede--under--the--provisions--ef zo-9-35z-ig-tess-than-te日t, it shall be the duty of the superintendent of public instruction to request the budget director to submit a request for a supplemental appropriation in the second year of the biennium that would be sufficient to complete the funding of the foundation programs prescribed under 20-9-348 and-af-the-permisotve programs-prescrtbed-under--z日-9-35z--of--the--etementery--of secondary-schootsy-or-bothy for the current bienniume"

Section 18. Section 20-9-353. MCA, is amended to read:
n20-9-353. Additional levy for general fund --
election for authorization to impose. (1) The trustees of any district may propose to adopt a general fund budget in excess of the general fund budget amount for such district as established by the-sehedu7es-fn-ze-9-3士6-through-20-9-3सt 20-9-303 for any of the following purposes:
(a) bullding, altering, repairing, or entarging any schoolnouse of the district;
(b) furnishing additional school facilities for the district;
(c) acquisition of land for the district;
(d) proper waintenance and operation of the school programs of the district.
(2) When the trustees of any district determine that an aditional amount of financing is required for the general fund budget that is in excess of the statutory schedule amount, the trustees shall submit the proposition of an additional levy to raise such excess amount of general fund financing to the electors who are qualified under 20-20-301 to vote upon such proposition except that no election shall be required to permit the school trustees to use federal funds recelved under Title I of Public Law 81-874 to Increase the school district's general fund budget as established in 20-9-316 through 20-9-321 by the amount of these funds. Such special election shall be called and conducted in the manner prescribed by this title for school
elections. The ballot for such election shall state the amount of money to be ralsed by additional property taxation, the approximate number of mills required to raise such money, and the purpose for which such money will be expended, and it shall be in the following format:

\section*{PROPOSITION}

Shall a levy be made in addition to the levies authorized by law in such number of mills as may be necessary to raise the sum of (state the amount to be raised by additional tax levyl, and being approximately five number) mills, for the purpose of (insert the purpose for which the additional tax levy is made)?FOR the additional levy.
\(\square\) AGAINST the additional levy.
(3) If the election on any additional levy for the qeneral fund is approved by a majority vote of those electors voting at such election, the proposition shall carry and the trustees may use any portion or all of the authorized amount in adopting the preliminary general fund budget. The trustees shall certify the additional levy amount authorized by such a special election on the budget form that is submitted to the county superintendent, and the county commissioners shall levy such number of mills on the taxable value of all taxable property within the district, as prescribed in 20-9-141, as are required to raise the

1 amount of such additional levy.
(4) Authorization to levy an additional tax under the provisions of this section shall be effective for only 1 school fiscal year and shall be authorized by a special election conducted before Auqust 1 of the school fiscal year for which it is effective."

Section 19. Repealer. Sections 20-9-315 and 20-9-352, MCA, are repealed.
-End-

FISCALNOTE

In compliance with a written request received January 13 , \(, 19,83\), there is hereby submitted a Fiscal Note for \(\qquad\) pursuant to 'Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).
Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

\section*{DESCRIPTION OF PROPOSED LEGISLATION:}

Senate Bill 94 is an act to eliminate the permissive levy, provide a new definition of the Foundation Program, and increase the basic county levy in support of local and state equalization.

\section*{ASSUMPTIONS:}
1) The county equalization levy for schools is increased from 40 to 55 mills and the permissive levy is eliminated.
2) The reimbursement schedules remain at the 1983 level.
3) Enrollments are as projected by the Office of Superintendent of Public Instruction.
4) The foundation program would be increased from \(80 \%\) to \(100 \%\) of the statutory schedule amount for the various sized districts.

\section*{FISCAL IMPACT:}

If the levy increases were effective in 1983 , property taxes would increase as follows:
\begin{tabular}{|c|c|c|c|}
\hline Big Horn County & \$ & 1.3 & Million \\
\hline Blaine & & . 2 & Million \\
\hline Fallon & & 1.5 & Million \\
\hline Musselshell & & . 2 & Million \\
\hline Phillips & & . 2 & Million \\
\hline Powder River & & 1.0 & Million \\
\hline Richland & & 1.2 & Million \\
\hline Roosevelt & & . 3 & Million \\
\hline Rosebud & & 1.6 & Million \\
\hline Sheridan & & . 9 & Million \\
\hline Toole & & . 4 & Million \\
\hline Wibaux & & . 3 & Million \\
\hline All Other Counties & & . 9 & Million \\
\hline TOTAL INCREASE IN TAXES & \$ & 9.97 & Million \\
\hline
\end{tabular}

\section*{Continued}


\footnotetext{
The amount of state aid required to fund the foundation program would be reduced by approximately 10 million per year. This would be available to reduce the state general fund contribution or fund schedule increases in FY 84 and FY 85.
}

\section*{FISCAL NOTE}

Form BD-15
In compliance with a written request received February 12, , 19.83 , there is hereby submitted a Fiscal Note for Senate Bill 94, Amended, pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

\section*{DESCRIPTION OF PROPOSED LEGISLATION:}

Senate Bill 94, amended, phases out the permissive levy; provides a new definition of the Foundation Program; and increases the basic county levy in support of local and state equalization over a three year period.

ASSUMPTIONS:
1) Total permissive amount remains constant at \(\$ 55,815,666\).
2) Taxable value remains constant.
3) State aid parameters remain constant for every school district.

FISCAL IMPACT:
Revenue:
County Equalization Levy
Under Current Law Under Current Law
\[
\$ 175,346,000
\] Under Proposed Law Increase

\section*{FY84}

FY85
Biennium
Revenue:
County Equalization Levy
\[
\begin{array}{r}
\$ 87,673,000 \\
98,632,000 \\
\hline \$ 10,959,000 \\
\hline
\end{array}
\]
\[
\begin{array}{r}
\$ 87,673,000 \\
109,592,000 \\
\hline
\end{array}
\]
\[
\frac{208,224,000}{20978}
\]

Expenditures:
State Permissive

Under Current Law Under Proposed Law Increase

Excess Revenue Generated
\[
\begin{array}{r}
\$ 32,904,000 \\
39,195,000 \\
\hline \$ \quad 6,291,000 \\
\$ \quad 4,668,000
\end{array}
\]
\[
\begin{array}{r}
\$ 32,904,000 \\
46,363,000 \\
\hline \$ 13,459,000 \\
\hline
\end{array}
\]
\[
\underline{s} 8,460,000 \quad \text { S } 13,128,000
\]

The excess revenue generated would be available to reduce the state general fund contribution or fund schedule increases in FY 84 and 85.

\section*{LONG TERM IMPACT:}

Beginning in FY 1986, assuming the same parameters, the fiscal impact addressed in the original fiscal note would occur. This impact equals approximately \(\$ 10\) million dollars per year in additional revenue for school equalization efforts.

FISCAL NOTE 13:V/1


BUDGET DIRECTOR
Office of Budget and Program Planning
Date:


In compliance with a written request received March 15, 1983, there is hereby submitted a Fiscal Note for Senate Bill 94, Amended, pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).

DESCRIPTION OF PROPOSED LEGISLATION:
Senate Bill 94, amended, revises the permissive levy and increases the basic county levy in support of local and state equalization. The county levy is increased from 40 to 45 mills and the permissive is reduced from 15 to 10 mills in FY 85.

\section*{ASSUMPTIONS:}
1) Total permissive amount remains constant at \(\$ 55,815,666\).
2) Taxable value remains constant.
3) State aid parameters remain constant for every shcool district.
4) The effective date is July l, 1984.

FISCAL IMPACT:
FY \(84 \quad\) FY \(85 \quad\) Biennium

Revenue:
County Equalization Levy
\begin{tabular}{lll} 
Under Current Law & \(\$ 87,673,000\) & \(\$ 87,673,000\) \\
Under Proposed Law & \(87,673,000\) & \(\frac{98,632,000}{}\) \\
Increase & \(\$ 10,959,000\)
\end{tabular}

Revenue:
State Permissive
Under Current Law \$32,904,000 \$32,904,000
Under Proposed Law
Increase
\[
\frac{32,904,000}{-0-}
\]
\[
\frac{39,195,000}{\$ 6,291,000}
\]

Excess Revenue Generated - 0 -
\[
\$ 4,668,000 \quad \$ 4,668,000
\]

The excess revenue generated would be available to reduce the state general fund contribution or fund schedule increases in FY 85.

\section*{LONG TERM IMPACT:}

The revenue raised in FY 85 would be available each year in the future. If the bill's effective date is amended to July l, 1983, the revenue generated will be \(\$ 9,336,000\) for the biennium.


Approved by committee on Taxation

\section*{SENATE BILL NO. 94}

INTRODUCED BY REGAN, B. BROWN, BLAYLOCK, STEPHENS, EUDAILY, DONALDSON, BENGTSON, VINCENT
by request of the soint subcbmmittee on education
a bill for an act entitled: man act TO Eta*anafe phase_gui The permissive amount and the pernisstye levy alloned school DISTRICTS QYEB_A_z_YEAR_PERIDD; TO PROVIDE A NEW OEFINITION of thf foundation program; and to increase the basic couity LEVIES IN SUPPORT of local and state equalization of the foundation programs of the elementary and high sthool OISTRTCTS: AMENDING SECTIONS 20-3-324, 20-5-305, 20-5-312, 20-6-506, 20-6-603, 20-7-414, 20-7-422, 20-7-431, 20-9-141, 20-9-301, 20-9-303, 20-9-320, 20-9-321, 20-9-331, 20-9-333, 20-9-343. ANQ 20-9-351v--ANB IHROUGB 20-9-353, MCA; ANE REPEALING SECTIONS 20-9-315 ANO 20-9-352, MCAi_AND_PBOXIQING AL_EEEECIIYE_DAIE."
be it enacted by the legislature of the state of montana: Section 1. Section 20-3-324, MCA, is amended to read -20-3-324. Powers and duties. As prescribed elsewhere in this title, the trustees of each district shall have the power and it shall be their duty to perform the following duties or acts:
(1) employ or dismiss a teacher, principal, or other
assistint upon the recommendation of the district superintendent, the county high school principal, or other principal as the board may deem necessary, accepting or rejecting such recommendation as the trustees shall in their sole discretion determine, in accordance with the provisions of Title 20, chapter 4;
(2) employ and dismiss administrative personnel. clerks, secretaries, teacher aides, custodians, maintenance personnel. school bus drivers. food service personnel. nurses, and any other personnel deemed necessary to carry out the various services of the district;
(3) administer the attendance and tuition provisions and otherwise govern the pupils of the district in accordance with the provisions of the pupils chapter of this titte;
\((4)\) call, conduct, and certify the elections of the district in accordance with the provisions of the school elections chapter of this title;
(5) participate in the teachers* retirement system of the state of montana in accordance with the provisions of the teachers \({ }^{\circ}\) retirement systen chapter of Title 19;
(s) particioate in district boundary change actions in accordance with the provisions of the districts chapter of this title;
(7) organize, open, close, or acquire isolation status
for the schools of the district in accordance with the provisions of the school organization part of this title;
(3) adopt and administer the annual budget or an emergency budcet of the district in accordance with the provisions of the school budget system part of this title;
(9) conduct the fiscal business of the district in accordance with the provisions of the school financial administration part of this title;
(10) establish the ANB, foundation program, permissive Hevy additional levy, cash reserver and state impact aid amount for the general fund of the district in accordance with the provisions of the general fund part of this titie;
(11) establish, maintaing budget, and finance the transsortation program of the district in accordance with the provisions of the transportation parts of this title;
(12) issue, refund, sell, budget, and redeem the bonas of the district in accordance with the provisions of the bonds parts of this title;
(13) when applicable, establish, financially administer, and budget for the tuition fund, retirement Fund, building reserve fund, adult education fund, nonoperating fund, school food services fund, miscellaneous federst pragrams fund, building fund, housing and dormitary fund, traffic education fund, and interlocal cooperative aqreenent fund in accordance with the provisions of the
other 5 chool funds parts of this title;
(14) when applicable, administer any interlocal cooperative agreement, gifts, leqacies, or devises in accordance with the provisions of the miscellaneous financial parts of this title;
(15) hold in trust, acquire, and dispose of the real and personal property of the district in accordance with the provisions of the school sites and facilities part of this title;
(16) operate the schools of the district in accordance with the provisions of the school calendar part of this title:
(17) estabiish and maintain the instructional services of the schools of the district in accordance with the provisions of the instructional services, textbookse vocational education, and special education parts of this title;
(18) establish and maintain the school food services of the district in accordance with the provisions of the school food services parts of this title;
(19) make such reports from time to time as the county superintendent. superintendent of public instruction, and board of public education may require;
(20) retain, when deemed advisable, a physician or registered nurse to inspect the sanitary conditions of the

\begin{abstract}
school or the general health conditions of each pupil and, 1 upon request, make available to any parent or guardian any medical reports or health records maintained by the district pertaining to his childi
(21) for each member of the trustees, visit each school of the district not less than once each school fiscal year to exanine its management. conditions, and needs;
(22) procure and display outside daily in suitable weather at each school of the district an American flag which shall be not less than 4 feet by 6 feet; and
(23) perform any other duty and enforce any other requirements for the government of the schools prescribed dy this title, the policies of the board of public education, or the rules of the superintendent of public instruction."

Section 2 . Section 20-5-305, MCA, is amended to read:
m20-5-305. Elementary tuition rates. Whenever a pupil of an elementary district has been granted approval to attens a school outside of the district in which he resides. under the orovisions of 20-5-301 or 20-5-302, 5uch district shall day tuition to the elementary district where the pupil dttents school on the basis of the rate of tuition deterrined by the attended district. The rate of tuition shall de determined by:
(i) totaling the actual expenditures from the district general fund, retirement fund, and debt service fund;
\end{abstract}
(2) dividing the amount determined in subsection (1) above by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and
(3) subtracting the total of the per-ANB amount allowed by 20-9-316 through 20-9-321 that represents the foundation programz as orescribed by 20-9-303 płus--the per-Av8-omount-determined-by-dividting-the-state-finanefng-of the--ststrite--oermissive--7evy-by-the-AHB-of-the-district, from the amount determined in subsection (2) above."

Section 3. Section 20-5-312, MCA, is amended to read:
20-5-312. Reporting, budgeting, and payment for high school tuition. (1) At the close of the school term of each school fiscal year, the trustees of each high school district shall determine the rate of tuition for the current school fiscal year by:
(a) totaling the actual expenditures from the district general fund, retirement fund. and debt service fund;
(s) dividing the amount determined in subsection (1)(a) above by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and
(:) subtracting the total of the per-ANB amount allowed by 20-9-316 through 20-9-321 that represents the foundation programz as orescribed ty 20-9-303 ptus--the per-Avi-smount-determined-by-dividing-the-stete-finanting-of
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the--distriet--Dermtsstve--tevy--hy-the-ANB-of-the-distriet.
from the amount determined in subsection (l)(b) above.
(2) Before July 15 , the trustees shall report to the county superintendent of the county in which the district is located:
(a) the namesp addresses, and resident districts of the pupils attending the schools of the district under an approved tuition agreement;
(0) the number of days of schocl attended by each pupil;
(c) the amount, if any, of each pupil's tuition payment that the trustees, in their discretion, shall have the authority to waive; and
(a) the rate of current school fiscal year tuition, as determined under the provisions of this section.
(3) When the county superintendent receives a tuition repart from a district, he shall immediately send the reported information to the superintendent of each district in which the reported pupils reside.
(4) When the district superintendent receives a tuition report or reports for high school pupils residing in his district and attending an out-of-district high school under approved tuition agreements, he shall determine the total amount of tuition due such out-of-district high schools on the basis of the following per-pupil schedule:

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the rate of tuition, number of pupils attending under an approved tuition agreement, and other information provided by each high school district where resident district pupils have ittended school.
(5) The total amount of the high scmool tuition, with consideration of any tuition waiversy for pupils attending a high school outside the county of residence shall be financed by the county basic special tax for hign schools as provided in 20-9-334. In December, the county superintendent shall cause the payment by county warrant of the high school tuition oblinations established under this section out of the first moneys realized from the county basic special tax for high schools. The davment shall be made to the county treasurer of the county where each high school entitled to tuition is located. The county treasurer shall credit such tuition receiots to the general fund of the applicable high school district, and the tuition receipts shall be used in accordance with the provisions of 20-9-141.
(6) For pupils attending a high school outside their district of residence but within the county of residence, the total amount of the tuition, with consideration of any tuition walvers, must be paid during the ensuing scnool fiscal year. The trusteas of the sending high school district shall include the tuition anount in the tuition fund of the preliminary and final budgets. This budgeted
tuition amount is not subject to the budget adjustment provisions of 20-9-132. The county superintendent shall report the net tuition fund levy requirement for each nigh schoal district to the county cammissioners on the second Monday of August, and a levy on the district shall be made by the county commissioners in accordance with 20-9-142. This levy requirement shall be calculated by subtracting from the total exoenditure amount authorized in the final tuition fund budget the sum of the cash balance in the tuition fund at the end of the lmmediately preceding school fiscal year plus any other anticipated money that may be realized ir, the tuition fund. The trustees shall pay by warrants drawn on the tuition fund the tuition amounts owed to each district included in the county superintendent's notification. Payments shall be made whenever there is a sifficient amount of cash available in the tuition fund but no later than the end of the school fiscal year for which the budcet is adopted. However, if the trustees of either the sending or receiving high school feet the transfer privilege provided by this subsection is being abused they may aopeal to the county superintendent of schools who shall hold a hearing and either approve or disapprove the transfer-"

Section 4. Section 20-6-50b, MCA, is amended to read:
n20-6-506. Budgeting and cost sharing when junior high
school operated by elementary district and high school district operatino a county high school. (1) Whenever the opening of a junior high school is approved for the ensuing school fiscal year under 20-6-505, the county superintendent shall estimate the average number belonging (ANB) after investigating the probable enrollment for the junior high school. The ANB determined by the county superintendent and the A.VB actually realized in subsequent school fiscal years shall be apolied unter 20-9-320 to prorate the moxtmam-generat-fund-mudget-mithout-a-voted-tevy foundation gLogram_amgunt between the elementary and high school districts. Each district shall adopt its general fund budget on the basis of the prorated amount and shall finance its proportionate share of the cost of operating the junior high school.
(2) The cost of operating the junior high schoal shall be prorated between the elementary oistrict and the high school fistrict on the basis of the ratio that the number of pupils of thelr district is to the total enrollment of the junior high school."
section 5. Section 20-6-603. MCA, is amended to read:
n20-6-603. Trustees' authority to acquire or dispose of sites and bulldings -- when election required. (1) The trusteəs of any district shall nave the authority to purchase, build, exchance, or otherwise acquire or sell or
otherwise dispose of sites and buildings of the district Such action shall not be taken by the trustees without the upproval of the qualified electors of the district at an election called for such approval unless:
(a) a bond issue has been authorized for the purpose of constructina, purchasing, or acquiring the site or buildina:
(b) an additional levy under the provisions of 20-9-353 has been approved for the purpose of constructing, purchasing, or acquiring the site or buildiny;
(c) the cost of constructing, purchasing, or acquiring the site or building is financed without exceeding the mnxtmum-generat-fund-budget-withont-a-vote. foundation pLogram amount prescribed in 20-9-316 through 20-9-321 and, in the case of a site purchase, the site has been approved under the provisions of 20-6-621; or
(d) moneys are otherwise available under the provisions of this title and the ballot for the site approval for such building incorporated a description of the building to be located on the site.
(2) When an election is conducted under the provisions of this section, it shall be called under the provisions of 20-20-201 and shall be conducted in the manner prescribed by this title for school elections. An elector qualified to vote Ander the provisions of 20-20-301 snall be permitted to
vote in such election. If a majority of those electors voting at the election approva the pronosed action, the trusteas may take the proposed action."
section \(A\). Section 20-7-414, MCA, is amended to read:
n20-7-414. Determination of children in need and type of special education needed -- approval of classes and programs by superintendent. (1) The determination of the children requiring special education and the type of special education needed by these children shall be the responsibility of the trustees, and such determination shall be made in compliance with the procedures established in the rules of the superintendent of public instruction.
(2) Whenever the trustees of any district intend to establish a special education class or proyram, they shall apply for approval and funding of the class or program by the sjperintendent of public instruction. The superintendent of public instruction shall approve or disapprove tne application for the special education class or program on the uasis of its compliance with the laws of the state of Montana, the special education policies adopted by the buard of Dublic education, and the rules of the superintendent of publi= instruction. No special education class may be operated by the trustees without the approval of the superintendent of public instructione Each special education class or program must be approved annually to be funded as

\section*{part of the maxtmem-budget-without-a-vote foundation_orggran} for ssecial education."

Section 7. Section 20-7-422, MCA, is amended to read:
m20-7-422. Out-of-state tuition for special education children. (1) If the trustees of any district recommend to the superintendent of public instruction the attendance of a child in need of special erlucation in a special education program offered outside of the state of Montana, such arrangements shall not be subject to the out-of-state attencance provisions of the laws governing the attendance of punils in schools outside the state of montana.
(2) Whenever the attendance of a child at an out-pf-state special education program is approved by the superistendent of public instruction, it shall be the resconsibility of the superintendent of public instruction. in cooperation with the department of social and rehabilitation services and the department of institutions, to negotiate the program for the child and the amount and manner of payment of tultion. The amount of tuition shall be included as a contracted service in 20-7-431(I)(a)(iii)(A) in the maximum-budget-nithout-a-vote foundation_program for soecisl education."

Section 8. Section 20-7-431, MCA, is amended to read:
"20-7-431. Allowable cost schedule for special prograns -- superintendent to make rules -- annual
accounting. (1) For the purpose of determining the mextman-butget-witheut-e-vote foundation_aragram for special education as defined in 20-9-321, the following schedule of allowable costs shall be followed by the school district in preparation of its special education budget for state aid request purposes and by the superintendent of puolic instruction in his review and aporoval of the budget (for the ourposes of determining the amount of the meximum-budget-mithout-a-vote foundation_ocogran for special education for the district, and as used in this schedule, "full-time soecial pupilm and "regular ANB" are to be detervined in accordance with 20-9-311 and 20-9-313):
(a) instruction: salaries, benefits, supplies, textbooks, and other exoenses including:
(i) salaries and benefits of special program teachers, regular program teachers, teacher aides, sfecial education supervisors, audiologistip and speech and hearing clinicians-the entire cost if employed full time in the special program; if such personnel are shared between special and regular programs--a portion of the entire cost corresoonding to the entire working time which each such person devotes to the special program;
(ii) teaching supplies and textbooks if used exclusively for special programs--the actual total cost;
(iii) othar expenses:
(A) contracted services, including fees paid for professional advice and consultation regaroing special students or the special program, and the delivery of special education services by public or private agencies-the actual total cost;
(B) transoortation costs for special education personnel who must travel on an itinerant basis from school to school or district to district or to in-state child study team meetings or in-state individualized education program meetixgs--the actual cost to the district calculated on the same nileage rate used by the district for other travel reimbursement purposes;
(b) supportive services, including:
(i) salaries and benefits of professional supportive personnel-the entire cost if emoloyed full time in the special program; if such personnel are shared between special and regular programs--a portion of the entire cost corresponding to the entire working time which each such person devotes to the special program. Professional supportive personnel may include counselors, social workersg psychologists, psychometrists, physlcians, nurses, and physical and occupational therapists.
(ii) salaries and benefits of clerical personnel for professional personnel in supportive services-the entire cost if employed full time in the special program; if such
personvel are shared between special and regular programs--a portion of the entire cost corresponding to the entire working time wivich each such person devotes to the special progras;
(c) equipment:
(i) equipment--the actual total cost;
(ii) special equioment for district-owned school buses necessary to accommodate special students--the actual total cost;
(iii) special equipment for school buses contracted to transoort special students--that portion of the contract price attributable to the cost of special equipment or personnel required to accommodate special students--the actual special cost;
(1) room and board costs when the special pupil has to attend a program at such a distance from his home that commuting is undesirable as determined by the superintendent of public instruction.
(2) The superintendent of public instruction strall. prior to September 1, 1977, revise the rules in accordance with the policies of the board of public education for:
(a) keeping necessary records for supportive and administrative personnel and any personnel shared between special and regular programs;
(D) defining the total special program caseload that
shall be assigned to soecific support persons and the kinds of professional specialties to be considered relevant to the progran before the district may count an allowable cost under subsection (1)(b) of this section; and
(c) defining the kinds or types of equipment whose costs nay be counted under subsection (1)(c)(i) of this sectiz7。
(3) An annual accounting of all expenditures of school district general fund moneys for special education shall be made oy the district trustees on forms furnished by the superintendent of public instruction. The superintendent of public instruction shall make rules for such accounting.
(4) If a board of trustees chooses to exceed the budzet approved by the superintendent of public instruction, costs in excess of the approved budget may not be reimbursed under the maximam-budget-without-a-vote fuadation_progras for s)acial education.
(5) Allowable costs prescribed in this section do not inclute the costs of the teachers" retirement system, the public employees" retirement systemp the federal social security system, or the costs for unemployment compensation insurnace.
(5) (a) Notwithstanding other provisions of the law, the superintendent of public instruction shall not approve a maximun-buecet-withoat-n-vote foundatign_orounam for special
education which exceeds legislative appropriations.
(ग) If special education budgets approved by the superintendent of public instruction exceed legisiative approoriations available for special educationg each district shall receive a pro rata share of the available adpropriations based upon its budget as a percent of all approved special education budgets. The amount of the adproved budgets in excess of the available appropriations may not be reimbursed under the mextmun-bucget-witheut--vote foundation_progran for special education and is the responsibility of the school district."

Saction 9. Section 20-9-141, MCA, is amended to read:
"20-9-141. Computation of general fund net levy requirement by county superintendent. (1) The county superintendent shall compute the levy requirement for each district:s qeneral fund on the basis of the following procedure:
(a) Determine the total of the district's nonisolated school foundation proaram lequirement to be met by a district levy as provided in 20-9-303v--the--distrietas oermityive-tery-amount-as--orovided--in--ze-9-35zv and any additional levies authorized by the electors of the district under the provisions of 20-9-353, except that the total of the ormmigstre-ond additional levies shall not exceed the total amount of the final general tund budget less the
foundztion Droqram.
(D) Determine the total of the moneys available for the reduction of the property tax on the district for the general fund by totaling:
(i) anticipated federal moneys received under the provisions of Title \(t\) of Public Law \(81-874\) or other anticipated federal moneys received in iieu of such federal act;
(ii) anticipated tuition payments for out-of-district pupils under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;
(iij) general fund cash reappropriated, as established under the provisions of 20-9-104;
(iv) anticipated state impact aid received under the provisions of 20-9-304;
(v) anticipated interest to be earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4): and
(vi) any other revenue anticipated by the trustees to be received during the ensuing school fiscal year which may te used to finance the general fund.
(c) Subtract the total of the moneys available to reduce the property tax required to finance the general fund that was been determined in subsection (1)(b) from the total levy requirement determined in subsection (1)(a).
(2) The net general fund levy requirement determined in subsection [lf(c) shall be reported to the county commissioners on the second Monday of august by the county suoerintendent as the general fund levy requirement for the district, and a levy shall be nade by the county commissioners in accordance with 20-9-142.*

Section 10. Section 20-9-301, MCA, is amended to read:
m20-9~301. Purpose ana definition of foundation progran and qeneral fund. (1) A uniform system of free publi: schools sufficient for the education of and open to all school age children of the state shall be established and maintained throughout the state of Montana. The state shall aid in the support of its several school districts on the basis of their financial need as measured by the foundation proqram and in the manner established in this title.
(2) The princlpal budgetary vehicle for achieving the mforman financing as established by the foundation program shall be the qeneral fund of the district. The purpose of the general fund shall be to finance those general maintenance and operational costs of a district not financed by other funds established for special purposes in this title.
(3) The amount of the general fund budget for each school fiscal year shall not excead the financing
limitations established by this title but shall be no less than the amount established oy law as the founcation program. The qeneral fund budget shall be financed by the foundation program revenues and may be supplemented by the permissive--tery--and additional voted levies in the manner provided by law."

Section 11. Section 20-9-303, MCA, is amended to read:
"20-9-303. Definition of foundation program end--its pronortton--of-the-maximam-generat-fund-without-a-veted-tevy sehedrte-nmount -- nonisolated school foundation program financing -- special education funds. (1) As used in this title, the term "foundation proqram" shall meana the-minimum operating-expendituresp--as--estab+ighed--nereint--that--are sufficient-te--provife--for--the--adueationel--program-af-a senoot:

1al__tbe_maximum_general_fund_budget_of_any_disirict_as sRecified_in_the_schedules_set_ferth__in__20=2=316_tncough 20-2:320__on__the_hasis_of_salculations_for_detormination_of the_ayerage_pumber_helonging_as_proxided_ia_20=9=311_tucough 20ニ9-313i
(2)_-in_addition__to_subsection__fale_-_tne_foundation proacam_for_special_education_as_specified_in_20=9=321.

121 The foundation program relates only to those expenditures authorized by a district's general fund budget and shall not include expenditures from any other fund. It

foundztion programe
+3+151 Funds provided to support the special education accounting budget may be expended only for special education purposes as approved by the superintendent of public instruction in accordance with the special education budgeting provisions of this title. Expenditures for special education shall be accounted for separately from the balance of the school district general fund. Transfers between items within the special education budget for accounting purposes may be made at the discretion of the board of trustees in accordance with the financial administration part of this title. The unexpended balance of the special education accountinq budget shall carry over to the next year to reduce the amount of funding required to finance the districtes ensuing year*s moximum-budget-without-a-rote foundation_progran for special education."
Section 12. section 20-9-320, MCA, is amended to read:
m20-9-320. Maximum---generat--fand-budget Equndation progran for junior high school. (1) The general fund budget amount for an approved and accredited junior high school shall be prorated between the elementary district general fund sudget and the high school district general fund budget in the following manner:
(a) determine the per-ANB schedule amount for the school, as defined by 20-9-317 and 20-9-319, from the high
school schedule;
(0) calculate the ANB for the regularly enrolled full-time pupils enrolled in the 7 th and \(8 t h\) grades of the junior high schooli
(c) multioly the per-ANB schedule amount determined in subsection (l)(a) by the ANB calculated in subsection (1)(b) to determine the authorized general fund budget amount which shall be available for the elementary district general fund budger \(;\) and
(d) subtract the amount determined in subsection (1)(c) from the total authorized general fund budget amount for the school to determine the authorized general fund budget amount which shall be available for the high school district general fund budget.
(2) The general fund budget amount determined for each school of a district under the schedules provided in 20-9-316 through 20-9-319 shall be totaled to determine the moximun-generat-fund-bugget-without-a-voted-tery faungation orggram_amount for such district."

Section 13. Section 20-9-321, MCA, is amended to read:
n20-9-321. Maxtmum--generat--fund Equadation_orogram budqet for special education. (1) For the purpose of establishing the mex+mum-budget-mithout-a-voee faungation prograp amount for the current year special education progran for a school district the superintendent of public

\begin{abstract}
instruction will determine the total estimated cost of the special education proqram for the school district on the basis of a special education program budget submitted by the district. The budget will be prepared on forms provided by the superintendent of public instruction and will set out for each program:
(a) the estimated allowable costs associated with operating the progran where allowable costs are as defined in 20-7-431:
(b) the number of pupils expected to be enrolled in the program; and
(c) any other data reauired by the superintendent of public instruction for budget justification purposes and to administer the provisions of \(2 \theta-9-3+5 \quad 20=9=316\) through 20-9-321.
(?) The total amount of allowable costs approved by the superintendent of public instruction shall be the snecial education maximam-budget-without-a-vote foundation grgorap amount for current year special education program purnoses. The total amount of allowable costs that are approved for the special education buaget shall not, under any condition, be less than the maximsm-buaqet-without-a-vote fqundation_program amount for one regular ANB for each special full-time pupil in the schoal district.
\end{abstract}
(3) If a special education program is implemented or
expanded during a given school term too late to be included
in the determination of the district meximan-budget-without-a-vote foundation_orogram_amount for the school year as prescribed in this part, then subject to the approval of the proqram by the superintendent under the emergency budget provisions of 20-9-161(5), allowable costs approszd under the budgeting provisions of subsections (1) and (2) for the operation of the progran during the given year may be added to the maximum-budqee-xithoat-a-vote Lquadatign__grogcam amount for special education for the subsequent school year. Such costs must be recorded as previous year special education expenses in the school district budget for the subsequent school year.
(4) The sum of the previous year special education expenses as cefined in subsection (3) above and the mnximun-budget-without-a-vote foundation_oragram for current year special education as derined in subsections (1) and (2) shall be the special education oudget for accounting purooses.


\section*{programamount for the district."}

Section 14. Section 20-9-331, MCA, is amended to read:
m20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation proaran. (l) It shall be the duty of the county commissioners of each county to levy an annual basic tax of z5 20_YILLS_IN_EISGAL_YEAB_1983=84\&_31_HILLS_IN_EISCAL_YEAB 1984二B5*_AND 34 milis IN_EISCAL_KEAR_1995=8Q_AND_IHEREAEIER on the dollars of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of the elementary school districts in the : ounty and to the earmarked revenue fund, state equalization aid account, in the following manner:
(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the sum of the estimated revenues identified in subsections (2)(a) through (2)(f) below shall be subtracted from tha sum of the county elementary transoortation obligation and the total of the roundation programs of all elementary districts of the county.
(b) If the basic levy of-z5-35-Wit+s geESCBLBED_BY IHIS_SECIILA oroduces more revenue then is required to finance the difference determined above, the county
commissioners shall order the county treasurer to remit the surplus funds to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the county"s portion of the levy prescribed by this section and the revenues from the following sources shall be used for the equalization of the el =mentary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall de kept of such proceeds and revenues by the county treasurer in accordance with 20-9-212(1):
(a) the portion of the federal forest reserve funds distributed to a county and designated for the common school fund uider the provisions of 17-3-213;
(b) the portion of the federal Taylor Grazing Act funds jistributed to county and designated for the common school fund under the provisions of 17-3-222;
(c) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232
(d) all moneys which are paid into the county treasury as a result of fines for violations of 1 lam and the use of which is not otherwise specified by lawi
(e) any money remaining at the end of the immediately preceding school fiscal year in tne county treasurer's account for the various sources of revenue established or referred to in this section; and
(f) any federal or state moneys distributed to the county as payment in lieu of the property taxation established by the county levy required by this section."

Section 15. section 20-9-333, MCA, is amended to read:
n20-9-333. Basic special levy and other revenues for county equalization of high scnool district foundation progran. (1) It shall be the duty of the county commissioners of each county to levy an annual basic special tax for high schools of t5 11_UILLS_IN_ELSCAL_YEAB__19E3=R4天 12_MILLS_IN_EISCAL_YEAR_1984=852AND 21 Mills IN_EISEAL_YEAB 1985-RE_AND_IHEREAEIER On the dollar of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the supoort of the foundation proarams of high school districts in the county and to the earmarked revenue fund state enualization aid account, in the following manner:
(a) In order to determine the amount of revenue raised by this levy which is retained by the county, the estinated revenses identified in subsections (2)(a) and (2)(D) below shall be subtracted from the sum of the county's hign school
tuition obligation and the total of the foundation programs of all high school districts of the county.
(b) If the basic levy for-t5-Zt-mitts PRESGRIBEO_QY IHIS SECIION produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remlt the surplus to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the county's portion of the ləvy prescribed in this section and the revenues from the following sources shall be used for the equalization of the high school district foundation proarams of the county as prescribed in 20-9-334, and a separate accounting shall be ke;st of these oroceeds by the county treasurer in accordance with 29-9-212(1):
(3) any money remaining at the end of tre immediately preceding school fiscal year in the county treasurer"s account for deposit of the proceeds from the levy establistred in this section; and
(b) any federal or state moneys distributed to the countr as a payment in lieu of the property taxation \#stablished by the county levy required oy this section."
rection 16. Section 20-9-343, 4CA, is amended to reao:
"20-9-343. nefinition of and revenue for state
equalization aid. (l) As used in this title, the term wstate equalization aidn means those moneys deposited in the earmarked revenue fund as required in this section plus any legislative appropriation of moneys from other sources for distribution to the public schools for the purpose of equalization of the foundation program.
(2) The legislative aporopriation for state equalization aid shall be made in a single sum for the biennium. The superintendent of public instruction has authority to spend such appropriation, together with the earmarked revenues provided in subsection (3), as required for foundation program purposes throughaut the biennium.
(3) The following shall be paid into the earmarked revenue fund for state equalization aid to public schools of the state:
(a) 25\% of all moneys received from the collection of income taxes under chapter 30 of Title 15;
(b) \(25 \%\) of all moneys, except as provided in 15-31-702, received from the collection of corporation license taxes under chapter 31 of Title 15 , as provided by 15-1-501;
(c) 10\% of the moneys received from the collection of the severance tax on coal under chapter 35 of Title 15;
(1) 62 1/2: of the moneys received from the troasurer of the United States as the state's shares of oil, gas, and
other mineral royalties under the federal Mineral Lands Leasir: ACt, as amendedi
(?) interest and income mioneys described in 20-9-341 and 20-9-342;
(f) income from the local impact and education trust fund accourt; and
(1) in adaltion to these revenues, the surplus revenses collected by the counties for foundation program support according to 20-9-331 and 20-9-333 stall be paid into the same earmarked revenue fund.
(4) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce the appropriation required for the next succeeding biennium for-may-be--transferred--to--the--stete--permisaive sceant--if--reventes--+n-that-fund-are-insufficirnt-te-meet the-statess-permisstre-amount-obtigationj."
section 17. Section 20-9-351, MCA, is amenced to read:
"20-9-351. Funding of deficiency in state equalization aid. If the estimated state equalization level made under the rovisions of 20-9-348 is less than \(100 \%\) or-if-the permiss tre--funding--tevet--made--under--the--provisions--of ze-9-35z--is--7ess--then--4日㐘, it shall be the duty of the superintendent of public instruction to request the budqet director to submit a request for a supplemental approoriation in the second year of the biennium that would
be sufficient to complete the funding of the foundation proar7ins prescribed under 20-9-348 and--of--the--permissitye prograns--preseribed--under--Z日-9-35z--of--the-eteaentoryor secondary-sehootsp-or-bothy for the current biennium."
SECIIQN_18ะ_-SECIIQN_20=2=3522_MCA2_LS_ABENDED_IQ_BEARI
20-9-352. Permissive amount and permissive levy. (1) Whenever the trustees of any district shall deem it necessary to adopt a general fund budget in excess of the foundation program amount but not in excess of the maximum general fund budget amount for such district as established by the schedules in 20-9-316 through 20-9-321, the trustees shall adopt a resclution stating the reasons and purposes for exceeding the foundation program amount. Such excess above the foundation program amount shall be known as the npermissive amount", and it shall be financed by a levy on the taxable value of all taxable property witnin the district as prescribed in 20-9-141, supplemented with any biennial appropriation by the legislature for this purpose.
(2) The district levies to be set for the purpose of funding the permissive amount are determined as follows:
( 7 ) For each elementary school district, the county commissioners shall annually set a levy not exceeding 9
 year_ \(2284=85\) on all the taxable property in the district for the puroose of funding the permissive amount of the
district. The permissive levy in mills shall be obtained by multiolying the ratio of the permissive anount to the maximum permissive amount by gin_fiscal_xear_19g3=84_-and 3_-ia_fiscal__yeac__1284=85 or of using the number of mills which would fund the permissive amount, whicnever is less. If the amount of revenue raised by this levy is not sufficient to fund the permissive amount in full, the amount of the deficiency shall he paid to the district from the earmarked revenue fund according to the provisions of 20-9-351 and subsection (3) of this section.
(b) For each hiah school district. the county commissioners shall annually set a levy not exceeding 64
 1284-95 on all taxable property in the district for the purpose of funding the permissive amount of the district. The permissive levy in mills shall be obtained by multiolying the ratio of the permissive levy to the maximum permissive amount by 6 4_ia_fiscal_xear_1933-84_and_2_in fiscal-year_1284=85 or ry using the number of mills which would fund the permissive amount, whichever is lesse if the amount of revenue raised by this levy is not sufficient to fund the permissive amount in full, the amount of the deficiency shall be paid to the district from the earmarked revense fund according to the provisions of 20-9-351 and suosection (3) of this section. The superintendent of

publiz instruction shall, if the appropriation by the
legisloture for the permissive account [proaram] for the
biennium is insufficient, request the budget director to
submit a request for a supplemental appropriation in the first distribution of state equalization aidis made after January 1 of the fiscal year. The second payment shall be equalization aid is made for the fiscal year. If the approsriation is not sufficient to finance the deficiencies of the districts as determined according to subsection (2), each district will receive the same percentage of its deficiency. Surplus revenue in the second year of the biennism may be usea to reduce the appropriation requirea for the next succeeding biennium or may be transferred to the state equalization aid earmarked revenue fund if revenues in that fund are insufficient to meet foundation ogran requirements."

Section 19. Section 20-9-353, MCAp is amended to read: wo-9-353. Additional levy for general fund -excess of the general fund budget amount for such district

\section*{as established by the-3ehedutes-tn-ze-9-3+6-through-z日~4-3さt} 20-2=223 for any of the following purposes:
(a) building, altering, repairing, or entarging any schoolnouse of the district;
(b) furnishing additional school facilities for the district;
( \(=\) ) acquisition of land for the district;
(d) proper maintenance and operation of the school programs of the district.
(2) When the trustees of any district deternine that an additional amount of financing is required for the genergl fund budget that is in excess of the staturory schedule amount, the trustees shall submit the oroposition of an additional levy to raise such excess amount of qeneral fund financing to the electors who are qualified under 20-20-301 to vote upon such proposition except that no election shall be required to permit the school trustees to use federal funds received under title \(I\) of Public Law 81-874 to increase the school district's general fund budget as established in 20-9-316 throuqh 20-9-321 by the amount of these funds. Such special election shall be called and conduzted in the manner prescribed by this title for school elections. The ballot for such election shall state the amount of money to be ralsed by additional property taxation, the approximate number of mills required to raise
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expended, and it shall be in the following format:
PROPOSITION
Shall a levy be made in addition to the levies
authorized by law in such number of mills as may be
necessary to raise the sum of lstate the amount to be raised
by additional tax levy), and being approximately lgive
number) mills, for the purpose of (insert the purpose for
whith the additional tax levy is made)?
FgR the additional levy.
AGAINST the additional levy.
(3) If the election on any additional levy for the
general fund is approved by a majority vote of those
elactors voting at such election, the proposition shall
carry and the trustees may use any portion or all of the
authoriped amount in adopting the preliminary general fund
budget. The trustees shall certify the additional levy
amount authorized by such a special election on the budget
form that is submitted to the county superintendent, and the
county commissioners shall levy such number of mills on the
taxablg value of all taxable property within the district,
as prescribed in 20-s-141, as are required to raise the
amount of such additional levy.
(4) Authorization to levy an additional tax under the
provisions of this section shall be effective for only l

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such money, and the purpose for which such money will be

\section*{SENATE BILL NO. 94}

INTRODUCED BY REGAN, B. BROWN, blaylock, STEPHENS, EUDAILY, DOMALDSON: BENGTSON, VINCENT
by request of the joint subcommittee on education

A BILL FOR AN ACT ENTITLED: *AN ACT TO EEZMINAFE RHASE OUI the permissive amount and the pernissive levy allowed school DISTRICTS QYER_A_3=YEAR_PERIOD; TO PROVIDE A NEW DEFINITION OF THF FOUNDATION PROGRAM; ANO TO INCREASE THE BASIC COUNTY levtes in suppurt of local and state equalization of the founoation programs of the elenentary and high school OISTRICTS; AMENDING SECTIONS 20-3-324, 20-5-305. 20-5-312. 20-6-506, \(20-6-603,20-7-414,20-7-422,20-7-431,20-9-141\), 20-9-301, 20-9-303, 20-9-320, 20-9-321, 20-9-331, 20-9-333, 20-9-343, ANL 20-9-351\%-ANB IHBDUGH 20-9-353; MCA; AAB REPEALING SECTIONS 20-9-315 AND 20-9-352, MCAL_AND_PRDYIRIMG AS_EEEECIIYE DAIE**
be It enacted by the legislature of the state of montana:
Section 1. Section 20-3-324, MCA, is amended to read:
m20-3-324. Powers and duties. As prescribed elsewhere in this title, the trustees of each district shall have the power and it shatl be their duty to perform the following duties or acts:
(1) employ or dismiss a teacher, principal, or other
assistant upon the recommendation of the district superiatendent, the county high school principaly or other principal as the board may deem necessary, accepting or rejecting such recommendation as the trustees shall in their sole discretion determine, in accordance with the provisions of Title 20, chapter \(4 ;\)
(2) employ and dismiss administrative personnel. clerks, secretaries, teacher aides, custodiansy maintenance personnel, school bus drivers, food service personnel. nursesp and any other personnel deemed necessary to carry out the various services of the district;
(3) administer the attendance and tuition provisions and otherwise govern the pupils of the district in accordance with the provisions of the puplls chapter of this citle;
(4) call, conduct, and certify the elections of the sistrict in accordance with the provisions of the school elections chapter of this title;
(5) participate in the teachers* ratirement system of the state of Montana in accordance with the provisions of the teachers \({ }^{\circ}\) retirement system chapter of Title 19 ;
(6) participate in district boundary change actions in accordance with the provisions of the districts chapter of this title;
(7) organlze, open, close, or acquire isolation status
\begin{tabular}{|c|c|}
\hline \multicolumn{2}{|l|}{for the schools of the district in accordance with the I} \\
\hline provisions of the school organization part of this title; & 2 \\
\hline (8) adopt and administer the annual budget or an & 3 \\
\hline emergency budget of the district in accordance with the & 4 \\
\hline provisions of the school budget system part of this titie; & 5 \\
\hline (9) conduct the fiscal business of the district in & 6 \\
\hline accordance with the provisions of the school financial & 7 \\
\hline administration part of this title; & 8 \\
\hline (10) establish the ANB, foundation programp permisstwe & 9 \\
\hline +eryp additional levy, cash reserve, and state impact aid & 10 \\
\hline amount for the general fund of the district in accordance & 11 \\
\hline with the provisions of the general fund part of this titie; & 12 \\
\hline (11) establish, maintain. budget, and finance the & 13 \\
\hline transportation program of the district in accordance with & 14 \\
\hline the provisions of the transportation parts of this title; & 15 \\
\hline (12) issue, refund, sell. budget, and redeem the bonds & 16 \\
\hline of the district in accordance with the provisions of the & 17 \\
\hline bonds parts of this title; & 18 \\
\hline (13) when applicable, establish, financially & 19 \\
\hline administer, and budget for the tuition fund, retirement & 20 \\
\hline funde building reserve fund, adult education funde & 21 \\
\hline nonoperating fund, school food services fund. miscellaneous & 22 \\
\hline federst programs fund, building fund, housing and dormitory & 23 \\
\hline funde traffic education fund and interlocal cooperative & 24 \\
\hline agreenent fund in accordance with the provisions of the & 25 \\
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for the schools of the district in accordance with the
provisions of the school organization part of this titie;
    (8) adopt and adninister the annual budget or an
emergency budget of the district in accordance with the
visions of the school budget system part of this title;
school financial
    ration part of this title
    (10) establish the ANB, foundation programp permissotve
amount for the general fund of the district in accordance
with the provisions of the general fund part of this title;
    (11) establish, maintain. budget, and finance the
transportation program of the district in accordance with
provisions of the transportation parts of this title;
of the district in accordance with the provisions of the
    ds parts of this title;8
other school funds parts of this title:
(14) when applicablap administer any interiocal cooperative agreement, gifts, legacies; or devises in accordance with the provisions of the miscellaneous financial parts of this title;
(15) hold in trust, acquire, and dispose of the real and personal property of the district in accordance with the provisions of the school sites and facilities part of this title;
(16) operate the schools of the district in accordance with the provisions of the school calendar part of this title;
(27) establish and mafntain the instructional services of the schools of the district in accordance with the provisions of the instructional services, textbooks, vocational educationg and special education parts of this title;
(18) establish and maintain the school food services of the district in accordance with the provisions of the school food services parts of this title;
(19) make such reports from time to time as the county superintendent. superintendent of pubilic instruction and Doard of public oducation aly require;
(20) retain, when deemed advisable, a physician or reglstered nurse to inspect the sanitary conditions of the
school or the general health conditions of each pupil ande upon request, make avallable to any parent or guardian any medical reports or health records maintained by the district pertaining to his child;
(21) for each nember of the trustees, visit each school of the district not less than once each school fiscal year to examine its management, conditionsp and needs;
(22) procure and display outside dally in suitable weather at each school of the district an American flag which shall be not less than 4 feet by 6 feet; and
(23) perform any other duty ans enforce any other requirements for the government of the schools prescribed oy this title, the policles of the board of public education, or the rules of the superintendent of public instructiona" Section 2. Section 20-5-305, MCA, is amended to read:
© 20-5-305. Elementary tuition rates. Whenever a pupil of an elementary district has been granted approval to attent a school outside of the district in which he residesy under the orovisions of 20-5-301 or 20-5-302, such district shall pay tuition to the elementary district where the pupil attens school on the basis of the rate of tuition detervined by the attended district. The rate of tuition shall de determined by:
(1) totaling the actual expenditures from the district general fund, retirement fund, and debt service fund;
above by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and
(3) subtracting the total of the per-ANB awount allowed by 20-9-316 through 20-9-321 that represents the foundation programe as prescribed by 20-9-303 ptus--the per-ANB-amount-deternined-by-dividfrg-the-state-finanetng-of the-districe--permissive-itery-by-the-ANB-af-the-distritet. from the amount determined in subsection (2) above."
Section 3. Section 20-5-312, MCA, is amended to read:
n20-5-312. Reporting, budgeting, and payment for high school tuition. (1) At the close of the school term of each school fiscal yearp the trustees of each high school district shall determine the rate of tuition for the current school fiscal year by:
(a) totaling the actual expenditures from the district generfi fund, retirement fund and debt service fund;
(b) dividing the amount determined in subsection (1)(a) above by the ANB of the district for the current fiscal year, as determined under the provisions of 20-9-311; and
(た) subtracting the total of the per-ANB amount allowed by 20-9-316 through 20-9-321 that represents the foundation programe as orescribed by 20-9-303 ptas--the per-A4B-amount-determined-by-dividing-the-state-finameing-of

(2) dividing the amount determined in subsection (1)
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the--digtfiet--Dermtssive--7evy-by-the-ANB-of-the-dtstrite from the amount determined in subsection (1)(b) above.
(2) Before suly 15 , the trustees shall report to the county superintendent of the county in which the district is located:
(a) the names, addresses, and resident districts of the pupils attending the schools of the district under an approved tuition agreement;
(b) the number af days of school attended by each pupil:
(c) the amounte if any, of each pupil's tuition parment that the trustees, in their discretion, shall have the authority to waive; and
(d) the rate of current school fiscal year tuitiong as determined under the provisions of this sectione
(3) When the county superintendent receives a tuition report from a district, he shall immediately send the reported information to the superintendent of each district in which the reported pupils reside.
(4) When the district superintendent receives a tuition report or reports for high school pupils residing in his district and attending an out-of-district nigh school under approved tuition agreements, he shall determine the total amount of euition due such out-of-district high schools on the basis of the following per-pupll schedule:
the rate of tuitions number of pupils attending under an approved tuition agreement, and other information provided by each high school district where resident district pupils have 9 ttended school.
(5) The total amount of the high school tuition, with consideration of any tuition waivers, for pupils attending a high school outside the county of residence shall be financed by the county basic special tax for high schools as provided in 20-9-334. In December, the county superintendent shall cause the payment by county warrant of the high school tuition obligations established under this section out of the first moneys realized from the county basic special tax for high schools. The payment shall be made to the county treasurer of the county where each high school entitled to tuition is located. The county treasurer shall credit such tuition receipts to the general fund of the applicable high school district, and the tuition receipts shall be used in accordance with the provisions of 20-9-141.
(6) For pupils attending a high school outside their district of residence but within the county of residence. the total amount of the tuition, with consideration of any tuition walvers: wust be paid during the ensuing school fiscal year. The trustees of the sending high school district shall include the tultion amount in the tuition fund of the preliminary and final budgets. This budgeted
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tuition amount is not subject to the budget adjustment provisions of 20-9-132. The county superintendent shall report the net tuition fund levy requirement for each nigh school district to the county comissioners on the second Monday of August, and a levy on the district shall be made by the county commissioners in accordance with 20-9-142. This levy requirement shall be calculated by subtracting from the total expenditure amount authorized in the final tuition fund budget the sum of the cash balance in the tuition fund at the end of the imediately preceding school fiscal year plus any other anticipated money that may be realized in the tuition fund. The trustees shall pay by warrants drawn on the tuition fund the tuition amounts owed to each district included in the county superintendent's notification. Payments shall be made whenever there is a sufficient amount of cash available in the tuition fund but no later than the end of the school fiscal year for which the budqet is adopted. However, if the trustees of either the sending or receiving high school feel the transfer privilege provided by this subsection is being abused they may appeal to the county superintendent of schools who shall hold a hearing and either approve or disapprove the transfar.*
Section 4. Section 20-6-506, MCA, is amended to read: -20-6-506. Budgeting and cost sharing when junior high

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school operated by elementary district and high school district operating a county high school. (1) Whenever the opening of a junior high school is approved for the ensuing school fiscal year under 20-6-505, the county superintendent shall estimate the average number belonging (ANB) after investigating the probable enrollment for the junior high school. The ANB determined by the county superintendent and the ANB actually realized in subsequent school fiscal years shall be apolied under 20-9-320 to prorate the maxtmun-genergh-fund-budget-without-a-voted-tevy foundation pragram_-apquat between the elementary and high school districtse Each district shall adopt its general fund budget on the basis of the ororated anount and shall finance its proportionate share of the cost of operating the junior high school.
(2) The cost of operating the junior high school shall be prorated between the elementary alstrict and the nigh school district on the basis of the ratio that the number of pupils of their district is to the total enrollment of the junior high school."

Section 5. Section 20-6-603. MCA, is amended to read:
-20-6-603. Trustees' authority to acquire or dispose of sites and buildings .- when election required. (1) The trustees of any district shall have the authority to purchase, build, exchance, or otherwise acquire or sell or
otherwise dispose of sites and buildings of the district. Such action shall not be taken by the trustees without the approval of the qualified electors of the district at an election called for such approval unless:
(a) a bond issue has been authorized for the purpose of constructing, purchasing, or acquiring the site or building;
(b) an additional levy under the provisions of 20-9-353 has been approved for the purpose of constructing, purchasing, or acquiring the site or building;
(c) the cost of constructing, purchasing, or acquiring the site or building is financed without exceeding the mnxtmum-generot-fund-bud get-without-a-vote foundation progras amount prescribed in 20-9-316 through 20-9-321 and, in the case of a site purchase, the site has been approved under the provisions of 20-6-621; or
(d) moneys are otherwise available under the provisions of this title and the ballot for the site approval for such building incorporated a description of the building to be located on the site.
(2) When an election is conducted under the provisions of this section. It shall be called under the provisions of 20-20-201 and shall be conducted in the manner prescribed by this titie for school electionse An elector qualified to vote \(\ln\) der the provisions of 20-20-301 shall be permitted to
vote in such efection. If a majority of those electors voting at the election approve the proposed action tne trustees may take the proposed action."

Section 6. Section 20-7-414, MCA, is amended to read:
n20-7-414. Determination of childien in need and type of special education needed -- approval of classes and programs by superintendent. (1) The determination of the children requiring special education and the type of special education needed by these children shall be the responsibility of the trustees, and such determination shall be made in compliance with the procedures establisthed in the rules of the superintendent of public instructione
(こ) Whenever the trustees of any district intend to establish a special education class or programp they shall apply for approval and funding of the class or progran by the superintendent of public instruction. The superintendent of pubilic instruction shall approve or disapprove the application for the special education class or program on the basis of its compliance with the laws of the state of Montanap the special education policies adopted by the board of osblic educations and the rules of the superintendent of publi= instructione No special education class may be operated by the trustees without the approval of the superintendent of public instruction. Each special education class or program must be approved annually to be funded as
part of the moxtmum-budget-whehout-a-vote foundationgorogan
for ssecial educations"
    Section 7e Section 20-7-422, HCA, is amended to read:
    "20-7-422. Out-of-state tuition for special education
children. (1) If the trustees of any district recommend to
the superintendent of public instruction the attendance of
a child in need of special education in a special education
progran offered outside of the state of Montana, such
arrangements shall not be subject to the out-of-state
attendance provisions of the laws governing the attendance
of puijls in schools outside the state of Montana-
    (2) Whenever the attendance of a child at an
out-of-state special education progran is approved by the
superintendent of public instruction it shall be the
responsibility of the superintendent of public instruction,
in cooperation with the department of social and
rehabilitation services and the department of institutions,
to negotiate the program for the child and the amount and
manner of payment of tuition. The amount of tuition shall be
included as a contracted service in 20-7-431(1)(a)(iii)(A)
In the maxtmen-budget-without-a-vote foungatlon_progran for
specizl education."
    Section B. Section 20-7-431, MCA, is amended to read:
    mo-7-431. Allowable cost schedule for special
accountinge (1) For the purpose of determining the
(iii) other expenses:

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moxtmom-budget-wtheut-a-vote foundation_pcogran for special education as defined in 20-9-321, the following schedule of allowable costs shall be followed by the school district in preparation of its special education budget for state aid request purposes and by the superintendent of public instruction in his review and approval of the budget ffor the purposes of determining the amount of the mextmum-budget-wtthout-s-vote fgundation_orogran for special education for the district, and as used in this schedule. "full-time special pupilm and mregular ANB" are to be detervined in accordance with 20-9-311 and 20-9-3131:
(a) instruction: salaries, benefitst supplies* textbooks, and other expenses including:
(i) salaries and benefits of special program teachers, regular program teachers, teacher aides, special education supervisors, audiologists, and speech and hearing clinicians--the entire cost if employed full time in the special program; if such personnel are shared between special and regular prograns-a portion of the entire cost corresponding to the entire working time which each such person devotes to the special program;
(ii) teachina supplies ant textbooks if used exclusively for special programs--the actual total cost;
(ii) teaching textbooks if used for special programs--the actual total cost;
\end{abstract}
(A) contracted services, including fees paid for professional advice and consultation regaraing special students or the special program, and the delivery of special education services by public or private agericies-othe actual total cost:
(B) transportation costs for special education personnel who must travel on an itinerant basis from school to school or district to district or to in-state child study team neetings or in-state individualized education progran meetirgs--the actual cost to the district calculated on the same nileage rate used by the district for other travel reimbursement purposes:
(b) supportive servicesp including:
(i) salaries and benefits of professional supportive personnel--the entire cost if employed full time in the special program; if such personnel are shared between special and regular programs-a portion of the entire cost corresponding to the entire working time which each such person devotes to the spectal program. Professional supportive personnel may include counselors, social workersp psychologists, psychometrists, physicians, nurses, and physital and occupational therapists.
(i) salaries and benefits of clerical personnel for professional personnel In supportive services-the entire cost if employed full time in the special programi if such
personnel are shared between special and regular programs--a portion of the entire cost corresponding to the entire working time which each such person devotes to the special prograsi;
(c) equipment:
(i) equipment--the actual total cost;
(ii) special equioment for district-ouned school buses necessary to accommodate special students--the actual total cost;
(iii) special equipment for school buses contracted to transoort special students--that portion of the contract price attributable to the cost of special equipment or personnel required to accommodate special students-the actual special cost;
(d) room and board costs when the special pupll has to attend a program at such a distance from his nowe that commuting is undesirable as determined by the superintendent of public instruction.
(2) The superintendent of public instruction shall. prior to September 1, 1977, revise the rules in accordance with the policies of the board of public education for:
(a) keeping necessary records for supportive and administrative personnel and any personnel shared between special and regular programs;
(b) defining the total special program caseload that
shall be assigned to specific support persons and the kinds
of professional specialties to be considered relevant to the
program before the distrlet may count an allowable cost
under subsection (1)(b) of this section; and
(c) defining the kinds or types of equipment whose
costs may be counted under subsection (1)(c)(i) of this sectis?.
(3) An annual accouriting of all expenditures of school district general fund moneys for special education shall be made by the district trustees on forms furnished by the superintendent of public instruction. The superintendent of public instruction shall make rules for such accounting.
(4) If a board of trustees chooses to exceed the budqet approved by the superintendent of pubilc instructions costs in excess of the approved budget may not be reimbursed under the maxtmum-budget-without-t-rote fouadation_prograg for srecial education.
(5) Allowable costs prescribed in this section do not include the costs of the teachers. retirement system, the public employees" retirement system, the federal social security system, or the costs for unemployment compensation insurznce.
(6) (a) Notwithstanding other provisions of the law, the superintendent of public instruction shall not approve a maximan-budqet-without-a-vote foundatilon_arogram for special

\begin{abstract}
education which exceeds leglslative appropriations.
(b) If special education budgets approved by the superintendent of public instruction exceed legislative appropriations available for special educationp each district shall receive a pro rata share of the available approoriations based upon its budget as a percent of all approved special education budgets. The amount of the approved budgets in excess of the available appropriations may not be reimbursed under the
\end{abstract} mextmon-budget-without-a-vote foundathon_progran for special education and is the responsibility of the school district."

Saction 9. Section 20-9-141, MCAp is amended to read:
-20-9-141. Computation of general fund net levy requirement by county superintendente (1) The county superintendent shall compute the levy requirement for each districtes general fund on the basis of the following procedure:
(a) Determine the total of the districtes nonisolated school foundation proaram requirement to be met by a district levy as provided in 20-9-3037--the--distrietas permissive-tevt-amount-es--orovtded--in--ze-9-35zv and any additional levies authorized by the electors of the district under the provisions of 20-9-353, except that the total of the oermisstre-and additional levies shall not exceed the total amount of the final general fund budget less the
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foundstion program.
(D) Determine the total of the moneys available for the reduction of the proparty tax on the district for the general fund by totaling:
(i) anticipated federal moneys received under the provisions of Title 1 of Public Law 81-874 or other anticipated federal moneys received in lieu of such federal act:
(ii) anticipated tuition payments for out-of-district pupils under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;
(iii) general fund cash reappropriated, as established under the provisions of 20-9-104;
(iv) anticipated state impact aid received under the provisions of 20-9-304;
(v) anticipated interest to be earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4); and
(vi) any other revenue anticipated by the trustees to be received during the ensuing school fiscal year which may be used to finance the general fund.
(c) Subtract the total of the moneys available to reduce the property tax required to finance the general fund that was been determined in subsection (1)fb) from the total levy requirement tetermined in subsection (1)(a).

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(2) The net general fund levy requirement determined in subsection (1)(c) shall be reported to the county commissioners on the second Monday of August by the county superintendent as the general fund levy requirement for the district, and a levy shall be made by the county commissioners in accordance with 20-9-142."

Section 10. Section 20-9-301, MCA, is amended to read:
w20-9-301: Purpose and definition of foundation progran and general fund. (1) A uniform system of free publi= schools sufficient for the education of and open to all school age children of the state shall de established and maintained throughout the state of montana. The state shall aid in the support of lts several 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 mtntman financing as established by the foundation program shall be the general fund of the district. The purpose of the general fund shall be to finance those general maintenance and operational costs of district not financed by other funds established for special purposes in this title.
(3) The amount of the general fund budget for each school fiscal year shall not exceed the financing
limitations established by this title but shall be no less than the amount established by law as the foundation prograne The general fund budget shall be financed by the foundztion progran revenues and may be supplemented oy the permisstre--tevy--and additional roted levies in the mamer provided by lawam

Section 11. Section 20-9-303, mCA, is amended to read:
"20-9-303. Definition of foundation program and--its propartton--of-the-mextmum-generat-fund-without-a-voted-tevy sehedtre-emount -- nonisolated school foundation program financing -- special education fundse (1) As used in this title, the term "foundation program" shall meanz the-mintmum operoting-expenditurest--os--established-hereinv--that--are suffteient--to--provide--for--the--educttonat--program-of-a semeot.

1al_-tbe_maxieun_genecal_fund_budget_af_an\#_distcict_as specified_in_the_schedules_set_forth_in__20=2=316_fnrough 20=9=320__on__the_basis_of_calculations_foc_deteraloation_of the_ayerage_number_belonging_as_proxided_io_20=2=311_through \(20=9=313 i\)

Cbl__in_addition_to__subsection__fale__the_foundation prograp_for_special_education_as_specified_in_20-9-321.

121 The foundation program relates only to those expenditures authorized by a district's general fund budget and shall not include expenditures from any other fund. it
shall be financed by:
(a) county equalization moneys; and
(b) state equalization aid.
(3)__Ihe_total_anount_of_the_general_fund_of_a_district max_uot_he_greater_than_tbe_amount_specifled_-ia__subsaction 111__except__wen__the__district_has_adopted__an_emergency gederal_fund_budget_under_thanaroxisions_of_20-9-165_oc_when the_distcict_satisflas_the_requirements_for_an__additional leyz_for__the_ngeoeral_fund_budogt_under_the_oroxisions_of \(20=9=353\) a
fZifil The-dotter-amount--of--the--foundation--program
 max+mum-generof-fund-budget-mithout-a-voted-tevy--timitetion as--set-forth-tn-the-schedutes-+n-ze-9-3z6-through-2e-9-3zt= The foundation program of an elementary school having an ANB of nine or fewer pupils for 2 consecutive years which is not appraved as an isolated school under the provisions of 20-9-302 shall be 00\% 2 gQx of the schedule amount set_fortb in_20-2 316 _tbrough_20 \(2=321\), but the county and state shall participate in financing one-half of the foundation program, and the district shall finance the remaining one-half by a tax levied on the property of the district. When a school of nine or fewer pupils is approved as isolated under the provisions of 20-9-302, the county and state shall participate in the financing of the total amount of the
foundation programe
43151 Funds provided to support the special education accounting budget may be expended only for special education purposes as approved by the superintendent of public instruction in accordance with the special education budgeting provisions of this title. Expenditures for special education shall be accounted for separately frow the balance of the school district general fund. Transfers between items within the special education budget for accounting purposes may be made at the discretion of the board of trustees in accordance with the financial administration part of this title. The unexpended balance of the special education accounting budget shall carry over to the next year to reduce the awount of funding required to finance the district"s ensuing year"s maximam-budget-without-a-vote foundation_program for special education."

Section 12. Section 20-9-320, MCA, is amended to read:
"20-9-320. Meximum---generat--fund--budget Equadation pragran for junlor high school. (1) The general fund budget amount for an approved and accredited junior high school shall be prorated between the elementary district general fund sudget and the high school district general fund budget In the following manmer:
(a) determine the per-ANB schedule amount for the school, as defined by 20-9-317 and 20-9-319, from the high

\section*{school schedule;}
(b) calculate the ANB for the regularly enrolled full-time pupils enrolled in the 7th and 8th grades of the junior high school;
(c) multiply the per-ANB schedule amount determined in subsection (1)(a) by the ANB calculated in subsection (1)(0) to determine the authorized general fund budget amount which shall be available for the elementary district general fund budget: and
(d) subtract the amount determined in subsection (1)(c) from the total authorized general fund budget amount for tha school to determine the authorized general fund budget amount which shall be available for the high school district general fund budget.
(2) The general fund budget amount determined for each school of a district under the schedules provided in 20-9-316 through 20-9-319 shall be totaled to determine the meximum-generaz-fund-budget-without-o-voted-tevy foundation program_amount for such districto"

Section 13. Section 20-9-321, MCA, is amended to read:
=20-9-321. Maxtwam-generaf--fund Eoundation_progran budget for special educatione (1) For the purpose of establishina the meximam-budget-without-o-vote foundation progcan amount for the current year special education program for a school district. the superintendent of public
instruction will determine the total estimated cost of the special education program for the school district on the basis of a special education program budget submitted by the district. The budget will be prepared on forms provided by the superintendent of public instruction and will set out for each program:
(a) the estimated allowable costs associated with operating the program where allowable costs are as defined In 20-7-431;
(b) the number of pupils expected to be enrolled in the program; and
(c) any other data required by the superintendent of public instruction for budget Justification purposes and to administer the provisions of 20-9-345 20-9 \(=316\) through 20-9-321.
(?) The total amount of allowable costs approved by the superintendent of public instruction shall be the special education maxtmem-budget-witheut-a-vote foundaLion gcogcag amount for current year special education program purooses. The total amount of allowable costs that are approved for the special education budget shall not under any conditiong be less than maximam-budget-without-a-vote foundation_program amount for one regular \(A N B\) for each special full-time pupil in the school district.
(3) If a special education program is implemented or expanded during a given school term too late to be included
in the determination of the district
moximat-budget-without-o-vote foundasion_progran_amount for the school year as prescribed in this part, then subject to the approval of the program by the superintendent under the emergency budget provisions of 20-9-161(5), allowable costs approfed under the budgeting provisions of subsections (1) and (2) for the operation of the program during the given year may be added to the maximum-budget-without-o-rote foundation_-program amount for special education for the subsequent school year. Such costs must be recorded as previous year special education expenses in the school district budget for the subsequent school year.
(4) The sum of the previous year special education expenses as defined in subsection (3) above and the maximom-budget-without-a-vote foundation_orogras for current year special education as defined in subsections (1) and (2) shall be the special education budget for accounting purposese
(5) The maxtmum-budget-without-a-vote foundation arogcaa for special education will be added to the meximum-budget-without-e-vote foundation_program_amount of the regular program ANB defined in 20-9-311 and 20-9-313 to obtain the total maximem-budget-without-a-vote foundation
pregram_amenat for the districte"
Section 14. Section 20-9-331, MCA, is amended to read:
"20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation programe (1) It shall be the duty of the county commissloners of each county to levy an annual basic tax of 25 2B_MILLS_IN_ELSCAL_YEAB_1283=842_31_HILLS_IN_ELSCAL__YEAB 22R4-95s_AAD 34 milis IM_EISCAL_YEAR-1285-86_ANDIHEREAEIER on the dollars of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of the elementary school districts in the zounty and to the earmarked revenue fund, state equallzation aid account, in the following mamer:
(a) In order to determine the amount of revenue raised by this levy which is retainad by the county, the sum of the estimated revenues identifiad in subsections (2)(a) through (2)(f) below shall be subtracted from the sum of the county elementary transportation obligation and the total of the foundation programs of all elementary districts of the county -
(b) If the basic levy of-25-3x-mitt RgESCRIBEDBY IHISMELLION produces more revenue than is required to finance the difference determined above, the county
commissioners shall order the county treasurer to remit the surplus funds to the state treasurer for deposit to the earmarked revenue funde state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the county's portion of the levy prescribed by this section and the revenues from the following sources shall be used for the equalization of the el amentary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of such proceeds and revenues by the county treasurer in accardance with 20-9-212(1):
(a) the portion of the federal forest reserve funds distributed to a county and designated for the common school fund under the provisions of 17-3-213;
(b) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;
\((\mathrm{C})\) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the benefit of the county common schools under the provisions of 17-3-232;
(d) all moneys which are paid Into the county treasury as a result of fines for violations of law and the use of which is not otherwise specified by law:
(e) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's account for the varlous sources of revenue established or referred to in this section; and
(f) any federal or state moneys distributed to the county as payment in lieu of the property taxation established by the county levy required by this section."

Section 15. Section 20-9-333, MCA, is amended to read:
-20-9-333. Basic special levy and other revenues for county equalization of high school district foundation progran. (1) It shall be the duty of the county commissioners of each county to levy an annual basic special tax for high schools of \(\mathbf{i 5}\) LI_MLHLSIN_ELSCAL_YEAR_1983=84e
 1985-86_AED_THEREAEIER on the dollar of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the supoort of the foundation programs of high school districts in the county and to the earmarked revenue fund, state equallzation aid account, in the following manner:
(a) In order to determine the amount of revenue ralsed by this levy which is retained by the county, the estimated revenues identified in subsections (2)(a) and (2)(b) below shall be subtracted from the sum of the county's high school
tuition obligation and the total of the foundation programs of all high school districts of the county.
(b) If the basic Jevy for-ti5-itt-mfty RRESCRIBED_BY IHIS_SECIION produces more revenue than is required to finance the difference determined above, the county commissioners shall order the county treasurer to remit the surplus to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the county's portion of the levy prescribed in this section and the revenues from the following sources shall be used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of these proceeds by the county treasurer in accordance with 20-9-212(1):
(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer"s account for deposit of the proceeds from the levy established in this section; and
(b) any federal or state moneys distributed to the county as a payment in lieu of the property taxation established by the county levy required by this section."

Section 16. Section 20-9-343, MCA, is amended to read:
"20-9-343. Definition of and revenue for state
equalization aide (1) As used in this title, the term witate equalization aidm means those moneys deposited in the earmarked revenue fund as required in this section plus any legislative appropriation of moneys from other sources for distribution to the public schools for the purpose of equalization of the foundation program.
(2) The legislative appropriation for state equalization aid shall be made in a single sum for the bienniume The superintendent of public instruction has authority to spend such appropriation, together with the earmarked revenues provided in subsection (3), as required for foundation progran purposes throughout the biemium.
(3) The following shall be paid Into the earmarked revenue fund for state equalization aid to public schools of the state:
(a) \(25 \%\) of all moneys received from the collection of income taxes under chapter 30 of Title 15;
(b) 25\% of all moneys, except as provided in 15-31-702, received from the collection of corporation license taxes under chapter 31 of Title 15, as provided by 15-1-501;
(c) 10\% of the moneys received from the collection of the severance tax on coal under chapter 35 of title 15 ;
(d) \(621 / 22\) of the moneys received from the treasurer of the United States as the staters shares of ofl, gas, and
other mineral royalties under the federal Mineral Lands Leasing Act, as amended;
(e) interest and income moneys described in 20-9-341 and 20-9-342;
(f) income from the local impact and education trust fund account; and
(9) in addition to these revenues, the surplus revenues collected by the counties for foundation program support according to 20-9-331 and 20-9-333 shall be paid into the same earmarked revenue fund.
(4) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce the appropriation required for the next succeeding biennium for-may-be--tiransferfed--to-the--state--permissfve sceount--if--revenues--in-that-fund-are-insuffieirene-te-meat the-statens-permisstre-amount-obtigationj."

Section 17. Section 20-9-351, MCA, is amended to read:
w20-9-351. Funding of deficiency in state equalization aid. If the estimated state equalization level made under the orovisions of 20-9-34B is less than 1002 or-if-the permisstre--funding--7evet--made--under--the-aporitions--of ze-9-35z--ts-4+ess--then--4een, it shall be the duty of the superintendent of public instruction to request the budget director to submit a request for a supplemental appropriation in the second year of the biennium that would
be sufficient to complete the funding of the foundation prograns prescribed under 20-9-348 and--of--the-permbstre prograns--preseribed--under-ze-9-35z--of--the-etementorr-or seeondary-senootsp-or-bothy for the current blenniun."
SECIION_18e_SECIION_20=2=352*_HCA2_LS_AMENDED_IO_READE 20-9-352. Permissive amount and permissive levy. (1) Whenever the trustees of any district shall deem it necessary to adopt a general fund budget in excess of the foundation program amount but not in excess of the maximum general fund budget amount for such district as established by the schedules in 20-9-316 through 20-9-321, the trustees shall adopt a resolution stating the reasons and purposes for exceeding the foundation program amount. Such excess above the foundation program amount shall be known as the "permissive amount*, and it shall be financed by a levy on the taxable value of all taxable property within the district as prescribed in 20-9-141, supplemented with any biennial appropriation by the legislature for this purposee
(2) The district levies to be set for the purpose of funding the permissive amount are determined as follows:
(3) For each elementary school district, the county commissioners shall annually set a levy not exceeding 9 m+77s 6_mills_in_fiscal_year_1283=是s_and_3_mills_-in_fiscal fear. \(1284=85\) on all the taxable property in the district for the purnose of funding the pernissive anount of the
district. The permissive levy in mills shall be obtained by multiolying the ratio of the permissive anount to the maximin permissive amount by 9 Gin_fiscal_xear_12a3=84-and 3_-in_fiscal_year_1284-85 or by using the number of mills which would fund the permissive amount, whichever is less. If the amount of revenue raised by this levy is not sufficient to fund the permissive amount in full, the amount of the deficiency shall be paid to the district from the earmarked revenue fund according to the provisions of 20-9-351 and subsection (3) of this section.
(b) for each high school district, the county comisstoners shall annually set a levy not exceeding 6
 \(2284=85\) on all taxable property in the district for the purpose of funding the permissive amount of the district. The permissive levy in mills shall be obtained by multiolying the ratio of the permissive levy to the maximum permissive amount by \(t\) E_ia_fiscal_xeacm1283=24_and_2_in fiscal_year_128s=85 or ry using the number of mills which would fund the permissive amounty whichever is lesse If the amount of revenue raised by this levy is not sufficient to fund the permissive amount in full, the amount of the defliciency shall be paid to the district from the earmarked revenue fund according to the provisions of 20-9-351 and suosection (3) of this section. The superintendent of
publiz instruction shall, if the appropriation by the
legislature for the permissive account [program] for the
biennium is insufficient, request the budget director to
subnit a request for a supplemental appropriation in the
second year of the biennium.
    (3) Such distribution shall be made in two payments.
The first payment shall be made at the same time as the
first distribution of state equalization aid is made after
January 1 of the fiscal year. The second payment shall be
made at the same time as the last payment of state
equalization aid is made for the fiscal rear. if the
approorfation is not sufficient to finance the deficiencies
of the districts as determined according to subsection (2) :
each district will receive the same percentage of its
deficiency. Surplus revenue in the second year of the
biennium may be used to reduce the approprlation required
for the next succeeding biennium or may be transferred to
the state equalization aid earmarked revenue fund if
revenues in that fund are insufficient to meet foundation
progran requirements**
    Section 19. Section 20-9-353. WCA, is amended to read:
    -20-9-353. Additional levy for general fund --
election for authorization to impose. (1) The trustees of
any district may propose to adopt a general fund budget in
excess of the general fund budget amount for such district
as estublished by the-sehedutes-tn-20-9-346-through-20-9-3zt 20=2-323 for any of the following purposes:
(a) building, altering, repairing, or enlarging any schoolnouse of the district;
(b) furnishing additional school facilities for the district;
(c) acquisition of land for the district;
(d) proper maintenance and operation of the school proqrams of the district.
(2) When the trustees of any district determine that an additional amount of financing is required for the general fund budget that is in excess of the statutory schedule amount, the trustees shall submit the proposition of an additional levy to raise such excess amount of general fund financing to the electors who are qualified under 20-20-301 to vote upon such proposition except that no election shall be required to permit the school trustees to use federal funds received under litle I of public Law 81-874 to increase the school district's general fund budget as establistred in 20-9-316 through 20-9-321 by the amount of these funds. Such special election shall be called and conducted in the manner prescribed by this title for school elections. The ballot for such election shall state the amount of money to be raised by additional property taxation, the approximate number of mills required to raise
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such poney, and the purpose for which such money will be
expended, and it shall be in the following format:
PROPOSITION
Snall a levy be made in addition to the levies
authorized by law in such number of mills as may be
necessary to raise the sum of lstate the amount to be raised
by additional tax levy). and being approximately {give
number) mil1s, for the purpose of (insert the purpose for
which the gdditional tax levy is made)?
FOR the additional levy.
AGAINST the additional levy.
(3) If the election on any additional levy for the
general fund is approved by a majority vote of those
electors voting at such election, the proposition shall
carry and the trustees may use any portion or all of the
authorized amount in adopting the preliminary general fund
budget. The trustees shall certlfy the additional levy
amount authorized by such a special election on the budget
form that is submitted to the county superintendent, and the
countr commissioners shall levy such number of mills on the
taxable value of all taxable property within the district,
as prescribed in 20-9-141, as are required to raise the
amount of such additional levy.
(4) Authorization to levy an additional tax under the
provisions of this section shall be effective for only l

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school fiscal year and snall be authorized by a special
election conducted before August l of the scnool fiscal year
for which it is effective.*
Section 20. Repealer. Sections 20-9-315 and 20-9-352,
MCA, are repealed.
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SUBSECIION_1Z1\&_IHIS_ACI_IS_EEEECILYE_ON_dulY_de_1285=
121__SECIIQAS_14n_15\&_AND_1B_ARE_EEEECILYE__OM_PASSAGE
ANR-AREROYAL*

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\section*{HOUSE OF REPRESENTATIVES}

\section*{March 15, 1983}

Committee of the Whole

Amend Senate Bill 94 Third reading blue copy, with amendments adopted by House Taxation Committee on March 14, 1983, as follows:
1. Amendment \#14.

Strike: "July 1, 1984"
Insert: "July 1, 1983"

HOUSE OF REPRESENTATIVES
March 15, 1983

Committee of the whole

Amend Senate Bill 94 Third reading blue copy, with amendments adopted by House Taxation Committee on March 14, 1983, as follows:
1. Amendment \#14.

Strike: "July 1, 1984"
Insert: "July 1, 1983"
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1. Title, line 6.
Strike: "PHASE OUT"
Insert: "REVISE"
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2. Title, line 8 and line 9.
Following: "DISTRICTS"
Strike: line 8 through "PROGRAM" on line 9
3. Title, lines 12 through 14.
Following: "SECTIONS"
Strike: line 12 through "20-9-321," on line 14
4. Title, line 15.
Strike: line 15 through "THROUGH"
Insert: "20-9-352, AND"
5. Title, line 16.
Strike: line 16 through "MCA;"
6. Page 1, lines 20 through line 1 on page 27. Strike: sections 1 through 13 in their entirety Renumber: subsequent sections accordingly
7. Page 27, lines 7 and 8.

Following: "28 MILLS"
Strike: remainder of line 7 through line 8
8. Page 29, lines 13 through 15.

Following: "MILLS" on line 13
Strike: remainder of line 13 through "THEREAFTER" on line 15
9. Page 30 , lines 24 through line 4 on page 33 .

Strike: sections 16 and 17 in their entirety
Renumber: subsequent sections accordingly
10. Page 33, lines 23 and 24.

Following: " 6 mills"
Strike: remainder of line 23 through "1984-85" on line 24
11. Page 34, lines 3 and 4.

Following: "6"
Strike: remainder of line 3 through "1984-85" on line 4
12. Page 34, lines 13 and 14.

Following: "mills"
Strike: remainder of line 13 through "1984-85" on line 14
13. Page 34, lines 18 and 19.

Following: "4"
Strike: remaïnder of line 18 through "1984-85" on line 19
14. Page 35 , lines 21 through line 9 on page 38. Strike: sections 19 through 21 in their entirety Insert: "NEW SECTION. Section 4. Effective date. This act is effective July 1, 1984."

ADOPT

REJECT

\footnotetext{
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 above－－by－4he－－ANB－－of－－the－dtstrtet－for－the－turrent－ftseet yeary－as－determined－mnder－the－proviatons－of－ze－9－3tt个－and
tヨy－－smbtrecting－－the－tetel－of－－the－per－ANB－－owonnt oftowed－－by－－2A－9－376－through－－2日－9－3zt－thet－represents－the foundation－prograng－as－－presertbed－－by－－20－9－303－－ptus－－the per－aNB－amount－deternt ned－by－dtvidtng－the－stete－ffnenetng－of the－－distritet－parmhsstre－－Zevy－－br－the－Ams－af－tho－distipietr from－the－amount－determined－in－subsection－tzt－aboverw

＝20－5－3tZ－－Reportingr－－budgetingy－end－pernent－for－high sehoot－tutttonv－－tit－At－the－etose－of－the－sehoot－tern－of－each sehoot－－fiseat－－yeary－－the－－trustees－－of－－each－migh－－sehoot distriet－shał子－determine－the－rate－of－taitfon－for－the－egrrent sehsot－fiseat－rear－byt
fat－toteling－the－setuat－expenditures－from－the－distrtet gerverat－fundy－retirement－fundr－ond－dabt－serviee－fundt
tbt－－dtriding－－－the－－amount－－determined－－in－－subsect＋on tiftot－above－by－the－AMA－of－－the－distriet－－for－－the－－eurrent fiseat－yearm－as－determined－under－the－prortsions－of－20－9－3tt and
tet－－subtraeting－－－the－totaf－of－－the－－per－ANB－－umount aflowed－by－2日－9－3i6－through－－Z6－9－3zi－－that－－represents－the foundat ton－－programy－－8s－－preseribed－－by－－2日－9－3日3－－p7as－the per－ANB－amount－determined－by－dtotding－the－state－finenefng－of
the-distriet-permissive--7ewy--by-the-ANB-of-the-distriety from-the-amount-determined-in-subsection-ttitbt-abovet
fit-Before-fuly-75y-the-trustees-3hat+-report--to-me eounty-superfntendent-of-the-county-Hn-whieh-the-distriet-is Ferated4
fot-the-namesp--addressesp-and-resident-distifiets-of the-puphty-attending-the-sehbots-of-the--distriet--under-in epprored-tuttien-agreements
tbj-the-number--of--deys-of--sehoel-betended-by-eoeh puptti
tet-the--amounty--tf-anyr--of--eaeh--puptt4s-metteton parment-4het-the-trasteesp-in-their-dtseretionp-sha74-heve the-nnthority-to-wotvet-and
tdi-the-rate-of-cu rrent-seheot-fiseat-year-twftant-as determined-under-the-provisions-of-this-seetionw
†3才-When-the-countr-superintendent-reeetves-a-turtion report-from-a-districty--hen-shath--immedtetety-send-the reported-+nformetion-tom the-supertneendent-of-each-d-dytriet tn-whreh-the-reported-puptis-rusidew
tty--When---the---dtstriet-superintendent--reeetwes--a tutetion-report-or-reports-for-high-sehoot-pupits-residing-in his-distritet-and-attendfng-an-out-of-distritet-migh--sehoot under--ipproved--tuttion--greementsp-he-shat+-deternine-the totel--amount--of--taition--due--sueh--out-of-distriet--high scheots-on-the--bests-of-the-foltowing-per-puott-sehedutet
the--rate--of--tuitionr-number-of-pupits-attending-under-an opproved-tuition-agreementr-ond-other--tnformation-ppovted by--eneh-high-sehoot-dtstriet-where-restdent-d+strtet-pupits heve-stended-sehoot*

45t--Fhe-totat-amount-of-the-htgh-sehoot-tuitionv--wth considergetion-of-ony-tuttion-waiversp-for-pupits-attending-o high--sehoot--outside--the--county--of--festdence-shoth--be
 provided-in-20-9-334z-Fn-Beeembery-the-county-superintendent shath-eause-the-peyment-by-county-waryant-of-the-htyh-sehool tuition-obtiget+ons-astab+ished-under-thts--seetion--out-of the--first-moners-reałtEnd-from-the-eauntr-busie-speeiat-tox for-high-sehootsw-Fhe-peyment-shath-be-nate--to--the--eounty ereasurer--of-the-county-where-each-high-sehoot-entitted-to tuition-is-toeatedu-7he-coanty-treasurer-shatt--eredit--such taitton--reeetpes-to-the-generaf-fund-of-the-apptreabze-htgh shoot-distrifetr-and-the-tuttion-reeetpts-sha77-be--tued--in secordonce-with-the-provisions-of-ze-9-i4tv
f6t--For--pupils~-ottendfng-a-high-sehool-outside-thetr district-of-restdence-but-wtthin-the--county--of--resideneet the--totnł--amount-of-the-tuittonv-wtth-eonsideration-of-omp tuitfon-wetversy-must-be--poid-during--the--ensutng-sehoet ftseat--rearm--Fhe--trustees--of--the--sendfing--ntigh--sehoot distriet-shoł子-+netude-the-taitton--amount--in--the--tutt+on fund-of--the--pre+fminory--ond-ftnet-budgetsw-Fits-budgeted
turtion－amount－＋s－－not－subject－－to－－the－－budget－－edjusternt provistens－－0f－－20－9－1320－－Fhe－－ceunty－－superinterdent－shat7 report－the－net－tuteton－fund－tevp－requtremert－for－－eneh－－high sehoot－－dtstritet－－to－－the－eounty－eommisstonera－on－the－second Monday－of－Augustr－and－o－tevr－on－the－dtstrtet－shotz－be－－mode
 Fhts－7zvy－requifewent－she7t－－be－－eateulated－－by－－subteacting from－the－totaz－－expenditure－amount－cuthertied－in－the－finat tuttron－fund－budget－the－sum－－of－－the－－eash－－botance－－子n－－the tuition－－fund－at－the－end－of－the－imatiotatety－precedtng－sehoot fteeat－year－ptas－any－other－antiefpreted－amer－－that－may－be reatired－－in－－the－ warrents－drawn－on－the－tattton－fund－the－tuttton－amounts－owed to－－each－－dtgertet－－inełuded－－＋n－the－eounty－zupertntendent²s not＋ffeattonv－－parments－shat子－be－made－whenover－－there－－ts－a sufftetent－－amount－of－cesh－evarfabte－tn－the－tuition－fund－but no－7oter－then－the－end－of－the－sehoot－ftseat－－year－－for－－whteh the－－budget－－is－－－adoptedv－Howeverp－tf－the－trustees－of－etther the－sending－or－－reeetring－－htgh－－sehoot－－feet－－the－－transfer privitege－－provided－－by－this－subsection－is－betng－abused－they wny－appeet－to－the－eounty－superintendent－of－sehoots－who－sha7t net－d－－b－heoring－－and－－either－－approve－－or－－dtsapprove－－－the transfera

－20－6－5e6x－－Budgeting－end－cost－shap＋ng－when－juntor－htgh
seheet－operated－－by－－etementery－－dtstrtet－and－htgh－sehoet district－－operating－－e－county－high－sehootv－－tzt－Whenever－the opening－of－e－juntor－ht－gh－sehoot－ts－approved－for－the－－ensuing schoot－ftzent－year－under－20－6－505y－the－eounty－supertntendent shaff－－ostimate－－the－arerage－－number－－botong＋ng－tANH－after tryestigating－the－probabte－enrot7ment－for－－the－－junter－－ntgh sehoot＝－7he－ANB－determined－by－the－county－supertntendent－and the－ANB－actuntly－reafired－in－subsequent－sehoot－fisemb－ryears shot7－－be－－－epp＋ied－－under－－－20－9－320m－－to－－－propate－－－the
 pragcam＝anaguas－－between－－the－－etementary－and－high－－sehoot distrfetse－Each－distritet－shał7－adept－its－genepat－fund－tudget on－the－bests－af－the－prornted－meunt－and－－shot7－－ftnence－－its proportionate－share－of－the－eost－of－operotfig－the－funtor－htgh seheet：
（Z）－－7he－eost－of－operating－the－juntor－high－seheot－shoth be－－prorated－between－－the－－efamantary－dfstriet－and－ehe－high sehoot－distriet－on－the－basis－of－the－ratio－thet－the－number－of pupf4s－of－thetr－distrfet－tis－to－the－tetol－enfo7子ment－－of－－the junior－high－sehoot \％＊

Seetton－5t－－seetton－－2日－6－603T－ME丸下－＋s－onended－to－readt
＊2日－6－603r－－Frustees²－authority－to－alquire－－or－－dtspose of－－sites－－and－buitdings－－－－when－ełeetion－fequiredw－－tyt－Fhe trustees－－of－－eny－－distritet－sha77－－have－－the－－authopity－－to purcheseq－－bu＋tif－－exehangep－or－otherwise－aequire－or－set＋－or
otherwise-dispose-of-sttes-and-butldings--of--the--distrietw Such-outton--shat+-not-be-taken-by-the-trustees-without-the appravat-of-the-quat+fied-etectors-of--the--dfstriet--at-on etection-catted-for-sueh-approvat-untesst
tat--a-bond--ieswe-has-been-authorized-for-the-purpose of--construetingy--purchas+ngy--or--aequiting--the--stte-or butfdingt
fbt--an---odditionaf---tevr--under--the--proutstons--of 20-9-353-has-been-approved-for-the-purpose-of--eonstructingv purchesingt-or-gequtring-the-stte-or-buttdingt
tet--the-cost-of-construetingr-purehestngy-or-aeqoiring the--s+te--or--byftdtng--ts--finaneed--without-exceedtng-the maximum-generat-fund-butget-without-a-rote fanadation pencram-amount-presertbed-7n-2日-9-3t6-through-20-9-32k-and7 in-the-cese-of-a-stte-porchaser-the-stte-has--been--opproved under-the-provistons-of-20-6-62tf-or
tdt-moners---are---otherwise---avaitabte---under---ehe provistons-of--thts--titłe--and-the--ba77ot--for--the-site approrat-for-3ueh-buitding-ineorporated-o-desefiption-of-the butiding-to-be-toceted-on-the-stees
\(\boldsymbol{t} \boldsymbol{H}\)--When-an-eteetton-+s-eondueted-under-the-pfovtstons of--thts-seetfonv-tt-sha+7-be-cat+ed-under-the-provtstons-of \(z \theta-z \theta-2 \theta z-a n d-s h o t y-b e-c o n d u e t e d-i n-t h e-m a n n e p-p r e s e r i b e d-b y\) this-titte-for-sehoot-eteetionsu--An--etector--queftffed--to vote-under-the-provistons-of-20-ze-30t-shatt-be-perniteed-to
vote--in--such--etecton=--Ff--a--mojortty-of-those-efectors votinq-at-the-eteetion--approve--the--proposed--actiont--the trustees-may-take-the-proposed-action펴․

-20-7-4t4*--8eterminetton-of-cht7dren-in-need-end--type of--speetef-edocat+on--needed------opprova7--of-efesses-and programs-by-supertntendent-- \(\mathbf{t} \mathbf{t} \boldsymbol{+}\)-Fhe--determination--of--the ehiftir en-requiring-spectat-educetion-ant-the-type-of-spectat edueation---needed---by---these---ehitdren---shot7---ben-the responsibitity-of-the-trusteesy-and-sueh-determination-shott be-made-in-compltanee-wth-the-proceduras-estabtished-in-the połes-of-the-suparintendent-of-publ+e-+nstructionv
fZy-Whenever-the-trustees-of-anr--distrfet--intend-me estabtish--a--speet at-education-ctass-or-prograny-ther-shat7 apply-for-approvat-and-fundtng-of-the-ctass--or--pregrew-by the-suptifneondent-of-pabite-instrucetonm-7he-supertriendant of--pubtie--tnatruction--shet7--approve--of--disepprove--the apptication-for-the-speetat-education-etass--or--progrom-on
 montaneip-thin-spestet-uedeetfon-pot tetes-adopted-by-the-board of-puthtie-educotionv-and-the-putes-of-the-superintendent--of pabtie--tnstructioni--No--spectet--edacatian--e7nss--mar--be operated--by-the--trustees--without--the--approvat--of--the superintendent-of-pubtte-instruetions-Eneh-speefat-edueation ełass-or--progrom-mast-be-approved-annuat+y-to-be-funded-es



ehitarant--fzi-if-the-tristees-of-any-distrtet-recommend--to
the--superintendent--of-pub+te-instruetion-the-attendance-of
--ch+td-tn-need-of-spectat-aduc.ation-in-a-spectat--adwestion
program--offered--auts itde--of--the--stote-of-Mantanop-such
arrangements--shat7--not--be--subjeet--to--the-out-of-state
attendance--provisions--of-the-7ows-governing-the-attendance
of-pup+7s-in-sehoots-outside-the-stote-of-Montenav

out-of-stete--spectot--edueathon--progrom-ts-opproved-by-the
superintendent--of--pub子ie--instruetionp--ft--shatt--be-the
responsibitity--of-the-superintendent-of-pub+He-tnstruettony
+n--eooperation--with---the---departaent---of---soetat---and
rehnbl+ttetton--servtces-and-the-department-of-trstitutionsv
to-negottate-the-progran-for-the-eht+d-and-the-ameunt-and
manner-of-peyment-of-tutitions-7he-amount-of-etitton-amath-be

in-the-maximum-budget-without-a-rote fanndatianzacenenm--for
speetat-edueationt*

    -z日-7-43iv--Ał7owabte---eost---sehedute---for---speefat
programs--------supertntendent---40--make--rates-------annaat
part-of-the-max+mum-budget-without-g-vote foubdatien-bregren
part－of－the－max＋mum－budget－without－a－vote foubintien－begergh


 Chitaranm－－fzy－£f－the－trustees－of－any－dtstrtet－pecomannd－te the－－superintendent－－of－pub＋te－instruetion－the－ateendanee－of －Cht＋d－tn－need－of－spectał－aduc．ation－＋n－a－spectał－aduestion pogram－－offered－－outsitfe－－of－－the－－stote－of－－Montanay－such arrangements－－shati－－not－－be－－subfect－－to－－the－out－of－stete attendanee－－provisions－－of－the－7ows－governing－the－attendence af－pupits－in－semosts－autside－the－stote－of－Montanav
 att－of－stete－－spectot－－edueatton－－progrom－is－opproved－by－the superintendent－－of－－pub子ie－－instruetionp－－it－－shatt－－be－－the esponsíbt＋ity－－of－the－superintendent－of－pub＋te－tnstruet＋onv ＋n－－eooperation－－with－－－the－－－departaent－－－8f－－－soe＋at－－－End phabt＋itatton－－servtees－and－the－department－of－inst＋tutionsv to－negottate－the－progran－for－the－ent＋d－and－the－－amount－and manner－of－peqment－of－tutttoni－Fhe－amount－of－tuttton－shatt－be
 in－the－maximum－budget－without－a－rote foundatianzaconegm－－for speetet－edueationm＊

－z日－7－43iv－－A77owabłe－－－eost－－－sehedute－－－for－－speefat programs－－－－－－－－supertntendent－－－40－－make－－rałes－－－－－－－nnnat
eceountingeー－ーfネ才ー－For－the－－puppose－－of－－－determhning－－－the maximun－budget－without－a－wote fomndetign－mengran－for－speetet eduegtion－－or－deftned－in－zo－9－3Złq－the－fotłowtng－sehedute－of ał子owabte－costs－shatt－be－fotłowed－by－the－sehoot－dtsteffet－－in prepar atton－－of－－tts－－spectat－educetion－budget－for－state－atd request－－purpores－－ond－－by－－the－－supertntendent－－of－－－pubtte instruetion－－＋n－his－－review－and－approvat－of－the－bodget－ffor the－－－purposes－－－of－－－deterwhning－－－the－－－mmeunt－－－of－－－－the maximum－budget－without－b－vote fonndatien＝pragen－for－speeiat edneat ion－－for－the－－distrietp－and－as－used－tn－thts－sehedoter


tot－－tnstruetiont－－－－sałartesy－－－－benefitsy－－－muppliesy textbooksv－and－other－expenses－tnetudtny＊
tit－－sataries－and－beneftts－of－speefat－program－teacherst regutar－program－teachersp－teacher－atdesp－－speetat－－educetion supervisorsy－－－－oudtotegistsy－－－and－－－speeth－－－and－－hearting ełtnicians－－the－entłre－eost－if－empłoyed－－4ut子－－time－－in－－the speeiat－－programチ－－if－－sueh－－personneł－－are－－shered－－between spectat－and－regular－progroms－a－portton－of－the－－enttre－cost corresponding－－to－－the－－entife－－worktng－tine－whteh－each－sueh person－devotes－to－the－speetef－programt
t＋it－teaching－－－supptiesm－－and－－－textbooks－－－if－－－used exetusivety－for－speciat－prograns－－the－aetuat－totat－eostt
titit－other－expenses＊
fAt-Contracted---servteesv--tnełuding--fees--patid--for professfonat--adviee--and--eonsuttation--fegarding---speetat students-or-the-specte7-programp-and-the-detivefy-of-speciat eduention-serviees-by-publ+e-or-privote-ageneies--the-tetuat tetay-cost
f8\}--transportetton---eosts---far---speetat---edueetton personnef-who-must-trave7-on-on-tetherant-basts-from--sehoot te-sehoot-or-distriet-te-distriet-ar-to-in-state-ehifd-study teem-meet+ngs--or-in-state-indtviduatized-edueation-program meatings--the-actuaf-eost-te-the-distrfet-eateutated-on--the some-ntleage--rate--gsed-by-the-distriet-for-other-trevef refintarsenent-purposest
tbt--support+ve-serv+eesp-tnełudtngt
ftt--setaries-and-beneftes-of--professtonat-supportive personnet--the--enttre--cost--if--employed--futt-tine-tin-the speetol--programt--4f--suth--personnat--are--shered--between speciał--and--regutor-prograws--e-portion-of-the-entire-eost corresponding-te-the-entire-worktng--time--whteh--eaeh--sueh person---devotes---to--the--speetat--progranm--Profassionot supporttve-personneł-mer-inetude-eounsetorsy-soetał-workers\% psychołogtstsy--psyehometristsp--phystefonsy---nursesy---and physteat-and-peetpattone7-therapistsy
fity-setortes--and-benefits--of-ełepieot-personnet-for professfonet-personnet-in--supportive--serwiees-the-entire eost--if--emptored-fut7-time-tn-the-speeiat-programt-if-such
personnet-are-shared-between-speciat-and-fegulap-programs--a portion-of-the--ent+re--eost--eorresponding--to--the--entife worktng--time-whith-each-sach-person-devotes-ta-the-speetat progront
tet--equipment*
tff--equfpment--the-actunf-tater-eosty
tity-speeiat-equtpinent-for-distriet-owned-sehoot-buses neeessary--to-acconmodste-speciof-students--the-actan+-torał eost
(iサiサ-speetał-equipment-for-sehoot-buses-eontraeted--be transport--spretat--students--thst--portion-of-the-eontraet pritee-attributabte-to-the--cost--of--speeiet-equipment--or personnet--requtred--to--scesmadate--speeiat--students--the oetubl-speetot-eosts
fdf--room-and-board-eosts-when-tha-speetet-puptt-Mes-to attend-a-program-at-surh--a-distanee--from-his--home--thet commuting-is-undesirabte-as-determined-by-the-supertntendent of-pubtie-instructions
(E)Y--Fhe--superintendent--of--publte-instruction-shatty
 wth-the-potictes-of-the-bobrd-of-pubtie-edueatton-foft
tot--keeptng---necessary--records--for--supportive--and admintstrattve-personnet-and-any--persannef--shared-between speeta7-and-regu7ar-progromst
fbt--deftning--the--totat-speetat-pregram-easetoad-thet
shatt－be－assigned－to－speetfte－support－persons－and－the－kinds of－professionat－speeiatetes－te－be－considered－pelevont－to－the program－before－the－district－－nay－－count－an－atiowable－eost uncer－subsection－ttitbt－of－thts－sectiont－and
tet－－defining－the－kinds－op－－types－－of－－equipment－whose eosts－－may－－be－－counted－－undep－asabseetton－ttttetttt－ef－thts seetton＊
†3才－An－annabl－aecounting－of－at7－expendttures－of－sehool difetriet－genarat－fund－moneys－for－speetat－edueation－shath－be mode－by－－the－－dtstrifet－－trustees－－on－forms－fupnished－oy－the superfntendent－ef－pubtie－instruetionv－－Fhe－superintendent－of pubtie－instruetton－shat7－moke－rut es－for－sueh－eecoantingy
f4t－－If－a－board－－of－－trustees－－chooses－－to－－exeeed－the budget－approved－by－the－superintendent－of－pubtie－instruettonv costy－in－excess－of－the－approved－budget－may－not－be－reimbursed
 for－spectat－educatton＊

45t－－Atiowabte－costs－preseribed－＋n－thts－seetion－do－not thetude－－the－－costy－－of－the－tebehersk－retirement－systent－the pubtie－eaployees²－retrrement－－systemp－－the－－fedierof－－soetot securter－－systanf－or－the－costs－for－unemptorment－compensation insuranee：
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edueathon－whteh－oxeeeds－tegistettre－oppropr＋ations＝
tbt－－if－－apectat－－education－－budgets－approved－－by－uthe superf ntendent－of－－pubt te－－instruetton－－eneeed－－7egtstotive epproprtatfons－－－avat＋abte－－－for－－－speefot－－educetfonr－－eaeh distriet－shati－recetve－e－pre－rete－－share－－of－－the－－avattebte spproprtetions－besed－－upon－mits－－budget－as－a－pereent－af－oft
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 max＋mum－budget－w＋thout－s～vote femhdation＝pregean－for－speetat education－and－is－the－responsibitity－of－the－sehool－distriets＝

Section－9－－5eetion－20－9－t4ty－MEAv－is－omended－to－Fends
＊20－9－14ざ－－Computetion－－of－－genere7－－fund－－－net－－－Fevy requir ewent－－－by－－county－－supertntendentच－－－tit－－Fhe－－eounty superintendent－sha77－compute－the－7evy－requ＋fement－－for－－eaeh dtstritetes－－generat－－fund－－on－－the－－bests－－of－－the－fottowtng proeedure＊
tor－Betermine－the－tota7－of－the－distritets－－nonisototed seheof－－foundotion－－program－－requirement－－to－be－－mee－by－n dtstriet－－7evy－－8s－－pporided－－in－－Z日－9－3e3y－－the－－digertetss perptsstre－－7evy－amount－－es－－provided－n＋n－z8－9－3szr－and－any Eddttionat－tevies－author ifed－by－the－etectorg－of－the－distritet under－the－provistons－of－ze－9－353v－exeept－that－the－－totet－－of the－－permtsstre－－and－－addttionat－7ertes－shatt－not－eneeed－the totat－amount－of－the－finat－－gener at－mfund－－budget－－7ess－－tine

\section*{feundetton-progremw}
tbt--Beternfne--the--tataf--of-the-moneys-avat7abte-for the-reduetton-of-the-property-tax-on-the--distriet--for--the generat-fund-by-toteting*
tti-- entiretpated--federat--moneys--received--under--the
 antietpoted--federat-moneys-received-in-tien-of-sueh-federat act
titt-antiefpeted-tuition-peyments-afor--out-of-dtstriet
 ond- \(2 \theta-5-3 \pm 31\)
fi+it-generat--fund-cash-reappropriotedv-as-estabtished under-the-provtstons-of-20-9-k845
 provtstons-of-ze-9-30tt
tvt--antretpeted---interest---to---be---earned-by--the investment-of-genamof--fund--essh--4n--aceof anee--with--the provisions-of-ze-9-zt3t4tf-and
twit-ony--other--revenua-antieipated-br-the-trustees-to be-recetred-turting-the-ensutng-sehoot-fiseet-year-whteh--may be-vsed-to-finance-the-generat-fands
tet--Subtract--the--totat--of--the-moneys-ava+tabte-te reduce-the-property-tax-requifed-te-f+nanee-the-generef-fund thet-has-been-determined-tn-subseetfon-titfbt-from-the-totaf Fevy-requtrement-determaned-in-subseet+en-tittoto
tそt--Fhe-net-generot-fund-tery--requtrement--determined in--subsection--ttitet--shblt--be--raported--to--the--county commissioners-on-the-second-Mondar-of-August-by--the-county superintendent-as-the-genarat-Fund-tevr-pequ+rement-for-the dfstrietr--and--a--tery--shaty--be--made---by---the---eounty eamisstoners-in-aceordance-wtth-ze-9-142."

 progrem-and-generaf-fundz--tit--A--uniform--sytem--of--free pubtie--sehoots--sufficient-for-the-education-of-ant-open-to of+-sehoot-age-chitidren-of-the-stote--9hat+--be--estab+ished and-maintained--throughout--the-state-of-Montaner-Fhe-state shat7-atd-tn-the-support-of-its-severat-sehoot-distriets-on the--basis--of--thetp-finaneiat--need--as--measured-by-the foundetton-program-and-in-the--mannep--estabtished--in--thts treter
fZt--Fhe--principat-budgetary-vehtefe-for-behteving-the mfnimum-finencing-as-estabtished-by-the--foundatton--program shat7-be-the-generat-fund-of-the-dtstrietz-Fhe-purpose-of the--generst--fund--shat7--be--to--finance---those---generat meintenance-and-operat+onal-eosts-of-o-distriet-not-ftnenced by--other--fands--established--for--speetet-purposes-tn-thts titter
(3)--Fhe-amount-of-the-generat--fund--budget--for--each sehoot---fiseat---year---shatt---not--axeeed--the--financing

\section*{thon－the－－awount－－estebtished－by－mba－－as－the－－foundetion} progran＝－Fhe－generat－fund－budget－shatl－be－－financed－by－－the foundstion－－program－－revenues－and－may－be－supptemented－by－the pernisstve－7evy－and－addftionot－voted－7evies－－fn－－the－manner provided－by－towne

5ection－4z－－5ection－－20－9－3日3v－MEAy－is－anended－te－readt
－2e－9－3eЭr－－9efinftton－of－foundetton－－program－and－－its proportion－－of－the－moximum－generat－fund－wthout－a－voted－tevy sehedute－amoune－－－－－nontsotated－－sehoot－－4oundotion－－program fineneing－－－－－－speefat－edueation－fundsw－－tłt－As－used－in－this titileq－the－term－afoundetion－program－shatl－meant the－mintmum operating－expendtturest－－as－－estobtished－－herefnc－that－－are suffieient－－to－－provide－－for－－the－－eduestionat－－pregran－of－a sehoot：



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tz土－－Fhe－－foundetion－－program－－refotes－－onty－to－－these expenditures－amtherieed－by－e－d＋striets3－generat－fund－－budget and－－9he77－－not－fnefude－expend＋turas－from－any－other－fundr－it

\begin{abstract}
shatt－be－financed－byt
fat－eeounty－equatitation－moneysf－and
fof－－stete－eque＋fratłon－idds
逐：



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fRtt䖮一Fhe－dotter－amount－－of－－the－－foundetion－－program
 maxtmun－generat－fund－bud get－wthout－a－voted－tevy－ntinttation as－r－set－forth－tn－the－schedutes－tn－20－9－3t6－through－zo－9－32tv Fhe－foundation－progrem－of－on－ot ewtentary－achoot－having－an－ANB of－nthe－or－Fewer－pupits－for－z－eanseeutive－years－whieh－ts－not


 partieipate－in－financing－one－hatf－of－the－foundation－pfogrant and－the－tistritet－shatz－finance－the－remaintng－one－naff－－by－ma tax－7evied－an－the－property－of－the－distriet－when－a－sehoot－of nine－－or－－fewer－－papizs－－ts－naproved－－ns－isofoted－under－the provisions－－of－－2日－9－30zy－－the－－county－－－and－－－state－－－shet7 partiripate－－in－－the－－finameing－－of－－the－totat－anount－of－the
\end{abstract}

\section*{Foundat＋on－program＝}
f3tt5i－－Funds－provided－te－support－the－speetat－education accounting－budget－mey－be－expended－onty－for－speef af－edueation purposes－as－－approved－－by－－the－－superintendent－－of－－－publie instruction－－－†n－－－aceardanee－－with－－the－－spectot－－educotion bodgeting－previsions－of－this－titter－Expenditures－for－speetot edueation－shat子－be－oceonted－for－separatety－from－the－botanee of－the－sehoot－oistriet－generaz－funde－Fransfers－between－itens within－the－speetat－educotion－budget－for－aeeounting－－purposes mey－be－made－－at－the－diseretion－bf－the－board－of－trustees－in sceordance－wth－the－ftnaneiat－adm＋ntstration－－part－－of－－thts titter－－Fhe－－unexpended－batonce－－of－－the－－spectat－education accounting－budget－shatt－carry－over－－to－－the－－next－～year－－to reduce－－the－－amount－－of－－fundting－－requtred－－to－finanee－－the distriet＊s－－enswing－－－year＾s－－－max＋mam－budget－without－b－vote fryadntion＝pragram－for－speefat－edacation＝＊

－20－9－320＝－Maximum－－－generot－－fund－－budget Eonndition argaral for－junior－high－semeotv－－イti－Fhe－generot－fand－tudget amount－for－an－approved－and－aceredited－－junior－－htgh－－sehoot shatt－－be－－prorated－－between－the－etementary－distrtet－generat fund－budget－and－the－hfgh－sehoot－dfstriet－generat－fund－budget in－the－fottowtng－mancert
tot－－deterintre－the－－per－ANB－－sehefute－－amount－－for－－the seheotr－－as－－defined－by－ze－9－3£7－and－20－9－3497－from－the－migh
senoot－sehedutet
tbt－－cotertate－－the－－ANB－－for－－the－－regutarty－－enrotled futt－time－－papits－－enrofled－tn－the－7th－and－Ath－grades－of－the funtor－htgh－sehoots
tet－－muttipty－the－per－ANB－sehedułe－omount－determined－4n subsection－tittet－by－the－ANB－catcutated－in－subsection－ttitbt te－det erarine－the－authortzed－generat－fund－budget－amount－whteh shat7－be－avartobte－for－the－ełementarf－district－gererat－－fund buagett－and
tdt－－subtract－－－the－－amount－－determined－－in－－subseetion tłttet－from－the－total－authorited－generat－fand－budget－－amount for－－the－－senoot－－to－－determine－－the－suthortyed－generat－fund budget－anount－whteh－shat＋－be－avaitable－for－the－－high－－sehoot distriet－generat－fund－buaget：
†モさ－－Fhe－generat－fund－budget－amount－deternined－for－eaeh sehoot－－of－－a－－distriet－under－－the－－sehedutes－－provided－－in 20－9－3 76 －through－2日－9－3ł9－shał7－be－totałed－to－determine－－the maximem－generot－fund－budget－whthout－a－voted－fevy fanndintian pergrain＝ationat－for－such－dtstrtetv＂

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－24－
S8 94
instruetfon－－wi＋7－－determine－the－totał－estimated－cost－af－the speeiat－edueatton－program－for－the－－sehoot－－distriet－－on－the basts－of－a－speetat－ednestton－program－budget－submitted－by－the dfstrtet：－－Fhe－－budget－wi＋7－be－prepared－on－form3－provfded－by the－supertntendent－of－pub＋ie－instruction－and－witi－－aet－－out for－each－progran＊
tat－－the－－estimated－－ot7ownte－－eosts－－assoetated－－with operoting－the－program－where－at howable－eosts－are－－as－－defined ＋n－2 \(\theta-7-4317\)
tbt－－the－－nember－－of－－pupits－expeeted－to－be－enfotted－in the－progremt－8nd
tej－－ony－other－dete－requtred－by－the－－supertntendent－of pubtre－－instrwetion－for－budget－fustiftestion－purposes－and－te
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tzt－－fhe－－totał－－amount－－of－a7fowable－cests－appreved－by the－－supertntendent－－of－－pubtie－－instraction－－shatz－be－－the specint－－edacetton－－max＋mam－budget－withoat－a－rote fomplation arggram－mount－for－current－year－－speciet－－edueatton－－program parposesa－－Fhe－－totat－－omount－－of－－a＋7owob＋e－－eosts－that－sre approved－for－the－spectat－edneatton－budget－shoft－－noty－－under
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 expanded－－during－t－gtren－seheot－term－too－7ate－to－be－inetuded
 maxtwom－budget－without－o－vote fayndetign＝ptogenmengmit for the－sthoot－year－as－preserfbed－in－thts－party－then－subject－to the－－approvet－of－the－program－by－the－sapertintendent－under－the emergeney－budget－provtsions－of－2日－9－i6tt5tr－a77owobte－－eests opprovet－－under－－the－budgeting－pravistons－of－subseettons－tit \(\dagger\) and－tZt－for－the－operation－of－the－program－－during－－the－－gtren Year－－may－－be－－added－－to－－them－maximum－budget－without－o－vote Enandstima＝pragren－amount－－for－spectet－－educetfon－－for－－the subsequent－－sehoot－－yesry－－5uen－－costs－－must－be－reeafded－as prevtous－year－－speetat－education－－expenses－－in－－the－－sehoot dfstriet－budgne－far－the－stbsequent－sehoot－7ear＝
＋4t－－Fhe－－sum－－of－the－－prevtous－year－spectat－edueation expenses－－Bs－－deffned－－tn－－subsection－－f3y－－above－－and－－－the max＋mam－budget－without－a－vote fonndatian＝pcosxam－for－eurrent Year－speetat－educatton－as－deftned－in－subseetions－tまt－and－tzt shat7－－－be－－the－－speefot－－edueation－－budget－－for－－aceounting purposes．
t5t－－Fhe－－－－maximum－budget－without－n－vote fawndation
RCggran－－－for－－－spectot－－educatton－－wifl－be－－added－－ten－the maxinom－budget－without－a－rote fexndatiaa＝grageam＝angnat－of the－－regułer－program－ANB－defined－tn－ze－9－3łi－and－ze－9－3¥3－to obtatn－the－－totat－－maximam－budget－without－a－vote fanadatian
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program=amsunt-for-the-dtstriet**
Section 1. Section 20-9-331. ACA, is amended to read: -20-9-331. Basic county tax and other revenues for county equalization of the elementary district foundation programe (1) It shall be the duty of the county comissioners of each county to levy an annual basic tax of

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``` on the dollars of the taxable value of all taxable property within the county for the purposes of local and state foundation program support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of the elementary school districts in the county and to the earaarked revenue fund, state equalization aid account, in the following manner:
(a) In order to determine the amount of revence ralsed by this Jevy which is retained by the county, the sum of the estimated revenues identified in subsections (2)(a) through (2)(f) below shall be subtracted from the sum of the county elementary transportation obligation and the total of the foundation programs of all elementary districts of the county.
(b) If the basic levy of-z5-34-mit+s RRESCRLBED_BY IHLS_SECIIGN produces mare revenue than is required to finance the difference determined above, the county
comaissioners shall order the county treasurer to remit the surplas funds to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the county*s portion of the levy prescribed by this section and the revenues from the following sources shall be used for the equalization of the el ementary district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of such proceeds and revenues by the county treasurer in accordance with 20-9-212(1):
(a) the portion of the federal forest reserve funds distributed to a county and designated for the common schocl fund under the provisions of 17-3-213;
(b) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for the common school fund under the provisions of 17-3-222;
(c) the portion of the federal flood control act funds distributed to a county and designated for expenditure for the senefit of the county common schools under the provisions of 17-3-232;
(d) all moneys which are paid into the county treasury as a result of fines for violations of 1 an and the use of which is not otherwise specified by law;
(e) any money remalning at the end of the immediately preceding school fiscal year in the county treasurer"s account for the various sources of revenue established or referred to in this section; and
(f) any federal or state moneys distributed to the county as payment in lieu of the property texation established by the county levy required by this sectione"
section 2. Section 20-9-333, MCA, is amended to read:
-20-9-333. Basic special levy and other revenues for county equalization of high school district foundation program. (1) It shall be the duty of the county comissioners of each county to levy an annual baslc special


 all taxable property within the county for the purposes of local and state foundation progran support. The revenue to be collected from this levy shall be apportioned to the support of the foundation programs of high school districts in the county and to the earmarked revenue fund, state equalization aid account, in the following manner:
(a) In order to deternine the amount of revenue raised by this levy which is retained by the county, the estimated revenses identified in subsections (2)(a) and (2)(b) below shall be subtracted from the sum of the county"s high school
tuition obilgation and the total of the foundation programs of all high school districts of the county.
(b) If the basic levy for-t5-izt-mitts RRESGRIBED_aX IHIS_SECIIDM produces more revenue than is required to finance the difference determined abover the county commissioners shall order the county treasurer to remit the surplus to the state treasurer for deposit to the earmarked revenue fund, state equalization aid account, not later than June 1 of the fiscal year for which the levy has been set.
(2) The proceeds realized from the county's portion of the levy prescribed in this section and the revenues from the following sources shall be used for the equalization of the high school district foundation programs of the county as prescribed in 20-9-334, and a separate accounting shall be kept of these proceeds by the county treasurer in accordance with 20-9-212(1):
(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer*s account for deposit of the proceeds from the levy established in this section; and
(b) any federal or state moneys distributed to the countr as a payment in lieu of the property taxation established by the county levy required by this section."

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SEGIION_3ع_SECIION_20-2=352n_BLAR_IS_AUEMDED.IOREAR:
=20-9-352. Permissive amount and permissive levy. (1) Whenever the trustees of any district shall deen it necessary to adopt a general fund budget in excess of the foundation program amount but not in excess of the maximum general fund budget amount for such district as established by the schedules in 20-9-316 through 20-9-321, the trustees shall adopt resolution stating the reasons and purposes for exceeding the foundation program amount. Such excess above the foundation program amount shall be known as the "permissive amount", and it shall be financed by a levy on the taxable value of all taxable property witnin the district as prescribed in 20-9-141, supplemented with any biennial appropriation by the legislature for this purpose.
(2) The district levies to be set for the purpose of funding the permissive amount are determined as follows:
(a) For each elementary school district, the county commissioners shall annualiy set a levy not exceeding 9
 xatar=xifizas on all the taxable property in the district for the purpose of funding the permissive amount of the
district. The permissive levy in mills shall be obtained by multiplying the ratio of the permissive amount to the

 which would fund the permissive amount, whichever is lesse If the awount of revenue raised by this levy is net sufficient to fund the perinlssive monnt in full, the amount of the deffefancy shall be paid to the district from the etarmarked revenue fund according to the provisions of 20-9-351 and subsection (3) of this section.
(b) For each high school district, the county commissioners shall annualiy set a levy not exceeding 64
 \(\pm 28 \leqslant=95\) on all taxable property in the district for the purpose of funding the permissive amount of the districte The permissive levy in mills shall be obtained by multiplying the ratio of the permissive levy to the maximum
 fixenz=xasezente 05 of by using the number of mills which would fund the permissive amount, whichever is less. If the amount of revenue raised by this levy is not sufficient to fund the permissive amount in full, the amount of the deficiency shall be paid to the district from the earmarked revenue fund according to the provisions of 20-9-351 and subsection (3) of this section. The superintendent of
public instruction shall，if the appropriation by the legislature for the permissive account［progran］for the blennium is insufficient，request the budget director to submit a request for a supplemental appropriation in the second year of the bienniume
（3）Such distribution shall be made in two payments． The first payment shall be made at the same tine as the first distribution of state equalization ald is made after January 1 of the fiscal year．The second payment shall be made at the same tine as the last payment of state equalization aid is made for the fiscal year．If the appropriation is not sufficient to flnance the deficiencies of the districts as determined according to subsection（2）， each district will receive the same percentage of its deficiency．Surplus revenue in the second year of the blenniua may be used to reduce the appropriation required for the next succeeding blennium or may be transferred to the state equalization aid earmarked revenue fund if revenues in that fund are insufficient to meet foundation program requirementso＂
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[^0]:    (8) adopt and administer the annual budget or an emergency budget of the district in accordance with the provisions of the school budget system part of this title;
    (9) conduct the fiscal business of the district in accordance with the provisions of the school financial adininistration part of this title;
    (10) establish the ANB, foundation programe permtostre Hevry additional levys cash reserve, and state impact aid amount for the general fund of the district in accordance with the provisions of the general fund part of this title;
    (11) establish, waintain, budget, and finance the transportation progran of the district In accordance with the provisions of the transportation parts of this title;
    (12) issue, refund, sell, budget, and redeen the bonds of the district in accordance with the provisions of the bonds parts of this title;
    (13) when applicablef establishy financially adiminster, and budget for the tuition fund, retirement fund, building reserve fund, adult education fund, nonoperating fund school food services funds wiscellaneous federet programs funde building fund, housing and dormitory funde traffic education fund, and interiocal cooperative agreement fund in accordance with the provisions of the other school funds parts of this titie;
    (14) when applicable, administer any interiocal

