MINUTES

MONTANA HOUSE OF REPRESENTATIVES
53rd LEGISLATURE - REGULAR SESSION

SELECT COMMITTEE ON SCHOOL FUNDING

Call to Order: By **CHAIRMAN JOHN COBB,** on February 9, 1993, at 3:00 p.m.

ROLL CALL

Members Present:
Rep. John Cobb, Chairman (R)
Rep. Ray Peck, Vice Chairman (D)
Rep. Bill Boharski (R)
Rep. Russell Fagg (R)
Rep. Mike Kadas (D)
Rep. Dick Simpkins (R)
Rep. Dave Wanzenried (D)

Members Excused: Rep. Angela Russell (D)

Members Absent: None

Staff Present: Andrea Merrill, Legislative Council
Eddye McClure, Legislative Council
Evy Hendrickson, Committee Secretary

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

Committee Business Summary:
Hearing: None
Executive Action: None

CHAIRMAN COBB informed the committee they would be hearing presentations by the Legislative Auditor's Office, the Office of Public Instruction (OPI) and any other presentations on equalizing school funding.

James H. Gillett, Legislative Auditor's Office, said he was appearing at the request of **HOUSE SPEAKER JOHN MERCER** and committee members to discuss a model of what equalized school spending from the state general fund might look like. The two primary issues are spending disparities between similar size districts and wealth neutrality because of differences in property tax values in various districts. He then explained **EXHIBITS 1, 2, 3 and 4.**

He said the next step after computing the state budget needs would be the question of leaving any flexibility for school districts. In one federal test for spending disparities they use a 1.25 spending disparity ratio range. Taking that into account,

Montana could allow districts to spend 80% of the maximum budget and still be within that 1.25. He said that, as they worked on the analysis and comparing general fund budgets, they elected to remove special education allocations in the current system. Special education is not currently taken care of in the foundation schedules and will be taken care of elsewhere. In addition, they removed impact aid monies.

Mr. Gillett explained the per-student reduction factor. **EXHIBIT 2** He said that, with the system fully implemented, all school budgets would be somewhere between lines B and C on the exhibit. As they developed the system, they tried to allow the legislature, if a system like this was adopted, to make funding decisions and school budget decisions separately. The system has to be flexible. Once the legislature takes over establishing maximum school budgets, there will be significant decisions to be made.

Under a system such as this, some districts will be below the 80% mandatory level of spending. Those would be below line C on the chart. This model would allow the legislature to choose a number of years over which those schools would be required to raise to that level C, which they would need to do in order to have an equalized system. Over a five-year period, they would be required to grow at 20%, etc.

Districts above that mandatory budget would appear on the chart under A designation.

Questions from Committee Members and Responses:

REP. BOHARSKI asked how close the system is now to theoretically driving everybody from the bottom into the 80 to 100% gap and how long it would take to move the top spenders into that area. He also wondered whether the districts at the 95% and 5% spending level have been considered in the analysis.

Mr. Gillett referred to page 3 of **EXHIBIT 3** under "New Budget Analysis." This outlines the number of schools below the minimum budget (128), the number between the minimum and maximum (253) and the number above the maximum (139) that would have to be frozen or brought down. On the funding side, spending to the 80% level will be mandatory in order to achieve the 1.25 spread. If it is going to mandate spending, the legislature should somehow support that level of budget; currently it is done through direct payments and the use of GTB payments. He suggested some combination of those two for the state to participate in the 80% level. Above that, it would be unsubsidized.

Their final conclusion is that, no matter how it's done, someone has to pay for it. If the state saves money, the mill levies will go up.

REP. KADAS referred to the fact that special ed has been deleted from the calculations. **Mr. Gillett** responded it was not in the current calculations. They did take out the special education entitlements and the assumption was that the 60% allowable costs would be built into the base at some point.

REP. KADAS said the problem with that is that currently special ed is being used to build a foundation program upon which the GTB is figured. He believes it is reasonable for schools to be able to use the special ed base in order to capture some guaranteed tax base. If special ed is put back in, it will cost some state dollars.

REP. PECK asked **Mr. Gillett** if they had looked at the revenue in terms of increasing the 95 mills.

Mr. Gillett said they had not but had discussed the scenario with those who had an interest on the revenue side. It doesn't have to be driven by property tax; it could be any revenue source. They just assumed the same sources of revenue.

REP. PECK believed they would have to continue the current schedules for the next year. If something like this were to pass, it would have to be implemented for the second year. **Mr. Gillett** responded that was a legislative decision.

REP. PECK asked **Gregg Groepper, Office of Public Instruction,** the total revenues from millage and income taxes received into the school equalization account. **Mr. Groepper** said the big revenues are 28.5% of the income tax collections, or roughly $90 million, and $160 million in property tax. He said that, between retirement and permissive levies, it was about $125 million total. He has those figures and would be glad to furnish them to **REP. PECK.**

REP. SIMPKINS asked whether the committee should get input from the superintendents on whether or not this system could be implemented. Local people say it is critical that they have decisions by the end of February in order to set levies.

REP. KADAS said **REP. PECK** is carrying a bill to change some special ed allocations. One of the components acknowledges those youngsters who are in the special ed room more than 50% of the time and counts them as ANB. He asked **Mr. Gillett** if those children could be identified and put into this model.

Mr. Gillett replied they likely could if they knew the number by district.

He then went through the first chart which basically presents some categories of where the budgets will end up. He pointed out an error in "Budget Down" category, page 1, **EXHIBIT 1.** The three schools shown wouldn't be more than 2%; they would be 2%.

REP. KADAS asked **Mr. Gillett** whether the plan assumes any budget growth. **Mr. Gillett** responded they were assuming a 2% maximum allowable growth.

REP. KADAS stated that, since he assumes that all schools will go up 2%, the column that reads from 0-2% is essentially every school that isn't affected on either end of the spectrum.

Mr. Gillett said that was an assumption they had made. He said page 2, **EXHIBIT 1** deals with mill levies; all of the calculations are based on data that school districts submitted on their 1993 budgets. In other words, the mill calculations are as good as the data they had but they are sensitive to errors. He also explained page 3, **EXHIBIT 1.**

REP. KADAS said there is $18 million less because they reduced the actual straight state support and increased the amount of guaranteed tax base aid; therefore, they increased the amount of local tax dollars that would have to go in. **Mr. Gillett** responded that was correct.

REP. SIMPKINS asked **Mr. Gillett** what happens to state funding with a 2% increase. **Mr. Gillett** said if there was a 0% budget growth, it would increase the state's savings; they could then turn around and give more indirect support.

REP. SIMPKINS asked if growth was strictly a local decision, with the state not telling school districts they have to raise money. **Mr. Gillett** said that was true except for those schools below the mandatory level.

Mr. Gillett said that direct state support is $310 million and the guaranteed tax base is $74 million. Under the $18 million cost savings, the direct state support goes down to $248 million, and the GTB subsidies go up to $117.

CHAIRMAN COBB asked whether richer districts pay more. **Mr. Gillett** responded that those districts whose value of a mill is greater than that amount subsidized by the state wind up paying more mills; those below are not going to pay quite as much.

REP. SIMPKINS said the state is simply stating no increased state spending over the biennium. The state is not, however, holding the schools to the same thing but is allowing them to go back up. He asked whether, if there are more children, districts will be able to increase their budgets locally and not have to hold the line under **Mr. Gillett's** scenario.

Mr. Gillett said that was correct under their scenario. However, the legislature could choose some other plan where that would not be the case. Should they choose that, they could project the financial ramifications, both in budget and state costs.

Mr. Gillett said he believed the state savings would be between $23-25 million. All the factors in the charts he distributed are legislative questions, such as: Should the budget calculation factors, the base amounts, have some inflation adjustments built into the law? Should the maximum standard budget growth be a fixed percentage? Would levies be voted or permissive for the budget above the maximum for those high spending school districts who would be moving down to the maximum budget? Would the budget between the mandatory and maximum be voted or permissive? Should the per student reduction factor end at some point? Should districts with more than one school get additional base entitlements? What if there are three high schools in the district? Where in the equation does the non-levy revenue go? These are decisions that need to be addressed, and they are very important decisions.

There being no questions from the public, **CHAIRMAN COBB** introduced **Gregg Groepper, Office of Public Instruction,** to give their presentation.

Mr. Groepper, distributed **EXHIBIT 5** which gives highlights of LC #0801, OPI's school funding reform, and explained the contents of the exhibit. He said the bill is in the process of being drafted; once there is a working copy, it will be shared with a number of people to see if it can be fine-tuned.

Questions from Committee Members and Responses:

REP. BOHARSKI asked if the caps are taken off, how the state would ever get to equalization.

Mr. Groepper said they hoped that their equalization process will be "painful" enough on the higher spending districts -- they may have to levy the same number of mills as other districts -- that this will be successful, as it has been in a number of other states. They would be willing to discuss the question of the need for caps.

REP. BOHARSKI said, while he was willing to try this solution, it had better lead to equalization. Otherwise, the courts will do it without help.

Mr. Groepper said they were concerned about including retirement in the schedules, if general fund budgets are capped, because there is currently no cap on the retirement fund. They would be capping something that's now generally accepted to be permissive. Retirement could be in the general fund but not in the schedules. It could still be managed under this bill using the present funding scheme, and putting it in the general fund would simplify the accounting.

REP. SIMPKINS said that local spending grew much faster than inflation over a period of years, which caused the spending disparity. The large schools having no cap seems to be

encouraging that kind of growth. While **Mr. Groepper** says they are going to power-equalize those other people, the larger schools will most likely just stay there and will create the problem. If they have no cap, all they have to do is continue to vote levies, no power-equalization to it, and continue on their way. There is no stopping the bigger schools.

Mr. Groepper said an example would be the Helena School District which is GTB eligible. It would be characterized as a lower wealth district but a large school district, and they are at their 104% cap. The trustees, because they are also taxpayers, will be attuned to how many mills the public will stand to fund schools, regardless of how much state aid is received for every mill levied. He said they were willing to have discussions about caps and appreciated **REP. SIMPKINS'** concerns.

REP. SIMPKINS asked if he was talking about statewide averaging for retirement. **Mr. Groepper** said the revenue source would be a statewide mill, about 23 mills, to get to the $60 million needed. Instead of some district having 40 mills and another having 10, the state would probably end up with a statewide mill that would generate the same amount of money to fund retirement expenses that are there right now. That revenue would go into the state equalization aid account and fund retirement under this proposal.

REP. SIMPKINS said the proposal would favor the larger schools with GTB aid driven by salary increases and retirement costs would be supported through GTB, whereas the smaller districts, with their typically lower salaries, won't be. There isn't as much control on salary increases as long as there is state support.

Mr. Groepper said in the process of putting retirement money back into the schedules, the state should look at the schedules themselves to see if there's a more appropriate way to get that revenue back to the school districts.

REP. SIMPKINS asked what type of controls they had thought about if facility funding was equalized or whether schools will be allowed to build anything they want and just submit the request. He wondered whether there is any type of control.

Mr. Groepper said their only discussion at staff level was about eligibility criteria similar to the criteria established in SB 5 of the January 1992 Special Session where, in order to get the coal tax fund guarantee on a school bond, 75% of the construction has to be accreditation needs or replacing something damaged by fire, etc.

CHAIRMAN COBB said that they would delay a vote on the Auditor's proposal so **REP. RUSSELL** could vote when she returns in a week.

REP. KADAS said that, under current law, the non-levy revenue is required to be spent in the permissive area prior to the use of

any mill levy amount. He would like to propose taking that non-levy revenue and requiring it to be spent before the school receives any foundation program schedule amount. That would essentially make non-levy revenue an equalized revenue source. He understood there is approximately $25 million of that type of revenue. He wants to put that in at the schedule level, which would free up some money in the equalization account and this could be used to increase the GTB up to 150% rather than the current 135% level. Then, caps would be placed at 190% of last year's general fund budget. Anyone above the caps would be frozen, but they wouldn't be forced to come down. He said that was the basic structure of his idea.

He said he was also trying to get to a reasonable reflection of actual costs by pulling out all the districts with more than 5% of their budget from PL 874 money, all the districts that have more than 10% of their budget in non-levy revenue, and all the special ed. Then, using the districts remaining would create an expenditure curve going from smallest to largest schools. The state needs to match its schedules to that curve but at a lower level. That would be the justification for a new set of schedules.

He noted that he wanted to put this into the Auditor's bill, too, if the committee decides to use that as the vehicle to equalize.

REP. KADAS then talked about another committee bill he was proposing which involved state lands. He said grazing rights should be twice what they currently are, crop rates should be one-third higher, outfitting fees ought to be twice as high, lease rates for cabins ought to be two-fifths more than what they are, and recreation permit fees ought to be five times more for in-state residents and ten times for out-of-state. He said this was a considerable amount of revenue that should be going into the common school trust. He believed there is a constitutional mandate to do this.

REP. SIMPKINS asked **REP. KADAS** if the bill with the caps also has the built-in factor of adjusting to the need to reduce state aid by $18 million per year.

REP. KADAS said that, once the bill is introduced, it is in the legislature's hands. The legislature decides whether to reduce the schedules by $18 million.

CHAIRMAN COBB asked **REP. KADAS** to formally make a motion for the committee bills.

Motion/Vote: **REP. KADAS MOVED TO REQUEST BILL DRAFTS FOR THE THREE COMMITTEE BILLS.** One would raise the price on state lands, one would change the way non-levy money is allocated, and one would deal with budget caps and new schedules. The motion carried unanimously. **REP. RUSSELL** will be contacted for her vote.

ADJOURNMENT

Adjournment: The meeting adjourned at 4:50 p.m.

REP. JOHN COBB, Chairman

Evy Hendrickson, Secretary

JC/eh

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

ROLL CALL DATE 2-9-93

NAME	PRESENT	ABSENT	EXCUSED
JOHN COBB, CHAIRMAN	✓		
RAY PECK, VICE CHAIRMAN	✓		
BILL BOHARSKI	✓		
RUSSELL FAGG	✓		
MIKE KADAS	✓		
ANGELA RUSSELL in hospital			✓
DICK SIMPKINS	✓		
DAVE WANZENRIED	✓		

HR:1993
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EXHIBIT 1
DATE 2-9-93
HB

AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS

LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

07-Feb-93
01:04 PM

	ELEMENTARY	HIGH SCHOOL
BASE ENTITLEMENT	$15,000	$200,000
PER STUDENT ALLOCATION	$3,500	$4,900
PER STUDENT REDUCTION FACTOR	$0.20	$0.50
STATE SUPPORT PERCENTAGE – BASE		50.00%
GUARANTEE PERCENTAGE – BASE		30.00%
UNSUBSIDIZED PERCENTAGE – BASE		20.00%
STATE SUPPORT PERCENTAGE – PER STUDENT		50.00%
GUARANTEE PERCENTAGE – PER STUDENT		30.00%
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MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE		200.00%
REQUIRED LOW SPENDER GROWTH		20.00%
REQUIRED HIGH SPENDER REDUCTION		2.00%
MAXIMUM STANDARD BUDGET GROWTH		2.00%

CURRENT FY 93 GF BUDGETS	$562,512,474		
TOTAL SIMULATED GF BUDGETS	$568,282,609		
DIFFERENCE IN GF BUDGETS	$5,770,135	$4,633,711	$1,136,424
OLD STATE SUPPORT	$383,861,336		
NEW STATE SUPPORT	$384,124,759		
STATE SUPPORT DIFFERENCE	$263,424	($3,746,439)	$4,009,863

CHANGE FROM FY93 BUDGET TO NEW BUDGET					
	BUDGET DOWN		BUDGET UP		
	MORE THAN 2%	FROM 0 TO 2%	FROM 0 TO 2%	FROM 2 TO 4%	MORE THAN 4%
ELEM	2	97	219	20	17
HS	1	48	91	21	3
TOTAL SCHOOLS	3	145	310	41	20
ELEM ANB	68	14,477	91,297	1,902	779
HS ANB	30	15,137	21,377	5,277	793
TOTAL ANB	98	29,614	112,674	7,179	1,572

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UNSUBSIDIZED PERCENTAGE - BASE			20.00%
STATE SUPPORT PERCENTAGE - PER STUDENT			50.00%
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MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM BUDGET					
	MILLS DOWN		MILLS UP		
NUMBER OF SCHOOLS/ANB	MORE THAN 10	FROM 0 TO 10	FROM 0 TO 10	MORE THAN 10 LESS THAN 20	MORE THAN 20
ELEM	53	73	92	68	70
HS	44	61	51	4	4
TOTAL SCHOOLS	97	134	143	72	74
ELEM ANB	29,081	22,770	20,376	7,505	28,791
HS ANB	8,876	20,644	12,673	212	209
TOTAL ANB	37,957	43,414	33,049	7,717	29,000

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NEW BUDGET ANALYSIS			
NUMBER OF SCHOOLS/ANB	BELOW MINIMUM	BETWEEN MIN AND MAX	ABOVE MAXIMUM
ELEM	81	181	94
HS	47	72	45
TOTAL SCHOOLS	128	253	139
ELEM ANB	19,897	75,131	13,495
HS ANB	10,645	19,581	12,388
TOTAL ANB	30,542	94,712	25,883

EXHIBIT 2
DATE 3-9-93
HB

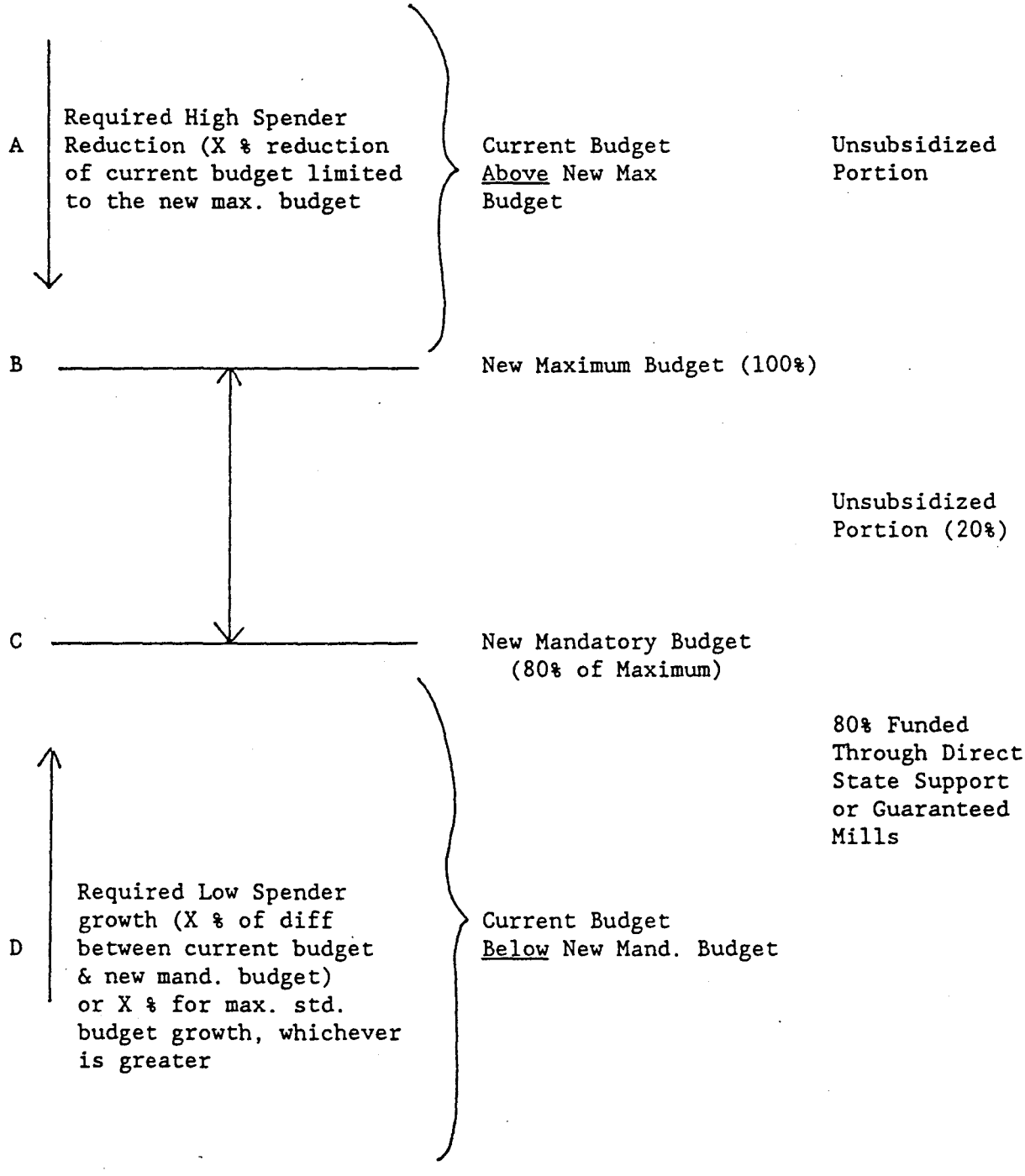

EXHIBIT 3
DATE 2-9-93
HB

AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
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UNSUBSIDIZED PERCENTAGE – PER STUDENT		20.00%
MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE		225.00%
REQUIRED LOW SPENDER GROWTH		20.00%
REQUIRED HIGH SPENDER REDUCTION		2.00%
MAXIMUM STANDARD BUDGET GROWTH		4.00%

CURRENT FY 93 GF BUDGETS	$562,512,474		
TOTAL SIMULATED GF BUDGETS	$575,513,054		
DIFFERENCE IN GF BUDGETS	$13,000,580	$9,726,633	$3,273,947
OLD STATE SUPPORT	$383,861,336		
NEW STATE SUPPORT	$365,286,157		
STATE SUPPORT DIFFERENCE	($18,575,179)	($14,686,819)	($3,888,360)

CHANGE FROM FY93 BUDGET TO NEW BUDGET					
	BUDGET DOWN		BUDGET UP		
	MORE THAN 2%	FROM 0 TO 2%	FROM 0 TO 2%	FROM 2 TO 4%	MORE THAN 4%
ELEM	2	97	4	235	17
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MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM BUDGET					
	MILLS DOWN		MILLS UP		
NUMBER OF SCHOOLS/ANB	MORE THAN 10	FROM 0 TO 10	FROM 0 TO 10	MORE THAN 10 LESS THAN 20	MORE THAN 20
ELEM	14	45	74	74	149
HS	26	37	49	38	14
TOTAL SCHOOLS	40	82	123	112	163
ELEM ANB	2,989	28,453	17,575	19,271	40,235
HS ANB	5,266	15,262	13,945	7,386	755
TOTAL ANB	8,255	43,715	31,520	26,657	40,990

EXHIBIT 3
DATE 2-9-93

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STATE SUPPORT DIFFERENCE	($18,575,179)	($14,686,819)	($3,888,360)

NEW BUDGET ANALYSIS

NUMBER OF SCHOOLS/ANB	BELOW MINIMUM	BETWEEN MIN AND MAX	ABOVE MAXIMUM
ELEM	69	193	94
HS	43	76	45
TOTAL SCHOOLS	112	269	139
ELEM ANB	14,395	80,633	13,495
HS ANB	9,984	20,242	12,388
TOTAL ANB	24,379	100,875	25,883

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LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

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	ELEMENTARY	HIGH SCHOOL
BASE ENTITLEMENT	$15,000	$200,000
PER STUDENT ALLOCATION	$3,500	$4,900
PER STUDENT REDUCTION FACTOR	$0.20	$0.50
STATE SUPPORT PERCENTAGE – BASE		50.00%
GUARANTEE PERCENTAGE – BASE		30.00%
UNSUBSIDIZED PERCENTAGE – BASE		20.00%
STATE SUPPORT PERCENTAGE – PER STUDENT		50.00%
GUARANTEE PERCENTAGE – PER STUDENT		30.00%
UNSUBSIDIZED PERCENTAGE – PER STUDENT		20.00%
MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE		200.00%
REQUIRED LOW SPENDER GROWTH		20.00%
REQUIRED HIGH SPENDER REDUCTION		2.00%
MAXIMUM STANDARD BUDGET GROWTH		2.00%

CURRENT FY 93 GF BUDGETS	$562,512,474		
TOTAL SIMULATED GF BUDGETS	$568,282,609		
DIFFERENCE IN GF BUDGETS	$5,770,135	$4,633,711	$1,136,424
OLD STATE SUPPORT	$383,861,336		
NEW STATE SUPPORT	$384,124,759		
STATE SUPPORT DIFFERENCE	$263,424	($3,746,439)	$4,009,863

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	MINIMUM SIMULATED FY93 BUDGET	MAXIMUM SIMULATED FY93 BUDGET	NEW MAX MINUS CURRENT FY93 BUDGET	SIMULATED MILL CHANGE TO MINIMUM	SIMULATED MILL CHANGE TO MAX.
BEAVERHEAD	BEAVERHEAD CO HS	458	$1,812,844	$1,849,101	$1,849,101	$36,257	-15.04	-15.04
BEAVERHEAD	DILLON ELEM	1048	$3,029,658	$3,090,251	$3,090,251	$60,593	-10.98	-10.98
BEAVERHEAD	GRANT ELEM	26	$77,670	$79,223	$79,223	$1,553	3.75	3.75
BEAVERHEAD	JACKSON ELEM	25	$76,774	$78,309	$78,309	$1,535	1.83	1.83
BEAVERHEAD	LIMA ELEM	75	$291,106	$245,207	$296,928	$5,822	4.60	36.66
BEAVERHEAD	LIMA H S	37	$281,167	$286,790	$286,790	$5,623	-1.57	-1.57
BEAVERHEAD	POLARIS ELEM	12	$36,557	$38,364	$38,364	$1,806	-3.79	-3.79
BEAVERHEAD	REICHLE ELEM	19	$71,667	$65,173	$73,100	$1,433	4.36	25.74
BEAVERHEAD	WISDOM ELEM	45	$124,595	$127,244	$127,244	$2,649	2.51	2.51
BEAVERHEAD	WISE RIVER ELEM	26	$77,796	$79,352	$79,352	$1,556	2.27	2.27
BIG HORN	COMMUNITY ELEM	30	$87,716	$89,471	$89,471	$1,754	2.02	2.02
BIG HORN	HARDIN ELEM	1135	$3,645,285	$3,372,789	$3,718,191	$72,906	-12.04	16.78
BIG HORN	HARDIN H S	382	$2,292,970	$1,628,332	$2,247,111	($45,859)	0.00	0.00
BIG HORN	LODGE GRASS ELEM	385	$1,895,339	$1,176,596	$1,857,432	($37,907)	0.00	0.00
BIG HORN	LODGE GRASS H S	153	$1,219,089	$755,109	$1,194,707	($24,382)	0.00	0.00
BIG HORN	PLENTY COUPS HS	42	$325,062	$324,296	$331,563	$6,501	-14.57	-14.57
BIG HORN	PRYOR ELEM	42	$44,198	$63,723	$63,723	$19,525	-57.35	-57.35
BIG HORN	SQUIRREL CRK ELEM	9	$70,006	$37,194	$68,606	($1,400)	-0.75	-0.12
BIG HORN	WYOLA ELEM	54	$214,218	$179,839	$218,502	$4,284	-18.88	-18.88
BLAINE	BEAR PAW ELEM	18	$70,888	$62,376	$72,305	$1,418	4.97	15.40
BLAINE	CHINOOK ELEM	337	$1,196,218	$1,046,564	$1,220,142	$23,924	-20.04	21.14
BLAINE	CHINOOK H S	198	$1,066,206	$928,359	$1,087,530	$21,324	-8.50	3.58
BLAINE	CLEVELAND ELEM	13	$52,749	$48,388	$53,804	$1,055	9.85	13.49
BLAINE	HARLEM ELEM	409	$1,330,024	$1,234,620	$1,356,624	$26,600	-7.96	-7.96
BLAINE	HARLEM H S	141	$674,479	$687,969	$687,969	$13,490	3.22	3.22

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BLAINE	HAYS-LODGE POLE ELEM	153	$799,861	$457,917	$783,863	($15,997)	29.79	3580.41
BLAINE	HAYS-LODGE POLE H S	72	$510,757	$441,218	$520,972	$10,215	-69.34	674.09
BLAINE	LLOYD ELEM	4	$34,527	$23,199	$33,836	($691)	0.00	13.50
BLAINE	N HARLEM COLONY ELEM	10	$35,233	$36,185	$36,185	$952	-24.39	-24.39
BLAINE	TURNER ELEM	66	$337,530	$215,597	$330,779	($6,751)	-50.92	24.47
BLAINE	TURNER H S	32	$304,451	$285,242	$310,540	$6,089	-18.00	-3.66
BLAINE	ZURICH ELEM	68	$205,462	$202,036	$209,571	$4,109	9.26	12.72
BROADWATER	BROADWATER CO HS	192	$788,535	$811,889	$811,889	$23,354	0.05	0.05
BROADWATER	TOWNSEND ELEM	515	$1,338,020	$1,386,621	$1,386,621	$48,601	2.73	2.73
CARBON	BELFRY ELEM	81	$639,676	$260,831	$626,882	($12,794)	-1.81	32.43
CARBON	BELFRY H S	49	$655,200	$351,610	$642,096	($13,104)	0.00	19.96
CARBON	BOYD ELEM	11	$36,732	$37,944	$37,944	$1,212	-0.23	-0.23
CARBON	BRIDGER ELEM	163	$597,237	$516,178	$609,182	$11,945	-9.32	17.22
CARBON	BRIDGER H S	74	$547,604	$449,000	$558,556	$10,952	-20.06	11.10
CARBON	EDGAR ELEM	19	$107,640	$65,173	$105,487	($2,153)	-20.30	12.0
CARBON	FROMBERG ELEM	110	$411,333	$358,518	$419,560	$8,227	-28.94	26.33
CARBON	FROMBERG H S	60	$416,124	$394,492	$424,446	$8,322	-13.94	3.26
CARBON	JACKSON ELEM	17	$56,967	$58,106	$58,106	$1,139	-11.76	-11.76
CARBON	JOLIET ELEM	214	$669,284	$674,686	$682,670	$13,386	-3.01	1.1
CARBON	JOLIET H S	128	$597,161	$609,430	$609,430	$12,270	-8.13	-8.13
CARBON	LUTHER ELEM	22	$75,063	$73,563	$76,564	$1,501	7.22	13.8
CARBON	RED LODGE ELEM	392	$1,122,677	$1,145,130	$1,145,130	$22,454	-8.41	-8.4
CARBON	RED LODGE H S	177	$751,745	$770,918	$770,918	$19,173	-7.71	-7.7
CARBON	ROBERTS ELEM	81	$316,716	$268,671	$323,050	$6,334	-13.82	38.8
CARBON	ROBERTS H S	43	$315,035	$321,336	$321,336	$6,301	-1.21	-1.2

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CARTER	ALBION ELEM	10	$33,448	$34,757	$34,757	$1,309	1.59	1.59
CARTER	ALZADA ELEM	16	$57,676	$56,781	$58,830	$1,154	1.36	2.00
CARTER	CARTER CO H S	50	$494,514	$355,510	$484,624	($9,890)	-14.38	3.60
CARTER	EKALAKA ELEM	84	$454,253	$266,956	$445,168	($9,085)	-69.91	16.96
CARTER	HAMMOND-HAWKS HOME	22	$75,200	$73,563	$76,704	$1,504	17.31	20.56
CARTER	JOHNSTON ELEM	5	$23,646	$24,119	$24,119	$473	15.68	15.68
CARTER	PINE HILL-PLAINVW EL	13	$44,000	$44,880	$44,880	$880	0.00	0.00
CARTER	RIDGE ELEM	4	$27,193	$23,199	$27,737	$544	36.31	68.39
CASCADE	BELT ELEM	232	$787,386	$722,366	$803,134	$15,748	-7.61	8.21
CASCADE	BELT H S	91	$615,786	$515,082	$628,101	$12,316	-30.82	-0.39
CASCADE	CASCADE ELEM	220	$679,381	$682,339	$692,968	$13,588	-9.51	-6.51
CASCADE	CASCADE H S	125	$646,681	$646,900	$659,614	$12,934	-9.50	-6.43
CASCADE	CENTERVILLE EL	243	$794,055	$752,849	$809,936	$15,881	-27.93	6.62
CASCADE	CENTERVILLE H S	93	$505,398	$515,506	$515,506	$10,108	-14.17	-14.17
CASCADE	DEEP CREEK ELEM	6	$41,310	$28,798	$40,484	($826)	-5.60	24.59
CASCADE	GREAT FALLS EL	8904	$26,943,925	$22,352,430	$27,482,804	$538,879	-36.93	30.22
CASCADE	GREAT FALLS H S	3321	$14,791,563	$10,973,176	$14,495,732	($295,831)	-41.68	3.58
CASCADE	SIMMS H S	149	$787,952	$739,670	$803,711	$15,759	-38.96	-19.62
CASCADE	SUN RIVER VALLEY ELM	268	$971,673	$791,314	$989,142	$17,469	-37.66	56.01
CASCADE	ULM ELEM	102	$365,181	$310,373	$372,484	$7,304	-33.01	49.95
CASCADE	VAUGHN ELEM	179	$587,036	$556,153	$598,777	$11,741	-29.48	1.28
CHOTEAU	BIG SANDY ELEM	181	$776,594	$567,335	$761,063	($15,532)	-21.06	8.72
CHOTEAU	BIG SANDY H S	90	$691,843	$511,198	$678,006	($13,837)	-19.77	3.28
CHOTEAU	CARTER ELEM	7	$55,435	$31,597	$54,326	($1,109)	-9.69	3.39
CHOTEAU	FT BENTON ELEM	365	$1,240,861	$1,128,298	$1,265,678	$24,817	-36.64	-13.55

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CHOTEAU	FT BENTON H S	176	$930,645	$843,760	$949,258	$18,613	-14.36	-4.8
CHOTEAU	GERALDINE ELEM	118	$576,974	$368,470	$565,435	($11,539)	-13.60	11.1
CHOTEAU	GERALDINE H S	43	$502,850	$328,199	$492,793	($10,057)	-18.88	2.7
CHOTEAU	HIGHWOOD ELEM	93	$565,458	$292,055	$554,149	($11,309)	-75.57	17.5
CHOTEAU	HIGHWOOD H S	48	$405,264	$347,709	$413,369	$8,105	-13.82	9.0
CHOTEAU	KNEES ELEM	9	$50,296	$37,194	$49,290	($1,006)	-6.30	3.9
CHOTEAU	LOMA ELEM	10	$51,886	$39,993	$50,848	($1,038)	-8.32	-1.3
CHOTEAU	WARRICK ELEM	5	$39,335	$25,998	$38,548	($787)	-1.66	8.1
CUSTER	COTTONWOOD EL	20	$88,420	$67,970	$86,652	($1,768)	-3.28	50.6
CUSTER	CUSTER CO H S	627	$2,642,181	$2,539,340	$2,695,025	$52,844	-30.77	-19.8
CUSTER	HKT-BASIN SPR CRK EL	9	$32,189	$33,190	$33,190	$1,001	3.69	3.6
CUSTER	KINSEY ELEM	43	$137,256	$132,256	$140,001	$2,745	-0.95	13.1
CUSTER	KIRCHER ELEM	47	$149,629	$143,427	$152,622	$2,993	6.86	12.9
CUSTER	MILES CITY ELEM	1320	$3,991,824	$3,962,605	$4,071,660	$79,836	-32.56	-20.0
CUSTER	MOON CREEK EL	13	$32,000	$35,278	$35,278	$3,278	0.67	0.6
CUSTER	S H-FOSTER CRK ELEM	8	$32,847	$33,504	$33,504	$657	7.71	7.7
CUSTER	S Y ELEM	10	$26,500	$29,199	$29,199	$2,699	5.58	5.5
CUSTER	TRAIL CREEK EL	11	$32,144	$34,273	$34,273	$2,129	-2.25	-2.2
CUSTER	TWIN BUTTES EL	4	$32,022	$23,199	$31,381	($640)	1.06	27.8
CUSTER	WHITNEY CRK EL	6	$30,000	$28,798	$30,600	$600	19.52	27.4
DANIELS	FLAXVILLE ELEM	39	$277,350	$133,438	$271,803	($5,547)	31.33	133.1
DANIELS	FLAXVILLE H S	31	$293,573	$281,334	$299,444	$5,871	-52.14	-52.1
DANIELS	PEERLESS ELEM	47	$357,022	$161,398	$349,882	($7,140)	21.20	182.0
DANIELS	PEERLESS H S	30	$359,839	$277,426	$352,642	($7,197)	-76.80	-76.8
DANIELS	SCOBEY ELEM	232	$951,117	$713,345	$932,094	($19,022)	28.52	93.2

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DANIELS	SCOBEY H S	97	$773,932	$538,378	$758,454	($15,479)	-121.44	-115.39
DAWSON	BLOOMFIELD ELEM	25	$81,120	$81,952	$82,742	$1,622	6.29	7.12
DAWSON	DAWSON CO H S	516	$2,539,749	$2,129,572	$2,590,544	$50,795	-32.94	-2.54
DAWSON	DEER CREEK ELEM	23	$88,868	$76,360	$90,645	$1,777	-1.67	4.92
DAWSON	GLENDIVE ELEM	1179	$3,596,238	$3,531,569	$3,668,163	$71,925	-18.57	-6.65
DAWSON	LINDSAY ELEM	16	$75,712	$56,781	$74,198	($1,514)	0.00	3.22
DAWSON	RICHEY ELEM	71	$437,716	$234,040	$428,962	($8,754)	-63.47	39.32
DAWSON	RICHEY H S	47	$410,155	$343,808	$418,358	$8,203	-16.54	11.70
DEER LODGE	ANACONDA ELEM	1096	$3,567,334	$3,314,158	$3,638,681	$71,347	-29.18	9.72
DEER LODGE	ANACONDA H S	539	$2,405,483	$2,214,884	$2,453,593	$48,110	-25.46	2.34
FALLON	BAKER ELEM	415	$1,760,944	$1,260,225	$1,725,725	($35,219)	-36.05	5.52
FALLON	BAKER H S	165	$1,471,612	$801,388	$1,442,179	($29,432)	-10.63	-0.85
FALLON	FERTILE PRAIRIE EL	10	$40,926	$39,993	$41,745	$819	0.00	0.27
FALLON	PLEVNA ELEM	94	$625,151	$295,968	$612,648	($12,503)	0.00	11.82
FALLON	PLEVNA H S	41	$512,415	$320,392	$502,167	($10,248)	0.00	4.93
FERGUS	AYERS ELEM	9	$33,280	$34,063	$34,063	$783	-0.45	-0.45
FERGUS	COTTONWOOD ELEM	6	$28,746	$28,798	$29,321	$575	26.77	31.40
FERGUS	DEERFIELD ELEM	15	$54,992	$53,983	$56,092	$1,100	5.88	18.16
FERGUS	DENTON ELEM	126	$473,425	$403,107	$482,894	$9,469	-14.08	13.68
FERGUS	DENTON H S	53	$366,663	$367,209	$373,996	$7,333	4.30	6.29
FERGUS	FERGUS H S	441	$1,806,258	$1,842,383	$1,842,383	$36,125	-22.46	-22.46
FERGUS	GRASS RANGE EL	96	$346,949	$303,792	$353,888	$6,939	-3.31	27.15
FERGUS	GRASS RANGE H S	34	$366,541	$293,056	$366,320	($222)	-49.18	0.54
FERGUS	KING COLONY EL	5	$31,987	$25,998	$32,498	$511	1.72	9.65
FERGUS	LEWISTOWN ELEM	1138	$3,278,433	$3,344,001	$3,344,001	$65,569	-15.57	-15.57

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FERGUS	MAIDEN ELEM	7	$37,856	$31,597	$38,613	$757	0.00	8.51
FERGUS	MOORE ELEM	99	$393,566	$316,648	$395,810	$2,244	-29.42	9.49
FERGUS	MOORE H S	56	$391,091	$378,904	$398,913	$7,822	-12.59	-4.66
FERGUS	ROY ELEM	46	$306,431	$148,513	$300,303	($6,129)	-73.41	9.49
FERGUS	ROY H S	15	$373,507	$218,758	$366,036	($7,470)	-25.60	-1.03
FERGUS	SPRING CRK COLONY EL	4	$31,987	$23,199	$31,347	($640)	2.53	62.19
FERGUS	WINIFRED ELEM	115	$494,632	$364,610	$484,739	($9,893)	-18.17	20.94
FERGUS	WINIFRED H S	42	$392,760	$324,296	$400,615	$7,855	-25.92	17.14
FLATHEAD	BATAVIA ELEM	140	$530,936	$443,211	$541,555	$10,619	-20.86	90.12
FLATHEAD	BIGFORK ELEM	587	$1,697,789	$1,731,744	$1,731,744	$33,956	-13.52	-13.52
FLATHEAD	BIGFORK H S	306	$1,107,995	$1,154,567	$1,154,567	$46,572	-8.20	-8.20
FLATHEAD	CAYUSE PRAIRIE ELEM	257	$802,554	$782,565	$818,605	$16,051	-11.68	8.13
FLATHEAD	COLUMBIA FALLS ELEM	1649	$4,738,584	$4,833,356	$4,833,356	$94,772	-10.89	-10.89
FLATHEAD	COLUMBIA FALLS H S	764	$2,788,414	$2,844,182	$2,844,182	$55,768	-5.18	-5.18
FLATHEAD	CRESTON ELEM	79	$244,510	$232,707	$249,400	$4,890	-21.94	-8.26
FLATHEAD	DEER PARK ELEM	97	$364,774	$305,456	$372,069	$7,295	-20.42	107.94
FLATHEAD	EVERGREEN ELEM	716	$2,148,460	$2,169,658	$2,191,429	$42,969	-27.56	-23.57
FLATHEAD	FAIR-MONT-EGAN ELEM	146	$474,931	$455,411	$484,430	$9,499	-15.55	6.73
FLATHEAD	FLATHEAD H S	1957	$7,414,348	$7,065,862	$7,562,635	$148,287	-15.97	-6.23
FLATHEAD	HELENA FLATS EL	199	$636,533	$617,319	$649,264	$12,731	-26.11	2.41
FLATHEAD	KALISPELL ELEM	2488	$7,499,338	$7,313,524	$7,649,325	$149,987	-16.41	-3.83
FLATHEAD	KILA ELEM	105	$304,964	$305,126	$311,063	$6,099	-8.70	-4.98
FLATHEAD	MARION ELEM	100	$379,643	$317,191	$387,236	$7,593	-20.22	19.10
FLATHEAD	OLNEY-BISSELL ELEM	96	$318,730	$297,040	$325,105	$6,375	-3.76	15.71
FLATHEAD	PLEASANT VALLEY ELEM	9	$33,318	$34,093	$34,093	$775	-2.55	-2.59

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FLATHEAD	SOMERS ELEM	356	$1,102,892	$1,084,260	$1,124,950	$22,058	-4.85	0.61
FLATHEAD	SWAN RIVER EL	132	$463,405	$405,188	$472,674	$9,268	5.06	41.45
FLATHEAD	WEST GLACIER ELEM	64	$201,995	$190,877	$206,035	$4,040	4.94	10.71
FLATHEAD	WEST VALLEY EL	257	$767,426	$782,775	$782,775	$15,349	-13.95	-13.95
FLATHEAD	WHITEFISH ELEM	1185	$3,376,904	$3,444,442	$3,444,442	$67,538	-3.17	-3.17
FLATHEAD	WHITEFISH H S	529	$2,055,594	$2,096,705	$2,096,705	$41,112	-11.42	-11.42
GALLATIN	AMSTERDAM ELEM	50	$176,311	$151,804	$179,837	$3,526	-0.49	14.50
GALLATIN	ANDERSON ELEM	153	$489,948	$465,849	$499,747	$9,799	-17.72	7.42
GALLATIN	BELGRADE ELEM	1229	$3,474,842	$3,544,339	$3,544,339	$69,497	-13.52	-13.52
GALLATIN	BELGRADE H S	426	$1,522,884	$1,577,049	$1,577,049	$54,165	-8.16	-8.16
GALLATIN	BOZEMAN ELEM	3138	$9,226,026	$8,974,562	$9,410,547	$184,521	-13.02	-2.56
GALLATIN	BOZEMAN H S	1309	$5,619,359	$4,948,846	$5,731,746	$112,387	-21.16	-6.13
GALLATIN	COTTONWOOD EL	11	$34,820	$36,414	$36,414	$1,594	-13.36	-13.36
GALLATIN	GALLATIN GTWY ELEM	126	$414,102	$387,362	$422,384	$8,282	-12.80	8.93
GALLATIN	LA MOTTE ELEM	49	$151,696	$149,012	$154,730	$3,034	1.99	10.14
GALLATIN	MALMBORG ELEM	8	$32,482	$33,132	$33,132	$650	6.16	6.16
GALLATIN	MANHATTAN ELEM	365	$1,063,075	$1,084,337	$1,084,337	$21,262	-14.34	-14.34
GALLATIN	MANHATTAN H S	177	$747,814	$767,773	$767,773	$19,959	-9.92	-9.92
GALLATIN	MONFORTON EL	208	$682,495	$652,423	$696,145	$13,650	-13.65	8.22
GALLATIN	OPHIR ELEM	54	$185,808	$162,971	$189,524	$3,716	0.24	6.64
GALLATIN	PASS CREEK ELEM	17	$44,084	$47,183	$47,183	$3,099	12.58	12.58
GALLATIN	•SPRINGHILL EL	14	$52,995	$51,185	$54,055	$1,060	-13.03	1.17
GALLATIN	THREE FORKS EL	264	$796,960	$812,899	$812,899	$15,939	1.34	1.34
GALLATIN	THREE FORKS H S	120	$593,019	$604,879	$604,879	$11,860	-7.09	-7.09
GALLATIN	W YELLOWSTONE ELEM	143	$603,976	$449,314	$591,896	($12,080)	29.13	75.03

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GALLATIN	W YELLOWSTONE H S	71	$583,649	$437,326	$571,976	($11,673)	-99.76	-65.99
GALLATIN	WILLOW CREEK EL	34	$150,467	$118,338	$147,922	($2,544)	-2.63	19.54
GALLATIN	WILLOW CREEK HS	16	$203,810	$207,886	$207,886	$4,076	-1.31	-1.31
GARFIELD	BENZIEN ELEM	8	$28,646	$29,796	$29,796	$1,150	11.62	11.62
GARFIELD	BIG DRY CREEK ELEM	6	$32,501	$28,798	$33,151	$650	4.72	15.29
GARFIELD	BLACKFOOT ELEM	7	$26,780	$27,743	$27,743	$963	10.78	10.78
GARFIELD	COHAGEN ELEM	25	$78,959	$80,539	$80,539	$1,579	7.49	7.49
GARFIELD	FLAT CREEK ELEM	0	$0	$0	$0	$0	0.00	0.00
GARFIELD	GARFIELD CO H S	93	$527,236	$522,849	$537,781	$10,545	-4.71	-2.15
GARFIELD	JORDAN ELEM	138	$480,463	$439,887	$490,072	$9,609	-4.13	30.17
GARFIELD	KESTER ELEM	6	$39,418	$28,798	$38,630	($788)	0.00	28.47
GARFIELD	PINE GROVE ELEM	10	$27,089	$29,670	$29,670	$2,581	0.73	0.73
GARFIELD	ROSS ELEM	4	$27,750	$23,199	$28,305	$555	32.38	103.23
GARFIELD	SAND SPRINGS EL	6	$28,646	$28,798	$29,219	$573	7.98	8.50
GARFIELD	VAN NORMAN ELEM	18	$55,953	$57,238	$57,238	$1,285	16.97	16.97
GLACIER	BROWNING ELEM	1445	$6,554,155	$4,259,408	$6,423,072	($131,083)	-22.05	-22.07
GLACIER	BROWNING H S	340	$2,926,980	$1,469,748	$2,868,440	($58,540)	-12.92	-12.94
GLACIER	CUT BANK ELEM	733	$2,309,455	$2,222,599	$2,355,644	$46,189	-21.03	-21.0
GLACIER	CUT BANK H S	265	$1,699,235	$1,184,808	$1,665,250	($33,985)	-26.34	-23.9
GLACIER	E GLACIER PARK ELEM	57	$247,349	$171,345	$242,402	($4,947)	-43.54	-43.5
GLACIER	MOUNTAIN VIEW ELEMENTAR	24	$75,150	$76,653	$76,653	$1,503	-2.28	-2.2
GOLDEN VALLEY	LAVINA ELEM	51	$232,133	$168,095	$227,491	($4,643)	-12.37	21.9
GOLDEN VALLEY	LAVINA H S	24	$206,194	$215,749	$215,749	$9,555	-8.24	-8.2
GOLDEN VALLEY	RYEGATE ELEM	53	$290,298	$174,804	$284,492	($5,806)	-18.97	15.4
GOLDEN VALLEY	RYEGATE H S	25	$303,636	$257,880	$309,709	$6,073	-13.08	4.7

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GRANITE	DRUMMOND ELEM	129	$469,738	$411,463	$479,133	$9,395	-4.34	18.15
GRANITE	DRUMMOND H S	94	$496,982	$506,922	$506,922	$9,940	2.09	2.09
GRANITE	GRANITE H S	80	$497,036	$472,336	$506,977	$9,941	-10.18	1.66
GRANITE	HALL ELEM	29	$120,570	$93,135	$118,159	($2,411)	-8.14	-1.65
GRANITE	PHILIPSBURG EL	195	$651,853	$598,319	$664,890	$13,037	-17.78	3.49
HILL	BLUE SKY ELEM	141	$508,546	$433,613	$518,717	$10,171	-9.55	10.44
HILL	BLUE SKY HIGH	33	$474,274	$289,149	$464,789	($9,485)	-45.22	2.81
HILL	BOX ELDER ELEM	142	$588,226	$440,905	$576,461	($11,765)	-17.83	-17.83
HILL	BOX ELDER H S	51	$437,342	$359,410	$446,089	$8,747	-7.06	86.27
HILL	COTTONWOOD ELEM	39	$206,414	$121,081	$202,286	($4,128)	-9.92	-9.92
HILL	DAVEY ELEM	5	$43,178	$25,998	$42,314	($864)	0.00	0.00
HILL	GILDFORD COLONY ELEM	12	$38,791	$40,151	$40,151	$1,360	-21.44	-21.44
HILL	HAVRE ELEM	1840	$5,398,619	$5,430,920	$5,506,591	$107,972	-12.16	-7.82
HILL	HAVRE H S	789	$2,744,930	$2,821,651	$2,821,651	$76,721	0.63	0.63
HILL	K-G ELEM	83	$421,708	$259,668	$413,274	($8,434)	-9.22	41.02
HILL	K-G HIGH SCHOOL	30	$413,746	$277,426	$405,471	($8,275)	-40.41	-2.03
HILL	ROCKY BOY ELEM	341	$1,048,626	$1,025,856	$1,069,599	$20,973	-41.45	-41.45
HILL	ROCKY BOY H S	84	$480,533	$487,886	$490,143	$9,611	-32.18	-32.18
JEFFERSON	BASIN ELEM	10	$62,020	$39,993	$60,780	($1,240)	0.00	0.00
JEFFERSON	BOULDER ELEM	231	$814,321	$720,718	$830,608	$16,286	-44.84	-6.41
JEFFERSON	CARDWELL ELEM	51	$144,141	$147,024	$147,024	$2,883	3.73	3.73
JEFFERSON	GLANCY ELEM	366	$1,198,612	$1,124,278	$1,222,584	$23,972	-12.89	-2.28
JEFFERSON	JEFFERSON H S	235	$1,001,165	$1,021,188	$1,021,188	$20,023	-2.52	-2.52
JEFFERSON	MONTANA CITY ELEM	199	$811,441	$612,808	$795,212	($16,229)	-77.30	-22.38
JEFFERSON	WHITEHALL ELEM	375	$1,061,603	$1,082,835	$1,082,835	$21,232	-7.07	-7.07

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JEFFERSON	WHITEHALL H S	175	$740,488	$760,372	$760,372	$19,884	-0.09	-0.0
JUDITH BASIN	GEYSER ELEM	67	$298,708	$210,527	$292,734	($5,974)	-24.90	31.2
JUDITH BASIN	GEYSER H S	32	$283,297	$285,242	$288,963	$5,666	-3.64	-1.9
JUDITH BASIN	HOBSON ELEM	96	$401,391	$310,524	$393,363	($8,028)	30.32	52.8
JUDITH BASIN	HOBSON H S	47	$406,288	$343,808	$414,414	$8,126	-59.93	-36.5
JUDITH BASIN	RAYNESFORD ELEM	23	$82,371	$76,360	$84,019	$1,647	-4.58	11.8
JUDITH BASIN	STANFORD ELEM	140	$459,186	$440,965	$468,370	$9,184	4.13	11.5
JUDITH BASIN	STANFORD H S	58	$412,410	$386,699	$420,658	$8,248	-2.63	7.6
LAKE	ARLEE ELEM	272	$992,224	$844,410	$1,012,068	$19,844	-24.84	83.6
LAKE	ARLEE H S	145	$714,456	$724,224	$728,745	$14,289	-13.99	-13.9
LAKE	CHARLO ELEM	197	$671,758	$607,258	$685,193	$13,435	-7.45	62.0
LAKE	CHARLO H S	74	$477,669	$449,000	$487,222	$9,553	-13.44	8.4
LAKE	POLSON ELEM	1049	$2,699,775	$2,790,667	$2,790,667	$90,892	-14.35	-14.3
LAKE	POLSON H S	463	$1,529,607	$1,610,121	$1,610,121	$80,514	-8.66	-8.6
LAKE	RONAN ELEM	1077	$3,163,015	$3,215,013	$3,226,275	$63,260	-18.15	-18.1
LAKE	RONAN H S	382	$1,500,874	$1,530,891	$1,530,891	$30,017	-12.36	-12.3
LAKE	ST IGNATIUS ELEM	421	$1,322,060	$1,280,122	$1,348,501	$26,441	30.46	68.1
LAKE	ST IGNATIUS H S	168	$963,314	$812,949	$982,580	$19,266	-32.95	-32.9
LAKE	SWAN LAKE-SALMON ELEM	18	$65,294	$62,376	$66,600	$1,306	-1.86	1.8
LAKE	UPPER WEST SHORE ELEM	24	$62,000	$65,431	$65,431	$3,431	4.37	4.3
LAKE	VALLEY VIEW ELEM	20	$55,264	$57,805	$57,805	$2,541	18.67	18.6
LEWIS & CLARK	AUCHARD CRK ELEM	21	$48,228	$52,736	$52,736	$4,508	0.00	0.0
LEWIS & CLARK	AUGUSTA ELEM	105	$421,448	$334,497	$418,121	($3,326)	-30.87	8.4
LEWIS & CLARK	AUGUSTA H S	34	$333,949	$293,056	$340,628	$6,679	-14.50	4.8
LEWIS & CLARK	CRAIG ELEM	9	$39,707	$37,194	$40,501	$794	-1.83	0.6

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LEWIS & CLARK	E HELENA ELEM	1024	$2,865,066	$2,922,367	$2,922,367	$57,301	-13.87	-13.87
LEWIS & CLARK	HELENA ELEM	5110	$16,144,114	$14,125,523	$16,466,996	$322,882	-49.39	0.86
LEWIS & CLARK	HELENA H S	2425	$10,729,262	$8,490,360	$10,612,950	($116,312)	-41.28	-6.84
LEWIS & CLARK	KESSLER ELEM	289	$768,990	$784,370	$784,370	$15,380	-9.81	-9.81
LEWIS & CLARK	LINCOLN ELEM	149	$479,799	$458,119	$489,395	$9,596	-13.99	1.47
LEWIS & CLARK	LINCOLN HIGH SCHOOL	46	$330,945	$337,564	$337,564	$6,619	-6.17	-6.17
LEWIS & CLARK	TRINITY ELEM	14	$50,686	$51,185	$51,700	$1,014	0.00	0.00
LEWIS & CLARK	WOLF CREEK ELEM	13	$49,315	$48,388	$50,301	$986	-2.54	-1.54
LIBERTY	CHESTER ELEM	240	$772,388	$745,663	$787,835	$15,448	3.10	9.40
LIBERTY	CHESTER H S	98	$697,978	$542,259	$684,018	($13,960)	-14.35	0.09
LIBERTY	J-I ELEM	113	$674,998	$353,418	$661,498	($13,500)	-31.13	34.46
LIBERTY	J-I HIGH SCHOOL	42	$519,188	$324,296	$508,804	($10,384)	-42.46	2.47
LIBERTY	LIBERTY ELEM SCHOOL	12	$35,924	$37,857	$37,857	$1,933	-17.45	-17.45
LIBERTY	WHITLASH ELEM	9	$34,309	$34,995	$34,995	$686	1.81	1.81
LINCOLN	EUREKA ELEM	521	$1,578,473	$1,589,512	$1,610,042	$31,569	-5.14	-0.50
LINCOLN	FORTINE ELEM	76	$229,222	$224,344	$233,806	$4,584	4.82	11.58
LINCOLN	LIBBY ELEM	1465	$4,571,390	$4,350,717	$4,662,818	$91,428	27.64	47.49
LINCOLN	LIBBY H S	603	$2,719,951	$2,451,159	$2,774,350	$54,399	-96.11	-75.52
LINCOLN	LINCOLN CO H S	289	$1,087,014	$1,124,858	$1,124,858	$37,844	-5.56	-5.56
LINCOLN	MCCORMICK ELEM	17	$58,878	$59,578	$60,056	$1,178	6.74	8.39
LINCOLN	SYLVANITE ELEM	14	$50,488	$51,185	$51,498	$1,010	-5.59	-3.85
LINCOLN	TREGO ELEM	69	$206,677	$204,825	$210,811	$4,134	1.96	8.53
LINCOLN	TROY ELEM	467	$1,474,635	$1,453,909	$1,504,128	$29,493	-19.42	-12.12
LINCOLN	TROY H S	226	$979,137	$998,719	$998,719	$19,583	-12.38	-12.38
LINCOLN	YAAK ELEM	18	$64,703	$62,376	$65,997	$1,294	3.10	14.80

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MADISON	ALDER ELEM	29	$80,470	$83,003	$83,003	$2,533	-1.53	-1.53
MADISON	ENNIS ELEM	241	$861,008	$726,935	$878,229	$17,220	-6.21	7.92
MADISON	ENNIS H S	117	$660,908	$615,926	$674,126	$13,218	-1.82	4.10
MADISON	HARRISON ELEM	79	$289,045	$256,372	$294,826	$5,781	2.90	25.41
MADISON	HARRISON H S	37	$282,076	$287,718	$287,718	$5,642	-1.63	-1.63
MADISON	SHERIDAN ELEM	187	$540,770	$551,585	$551,585	$10,815	11.02	11.02
MADISON	SHERIDAN H S	99	$491,558	$502,475	$502,475	$10,916	-4.62	-4.62
MADISON	TWIN BRIDGES ELEM	159	$575,957	$500,565	$587,476	$11,519	-9.05	12.89
MADISON	TWIN BRIDGES H S	80	$541,464	$472,336	$552,293	$10,829	-14.04	5.26
MCCONE	CIRCLE ELEM	229	$789,423	$721,909	$805,211	$15,788	-4.85	25.06
MCCONE	CIRCLE H S	138	$705,718	$697,179	$719,832	$14,114	-3.08	-0.15
MCCONE	PRAIRIE ELK ELEM	6	$29,120	$28,798	$29,702	$582	6.29	7.36
MCCONE	SOUTHVIEW ELEM	11	$36,260	$37,566	$37,566	$1,306	-1.88	-1.88
MCCONE	VIDA ELEM	19	$85,292	$65,173	$83,586	($1,706)	-3.95	4.57
MEAGHER	LENNEP ELEM	12	$32,666	$35,251	$35,251	$2,585	0.02	0.02
MEAGHER	RINGLING ELEM	5	$37,317	$25,998	$36,571	($746)	-3.32	1.83
MEAGHER	WHT SULPHUR SPGS ELEM	183	$741,779	$566,136	$726,943	($14,836)	-39.43	-2.05
MEAGHER	WHT SULPHUR SPGS HS	103	$596,373	$561,659	$608,300	$11,927	-5.08	1.01
MINERAL	ALBERTON ELEM	164	$590,596	$518,959	$602,408	$11,812	-41.46	8.33
MINERAL	ALBERTON H S	59	$446,918	$390,596	$455,856	$8,938	-37.14	3.17
MINERAL	ST. REGIS ELEM	153	$549,428	$480,506	$560,417	$10,989	-22.34	6.22
MINERAL	ST REGIS H S	56	$443,623	$378,904	$452,496	$8,872	-19.42	3.65
MINERAL	SUPERIOR ELEM	304	$1,048,871	$930,617	$1,069,849	$20,977	-54.99	-17.51
MINERAL	SUPERIOR H S	130	$653,396	$666,246	$666,464	$13,068	-20.06	-20.00
MISSOULA	BONNER ELEM	423	$1,377,409	$1,289,027	$1,404,957	$27,548	-35.49	-17.53

Exhibit 4
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MISSOULA	CLINTON ELEM	236	$785,296	$732,326	$801,002	$15,706	-36.50	-8.27
MISSOULA	DESMET SCHOOL	104	$410,428	$327,216	$409,020	($1,408)	-13.41	16.62
MISSOULA	FRENCHTOWN ELEM	624	$1,880,035	$1,896,828	$1,917,636	$37,601	3.84	5.00
MISSOULA	FRENCHTOWN H S	266	$1,395,758	$1,188,622	$1,423,673	$27,915	-15.98	-2.11
MISSOULA	HELLGATE ELEM	920	$2,577,794	$2,629,350	$2,629,350	$51,556	-14.62	-14.62
MISSOULA	LOLO ELEM	625	$1,940,229	$1,884,684	$1,979,034	$38,805	-31.07	-2.75
MISSOULA	MISSOULA ELEM	5819	$18,299,085	$15,617,555	$18,665,067	$365,982	-40.32	5.82
MISSOULA	MISSOULA H S	3360	$14,417,416	$11,073,952	$14,129,068	($288,348)	-30.64	-1.09
MISSOULA	POTOMAC ELEM	107	$421,910	$341,194	$426,493	$4,582	-15.16	74.01
MISSOULA	SEELEY LAKE ELEM	214	$666,897	$663,445	$680,235	$13,338	-13.08	-7.65
MISSOULA	SUNSET ELEM	11	$39,999	$40,799	$40,799	$800	1.73	1.73
MISSOULA	SWAN VALLEY ELEM	70	$325,923	$220,024	$319,405	($6,518)	0.00	82.55
MISSOULA	TARGET RANGE ELEM	507	$1,441,844	$1,470,680	$1,470,680	$28,837	-14.58	-14.58
MISSOULA	WOODMAN ELEM	67	$320,795	$215,023	$314,379	($6,416)	0.00	91.47
MUSSELSHELL	MELSTONE ELEM	65	$310,655	$211,684	$304,442	($6,213)	0.00	45.62
MUSSELSHELL	MELSTONE H S	51	$387,957	$359,410	$395,717	$7,759	2.01	40.12
MUSSELSHELL	MUSSELSHELL ELEM	20	$94,317	$67,970	$92,431	($1,886)	0.00	9.67
MUSSELSHELL	ROUNDUP ELEM	474	$1,381,728	$1,409,363	$1,409,363	$27,635	-14.89	-14.89
MUSSELSHELL	ROUNDUP H S	195	$812,414	$833,298	$833,298	$20,884	-8.33	-8.33
PARK	ARROWHEAD ELEM	53	$163,792	$160,180	$167,068	$3,276	9.08	12.84
PARK	COOKE CITY ELEM	7	$32,034	$31,597	$32,675	$641	12.69	15.06
PARK	GARDINER ELEM	167	$645,602	$527,301	$658,514	$12,912	-22.42	12.78
PARK	GARDINER H S	74	$575,332	$449,000	$563,825	($11,507)	-19.65	7.85
PARK	LIVINGSTON ELEM	1059	$3,273,989	$3,207,353	$3,339,469	$65,480	-26.95	-16.42
PARK	PARK H S	463	$1,947,279	$1,932,179	$1,986,225	$38,946	-16.51	-13.21

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PARK	PINE CREEK ELEM	22	$62,745	$64,909	$64,909	$2,164	12.90	12.90
PARK	RICHLAND ELEM	11	$48,592	$42,791	$49,564	$972	0.00	0.00
PARK	SPRINGDALE ELEM	10	$35,465	$36,371	$36,371	$906	-1.51	-1.51
PARK	SHIELDS VALLEY HIGH SCH	93	$587,597	$522,849	$599,349	$11,752	-17.89	5.51
PARK	SHIELDS VLY ELEM SCH DIST	199	$695,327	$609,418	$709,233	$13,907	1.06	28.25
PETROLEUM	WINNETT ELEM	70	$356,851	$226,765	$349,714	($7,137)	25.92	90.83
PETROLEUM	WINNETT H S	38	$362,030	$308,679	$369,270	$7,241	-68.25	-67.15
PHILLIPS	DODSON ELEM	89	$379,028	$287,637	$371,447	($7,581)	-16.96	-16.96
PHILLIPS	DODSON H S	50	$420,659	$355,510	$429,072	$8,413	-21.66	-0.11
PHILLIPS	LANDUSKY ELEM	8	$33,315	$33,981	$33,981	$666	2.08	2.08
PHILLIPS	MALTA ELEM	463	$1,558,869	$1,410,183	$1,590,046	$31,177	-22.82	-0.06
PHILLIPS	MALTA H S	222	$1,018,831	$1,020,428	$1,039,208	$20,377	-8.50	-6.61
PHILLIPS	SACO ELEM	91	$531,826	$288,726	$521,190	($10,637)	-18.99	12.81
PHILLIPS	SACO H S	37	$537,638	$304,774	$526,885	($10,753)	-18.97	1.23
PHILLIPS	SECOND CRK ELEM	7	$33,224	$31,597	$33,888	$664	5.26	9.75
PHILLIPS	WHITEWATER ELEM	56	$441,964	$184,306	$433,125	($8,839)	-28.44	7.88
PHILLIPS	WHITEWATER H S	38	$411,230	$308,679	$403,005	($8,225)	-13.20	1.53
PONDERA	BRADY ELEM	61	$375,078	$206,111	$367,577	($7,502)	-32.45	24.96
PONDERA	BRADY H S	37	$280,433	$286,042	$286,042	$5,609	6.00	6.00
PONDERA	CONRAD ELEM	560	$1,874,022	$1,706,351	$1,911,502	$37,480	-27.97	-0.81
PONDERA	CONRAD H S	227	$1,182,836	$1,039,580	$1,206,493	$23 657	-24.28	-3.17
PONDERA	DUPUYER ELEM	31	$99,037	$98,726	$101,018	$1,981	-16.01	-12.57
PONDERA	HEART BUTTE	56	$445,647	$378,904	$454,560	$8,913	-35.69	-35.69
PONDERA	HEART BUTTE ELEM	177	$582,835	$542,701	$594,492	$11,657	-35.08	-35.08
PONDERA	MIAMI ELEM	22	$73,550	$73,563	$75,021	$1,471	8.33	11.79

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PONDERA	VALIER ELEM	204	$642,045	$618,757	$654,886	$12,841	-11.00	0.85
PONDERA	VALIER H S	75	$481,487	$452,890	$491,117	$9,630	-14.82	-4.12
POWDER RIVER	BELLE CREEK EL	12	$122,000	$45,589	$119,560	($2,440)	0.00	0.00
POWDER RIVER	BIDDLE ELEM	26	$75,003	$76,952	$76,952	$1,949	5.64	5.64
POWDER RIVER	BILLUP ELEM	6	$33,280	$28,798	$33,946	$666	5.15	27.89
POWDER RIVER	BROADUS ELEM	196	$874,207	$619,106	$856,723	($17,484)	-69.12	1.61
POWDER RIVER	HORKAN CRK ELEM	7	$30,160	$30,763	$30,763	$603	18.12	18.12
POWDER RIVER	POWDER RVR CO DIST HS	133	$1,060,524	$677,849	$1,039,313	($21,210)	-39.97	0.88
POWDER RIVER	SO STACEY ELEM	6	$32,263	$28,798	$32,908	$645	10.25	32.17
POWELL	AVON ELEM	38	$88,054	$94,101	$94,101	$6,047	-3.67	-3.67
POWELL	DEER LODGE ELEM	651	$2,198,045	$1,973,724	$2,242,006	$43,961	-56.72	-17.36
POWELL	ELLISTON ELEM	24	$76,542	$78,073	$78,073	$1,531	4.35	4.35
POWELL	GARRISON ELEM	15	$54,841	$53,983	$55,938	$1,097	5.10	7.03
POWELL	GOLD CREEK ELEM	11	$43,590	$42,791	$44,462	$872	0.00	0.00
POWELL	HELMVILLE ELEM	21	$72,644	$70,766	$74,097	$1,453	9.60	13.58
POWELL	OVANDO ELEM	22	$74,669	$73,563	$76,162	$1,493	6.85	11.57
POWELL	POWELL CO H S	298	$1,402,774	$1,310,459	$1,430,829	$28,055	-22.74	-13.26
PRAIRIE	TERRY ELEM	163	$650,271	$511,688	$639,609	($10,661)	-6.99	16.24
PRAIRIE	TERRY H S	90	$554,514	$511,198	$565,605	$11,090	-7.43	6.90
RAVALLI	CORVALLIS ELEM	669	$2,036,219	$2,061,265	$2,076,944	$40,724	30.61	33.86
RAVALLI	CORVALLIS H S	288	$1,062,368	$1,104,380	$1,104,380	$42,012	-49.88	-49.88
RAVALLI	DARBY ELEM	382	$1,131,557	$1,154,188	$1,154,188	$22,631	27.22	27.22
RAVALLI	DARBY H S	165	$713,558	$731,124	$731,124	$17,566	-48.27	-48.27
RAVALLI	FLORENCE-CARLTON ELEM	488	$1,444,576	$1,473,468	$1,473,468	$28,892	30.90	30.90
RAVALLI	FLORENCE-CARLTON HS	172	$756,005	$771,125	$771,125	$15,120	-45.13	-45.13

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RAVALLI	HAMILTON ELEM	899	$2,573,728	$2,625,203	$2,625,203	$51,475	27.16	27.16
RAVALLI	HAMILTON H S	430	$1,524,943	$1,581,696	$1,581,696	$56,753	-42.84	-42.84
RAVALLI	LONE ROCK ELEM	163	$475,186	$466,288	$484,690	$9,504	-10.30	1.88
RAVALLI	STEVENSVILLE EL	790	$2,255,473	$2,300,582	$2,300,582	$45,109	-7.57	-7.57
RAVALLI	STEVENSVILLE HS	371	$1,351,586	$1,398,642	$1,398,642	$47,056	-4.34	-4.34
RAVALLI	VICTOR ELEM	191	$593,900	$590,604	$605,778	$11,878	28.62	34.00
RAVALLI	VICTOR H S	81	$461,822	$471,058	$471,058	$9,236	-37.45	-37.45
RICHLAND	BRORSON ELEM	11	$75,420	$42,791	$73,912	($1,508)	0.00	0.00
RICHLAND	FAIRVIEW ELEM	199	$895,239	$628,559	$877,334	($17,905)	-12.00	13.95
RICHLAND	FAIRVIEW H S	156	$1,082,664	$766,684	$1,061,011	($21,653)	0.00	0.00
RICHLAND	LAMBERT ELEM	83	$536,637	$265,289	$525,904	($10,733)	-51.87	21.57
RICHLAND	LAMBERT H S	40	$478,962	$316,488	$469,383	($9,579)	-49.49	4.09
RICHLAND	RAU ELEM	67	$230,576	$199,246	$235,188	$4,612	-3.58	24.08
RICHLAND	SAVAGE ELEM	131	$431,646	$411,418	$440,279	$8,633	2.64	22.33
RICHLAND	SAVAGE H S	34	$384,567	$293,056	$376,875	($7,691)	-41.17	9.66
RICHLAND	SIDNEY ELEM	1110	$3,746,254	$3,352,639	$3,821,179	$74,925	-26.96	14.43
RICHLAND	SIDNEY H S	538	$2,276,276	$2,211,179	$2,321,802	$45,526	-14.99	-7.66
ROOSEVELT	BAINVILLE ELEM	77	$528,802	$248,547	$518,226	($10,576)	3.79	61.89
ROOSEVELT	BAINVILLE H S	31	$484,738	$281,334	$475,043	($9,695)	0.00	0.00
ROOSEVELT	BROCKTON ELEM	90	$406,467	$284,814	$398,338	($8,129)	-43.80	-43.80
ROOSEVELT	BROCKTON H S	47	$416,768	$343,808	$425,103	$8,335	-30.08	-30.08
ROOSEVELT	CULBERTSON ELEM	233	$742,397	$716,116	$757,245	$14,848	-19.27	-19.27
ROOSEVELT	CULBERTSON H S	90	$558,385	$511,198	$569,553	$11,168	-17.51	-3.18
ROOSEVELT	FROID ELEM	78	$368,607	$249,093	$361,235	($7,372)	-47.61	-32.08
ROOSEVELT	FROID H S	41	$359,722	$320,392	$366,916	$7,194	-17.25	4.83

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ROOSEVELT	FRONTIER ELEM	124	$523,188	$387,430	$512,724	($10,464)	0.00	0.00
ROOSEVELT	POPLAR ELEM	644	$2,412,953	$1,913,232	$2,391,540	($21,413)	0.00	0.00
ROOSEVELT	POPLAR H S	179	$1,832,990	$855,308	$1,796,330	($36,660)	-25.96	-25.96
ROOSEVELT	WOLF POINT ELEM	700	$1,932,928	$1,971,587	$1,971,587	$38,659	-10.86	-10.86
ROOSEVELT	WOLF POINT H S	310	$1,255,743	$1,280,858	$1,280,858	$25,115	0.00	0.00
ROSEBUD	ASHLAND ELEM	101	$354,774	$321,101	$361,870	$7,095	-33.01	-33.01
ROSEBUD	BIRNEY ELEM	16	$66,000	$56,781	$67,320	$1,320	-14.26	22.47
ROSEBUD	COLSTRIP ELEM	916	$4,234,187	$2,794,225	$4,149,503	($84,684)	-3.09	-3.09
ROSEBUD	COLSTRIP H S	450	$2,712,670	$1,883,590	$2,658,417	($54,253)	-2.50	-2.50
ROSEBUD	FORSYTH ELEM	443	$1,500,946	$1,372,250	$1,530,965	$30,019	-25.88	-2.33
ROSEBUD	FORSYTH H S	233	$953,603	$975,392	$975,392	$21,789	1.23	1.23
ROSEBUD	LAME DEER ELEM	325	$1,384,594	$964,607	$1,356,902	($27,692)	-43.42	-43.42
ROSEBUD	ROCK SPRING ELEM	4	$32,055	$23,199	$31,414	($641)	0.30	8.87
ROSEBUD	ROSEBUD ELEM	83	$353,797	$264,166	$346,721	($7,076)	-25.70	15.18
ROSEBUD	ROSEBUD H S	28	$300,887	$269,609	$306,904	$6,018	-13.11	0.26
SANDERS	CAMAS PRAIRIE ELEM	7	$47,280	$31,597	$46,335	($946)	0.00	10.65
SANDERS	DIXON ELEM	47	$201,974	$143,427	$197,935	($4,039)	-72.70	-72.70
SANDERS	HOT SPRINGS ELEM	146	$504,901	$464,398	$514,999	$10,098	-23.51	17.65
SANDERS	HOT SPRINGS H S	73	$436,586	$445,109	$445,318	$8,732	-2.29	-2.19
SANDERS	NOXON ELEM	176	$664,981	$553,442	$678,281	$13,300	-5.28	13.58
SANDERS	NOXON H S	108	$514,467	$527,783	$527,783	$13,316	1.82	1.82
SANDERS	PARADISE ELEM	48	$157,445	$146,220	$160,594	$3,149	-20.53	-5.33
SANDERS	PLAINS ELEM	304	$941,963	$947,540	$960,802	$18,839	-15.57	-11.33
SANDERS	PLAINS H S	165	$794,656	$801,388	$810,549	$15,893	-17.15	-14.91
SANDERS	THOMPSON FALLS ELEM	385	$1,172,870	$1,187,909	$1,196,327	$23,457	-16.73	-15.29

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SANDERS	THOMPSON FALLS H S	194	$813,171	$833,135	$833,135	$19,964	-10.26	-10.26
SANDERS	TROUT CRK ELEM	90	$396,558	$263,359	$388,626	($7,931)	-19.58	7.99
SHERIDAN	HIAWATHA ELEM	16	$124,925	$56,781	$122,427	($2,499)	0.00	0.00
SHERIDAN	MEDICINE LK EL	164	$803,761	$518,959	$787,685	($16,075)	-9.71	17.26
SHERIDAN	MEDICINE LK H S	80	$628,235	$472,336	$615,670	($12,565)	-10.38	6.32
SHERIDAN	OUTLOOK ELEM	53	$374,371	$178,165	$366,884	($7,487)	-26.45	32.70
SHERIDAN	OUTLOOK H S	24	$325,883	$253,970	$319,365	($6,518)	-32.99	-12.04
SHERIDAN	PLENTYWOOD ELEM	361	$1,158,040	$1,109,369	$1,181,201	$23,161	-22.29	-8.50
SHERIDAN	PLENTYWOOD H S	162	$1,000,586	$789,824	$987,280	($13,306)	-49.00	-13.48
SHERIDAN	WESTBY ELEM	76	$657,739	$244,634	$644,584	($13,155)	-15.95	19.56
SHERIDAN	WESTBY H S	35	$628,760	$296,962	$616,185	($12,575)	-14.22	0.90
SILVER BOW	BUTTE ELEM	3686	$13,960,258	$10,426,024	$13,681,053	($279,205)	-91.37	-12.10
SILVER BOW	BUTTE H S	1458	$7,607,431	$5,450,499	$7,455,282	($152,149)	-53.52	-9.63
SILVER BOW	DIVIDE ELEM	13	$50,094	$48,388	$51,096	$1,002	-10.17	-3.76
SILVER BOW	MELROSE ELEM	21	$80,757	$70,766	$82,372	$1,615	-31.00	35.99
SILVER BOW	RAMSAY ELEM	138	$488,529	$430,902	$498,300	$9,771	-1.98	9.21
STILLWATER	ABSAROKEE ELEM	261	$912,740	$811,710	$930,995	$18,255	-6.84	16.40
STILLWATER	ABSAROKEE H S	132	$605,482	$619,182	$619,182	$13,700	-2.83	-2.83
STILLWATER	COLUMBUS ELEM	398	$1,179,037	$1,202,618	$1,202,618	$23,581	-17.89	-17.89
STILLWATER	COLUMBUS H S	143	$669,396	$682,784	$682,784	$13,388	-9.17	-9.17
STILLWATER	FISHTAIL ELEM	35	$92,566	$96,033	$96,033	$3,468	-0.99	-0.99
STILLWATER	MOLT ELEM	10	$67,881	$39,993	$66,524	($1,358)	-15.52	-3.33
STILLWATER	NYE ELEM	4	$32,062	$23,199	$31,421	($641)	12.73	34.99
STILLWATER	PARK CITY ELEM	231	$708,343	$719,593	$722,510	$14,167	4.63	6.22
STILLWATER	PARK CITY H S	118	$551,481	$565,145	$565,145	$13,664	-3.04	-3.04

EXHIBIT 4
DATE 2-9-93

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
06-Feb-93
04:37 PM

COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	MINIMUM SIMULATED FY93 BUDGET	MAXIMUM SIMULATED FY93 BUDGET	NEW MAX MINUS CURRENT FY93 BUDGET	SIMULATED MILL CHANGE TO MINIMUM	SIMULATED MILL CHANGE TO MAX.
STILLWATER	RAPELJE ELEM	46	$359,552	$153,003	$352,361	($7,191)	-23.91	17.13
STILLWATER	RAPELJE H S	27	$297,514	$265,700	$303,464	$5,950	-11.99	-1.41
STILLWATER	REEDPOINT ELEM	37	$274,647	$126,726	$269,154	($5,493)	-34.19	55.49
STILLWATER	REEDPOINT H S	21	$207,141	$214,160	$214,160	$7,019	-3.21	-3.21
SWEET GRASS	BIG TIMBER ELEM	321	$991,776	$994,509	$1,011,612	$19,836	-16.84	-12.76
SWEET GRASS	BRIDGE ELEM	8	$28,468	$29,654	$29,654	$1,186	3.48	3.48
SWEET GRASS	GREYCLIFF ELEM	25	$79,413	$81,002	$81,002	$1,588	7.50	7.50
SWEET GRASS	MCLEOD ELEM	7	$43,675	$31,597	$42,802	($874)	0.00	5.14
SWEET GRASS	MELVILLE ELEM	24	$81,940	$79,156	$83,579	$1,639	6.91	10.53
SWEET GRASS	SWEET GRASS CO HS	199	$943,162	$932,200	$962,025	$18,863	-19.24	-15.56
TETON	BYNUM ELEM	35	$94,342	$97,454	$97,454	$3,113	-9.33	-9.33
TETON	CHOTEAU ELEM	317	$1,000,003	$973,304	$1,020,003	$20,000	-23.35	-14.54
TETON	CHOTEAU H S	158	$972,223	$774,399	$967,999	($4,224)	-38.34	-9.34
TETON	DUTTON ELEM	107	$437,625	$333,325	$428,873	($8,753)	-14.30	10.30
TETON	DUTTON H S	44	$435,730	$332,102	$427,015	($8,715)	-21.33	0.33
TETON	FAIRFIELD ELEM	212	$720,101	$666,892	$734,503	$14,402	-21.62	13.05
TETON	FAIRFIELD H S	140	$665,171	$678,475	$678,475	$13,303	-10.82	-10.82
TETON	GOLDEN RIDGE ELEM	30	$81,514	$84,397	$84,397	$2,883	-7.42	-7.42
TETON	GREENFIELD ELEM	68	$261,411	$221,182	$266,640	$5,228	-4.28	58.72
TETON	PENDROY ELEM	12	$47,904	$45,589	$48,862	$958	-4.01	-1.00
TETON	POWER ELEM	116	$410,320	$367,396	$418,526	$8,206	-28.86	4.63
TETON	POWER H S	49	$345,342	$351,610	$352,249	$6,907	-14.12	-13.81
TOOLE	GALATA ELEM	16	$114,400	$56,781	$112,112	($2,288)	0.00	0.92
TOOLE	SHELBY ELEM	528	$1,824,123	$1,620,006	$1,860,605	$36,482	-39.88	-4.88
TOOLE	SHELBY H S	206	$1,257,256	$959,074	$1,232,110	($25,145)	-26.03	-1.94

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TOOLE	SUNBURST ELEM	226	$816,186	$704,606	$832,510	$16,324	-6.41	15.50
TOOLE	SUNBURST H S	96	$790,758	$534,496	$774,943	($15,815)	-26.25	0.11
TREASURE	HYSHAM ELEM	130	$468,158	$406,385	$477,521	$9,363	-1.94	11.77
TREASURE	HYSHAM H S	50	$463,986	$355,510	$454,707	($9,280)	-14.15	6.06
VALLEY	FRAZER ELEM	104	$392,664	$324,966	$400,517	$7,853	-16.61	-16.61
VALLEY	FRAZER H S	35	$434,520	$296,962	$425,830	($8,690)	14.54	51.04
VALLEY	FT PECK ELEM	17	$255,007	$59,578	$249,907	($5,100)	-125.22	76.14
VALLEY	GLASGOW ELEM	712	$2,875,113	$2,149,651	$2,817,611	($57,502)	-70.95	-10.11
VALLEY	GLASGOW H S	285	$1,713,792	$1,261,012	$1,679,516	($34,276)	-53.47	-14.01
VALLEY	HINSDALE ELEM	68	$378,885	$221,182	$371,307	($7,578)	-14.60	10.54
VALLEY	HINSDALE H S	31	$433,662	$281,334	$424,989	($8,673)	-12.79	-1.48
VALLEY	LUSTRE ELEM	59	$271,473	$176,926	$266,044	($5,429)	-8.67	6.73
VALLEY	NASHUA ELEM	134	$485,790	$426,508	$495,506	$9,716	-36.02	-4.28
VALLEY	NASHUA H S	67	$461,286	$421,756	$470,512	$9,226	-22.37	0.49
VALLEY	OPHEIM ELEM	85	$520,481	$277,597	$510,071	($10,410)	25.48	86.64
VALLEY	OPHEIM H S	47	$515,861	$343,808	$505,544	($10,317)	-70.66	-65.66
WHEATLAND	HARLOWTON ELEM	202	$659,284	$636,889	$672,470	$13,186	-12.47	4.20
WHEATLAND	HARLOWTON H S	109	$640,027	$584,926	$652,827	$12,801	-13.02	-3.19
WHEATLAND	JUDITH GAP ELEM	92	$322,768	$293,761	$329,223	$6,455	-11.47	7.57
WHEATLAND	JUDITH GAP H S	30	$258,812	$263,988	$263,988	$5,176	-19.31	-19.31
WHEATLAND	SHAWMUT ELEM	11	$40,312	$41,118	$41,118	$806	0.00	0.00
WHEATLAND	TWO DOT ELEM	8	$45,017	$34,396	$44,117	($900)	-2.02	1.24
WIBAUX	WIBAUX ELEM	161	$860,293	$507,250	$843,087	($17,206)	-9.81	12.81
WIBAUX	WIBAUX H S	77	$659,663	$460,670	$646,470	($13,193)	0.00	6.74
YELLOWSTONE	BILLINGS ELEM	10251	$30,507,396	$25,018,748	$31,117,544	$610,148	-23.77	25.60

EXHIBIT 4
DATE 2-9-93

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	MINIMUM SIMULATED FY93 BUDGET	MAXIMUM SIMULATED FY93 BUDGET	NEW MAX MINUS CURRENT FY93 BUDGET	SIMULATED MILL CHANGE TO MINIMUM	SIMULATED MILL CHANGE TO MAX.
YELLOWSTONE	BILLINGS H S	4613	$16,340,774	$13,987,929	$16,667,589	$326,815	-7.88	9.70
YELLOWSTONE	BLUE CREEK ELEM	98	$290,433	$285,640	$296,242	$5,809	4.89	10.83
YELLOWSTONE	BROADVIEW ELEM	71	$496,360	$231,799	$486,433	($9,927)	-14.46	3.98
YELLOWSTONE	BROADVIEW H S	41	$493,657	$320,392	$483,784	($9,873)	-8.90	3.18
YELLOWSTONE	CANYON CRK ELEM	210	$652,146	$652,349	$665,189	$13,043	-14.70	-8.33
YELLOWSTONE	CUSTER ELEM	70	$402,805	$224,520	$394,749	($8,056)	-25.00	17.73
YELLOWSTONE	CUSTER H S	32	$421,800	$285,242	$413,364	($8,436)	-28.42	1.13
YELLOWSTONE	ELDER GROVE ELEM	191	$594,911	$593,985	$606,810	$11,898	-9.76	-2.64
YELLOWSTONE	ELYSIAN ELEM	96	$288,200	$280,070	$293,964	$5,764	4.87	7.19
YELLOWSTONE	HUNTLEY PROJ ELEM	479	$1,442,402	$1,462,003	$1,471,250	$28,848	-7.69	-6.38
YELLOWSTONE	HUNTLEY PROJ HS	184	$882,984	$874,546	$900,643	$17,660	-14.14	-10.34
YELLOWSTONE	INDEPENDENT ELEM	164	$453,717	$462,791	$462,791	$9,074	-0.51	-0.51
YELLOWSTONE	LAUREL ELEM	1279	$3,930,256	$3,871,393	$4,008,861	$78,605	-23.05	-13.33
YELLOWSTONE	LAUREL H S	570	$1,963,510	$2,036,715	$2,036,715	$73,205	-4.04	-4.04
YELLOWSTONE	LOCKWOOD ELEM	1152	$3,330,165	$3,396,768	$3,396,768	$66,603	-9.84	-9.84
YELLOWSTONE	MORIN ELEM	32	$105,760	$101,521	$107,875	$2,115	-1.77	-1.77
YELLOWSTONE	PIONEER ELEM	73	$218,000	$215,980	$222,360	$4,360	-0.41	6.33
YELLOWSTONE	SHEPHERD ELEM	510	$1,294,805	$1,352,241	$1,352,241	$57,436	-5.30	-5.30
YELLOWSTONE	SHEPHERD H S	222	$1,022,019	$1,020,428	$1,042,459	$20,440	-28.63	-24.07
YELLOWSTONE	YLSTN EDUCATION CENTER	13	$651,426	$48,388	$638,397	($13,029)	0.00	0.00
TOTALS		151,137	$562,512,474	$489,245,126	$568,282,609	$5,770,135		

EXHIBIT 5
DATE 2-9-93
HB

LC #0801 (?) - SCHOOL FUNDING REFORM
REQUESTED BY THE OFFICE OF PUBLIC INSTRUCTION

This bill 1) further equalizes school funding by revising the school district general fund to be funded solely from state and county foundation program revenue and "power-equalized" district permissive levy and non-levy revenue and, 2) simplifies school finance by eliminating several funds, eliminating the general fund budget caps and **some** excess reserves, eliminating the recovery of unexpended state aid, etc..

GENERAL FUND AMENDMENTS

Expenditures - Activities currently accounted for in the general fund will remain in that fund, except expenditures for new construction, land acquisitions, and major renovation projects. Amend to say these activities may NOT be paid from the general fund. Also, districts may not pay bond principal and interest payments from the general fund (no change from what's already in statute). Amend to delete the following funds and put their activity within the general fund: the Retirement Fund, Transportation Fund, Tuition Fund, Compensated Absences Fund, Metal Mines Tax Reserve Fund and the State Mining Impact Fund. **(see attached conditions for retirement in the general fund)**

There is no cap on the amount a district may permissively levy and no cap on the general fund budget. Retirement costs are included in the general fund and the state/county share of retirement costs is funded through the foundation schedules. The current countywide 55 mill levy will increase accordingly by a number yet to be determined. **The increase in the countywide 55 mill levy will be partially or totally offset, depending on the county, by elimination of the current countywide levy for retirement.**

Payments to districts for the foundation program, special education allowable costs and state/county transportation reimbursements will be "entitlements"; that is, there should be no condition that amounts received for a particular purpose be expended solely for that purpose, and no requirement that unexpended funds be recaptured by the state.

Reserves - Amend to MANDATE an operating reserve in the general fund of at least 5%, but not more than 10%, of the next year's general fund budget. When necessary, districts may include the amount necessary to restore their reserves to the 5% minimum in the following year's budget.

Districts should be allowed to transfer general fund "excess reserves" on 7/1/95 to the capital projects fund. To the list of "excess reserves" allowed, add a reserve for **metal mines and** mining impact revenue.

Eliminate the "excess reserves" for protested taxes, tax audit, and delinquent tax receipts. Districts must either spend these excess reserves in the general fund in the year prior to the year the bill is implemented (FY95), or transfer them to any other fund on 7/1/94. These excess reserves must be zero on June 30, 1995.

Districts with FYE94 reserves of less than 5% of the new (FY95) general fund budget will be given three years from this bill's implementation date to raise their reserves up to the 5% minimum. Thereafter, all districts will be required to restore their operating reserve to 5% in the first year following the year that reserve dips below the 5% minimum.

The amount of this annual increase (decrease) in fund balance that a district must add to (or subtract from) its excess reserve at the end of the year will be calculated as follows:

[874 revenue/(total revenue - foundation program revenue)] x the increase(decrease) in fund balance

Revenue - Revenue sources for districts' general fund will include foundation program payments (state and county equalization aid), which will still be based on ANB and the schedules (we will be adjusting the schedules to include retirement costs associated with salaries paid from **all** funds), state and county transportation reimbursements (no change in method of calculating district's transportation payment from the state/county), special education allowable cost funding and contingency funds (no longer deposited in the miscellaneous programs fund), a "power-equalized" local permissive levy, and "power-equalized" non-levy revenue. (Whether districts will still be allowed to use PL81-874 revenues in the new general fund will depend on Dept of Ed response to the inquiry initiated by the Legislature during the second special session.)

Also, all revenues currently deposited in the retirement fund, transportation fund, tuition fund, compensated absences fund, state mining impact fund and metal mining tax reserve fund, will be deposited in the new general fund.

Because retirement will be in the schedules and in the general fund, the county equalization levy of 33 mills will increase to ___ mills and the 22 mill levy will increase to ___ mills. The GTB subsidized, county mill levy for retirement is eliminated.

OPI will distribute county tuition payments and the state share of transportation aid. Distributions will be on the same time schedule as they are now (i.e., tuition paid in December and June and transportation paid in February and June.)

Nonlevy revenues under consideration for power equalization include (?):

- Light Vehicle Taxes
- Recreational Vehicle Fees
- Coal Gross Proceeds
- New and Interim Production
- Others(?)

NEW CAPITAL PROJECTS FUND

The amendments should allow districts to finance capital projects of various types in one fund and to track appropriations (budgets) and expenditures by project over the life of the project, rather than by fiscal year. Expenditures of a similar nature will be recorded in this fund irrespective of the revenue source used to fund the expenditure. That is, if it's a capital project it will be recorded in this fund whether it's paid for with property tax levies, P.L. 874 monies, tax audit monies, etc. The amendments should allow for the construction of school facilities for community uses and should replace the Building Fund and Building Reserve Fund with one "Capital Projects Fund."

EXHIBIT 5
DATE 2-9-93

Revenue - Funding sources for this fund include bond proceeds, proceeds from the sale of equipment, insurance proceeds, grants, donations, PL81-874, a property tax levy, non-levy revenues, and some state match based on GTB eligibility. At this point the state's share of this fund and the bus purchase fund would be financed by a 5 mill statewide levy.

Voter approval would be required for all projects in this fund, no matter what the funding source. Voters would approve the funding source for a project, including property tax levies for specific projects and/or purposes, at the time the project is approved. A levy could be approved for up to 20 years as is the case with the existing Building Reserve Fund.

Districts must do the projects authorized by the voters. However, if priorities change or there are excess funds from a project, the trustees could transfer funds from one voter-approved project to another with a 2/3's vote of the board. Except that unspent bond proceeds must be transferred to the debt service fund to retire the bonds when the project for which the bonds were issued is completed.

Reserves - There will be no minimum/maximum operating reserve in this fund.

Expenditures - Buildings, furnishings for new buildings, additions, renovations, teacherages, any costs associated with land acquisition, major infrastructure systems (heating, plumbing, etc.), and other building-related projects approved by the voters will be paid for from the Capital Projects Fund. The cost of new construction, land acquisitions, and major renovation projects must be paid from this fund, and cannot be paid for from the general fund.

All the projects paid for from this fund require voter approval, regardless of the funding source for the project. Emergency repairs and equipment purchases would continue to be made from the general fund, unless equipping a new building.

Appropriations, or project budgets, would continue for the life of the project. The accounting for a particular project would show current and prior year expenditures, as well as the budget balance remaining.

NEW BUS PURCHASE FUND

Changes the bus depreciation fund to a "Bus Purchase Fund."

Expenditures - A district may buy new or replacement buses and equipment related to pupil transportation, such as two-way radios and camcorders, from this fund. The district may buy buses outright or incur debt (borrow) for bus purchases.

Revenues - Bus purchases, or debt service on funds borrowed to purchase a bus, will be funded with a permissive levy or any non-levy revenue available to the district including P.L. 874, proceeds from the sale of a bus, insurance proceeds, grants, or donations. The permissive levy would be matched, in part, based on the district eligibility for GTB. The district may buy buses outright or accumulate money in this fund to purchase buses and transportation-related equipment.

is will be a budgeted fund. Each item in the budget would show the amount cumulated for the project in prior years plus the amount to be raised through property taxes in the current year.

ep the language in 20-10-147(4),MCA that allows for the transfer of the fund balance to another fund of the district contingent upon voter approval.

TUITION FUND

his fund is eliminated. Expenses related to tuition will be paid from the strict's general fund or from county equalization revenues (out-of-county ition and out-of-state tuition).

RETIREMENT FUND

he county and district retirement funds and the countywide mill levy for etirement are eliminated. Costs associated with the present retirement fund will e paid from the general fund. The statewide 55 mills levied to fund the oundation program will increase accordingly.

DISTRICT TRANSPORTATION FUND

he district transportation fund is eliminated. All costs associated with the rovision of transportation services to and from school will be paid from the istrict's general fund.

he state reimbursement will be deposited in the district's general fund without estriction (i.e., no requirement that reimbursement be used only for ransportation purposes and no recapture of unexpended amounts.)

THER CHANGES INTENDED TO SIMPLIFY SCHOOL FINANCE

udget amendments - Districts will not have to petition the State Superintendent o adopt an amendment, **except for amendments for enrollment increases which ncrease state aid**, but will continue to be required to send OPI a copy of the esolution for all adopted amendments.

NB - Eliminate the time lag for ANB funding by requiring two counts, one on ctober 1 and one on February 1.

FFECTIVE DATE

he bills effective date should be July 1, 1994 and will apply to budgets and evies for school year 1994-95.

EXHIBIT 5
DATE 2-9-93

SCHOOL FUNDING REFORM

Retirement in the General Fund

The conditions necessary to have retirement in the general fund and through the schedules are:

1. Permissive levy **only** to fund the balance of the general fund.
2. No caps on the general fund.
3. Permissive levy power equalized.
4. No voted levy in the general fund.

Why have retirement in the general fund?

The great majority of the salaries for school districts are in the general fund. It is much easier to account for retirement expenditures in the same fund as the salaries. The present system requires the employee share of retirement to be withheld from salaries in each fund and the district share of retirement to paid from the retirement fund.

Because the general fund levies and non-levy revenue are power equalized, there will be improved equalization.

Retirement levies are presently permissive without caps. General fund levies are permissive without caps under this proposal, so that would not change. The Office of Public Instruction will not support retirement in the schedules if the general fund budget is capped.

Salaries outside the general fund, for example federal funded salaries, will have to carry their own retirement costs. This should be happening presently, but some districts charge these costs off to the county retirement fund.

Equalizatiuon of the general fund will improve with this equalized revenue in the general fund instead of in a separate fund.

Costs associated with salaries should be in the same fund as the salaries so total cost of staff is accurately reflected.

Why have retirement in the schedules?

Retirement is a cost of doing business, just like heat, textbooks, and salaries. We make no distinction for any of the other costs in the schedules. This expense and revenue should be funded equitably through the schedules.

Work is saved at the district and state level by having retirement in the schedules. No separate budget or levy would be required for this fund. Payroll accounting at the district would be greatly simplified. Counties would not have to have a separate levy for this revenue.

The requirement for two separate GTB calculations and distributions is eliminated. Separate accounting and recapture of GTB for this fund is eliminated.

Public disclosure of costs of education will be improved. The present system tends to understate the cost of providing education with salaries in one fund and retirement benefits in another.

Schools will have greater flexibility in the allocation of revenue within the education fund if this money comes through the schedules.

Select School Funding

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

COMMITTEE _____ BILL NO. _____

DATE 2-9-93 SPONSOR(S) _____

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
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PATSY ANDERSON 3555 PIONEER PARK DR Helena ~~He~~	MPTSA		

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