MINUTES

MONTANA HOUSE OF REPRESENTATIVES
53rd LEGISLATURE - REGULAR SESSION

COMMITTEE ON EDUCATION & CULTURAL RESOURCES

Call to Order: By Rep. H.S. "Sonny" Hanson, Chair, on March 10, 1993, at 3:23 p.m.

ROLL CALL

Members Present:

Rep. Sonny Hanson, Chair (R)
Rep. Alvin Ellis, Vice Chair (R)
Rep. Ray Brandewie (R)
Rep. Fritz Daily (D)
Rep. Ervin Davis (D)
Rep. Dan Harrington (D)
Rep. Jack Herron (R)
Rep. Bea McCarthy (D)
Rep. Scott McCulloch (D)
Rep. Norm Mills (R)
Rep. Bill Rehbein (R)
Rep. Sam Rose (R)
Rep. Dick Simpkins (R)
Rep. Wilbur Spring (R)
Rep. Norm Wallin (R)
Rep. Diana Wyatt, Vice Chair (D)

Members Excused: Rep. Dolezal and Rep. Gervais

Members Absent: None

Staff Present: Andrea Merrill, Legislative Council
Susan Lenard, Committee Secretary

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

Committee Business Summary:
Hearing: None
Executive Action: None

Presentation from the Office of the Legislative Auditor: HB 667

Members of the Office of the Legislative Auditor Present:

Scott Seacat, Legislative Auditor
Jim Gillett, Deputy Legislative Auditor
Vicki Rauser, Manager, Financial-Compliance Audits

Scott Seacat said the concept of the new school funding plan is based on an analysis of the existing expenditures for each elementary and high school in the state. The general fund budget was examined and from this PL-874 money was removed. The expenditures for special education were considered and also eliminated. **Mr. Seacat** noted the original equalization model does not attempt to equalize PL-874 or special education money. He turned the committee's attention to page 1, **EXHIBIT 1**, and noted the current fiscal year guaranteed fund budget rests at $562,512,474. He indicated this amount is similar to the total general fund budget. He explained the information given on the page. He emphasized the numbers will change as the Select Education Committee makes decisions regarding HB 667.

Mr. Seacat described the method of study of the available information. The Office of the Legislative Auditor performed a regression analysis on the expenditure data. The formula approximates what Montana spends, on average, statewide to fund schools. The first factors in the analysis are the base entitlement figures for elementary ($18,000) and high schools ($200,000). He noted some individuals' comments the model does not appear fair since high schools receive ten times the amount of elementary schools. **Mr. Seacat** suggested the committee ignore those numbers as they are numbers which lie on the regression line. He stated elementary and junior high schools were considered separately from high schools, with the intent of analyzing the existing general fund expenditures i.e. what it costs them presently and project that as the cost of education. The statistical analysis did not include five percent of the ANB of the high and low spending schools. They were removed as outliers. He said the $18,000 figure for the elementary schools has nothing to do with fixed costs in schools. He explained the slope of the regression line is figured on a per ANB basis. The funding plan is built on two concepts. The first is that the legislature sets budgets and spending. He said funding will be based on an ANB basis rather than on one hundred four percent of last year's budget. **Mr. Seacat** said this approach needs to be considered seriously. With a great increase in ANB, a school would have a difficult time paying for all of the required services under a funding plan which is based on a percentage of last year's budget. Under the Select Education Committee plan, funding would be based upon one hundred four percent of the prior budget or one hundred four percent of the prior spending for ANB, whichever is greater. The model attempts to take into consideration the economies of scale. Each additional ANB added to a school does not necessarily cost the same amount. The per student reduction factor takes that variance of cost into account. The twenty cent amount means that for every student beyond the first ANB the school would receive twenty cents less than the previous ANB down to the maximum per student reduction ANB, an amount of 2500 ANB. For the elementary level, schools would receive $3500 for the first ANB, the second, $3499.80, the third, $3499.60, etc. Once the school has reached the stop-loss

amount of 2500 ANB, each and every ANB beyond will receive that final minimum amount.

REP. MCCULLOCH asked how this plan does not penalize larger school districts.

Mr. Seacat said the rationale was that at some point the reduction needs to be stopped. He said the equalization model is based on a mathematical analysis, whereas the stop-loss amount of 2500 is not. He said the Select Education Committee is working with other individuals who have recommended stop-loss figures as low as 1500 ANB.

REP. MCCULLOCH asked why the plan does not apply a flat rate for each student.

Mr. Seacat responded that could be done, but it would not take advantage of the economies of scale. A flat rate would put a great amount of money into big schools.

REP. MCCULLOCH contended it would, however, be based on population.

Mr. Seacat replied it would and if one accepted the regression analysis, the population consideration would be based upon the regression line.

REP. SIMPKINS said that very thing is done under the present foundation schedules.

REP. MCCULLOCH stressed there are currently eight different schedules.

REP. ELLIS commented he does not know of any state which spends the same amount per student regardless of the school size.

Mr. Seacat maintained the plan can be looked at from the schedule perspective, with not eight but twenty-five hundred schedules. He insisted the plan will force schools toward equalization as defined by the courts. **Mr. Seacat** stated the stop-loss of 1500 ANB is the preference of the education community. He said it will cost an additional five million dollars and will benefit schools with ANB of 1500 or more. It was explained if the stop-loss of twenty cents was set at three ANB, then every child after the first, second, and third would be funded at $3499.60. The three is equivalent to the 2500. If the stop-loss is moved up to two ANB, then every child after the second would be funded at $3499.80.

REP. MCCULLOCH asked for the amount applied at the stop-loss point per ANB.

Ms. Rauser said the amount is $3000 per ANB for every student beyond the 2500th ANB. The stop-loss figure should be multiplied

by the cent increment amount and subtracted from the initial per student allocation to determine the minimum amount per ANB beyond the stop-loss figure. For a stop-loss of 1500 ANB and an increment of twenty cents the amount equals three hundred so the stop-loss amount would be $3200.

REP. MCCARTHY asked if the Select Committee has amended the bill to a stop-loss of 1500 ANB.

Mr. Seacat replied it has not and stressed it would result in an additional five million dollars in cost.

REP. SIMPKINS explained the model deals with what money the state has now, and represents what equalization would look like under last year's budget. He explained the plan is revenue neutral.

REP. ELLIS asked for clarification on the origin of the number of students per school.

Mr. Seacat indicated the numbers came from the 1993 budgets provided by the school districts. He stated part of the concern about education funding this session is that an increase of nearly six thousand students is projected in the next biennium. The Office of Public Instruction estimates an increase in student numbers will cost approximately thirty-nine million dollars. He said the costs associated with the one time benefit the state is receiving, in Guaranteed Tax Base (GTB) from the fund balance reappropriated being larger, is a part of this total. The nineteen million HB 471 contemplates has not been taken out of the plan.

REP. WYATT asked how the plan adjusts for the economies of scale from the bottom end as it has been described it does from the top end.

Mr. Seacat said the plan does not have an inflator on the "down side" of the base. In terms of administrative costs, those on a percentage basis are higher in small districts. He indicated the model does not contemplate that issue and neither do current funding formulas, other than a high fixed cost base. He said the question of who wins under this proposed plan all depends upon current spending patterns and current mill values.

REP. DAVIS asked where PL-874 money fits into the plan.

Mr. Seacat stated approximately twenty million dollars are currently budgeted in the general fund by schools which receive PL-874 money. In this model, it has been presumed schools will use PL-874 funds in the same fashion in the future as they are presently. Some schools use PL-874 money to offset their voted levies or for specific programs related to Indian education programs. He stressed the Office of the Legislative Auditor does not want to touch PL-874 money.

REP. DAVIS asked for the distinction between Indian Impact Aid and federal money.

Mr. Seacat explained there are three types of PL-874 money. He reported the first of which is the Malmstrom Air Force type of impact aid money, i.e. for students living on a military facility and whose parents work/live on a military facility. The second type of aid is for students living on reservation lands and the third is for students whose parents live and work on federal property or students whose parents either work and/or live on federal property.

Ms. Rauser commented that when the model mentions PL-874 money, all kinds of the PL-874 funds are being considered as impact aid.

REP. DAILY asked if school districts are part of the whole process if PL-874 money is not a part of the plan.

Mr. Seacat reiterated by stating those schools would be using the money in the same fashion they are using it now. He said some of the same concerns were raised by other individuals. This concern prompted a separate analysis which took out all of the PL-874 schools whose general fund is more than five percent PL-874 money. He said the regression line changed very little with the omission. **Mr. Seacat** noted those schools were eliminated when the original outliers were removed.

Mr. Seacat continued by defining educational funding as "maximum budgets for schools." The model contemplates spending disparities between similarly sized schools. A spending disparity ratio of 1.25 was determined as the federal criteria for whether or not the state can equalize PL-874 money, which he stressed this model does not do. He asserted this funding model follows that specific ratio. The following logic was considered. If the legislature sets the maximum budget, a 100% total would be defined. If in fact, the legislature sets a minimum of 80%, then 100% equals 1.25 of 80% and the disparity ratio is recognized. If the state holds 80% as the minimum mandatory level of expenditure then the state will fund this with either direct payments or direct state support. **EXHIBIT 2**

The numbers 50%, 30%, and 20% apply to the state support percentage-base, guaranteed percentage-base, and unsubsidized percentage-base respectively. **(EXHIBIT 1, page 1)** For the elementary school listed, the base entitlement is $18,000. With a guaranteed percentage of 50%, $9000 will be direct state support. With a percentage of 30%, $5400 will be GTB money. The state will support this with GTB at 200% of the current state wide average under this model. The 200% is found on the chart and labeled "Mill Guarantee Percent of Current Guaranteed Mill Value." The current statewide average as defined in the law is a little higher than the actual statewide average. The statewide average for an elementary school is approximately fifteen dollars per mill per ANB. The state is currently at 121% of that figure, or

$17.74. This model contemplates funding of GTB up to thirty-five dollars. For example, under the current situation the state is guaranteeing $17.74. Under this model, the state would guarantee up to $35.50. If one was in a district with an average mill value per ANB of $10.00. For every mill assessed on a per ANB basis the school will get $17.74, guaranteed. Local tax payers contribute $10.00 per ANB, and the state subsidizes the remaining $7.74. Under the proposed model the local taxpayers pay that same $10.00, and the state subsidizes $25.50. The GTB in a district whose value of the mill is thirty-five dollars or less would benefit from getting subsidization for a portion of that $5400. Under the present law on GTB a district would benefit only if its mills were $17.74 or less. This being the case the district has $14,400 of that $18,000 in direct state support or in GTB. The $3600 remaining to reach to the $18,000 is attained through local effort. The state will assist in getting the district to the minimum mandatory amount (80%) the state has determined the district must spend. If the district wants to spend above the 80% level it must obtain the money through local effort. As long as spending is between 80% and 100%, according to the spending disparity ratio of 1.25, equalization has been reached.

The numbers following on the chart, 45%, 35%, and 20%, apply to the per student amount. **(EXHIBIT 1, page 1)** The per student amount of elementary schools of $3500 decreases by the number of ANB in the district.

Mr. Seacat stated the funding formula also addresses spending disparity. Laurel and Colstrip were used as examples since their ANB are the same and thus their maximum budgets would be the same. Under present practices Colstrip's budget is two or three times that of Laurel. Under the proposed plan this cannot happen. The GTB has been funded on the base amount of $3500. The direct check is 45% of the $3500, 35% of the remaining is GTB, and the remaining 20% is local effort. In both sets of the parameters, the 50% and 30% equal 80% and the 45% and 35% equal to 80%. This is important because it sets the minimum level of expenditure.

REP. SIMPKINS stressed understanding how GTB is determined is very important. GTB is determined by taking the total property value of the district and dividing it by the total number of students in the elementary schools. That amount is the total one mill will raise. The same thing is done statewide. Using the previous example, $17.74 is the property value one mill will raise per child statewide. This figure is derived from the total property value across the state divided by the total number of elementary students. The flow of money has not, as of yet, been changed in this equalization program.

REP. DAILY asked if this plan equalizes on student numbers and not on revenue.

Mr. Seacat replied the GTB portion does deal with wealth neutrality. He said the model has not been indexed to the state's

ability to pay for local effort and does not care about the revenue source. It is presumed the system of property taxation is fair and equitable and does not change the amounts deposited into the state equalization aid account.

REP. DAILY said he believes it important to consider the issue in this manner, but said the judge could decide in a completely different direction. This being the case, **REP. DAILY** suggested that to make any changes could be very premature. He noted that, on one hand, equalization has been defined as equal dollars, but it is not certain the constitution defines it in such a way.

Mr. Seacat agreed, but said the Office of the Legislative Auditor has not attempted to do anything other than equalize the dollars.

REP. SIMPKINS asserted the decision upon which the plan has been based is **Judge Lobel's** decision which stated "equal dollars per student" in each school category.

Mr. Seacat articulated there are two other pieces to the plan that need to be considered. These are the concepts of the winners and losers. Currently there are districts spending above the 100% level and others which are spending below the 80% level. Winners and losers are expressed in two different terms. One is in terms of budget. For those districts which spend above the 100% level, they will need to "come down " and spend less. In this case some of the mills will increase and some of the mills will decrease. On the other end, those districts spending below the 80% level will be required to spend more. Again, in this scenario, some of the mills will go up and some of them will go down. **Mr. Seacat** emphasized there is no pervasive trend in the model that benefits or is a disadvantage to any specific area in the state. The "pain" and benefits of equalization are fairly evenly distributed.

Districts below the minimum mandatory spending amount are required to spend at the 80% level or above within five years. They have to spend at least 20% of the difference between their current spending and the 80% level each year for five years in order to reach the minimum. Districts above the 100% will have to reduce their spending by two percent per year. For the schools above the 100% line, once they have come down the two percent and if they are still above the 100% line, the difference above the maximum would have to be covered by a voted levy. The Select Committee decided the budget would be frozen for the first year, instead of having the 2% down-turn, since elections and levies would already be planned. The second year, the budget would need to be reduced by 1% and would be covered by a permissive levy. In the third year, the budget would be reduced by two percent with a voted levy. The fourth year and thereafter until the school reaches the maximum, the percentage drop would be three percent with a voted levy. From a legislative policy perspective, the Select Education Committee stated that spending below the 80% line is mandatory, between the 80% and 100% will be permissive,

and above the 100% will be voted.

REP. MCCULLOCH asked if a school could grow only by an increase in ANB.

Mr. Seacat replied that is not correct. The district could grow the higher of 104% of the prior budget or 104% of the average spending per ANB. If a district has a stable ANB and is spending at 85%, it can increase to 89% spending with no increase in ANB. Even if the school had a decrease in ANB it could still go to 89% because that would be the higher of 4% of the prior budget or 4% spending per ANB. A school cannot not spend more than the maximum. He said when the legislature has money to put into education it could place it in at the maximum line, deposit it in a cost of living allowance, or increase the GTB percent.

REP. MCCULLOCH asked if the figures would need to be adjusted for current ANB.

Mr. Seacat stated the Select Education Committee has discussed using enrollment i.e. current numbers.

Mr. Gillett said one of the reasons the 1989 Legislature backed up the ANB calculations (HB 28) was so to allow budgets to be computed in time for a vote in April. There is a need to have the information early enough to get budgets and mill levies set by July. He explained the possibilities become more likely as more current information is used.

REP. HERRON asked how adjustments are made for schools which pay differing teachers' salaries.

Mr. Seacat said the model does not adjust for that situation. He explained it would be up to the local board of trustees to decide how much the district shall spend when it is located in the 80% to 100% spending category. The way the model currently sits, that decision would ultimately be at the expense of the local taxpayers. There is nothing prohibitive about a district staying where it is, spending more, or spending less, subject to the 104% budget limitation.

REP. DAILY asked if this model takes away local control if the district is above the maximum or below the minimum expenditure amounts.

Mr. Seacat said the model was not designed with the intent of enhancing or decreasing local control.

Mr. Seacat distributed a chart portraying the best-fit regression line and depicting schools which fall above, below, and in between the minimum and maximum expenditures per ANB. He insisted that, under the current state spending on education, there must be winners and losers. With an additional twenty million dollars, the minimum and maximum spending lines can be moved up to make

all schools winners. He emphasized the goal of this model was to prepare a plan which shows the pains and benefits associated with an equalization plan of this type. **EXHIBIT 3**

Mr. Gillett clarified it would not take twenty million, but approximately three hundred million dollars beyond what the model has projected in spending to benefit all schools.

Mr. Seacat took a look at page two, **EXHIBIT 1**, for an example and singled out Beaverhead County High School. The 1993 budget was taken as submitted by the school districts to OPI and that figure is listed in the second column to the right and is titled "current FY93 gen. fund budg. requ." That is the current general fund budget and includes PL-874 money and special education funding. Column three is the general fund budget minus PL-874 and special education money. The fourth column states what the new general fund budget would be under the proposed model. This column is titled "restated FY93 general fund budget less 874 & sp ed." The next column restates the new budget with PL-874 and special education money added back. The column titled "restated FY93 budget minus current FY93 budget" identifies the change in the budgets. If a positive number is located in this column, it means the school would be forced to spend more. If a zero exists in the column, then the school is spending between 80% and 100% and can take their budget, subject to restrictions, the direction they wish. However, the state would not, in this case, require the school to change its expenditures. With a negative number, the school would be deemed a high cost school and would be forced to spend less. As a result of this there would be an impact on local mills. **Mr. Seacat** emphasized the mill data should be taken with a "grain of salt." The spread sheets are filled with problems with the data because of the affect of PL-874 money. Beaverhead County High School would be required to spend $20,131 more and in doing so would recognize a decrease in mills by 12.73. He noted the question might be asked how a school can increase spending but decrease its mills. In this particular case, the state has provided more direct state support and more GTB aid at the 80% level for this particular district, than what the district is currently levying. In the upcoming budget the district will not have to levy as much to get to its current budget plus twenty percent of the difference from between where it is presently and that 80% minimum amount. On the other hand, some districts will see an increase in their budgets and in mills. Grant Elementary is an example of such a case for it would not be getting a proportionate increase in direct state support to the same benefit as Beaverhead County High. He stated part of the reason could be related to mill values.

REP. ELLIS looked at Lloyd Elementary and noted although their mills would be required to increase by 12.22, the two asterisks indicate the school is not spending their general fund budget. The asterisks show the school is spending less than 85% of its general fund and could, in actuality, be spending less than 60%. He emphasized that one cannot tell how much this plan hurts a

school's actual per student expenditure. He said all one can tell is the school is rolling reserves over into its general fund budget, which has the effect of reducing it.

Mr. Seacat agreed and said the reason he chose to highlight this school was to present a school on the maximum side can show a minimal increase. He said an attempt has been made to mitigate that in part by letting the committee know schools traditionally are budgeting higher than what they spend. **Mr. Seacat** commented, although a school like Belfry High School may show up high, only 55% to 65% of their actual expenditures are in the budget.

On things like non-levy revenue, schools do not budget all of the revenue they ultimately receive. In 1991, schools had about thirty-one million dollars in non-levy revenue. In 1992, they had about thirty-nine million dollars in non-levy revenue. In 1993, their budgets show twenty-five million dollars. He indicated there could be valid reasons for this discrepancy.

Mr. Seacat noted most of the larger schools are in the 95%, or above, bracket for general fund budget spending. He insisted this suggests good budgeting. He said the Office of the Legislative Auditor has not run the figures for future projections for every district in the state. He said this cannot be accomplished with any reliability until the Select Education Committee decides on a few important components. He stated the stop-loss level and non-levied revenue questions are examples of some issues yet to be formalized. **Mr. Seacat** explained that non-levy revenue is sent through the county treasurer's office. He said **REP. KADAS** has proposed sending the non-levy revenue through the state to be used to support payments between the 80% and 100% levels. This would be a departure from present practice.

REP. ELLIS asked if local government severance tax (LGST) money currently going to separate counties would be divided evenly across the state.

Mr. Seacat replied he had not yet seen the amendment dealing with the issue but said it was his understanding that is what it would do. He said LGST money is totalled at 6.7 million dollars, and the total for non-levy revenue is 15.59 million dollars. The Select Committee has yet to decide what to do with that money.

The third decision the Select Committee must decide on is special education. At present the committee has promised it will be funded on a different basis and will cost five million dollars. He said it was difficult to make a projection without knowing how much will be available for special education.

REP. HANSON asked how the budget is established at 100%, i.e. the maximum of allowable expenditures.

Mr. Seacat said it was established by the regression model. A best-fit line was determined. Minimum and maximum lines were

computed above and below that line in order to set boundaries for use of the existing money.

REP. MCCULLOCH said the governor's plan to cut thirty-eight million dollars from education needs to be discussed. He wanted to know where the shift will occur and who or what programs will be most affected.

Mr. Seacat stated HB 667, it its present form, would show a cost of nineteen million dollars. He said he has not yet received a formal request to cut out nineteen million dollars, although he expected he would. The manner in which a cut would be decided is dependent upon the instructions from the committee. He maintained a number of different alternatives could result since the model is so flexible.

REP. SIMPKINS stated the Select Education Committee has looked at ways to cut nineteen million from the present plan but is not making recommendations to the standing committee on education since the standing committee is responsible for making the final political decision.

REP. ELLIS asked what the results would be if the plan was left as is but reduced by nineteen million by simply lowering the percentage on the GTB. He wanted to know what the resulting level would be if the reduction was to take place in this manner.

Mr. Seacat said, in order to get this money, he would suggest taking the state direct support percentages down to about forty. He said he would then guarantee to a level of about 175% or 180%. He indicated that would accomplish most of what needs to be done, depending upon what happens to special education, LGST, and the non-levy revenue. He said the question of how the system will pay for an increase in ANB needs to be addressed. He suggested this could be done at the expense of a mill increase.

REP. ELLIS asked if the last comment means the same end result could be achieved with less state money and an increase in the mills in order to make up the difference.

Mr. Seacat replied his comment could have inferred as much, but that was not the what he intended. He said school budgets could be left the same or, for that matter, increased in the model while decreasing the amount the state would be required to pay.

REP. HERRON asked if **Mr. Seacat** is confident the model will satisfy the lawsuits mandating equalization.

Mr. Seacat insisted the model satisfies the definition of equalization. If the model works over a five year period and fulfills the 1.25 spending disparity ratio, then all schools will be located in the 80% to 100% bracket, and equalization will have been achieved. He said the final question is how much the legislature will define as the cost of education. The only

available data is based on the amounts the legislature is currently allowing districts to spend on education. He said the model was designed around these specific numbers. **Mr. Seacat** emphasized the point that, if the legislature decides to spend more money on education, the minimum and maximum lines can be raised. On the other hand, money can be removed from education, resulting in moving the lines down which would force districts to spend less.

REP. HERRON asked if the schools requested the state to take over when the lawsuits were filed.

Mr. Gillett stated a lessening of local control is not an unpredictable result of equalization. He stressed that there has to be less flexibility on the part of local districts in order to achieve equalization, i.e. that equalization cannot be achieved without some loss of local control.

REP. HANSON closed the informational meeting.

ADJOURNMENT

Adjournment: 4:55 p.m.

H.S. "Sonny" Hanson
REP. H.S."SONNY" HANSON, Chair

Susan Lenard
SUSAN LENARD, Secretary

HSH/SL

HOUSE OF REPRESENTATIVES

Education and Cultural Resources **COMMITTEE**

ROLL CALL **DATE** 3/10/93

NAME	PRESENT	ABSENT	EXCUSED
REP. SONNY HANSON , CHAIR	✓		
REP. ALVIN ELLIS , VICE-CHAIR	✓		
REP. DIANA WYATT , VICE-CHAIR	✓		
REP. RAY BRANDEWIE	✓		
REP. FRITZ DAILY	✓		
REP. ERVIN DAVIS	✓		
REP. ED DOLEZAL			✓
REP. DAN HARRINGTON	✓		
REP. JACK HERRON	✓		
REP. BOB GERVAIS			✓
REP. BEA MCCARTHY	✓		
REP. SCOTT MCCULLOCH	✓		
REP. NORM MILLS	✓		
REP. BILL REHBEIN	✓		
REP. SAM ROSE	✓		
REP. DICK SIMPKINS	✓		
REP. WILBUR SPRING	✓		
REP. NORM WALLIN	✓		

EXHIBIT 1
DATE 3/10/93
HB 667

Explanation of School Funding Equalization Model

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

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

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

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

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

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

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

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

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

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

March 3, 1993

Office of the Legislative Auditor
School Funding Analysis Definitions

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

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

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

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

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

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

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

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

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

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

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

Required High Spender Reduction - The percentage by which the district must decrease its FY93 budget for the subsequent year. This factor is applied to those districts whose FY93 budgets exceed the new maximum budget.

EXHIBIT 1
DATE 3/10/93
~~SB~~ HB 667

Estimated District Budget Growth - The percentage by which districts whose budgets fall between the new maximum and new mandatory budgets are estimated to increase for the following year. The districts cannot exceed the new maximum budget.

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

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

Total Simulated GF Budgets - The maximum simulated FY93 budget.

Old State Support - Foundation schedules plus GTB subsidy.

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

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

OFFICE OF THE LEGISLATIVE AUDITOR
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LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS
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		ELEMENTARY	HIGH SCHOOL
BASE ENTITLEMENT		$18,000	$200,000
PER STUDENT ALLOCATION		$3,500	$4,900
PER STUDENT REDUCTION FACTOR		$0.20	$0.50
STATE SUPPORT PERCENTAGE – BASE			50.00%
GUARANTEE PERCENTAGE – BASE			30.00%
UNSUBSIDIZED PERCENTAGE – BASE			20.00%
STATE SUPPORT PERCENTAGE – PER STUDENT			45.00%
GUARANTEE PERCENTAGE – PER STUDENT			35.00%
UNSUBSIDIZED PERCENTAGE – PER STUDENT			20.00%
MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE			200.00%
REQUIRED LOW SPENDER GROWTH			20.00%
REQUIRED HIGH SPENDER REDUCTION			2.00%
ESTIMATED DISTRICT BUDGET GROWTH			0.00%
MAXIMUM PER STUDENT REDUCTION ANB		2500	2500
CURRENT FY 93 GF BUDGETS	$562,512,474		
TOTAL SIMULATED GF BUDGETS	$562,118,966		
DIFFERENCE IN GF BUDGETS	($393,509)	$158,487	($551,996)
OLD STATE SUPPORT	$383,861,336		
NEW STATE SUPPORT	$381,678,588		
STATE SUPPORT DIFFERENCE	($2,182,748)	($2,781,124)	$598,376
STATE EQUALIZATION %	88.39%		

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SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATED FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS *	85% OR LESS **
BEAVERHEAD	BEAVERHEAD CO HS	458	$1,853,089	$1,812,844	$1,832,975	$1,873,220	$20,131	-12.73	77.02%		
BEAVERHEAD	DILLON ELEM	1048	$3,170,993	$3,029,658	$3,060,671	$3,202,006	$31,013	-7.10	77.68%		
BEAVERHEAD	GRANT ELEM	26	$77,670	$77,670	$79,566	$79,566	$1,896	7.04	73.04%		
BEAVERHEAD	JACKSON ELEM	25	$76,774	$76,774	$78,289	$78,289	$1,516	5.05	74.25%		
BEAVERHEAD	LIMA ELEM	75	$299,565	$291,106	$291,106	$299,565	$0	17.86	81.20%		
BEAVERHEAD	LIMA H S	37	$284,223	$281,167	$285,888	$288,944	$4,721	0.92	75.24%		
BEAVERHEAD	POLARIS ELEM	12	$36,557	$36,557	$38,844	$38,844	$2,286	-1.25	64.75%		
BEAVERHEAD	REICHLE ELEM	19	$71,667	$71,667	$71,667	$71,667	$0	21.67	84.85%	*	
BEAVERHEAD	WISDOM ELEM	45	$140,000	$124,595	$127,724	$143,129	$3,129	6.80	75.05%		
BEAVERHEAD	WISE RIVER ELEM	26	$77,796	$77,796	$79,666	$79,666	$1,870	5.91	73.13%	*	
BIG HORN	COMMUNITY ELEM	30	$87,716	$87,716	$89,839	$89,839	$2,123	5.12	73.09%	*	
BIG HORN	HARDIN ELEM	1135	$4,793,690	$3,645,285	$3,645,285	$4,793,690	$0	13.54	88.70%	*	
BIG HORN	HARDIN H S	382	$2,719,397	$2,292,970	$2,247,111	$2,673,538	($45,859)	0.00	108.60%	*	**
BIG HORN	LODGE GRASS ELEM	385	$2,751,602	$1,895,339	$1,857,432	$2,713,695	($37,907)	0.00	114.49%	*	
BIG HORN	LODGE GRASS H S	153	$1,919,482	$1,219,089	$1,194,707	$1,895,100	($24,382)	0.00	115.25%	*	
BIG HORN	PLENTY COUPS HS	42	$616,704	$325,062	$325,062	$616,704	$0	-11.80	88.48%		
BIG HORN	PRYOR ELEM	42	$300,865	$44,198	$71,830	$328,497	$27,632	-57.35	67.79%		
BIG HORN	SQUIRREL CRK ELEM	9	$70,006	$70,006	$68,606	$68,606	($1,400)	-0.11	138.62%	*	**
BIG HORN	WYOLA ELEM	54	$483,491	$214,218	$215,911	$485,184	$1,693	-8.55	88.60%		
BLAINE	BEAR PAW ELEM	18	$70,888	$70,888	$70,888	$70,888	$0	15.64	87.55%		
BLAINE	CHINOOK ELEM	337	$1,220,000	$1,196,218	$1,196,218	$1,220,000	$0	14.29	88.28%		
BLAINE	CHINOOK H S	198	$1,090,000	$1,066,206	$1,066,206	$1,090,000	$0	6.86	92.04%		
BLAINE	CLEVELAND ELEM	13	$52,749	$52,749	$52,749	$52,749	$0	13.30	83.09%		
BLAINE	HARLEM ELEM	409	$2,000,000	$1,330,024	$1,330,024	$2,000,000	$0	-1.91	88.85%	*	**
BLAINE	HARLEM H S	141	$1,085,320	$674,479	$681,338	$1,092,179	$6,859	5.44	84.22%		
BLAINE	HAYS-LODGE POLE ELEM	153	$1,054,223	$799,861	$783,863	$1,038,225	($15,997)	3384.45	122.15%		
BLAINE	HAYS-LODGE POLE H S	72	$755,346	$510,757	$510,757	$755,346	$0	581.63	94.88%		
BLAINE	LLOYD ELEM	4	$34,527	$34,527	$33,836	$33,836	($691)	12.22	105.74%	*	**
BLAINE	N HARLEM COLONY ELEM	10	$37,024	$35,233	$36,665	$38,456	$1,432	-22.34	70.20%	*	
BLAINE	TURNER ELEM	66	$340,216	$337,530	$330,779	$333,465	($6,751)	10.18	103.54%		
BLAINE	TURNER H S	32	$304,451	$304,451	$304,451	$304,451	$0	-4.34	85.39%		
BLAINE	ZURICH ELEM	68	$207,188	$205,462	$205,462	$207,188	$0	15.03	80.53%	*	**
BROADWATER	BROADWATER CO HS	192	$804,056	$788,535	$811,889	$827,410	$23,354	2.79	72.13%		
BROADWATER	TOWNSEND ELEM	515	$1,375,000	$1,338,020	$1,394,282	$1,431,262	$56,262	7.20	69.44%		
CARBON	BELFRY ELEM	81	$650,000	$639,676	$626,882	$637,206	($12,794)	25.95	165.81%	*	**
CARBON	BELFRY H S	49	$655,200	$655,200	$642,096	$642,096	($13,104)	30.68	146.09%	*	**
CARBON	BOYD ELEM	11	$36,732	$36,732	$38,424	$38,424	$1,692	2.09	68.02%		
CARBON	BRIDGER ELEM	163	$620,131	$597,237	$597,237	$620,131	$0	10.06	86.10%	*	
CARBON	BRIDGER H S	74	$564,068	$547,604	$547,604	$564,068	$0	10.74	97.64%		
CARBON	EDGAR ELEM	19	$107,640	$107,640	$105,487	$105,487	($2,153)	14.30	124.89%	*	**
CARBON	FROMBERG ELEM	110	$425,422	$411,333	$411,333	$425,422	$0	-15.00	81.32%		
CARBON	FROMBERG H S	60	$419,491	$416,124	$416,124	$419,491	$0	1.26	84.49%		
CARBON	JACKSON ELEM	17	$56,967	$56,967	$57,969	$57,969	$1,002	-9.55	74.82%		
CARBON	JOLIET ELEM	214	$684,765	$669,284	$678,873	$694,354	$9,589	-0.51	76.13%		
CARBON	JOLIET H S	128	$607,995	$597,161	$609,430	$620,264	$12,270	-5.37	74.37%		
CARBON	LUTHER ELEM	22	$75,063	$75,063	$75,243	$75,243	$180	12.38	79.24%	*	
CARBON	RED LODGE ELEM	392	$1,157,663	$1,122,677	$1,146,214	$1,181,200	$23,537	-4.62	74.50%		
CARBON	RED LODGE H S	177	$775,047	$751,745	$770,918	$794,220	$19,173	-4.97	73.35%		
CARBON	ROBERTS ELEM	81	$322,563	$316,716	$317,294	$323,141	$578	-2.39	79.72%	*	
CARBON	ROBERTS H S	43	$316,347	$315,035	$317,668	$318,980	$2,633	0.59	77.50%	*	

EXHIBIT 1
DATE 3/10/93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATED FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS *	% OF FY92 BUDGET SPENT 85% OR LESS **
CARTER	ALBION ELEM	10	$33,448	$33,448	$35,237	$35,237	$1,789	2.81	66.50%	*	**
CARTER	ALZADA ELEM	16	$57,676	$57,676	$57,977	$57,977	$301	2.14	78.37%		
CARTER	CARTER CO H S	50	$498,500	$494,514	$484,624	$488,610	($9,890)	5.30	108.97%	*	
CARTER	EKALAKA ELEM	84	$454,272	$454,253	$445,168	$445,187	($9,085)	11.20	118.49%	*	
CARTER	HAMMOND-HAWKS HOME	22	$75,200	$75,200	$75,353	$75,353	$153	21.59	79.36%	*	
CARTER	JOHNSTON ELEM	5	$23,646	$23,646	$24,596	$24,596	$950	15.39	69.29%		
CARTER	PINE HILL-PLAINVW EL	13	$44,000	$44,000	$45,358	$45,358	$1,358	0.00	71.45%	*	**
CARTER	RIDGE ELEM	4	$27,193	$27,193	$27,193	$27,193	$0	58.85	84.98%	*	
CASCADE	BELT ELEM	232	$811,470	$787,386	$787,386	$811,470	$0	4.78	83.25%		
CASCADE	BELT H S	91	$640,957	$615,786	$615,786	$640,957	$0	-0.94	95.80%		
CASCADE	CASCADE ELEM	220	$700,876	$679,381	$687,203	$708,698	$7,822	-6.42	77.07%		
CASCADE	CASCADE H S	125	$668,174	$646,681	$646,724	$668,217	$44	-6.76	80.50%		
CASCADE	CENTERVILLE EL	243	$832,346	$794,055	$794,055	$832,346	$0	-18.15	81.20%		
CASCADE	CENTERVILLE H S	93	$517,677	$505,398	$508,888	$521,167	$3,490	-12.21	78.27%		
CASCADE	DEEP CREEK ELEM	6	$41,310	$41,310	$40,484	$40,484	($826)	22.87	103.81%	*	**
CASCADE	GREAT FALLS EL	8904	$29,651,889	$26,943,925	$26,943,925	$29,651,889	$0	7.79	90.51%		
CASCADE	GREAT FALLS H S	3321	$15,756,700	$14,791,563	$14,495,732	$15,460,869	($295,831)	4.35	104.11%		
CASCADE	SIMMS H S	149	$809,195	$787,952	$787,952	$809,195	$0	-21.62	85.55%		
CASCADE	SUN RIVER VALLEY ELM	268	$1,010,994	$971,673	$971,673	$1,010,994	$0	44.75	96.12%		
CASCADE	ULM ELEM	102	$382,388	$365,181	$365,181	$382,388	$0	21.28	89.01%		
CASCADE	VAUGHN ELEM	179	$613,972	$587,036	$587,847	$614,783	$811	-22.58	80.28%		
CHOTEAU	BIG SANDY ELEM	181	$792,742	$776,594	$761,063	$777,211	($15,532)	10.34	100.47%	*	
CHOTEAU	BIG SANDY H S	90	$713,979	$691,843	$678,006	$700,142	($13,837)	6.04	105.90%	*	
CHOTEAU	CARTER ELEM	7	$55,435	$55,435	$54,326	$54,326	($1,109)	3.19	127.84%	*	**
CHOTEAU	FT BENTON ELEM	365	$1,275,450	$1,240,861	$1,240,861	$1,275,450	$0	-17.72	85.41%		
CHOTEAU	FT BENTON H S	176	$948,825	$930,645	$930,645	$948,825	$0	-3.81	88.44%		
CHOTEAU	GERALDINE ELEM	118	$588,483	$576,974	$565,435	$576,944	($11,539)	11.67	112.66%	*	**
CHOTEAU	GERALDINE H S	43	$502,850	$502,850	$492,793	$492,793	($10,057)	4.90	120.12%	*	**
CHOTEAU	HIGHWOOD ELEM	93	$580,309	$565,458	$554,149	$569,000	($11,309)	16.88	136.08%	*	
CHOTEAU	HIGHWOOD H S	48	$410,130	$405,264	$405,264	$410,130	$0	8.95	93.32%	*	
CHOTEAU	KNEES ELEM	9	$54,080	$50,296	$49,493	$53,277	($803)	4.20	100.00%	*	**
CHOTEAU	LOMA ELEM	10	$51,886	$51,886	$51,886	$51,886	$0	-0.51	97.91%	*	
CHOTEAU	WARRICK ELEM	5	$39,335	$39,335	$38,548	$38,548	($787)	7.39	108.59%	*	**
CUSTER	COTTONWOOD EL	20	$88,420	$88,420	$87,962	$87,962	($458)	53.73	100.00%	*	
CUSTER	CUSTER CO H S	627	$2,778,753	$2,642,181	$2,642,181	$2,778,753	$0	-20.90	83.93%		
CUSTER	HKT-BASIN SPR CRK EL	9	$32,189	$32,189	$33,670	$33,670	$1,481	4.94	68.03%		
CUSTER	KINSEY ELEM	43	$140,638	$137,256	$137,256	$140,638	$0	9.30	81.91%	*	
CUSTER	KIRCHER ELEM	47	$153,922	$149,629	$149,629	$153,922	$0	14.85	82.50%	*	**
CUSTER	MILES CITY ELEM	1320	$4,297,114	$3,991,824	$3,993,453	$4,298,744	$1,630	-27.12	81.03%		
CUSTER	MOON CREEK EL	13	$32,000	$32,000	$35,758	$35,758	$3,758	1.99	56.32%		
CUSTER	S H-FOSTER CRK ELEM	8	$32,847	$32,847	$33,637	$33,637	$790	7.80	73.13%		
CUSTER	S Y ELEM	10	$26,500	$26,500	$29,679	$29,679	$3,179	7.32	56.01%		
CUSTER	TRAIL CREEK EL	11	$32,144	$32,144	$34,753	$34,753	$2,609	-0.43	61.52%		
CUSTER	TWIN BUTTES EL	4	$32,022	$32,022	$31,999	$31,999	($23)	27.22	100.00%	*	**
CUSTER	WHITNEY CRK EL	6	$30,000	$30,000	$30,240	$30,240	$240	23.88	77.54%	*	**
DANIELS	FLAXVILLE ELEM	39	$282,836	$277,350	$271,803	$277,289	($5,547)	118.44	122.36%	*	**
DANIELS	FLAXVILLE H S	31	$294,925	$293,573	$293,573	$294,925	$0	-52.14	83.54%	*	**
DANIELS	PEERLESS ELEM	47	$367,887	$357,022	$349,882	$360,747	($7,140)	154.95	129.97%	*	**
DANIELS	PEERLESS H S	30	$364,495	$359,839	$352,642	$357,298	($7,197)	-76.80	101.67%	*	**
DANIELS	SCOBEY ELEM	232	$978,317	$951,117	$933,121	$960,321	($17,996)	90.61	100.00%	*	**

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DANIELS	SCOBEY H S	97	$787,365	$773,932	$758,454	$771,887	($15,479)	-108.51	112.45%	*	**
DAWSON	BLOOMFIELD ELEM	25	$81,120	$81,120	$81,766	$81,766	$646	9.12	77.55%	*	**
DAWSON	DAWSON CO H S	516	$2,619,850	$2,539,749	$2,539,749	$2,619,850	$0	-3.19	95.54%		
DAWSON	DEER CREEK ELEM	23	$88,868	$88,868	$88,868	$88,868	$0	5.31	90.27%	*	**
DAWSON	GLENDIVE ELEM	1179	$3,838,614	$3,596,238	$3,596,238	$3,838,614	$0	-10.43	81.65%		
DAWSON	LINDSAY ELEM	16	$75,712	$75,712	$74,198	$74,198	($1,514)	4.35	100.30%	*	**
DAWSON	RICHEY ELEM	71	$444,454	$437,716	$428,962	$435,700	($8,754)	28.21	122.35%	*	**
DAWSON	RICHEY H S	47	$410,155	$410,155	$410,155	$410,155	$0	11.36	95.44%	*	
DEER LODGE	ANACONDA ELEM	1096	$3,910,175	$3,567,334	$3,567,334	$3,910,175	$0	2.26	86.25%	*	
DEER LODGE	ANACONDA H S	539	$2,618,508	$2,405,483	$2,405,483	$2,618,508	$0	-0.01	87.82%	*	**
FALLON	BAKER ELEM	415	$1,815,031	$1,760,944	$1,725,725	$1,779,812	($35,219)	16.02	106.57%		
FALLON	BAKER H S	165	$1,492,474	$1,471,612	$1,442,179	$1,463,041	($29,432)	4.85	143.07%		
FALLON	FERTILE PRAIRIE EL	10	$40,926	$40,926	$41,220	$41,220	$293	0.11	77.79%		
FALLON	PLEVNA ELEM	94	$649,911	$625,151	$612,648	$637,408	($12,503)	11.13	146.70%	*	
FALLON	PLEVNA H S	41	$512,415	$512,415	$502,167	$502,167	($10,248)	8.54	125.39%	*	
FERGUS	AYERS ELEM	9	$33,280	$33,280	$34,543	$34,543	$1,263	1.29	69.79%	*	
FERGUS	COTTONWOOD ELEM	6	$28,746	$28,746	$29,236	$29,236	$490	26.72	74.97%	*	**
FERGUS	DEERFIELD ELEM	15	$54,992	$54,992	$55,270	$55,270	$278	10.41	78.42%	*	**
FERGUS	DENTON ELEM	126	$480,063	$473,425	$473,425	$480,063	$0	4.54	85.11%		
FERGUS	DENTON H S	53	$373,182	$366,663	$366,772	$373,291	$109	6.97	80.19%		
FERGUS	FERGUS H S	441	$1,855,057	$1,806,258	$1,814,989	$1,863,788	$8,731	-20.46	78.93%		
FERGUS	GRASS RANGE EL	96	$358,525	$346,949	$346,949	$358,525	$0	11.23	82.58%	*	**
FERGUS	GRASS RANGE H S	34	$369,795	$366,541	$366,320	$369,574	($222)	3.31	100.00%	*	
FERGUS	KING COLONY EL	5	$31,987	$31,987	$31,987	$31,987	$0	8.26	90.11%	*	
FERGUS	LEWISTOWN ELEM	1138	$3,516,805	$3,278,433	$3,315,605	$3,553,977	$37,172	-11.56	77.79%		
FERGUS	MAIDEN ELEM	7	$37,856	$37,856	$37,856	$37,856	$0	6.62	89.08%	*	**
FERGUS	MOORE ELEM	99	$399,215	$393,566	$393,566	$399,215	$0	-1.26	88.63%		
FERGUS	MOORE H S	56	$396,740	$391,091	$391,091	$396,740	$0	-4.99	82.78%		
FERGUS	ROY ELEM	46	$309,173	$306,431	$300,303	$303,045	($6,129)	4.18	138.33%	*	**
FERGUS	ROY H S	15	$373,507	$373,507	$366,036	$366,036	($7,470)	2.29	133.86%	*	**
FERGUS	SPRING CRK COLONY EL	4	$31,987	$31,987	$31,987	$31,987	$0	60.58	99.96%		
FERGUS	WINIFRED ELEM	115	$495,988	$494,632	$494,632	$495,988	$0	25.01	98.33%	*	**
FERGUS	WINIFRED H S	42	$394,116	$392,760	$392,760	$394,116	$0	15.47	96.90%	*	**
FLATHEAD	BATAVIA ELEM	140	$558,109	$530,936	$530,936	$558,109	$0	41.61	88.45%		
FLATHEAD	BIGFORK ELEM	587	$1,774,445	$1,697,789	$1,726,930	$1,803,586	$29,141	-9.56	75.75%		
FLATHEAD	BIGFORK H S	306	$1,137,382	$1,107,995	$1,154,567	$1,183,954	$46,572	-5.47	69.42%		
FLATHEAD	CAYUSE PRAIRIE ELEM	257	$841,088	$802,554	$804,588	$843,122	$2,034	-6.05	79.96%		
FLATHEAD	COLUMBIA FALLS ELEM	1649	$5,165,132	$4,738,584	$4,777,763	$5,204,311	$39,179	-7.01	78.92%		
FLATHEAD	COLUMBIA FALLS H S	764	$2,925,370	$2,788,414	$2,838,390	$2,975,346	$49,976	-2.60	75.62%		
FLATHEAD	CRESTON ELEM	79	$260,213	$244,510	$244,510	$260,213	$0	-9.00	84.05%		
FLATHEAD	DEER PARK ELEM	97	$379,244	$364,774	$364,774	$379,244	$0	40.27	86.82%		
FLATHEAD	EVERGREEN ELEM	716	$2,350,700	$2,148,460	$2,159,809	$2,362,049	$11,349	-23.52	79.83%		
FLATHEAD	FAIR-MONT-EGAN ELEM	146	$490,034	$474,931	$477,890	$492,993	$2,958	-10.00	78.59%		
FLATHEAD	FLATHEAD H S	1957	$7,613,591	$7,414,348	$7,414,348	$7,613,591	$0	-6.64	84.30%		
FLATHEAD	HELENA FLATS EL	199	$663,315	$636,533	$639,755	$666,537	$3,222	-20.70	79.11%	*	
FLATHEAD	KALISPELL ELEM	2488	$8,298,957	$7,499,338	$7,499,338	$8,298,957	$0	-5.56	83.08%		
FLATHEAD	KILA ELEM	105	$320,624	$304,964	$305,476	$321,136	$512	-4.09	80.27%		
FLATHEAD	MARION ELEM	100	$397,923	$379,643	$379,643	$397,923	$0	3.89	86.57%	*	
FLATHEAD	OLNEY-BISSELL ELEM	96	$336,742	$318,730	$319,422	$337,434	$692	3.42	80.20%		
FLATHEAD	PLEASANT VALLEY ELEM	9	$33,318	$33,318	$34,573	$34,573	$1,255	-1.39	69.86%		

EXHIBIT 1
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HB 667

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RESTATED FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
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FLATHEAD	SOMERS ELEM	356	$1,139,945	$1,102,892	$1,105,699	$1,142,752	$2,807	0.54	79.73%		
FLATHEAD	SWAN RIVER EL	132	$481,410	$463,405	$463,405	$481,410	$0	29.45	86.30%	*	
FLATHEAD	WEST GLACIER ELEM	64	$256,743	$201,995	$201,995	$256,743	$0	12.85	86.64%	*	
FLATHEAD	WEST VALLEY EL	257	$796,511	$767,426	$779,542	$808,627	$12,116	-11.37	75.99%		
FLATHEAD	WHITEFISH ELEM	1185	$3,596,742	$3,376,904	$3,427,733	$3,647,571	$50,829	1.16	76.65%		
FLATHEAD	WHITEFISH H S	529	$2,136,036	$2,055,594	$2,080,038	$2,160,480	$24,445	-9.07	77.09%		
GALLATIN	AMSTERDAM ELEM	50	$176,311	$176,311	$176,311	$176,311	$0	16.55	91.47%		
GALLATIN	ANDERSON ELEM	153	$509,125	$489,948	$490,176	$509,353	$228	-10.92	80.46%		
GALLATIN	BELGRADE ELEM	1229	$3,730,655	$3,474,842	$3,520,009	$3,775,822	$45,167	-9.33	77.35%		
GALLATIN	BELGRADE H S	426	$1,616,186	$1,522,884	$1,577,049	$1,670,351	$54,165	-5.44	71.52%		
GALLATIN	BOZEMAN ELEM	3138	$9,800,463	$9,226,026	$9,226,026	$9,800,463	$0	-2.66	82.81%		
GALLATIN	BOZEMAN H S	1309	$5,793,711	$5,619,359	$5,619,359	$5,793,711	$0	-5.70	91.09%		
GALLATIN	COTTONWOOD EL	11	$34,820	$34,820	$36,894	$36,894	$2,074	-11.04	65.31%		
GALLATIN	GALLATIN GTWY ELEM	126	$425,136	$414,102	$414,102	$425,136	$0	-5.27	80.43%		
GALLATIN	LA MOTTE ELEM	49	$151,696	$151,696	$151,696	$151,696	$0	7.84	80.15%		
GALLATIN	MALMBORG ELEM	8	$32,482	$32,482	$33,345	$33,345	$863	6.38	72.50%		
GALLATIN	MANHATTAN ELEM	365	$1,116,178	$1,063,075	$1,088,427	$1,141,530	$25,351	-10.72	74.11%		
GALLATIN	MANHATTAN H S	177	$773,283	$747,814	$767,773	$793,242	$19,959	-7.18	73.11%	*	
GALLATIN	MONFORTON EL	208	$710,535	$682,495	$684,521	$712,561	$2,026	-7.28	79.72%		
GALLATIN	OPHIR ELEM	54	$185,808	$185,808	$185,808	$185,808	$0	7.66	89.89%		
GALLATIN	PASS CREEK ELEM	17	$44,084	$44,084	$47,663	$47,663	$3,579	15.82	61.52%	*	
GALLATIN	SPRINGHILL EL	14	$52,995	$52,995	$53,113	$53,113	$118	-7.24	79.29%	*	
GALLATIN	THREE FORKS EL	264	$831,534	$796,960	$807,542	$842,116	$10,582	3.76	76.77%		
GALLATIN	THREE FORKS H S	120	$595,473	$593,019	$599,924	$602,378	$6,905	-4.80	76.55%		
GALLATIN	W YELLOWSTONE ELEM	143	$634,843	$603,976	$603,976	$634,843	$0	75.13	99.38%		
GALLATIN	W YELLOWSTONE H S	71	$595,572	$583,649	$571,976	$583,899	($11,673)	-60.64	104.53%		
GALLATIN	WILLOW CREEK EL	34	$156,924	$150,467	$153,085	$159,542	$2,619	7.21	75.65%		
GALLATIN	WILLOW CREEK HS	16	$207,180	$203,810	$207,582	$210,952	$3,772	0.95	74.88%		
GARFIELD	BENZIEN ELEM	8	$28,646	$28,646	$30,276	$30,276	$1,630	12.96	65.83%	*	
GARFIELD	BIG DRY CREEK ELEM	6	$32,501	$32,501	$32,501	$32,501	$0	12.62	83.34%	*	**
GARFIELD	BLACKFOOT ELEM	7	$26,780	$26,780	$28,223	$28,223	$1,443	11.24	66.41%	*	
GARFIELD	COHAGEN ELEM	25	$78,959	$78,959	$80,038	$80,038	$1,079	10.17	75.91%	*	**
GARFIELD	GARFIELD CO H S	93	$534,793	$527,236	$527,236	$534,793	$0	-1.20	80.89%		
GARFIELD	JORDAN ELEM	138	$492,433	$480,463	$480,846	$492,816	$383	4.27	80.14%		
GARFIELD	KESTER ELEM	6	$39,418	$39,418	$38,997	$38,997	($421)	27.98	100.00%	*	**
GARFIELD	PINE GROVE ELEM	10	$27,089	$27,089	$30,150	$30,150	$3,061	2.79	56.90%		
GARFIELD	ROSS ELEM	4	$27,750	$27,750	$27,750	$27,750	$0	73.50	86.72%		
GARFIELD	SAND SPRINGS EL	6	$28,646	$28,646	$29,156	$29,156	$510	7.85	74.77%	*	
GARFIELD	VAN NORMAN ELEM	18	$55,953	$55,953	$57,718	$57,718	$1,765	19.89	71.28%		
GLACIER	BROWNING ELEM	1445	$10,000,000	$6,554,155	$6,423,072	$9,868,917	($131,083)	-22.05	112.02%	*	
GLACIER	BROWNING H S	340	$4,000,000	$2,926,980	$2,868,440	$3,941,460	($58,540)	-12.92	135.44%	*	**
GLACIER	CUT BANK ELEM	733	$2,764,443	$2,309,455	$2,309,455	$2,764,443	$0	-15.20	84.33%	*	
GLACIER	CUT BANK H S	265	$1,875,897	$1,699,235	$1,665,250	$1,841,912	($33,985)	-19.07	111.11%	*	
GLACIER	E GLACIER PARK ELEM	57	$354,003	$247,349	$242,402	$349,056	($4,947)	-43.54	107.79%	*	**
GLACIER	MOUNTAIN VIEW ELEMENTA	24	$75,150	$75,150	$76,432	$76,432	$1,281	0.63	74.97%	*	
GOLDEN VALLEY	LAVINA ELEM	51	$245,039	$232,133	$232,133	$245,039	$0	16.44	91.14%		
GOLDEN VALLEY	LAVINA H S	24	$209,959	$206,194	$215,749	$219,514	$9,555	-5.48	68.34%		
GOLDEN VALLEY	RYEGATE ELEM	53	$298,667	$290,298	$284,492	$292,861	($5,806)	11.14	106.68%	*	
GOLDEN VALLEY	RYEGATE H S	25	$303,636	$303,636	$303,636	$303,636	$0	4.78	94.19%	*	
GRANITE	DRUMMOND ELEM	129	$483,324	$469,738	$469,738	$483,324	$0	9.99	83.29%	*	

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GRANITE	DRUMMOND H S	94	$502,275	$496,982	$502,932	$508,225	$5,950	4.37	76.57%	*	
GRANITE	GRANITE H S	80	$521,306	$497,036	$497,036	$521,306	$0	1.02	84.81%		
GRANITE	HALL ELEM	29	$120,570	$120,570	$119,419	$119,419	($1,151)	2.64	100.00%	*	**
GRANITE	PHILIPSBURG EL	195	$686,094	$651,853	$651,853	$686,094	$0	-3.54	83.61%		
HILL	BLUE SKY ELEM	141	$516,924	$508,546	$508,546	$516,924	$0	8.80	88.26%		
HILL	BLUE SKY HIGH	33	$474,274	$474,274	$464,789	$464,789	($9,485)	5.02	128.59%	*	
HILL	BOX ELDER ELEM	142	$947,853	$588,226	$588,226	$947,853	$0	-10.12	99.68%	*	
HILL	BOX ELDER H S	51	$611,586	$437,342	$437,342	$611,586	$0	79.62	98.09%	*	**
HILL	COTTONWOOD ELEM	39	$250,000	$206,414	$202,286	$245,872	($4,128)	-9.92	124.22%	*	**
HILL	DAVEY ELEM	5	$46,020	$43,178	$42,314	$45,156	($864)	0.00	117.78%		
HILL	GILDFORD COLONY ELEM	12	$40,822	$38,791	$40,631	$42,662	$1,840	-18.91	68.79%		
HILL	HAVRE ELEM	1840	$5,716,273	$5,398,619	$5,412,111	$5,729,765	$13,492	-7.60	80.13%		
HILL	HAVRE H S	789	$2,888,128	$2,744,930	$2,821,651	$2,964,849	$76,721	3.29	73.14%	*	
HILL	K-G ELEM	83	$429,660	$421,708	$413,274	$421,226	($8,434)	40.57	115.01%		
HILL	K-G HIGH SCHOOL	30	$413,746	$413,746	$405,471	$405,471	($8,275)	0.17	116.92%		
HILL	ROCKY BOY ELEM	341	$1,826,585	$1,048,626	$1,049,590	$1,827,549	$964	-41.45	87.24%	*	
HILL	ROCKY BOY H S	84	$823,975	$480,533	$482,003	$825,446	$1,471	-32.18	86.59%	*	**
JEFFERSON	BASIN ELEM	10	$62,020	$62,020	$60,780	$60,780	($1,240)	0.00	114.70%	*	**
JEFFERSON	BOULDER ELEM	231	$861,788	$814,321	$814,321	$861,788	$0	-18.54	86.43%		
JEFFERSON	CARDWELL ELEM	51	$150,106	$144,141	$146,712	$152,677	$2,571	5.11	75.50%		
JEFFERSON	CLANCY ELEM	366	$1,218,542	$1,198,612	$1,198,612	$1,218,542	$0	-2.37	82.86%		
JEFFERSON	JEFFERSON H S	235	$1,035,213	$1,001,165	$1,014,972	$1,049,020	$13,807	-0.08	76.47%		
JEFFERSON	MONTANA CITY ELEM	199	$819,286	$811,441	$806,507	$814,352	($4,934)	-21.69	100.00%		
JEFFERSON	WHITEHALL ELEM	375	$1,085,273	$1,061,603	$1,087,392	$1,111,062	$25,789	-3.10	73.49%		
JEFFERSON	WHITEHALL H S	175	$761,494	$740,488	$760,372	$781,378	$19,884	2.66	72.97%		
JUDITH BASIN	GEYSER ELEM	67	$305,652	$298,708	$293,322	$300,266	($5,386)	24.18	100.00%	*	
JUDITH BASIN	GEYSER H S	32	$285,955	$283,297	$283,686	$286,344	$389	-1.42	79.71%	*	
JUDITH BASIN	HOBSON ELEM	96	$409,191	$401,391	$401,391	$409,191	$0	52.75	90.90%		
JUDITH BASIN	HOBSON H S	47	$408,883	$406,288	$406,288	$408,883	$0	-36.49	94.57%		
JUDITH BASIN	RAYNESFORD ELEM	23	$83,385	$82,371	$82,371	$83,385	$0	9.19	83.84%	*	
JUDITH BASIN	STANFORD ELEM	140	$463,376	$459,186	$463,094	$467,284	$3,908	9.23	77.55%		
JUDITH BASIN	STANFORD H S	58	$412,410	$412,410	$412,410	$412,410	$0	7.92	85.32%		
LAKE	ARLEE ELEM	272	$1,142,702	$992,224	$992,224	$1,142,702	$0	52.95	91.14%	*	
LAKE	ARLEE H S	145	$833,728	$714,456	$716,410	$835,682	$1,954	-11.84	81.57%	*	
LAKE	CHARLO ELEM	197	$712,401	$671,758	$671,758	$712,401	$0	27.99	84.75%		
LAKE	CHARLO H S	74	$491,401	$477,669	$477,669	$491,401	$0	5.71	85.46%		
LAKE	POLSON ELEM	1049	$3,137,865	$2,699,775	$2,797,809	$3,235,899	$98,034	-9.48	73.12%		
LAKE	POLSON H S	463	$1,688,161	$1,529,607	$1,610,121	$1,768,675	$80,514	-5.95	68.72%		
LAKE	RONAN ELEM	1077	$3,978,816	$3,163,015	$3,180,059	$3,995,860	$17,044	-14.37	81.95%	*	
LAKE	RONAN H S	382	$1,888,203	$1,500,874	$1,526,366	$1,913,695	$25,492	-12.36	78.99%	*	
LAKE	ST IGNATIUS ELEM	421	$1,590,357	$1,322,060	$1,322,060	$1,590,357	$0	41.43	83.27%		
LAKE	ST IGNATIUS H S	168	$1,187,748	$963,314	$963,314	$1,187,748	$0	-32.95	95.74%		
LAKE	SWAN LAKE-SALMON ELEM	18	$65,294	$65,294	$65,294	$65,294	$0	2.12	80.64%		
LAKE	UPPER WEST SHORE ELEM	24	$62,000	$62,000	$65,911	$65,911	$3,911	5.81	64.65%	*	
LAKE	VALLEY VIEW ELEM	20	$55,264	$55,264	$58,285	$58,285	$3,021	22.17	66.26%		
LEWIS & CLARK	AUCHARD CRK ELEM	21	$48,228	$48,228	$53,216	$53,216	$4,988	0.00	58.19%		
LEWIS & CLARK	AUGUSTA ELEM	105	$421,448	$421,448	$421,448	$421,448	$0	1.21	90.40%	*	
LEWIS & CLARK	AUGUSTA H S	34	$351,492	$333,949	$333,949	$351,492	$0	4.90	91.57%	*	**
LEWIS & CLARK	CRAIG ELEM	9	$39,707	$39,707	$39,707	$39,707	$0	0.14	80.23%		
LEWIS & CLARK	E HELENA ELEM	1024	$2,935,797	$2,865,066	$2,912,694	$2,983,425	$47,628	-9.46	75.53%		

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LEWIS & CLARK	HELENA ELEM	5110	$17,133,670	$16,144,114	$16,144,114	$17,133,670	$0	-5.03	90.67%		
LEWIS & CLARK	HELENA H S	2425	$11,354,905	$10,729,262	$10,612,950	$11,238,593	($116,312)	-4.41	100.00%		
LEWIS & CLARK	KESSLER ELEM	289	$791,164	$768,990	$778,580	$800,754	$9,590	-5.63	76.75%		
LEWIS & CLARK	LINCOLN ELEM	149	$506,251	$479,799	$481,219	$507,671	$1,421	-7.75	79.94%		
LEWIS & CLARK	LINCOLN HIGH SCHOOL	46	$330,945	$330,945	$332,737	$332,737	$1,792	-4.59	78.31%		
LEWIS & CLARK	TRINITY ELEM	14	$50,686	$50,686	$51,266	$51,266	$580	0.00	76.54%	*	**
LEWIS & CLARK	WOLF CREEK ELEM	13	$49,315	$49,315	$49,609	$49,609	$295	-1.50	78.14%		
LIBERTY	CHESTER ELEM	240	$809,318	$772,388	$774,560	$811,490	$2,173	9.12	79.87%	*	
LIBERTY	CHESTER H S	98	$697,978	$697,978	$684,018	$684,018	($13,960)	3.35	100.91%		
LIBERTY	J-I ELEM	113	$686,197	$674,998	$661,498	$672,697	($13,500)	34.84	136.45%	*	**
LIBERTY	J-I HIGH SCHOOL	42	$523,848	$519,188	$508,804	$513,464	($10,384)	4.97	125.23%	*	**
LIBERTY	LIBERTY ELEM SCHOOL	12	$35,924	$35,924	$38,337	$38,337	$2,413	-14.92	63.91%		
LIBERTY	WHITLASH ELEM	9	$36,915	$34,309	$35,366	$37,972	$1,057	2.55	72.88%		
LINCOLN	EUREKA ELEM	521	$1,724,305	$1,578,473	$1,587,868	$1,733,700	$9,395	-1.11	79.61%		
LINCOLN	FORTINE ELEM	76	$234,804	$229,222	$229,222	$234,804	$0	11.84	81.24%		
LINCOLN	LIBBY ELEM	1465	$4,977,162	$4,571,390	$4,571,390	$4,977,162	$0	44.95	84.54%		
LINCOLN	LIBBY H S	603	$2,822,838	$2,719,951	$2,719,951	$2,822,838	$0	-76.30	89.14%		
LINCOLN	LINCOLN CO H S	289	$1,132,370	$1,087,014	$1,124,858	$1,170,214	$37,844	-2.83	71.33%		
LINCOLN	MCCORMICK ELEM	17	$60,000	$58,878	$59,498	$60,620	$620	9.05	77.13%	*	
LINCOLN	SYLVANITE ELEM	14	$52,320	$50,488	$51,107	$52,939	$619	-3.84	76.93%		
LINCOLN	TREGO ELEM	69	$208,056	$206,677	$206,787	$208,166	$110	7.07	79.94%	*	
LINCOLN	TROY ELEM	467	$1,605,348	$1,474,635	$1,479,139	$1,609,852	$4,503	-14.09	80.41%		
LINCOLN	TROY H S	226	$1,021,478	$979,137	$990,459	$1,032,800	$11,323	-10.05	77.25%		
LINCOLN	YAAK ELEM	18	$65,982	$64,703	$64,718	$65,997	$15	9.35	80.24%		
MADISON	ALDER ELEM	29	$80,470	$80,470	$83,483	$83,483	$3,013	2.40	69.91%		
MADISON	ENNIS ELEM	241	$880,276	$861,008	$861,008	$880,276	$0	8.97	91.66%		
MADISON	ENNIS H S	117	$670,602	$660,908	$660,908	$670,602	$0	5.51	86.02%		
MADISON	HARRISON ELEM	79	$290,000	$289,045	$290,731	$291,686	$1,686	11.45	78.24%		
MADISON	HARRISON H S	37	$285,804	$282,076	$286,616	$290,344	$4,539	0.80	75.47%		
MADISON	SHERIDAN ELEM	187	$546,432	$540,770	$556,523	$562,185	$15,753	13.69	72.07%		
MADISON	SHERIDAN H S	99	$504,643	$491,558	$502,475	$515,560	$10,916	-1.87	74.10%		
MADISON	TWIN BRIDGES ELEM	159	$597,000	$575,957	$575,957	$597,000	$0	8.14	85.83%		
MADISON	TWIN BRIDGES H S	80	$545,000	$541,464	$541,464	$545,000	$0	5.41	91.76%		
MCCONE	CIRCLE ELEM	229	$833,464	$789,423	$789,423	$833,464	$0	11.37	83.32%		
MCCONE	CIRCLE H S	138	$726,408	$705,718	$705,718	$726,408	$0	0.78	81.42%		
MCCONE	PRAIRIE ELK ELEM	6	$29,120	$29,120	$29,536	$29,536	$416	6.63	75.74%	*	**
MCCONE	SOUTHVIEW ELEM	11	$36,260	$36,260	$38,046	$38,046	$1,786	-0.61	67.35%	*	
MCCONE	VIDA ELEM	19	$85,292	$85,292	$84,466	$84,466	($826)	5.83	100.00%	*	
MEAGHER	LENNEP ELEM	12	$32,666	$32,666	$35,731	$35,731	$3,065	0.43	59.56%		
MEAGHER	RINGLING ELEM	5	$37,317	$37,317	$36,571	$36,571	($746)	1.53	103.02%	*	
MEAGHER	WHT SULPHUR SPGS ELEM	183	$755,144	$741,779	$741,779	$755,144	$0	0.89	98.99%		
MEAGHER	WHT SULPHUR SPGS HS	103	$602,576	$596,373	$596,373	$602,576	$0	2.21	85.08%		
MINERAL	ALBERTON ELEM	164	$590,596	$590,596	$590,596	$590,596	$0	-15.34	84.31%	*	
MINERAL	ALBERTON H S	59	$446,918	$446,918	$446,918	$446,918	$0	0.41	91.54%	*	
MINERAL	ST REGIS ELEM	153	$577,506	$549,428	$549,428	$577,506	$0	-3.16	85.46%		
MINERAL	ST REGIS H S	56	$454,766	$443,623	$443,623	$454,766	$0	3.63	93.81%		
MINERAL	SUPERIOR ELEM	304	$1,102,642	$1,048,871	$1,048,871	$1,102,642	$0	-25.69	87.58%	*	
MINERAL	SUPERIOR H S	130	$653,396	$653,396	$655,966	$655,966	$2,570	-18.20	78.77%	*	
MISSOULA	BONNER ELEM	423	$1,462,873	$1,377,409	$1,377,409	$1,462,873	$0	-20.91	84.11%		
MISSOULA	CLINTON ELEM	236	$827,999	$785,296	$785,296	$827,999	$0	-22.88	82.45%		

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATED FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS *	% OF FY92 BUDGET SPENT 85% OR LESS **
MISSOULA	DESMET SCHOOL	104	$425,041	$410,428	$410,428	$425,041	$0	13.66	91.38%		
MISSOULA	FRENCHTOWN ELEM	624	$1,946,347	$1,880,035	$1,890,547	$1,956,859	$10,512	7.87	78.84%		
MISSOULA	FRENCHTOWN H S	266	$1,408,094	$1,395,758	$1,395,758	$1,408,094	$0	-1.03	93.99%		
MISSOULA	HELLGATE ELEM	920	$2,741,449	$2,577,794	$2,617,353	$2,781,008	$39,559	-10.36	76.55%		
MISSOULA	LOLO ELEM	625	$2,003,765	$1,940,229	$1,940,229	$2,003,765	$0	-18.38	81.45%		
MISSOULA	MISSOULA ELEM	5819	$19,595,900	$18,299,085	$18,299,085	$19,595,900	$0	-0.21	91.92%		
MISSOULA	MISSOULA H S	3360	$15,368,799	$14,417,416	$14,129,068	$15,080,451	($288,348)	-0.01	100.68%		
MISSOULA	POTOMAC ELEM	107	$421,910	$421,910	$421,910	$421,910	$0	37.59	88.75%		
MISSOULA	SEELEY LAKE ELEM	214	$666,897	$666,897	$673,354	$673,354	$6,457	-9.35	77.04%		
MISSOULA	SUNSET ELEM	11	$44,882	$39,999	$41,037	$45,920	$1,038	3.43	74.82%		
MISSOULA	SWAN VALLEY ELEM	70	$325,923	$325,923	$319,405	$319,405	($6,518)	71.77	104.17%	*	
MISSOULA	TARGET RANGE ELEM	507	$1,540,853	$1,441,844	$1,473,640	$1,572,649	$31,796	-10.41	74.89%		
MISSOULA	WOODMAN ELEM	67	$320,795	$320,795	$314,379	$314,379	($6,416)	73.89	101.48%	*	**
MUSSELSHELL	MELSTONE ELEM	65	$322,590	$310,655	$310,655	$322,590	$0	40.49	99.46%		
MUSSELSHELL	MELSTONE H S	51	$387,957	$387,957	$387,957	$387,957	$0	34.74	86.35%		
MUSSELSHELL	MUSSELSHELL ELEM	20	$96,709	$94,317	$92,431	$94,823	($1,886)	11.86	104.95%	*	
MUSSELSHELL	ROUNDUP ELEM	474	$1,469,267	$1,381,728	$1,406,245	$1,493,784	$24,517	-11.17	75.91%		
MUSSELSHELL	ROUNDUP H S	195	$864,133	$812,414	$833,298	$885,017	$20,884	-5.59	73.89%		
PARK	ARROWHEAD ELEM	53	$163,792	$163,792	$163,792	$163,792	$0	15.15	80.60%		
PARK	COOKE CITY ELEM	7	$32,034	$32,034	$32,427	$32,427	$393	13.91	76.31%	*	
PARK	GARDINER ELEM	167	$699,620	$645,602	$645,602	$699,620	$0	6.39	91.56%	*	
PARK	GARDINER H S	74	$650,827	$575,332	$563,825	$639,320	($11,507)	10.61	100.40%	*	**
PARK	LIVINGSTON ELEM	1059	$3,530,717	$3,273,989	$3,273,989	$3,530,717	$0	-19.01	81.84%		
PARK	PARK H S	463	$2,092,365	$1,947,279	$1,947,279	$2,092,365	$0	-12.88	81.72%		
PARK	PINE CREEK ELEM	22	$62,745	$62,745	$65,389	$65,389	$2,644	16.52	68.86%		
PARK	RICHLAND ELEM	11	$48,592	$48,592	$48,592	$48,592	$0	0.00	86.02%	*	**
PARK	SPRINGDALE ELEM	10	$35,465	$35,465	$36,851	$36,851	$1,386	-0.79	69.54%		
PARK	SHIELDS VALLEY HIGH SCH	93	$600,921	$587,597	$587,597	$600,921	$0	4.67	90.11%	*	
PARK	SHIELDS VLY ELEM SCH DIS	199	$721,620	$695,327	$695,327	$721,620	$0	23.13	87.38%	*	
PETROLEUM	WINNETT ELEM	70	$359,020	$356,851	$349,714	$351,883	($7,137)	82.00	105.73%	*	
PETROLEUM	WINNETT H S	38	$372,628	$362,030	$362,030	$372,628	$0	-66.01	93.99%	*	**
PHILLIPS	DODSON ELEM	89	$484,938	$379,028	$379,028	$484,938	$0	-16.96	93.70%	*	**
PHILLIPS	DODSON H S	50	$483,336	$420,659	$420,659	$483,336	$0	0.19	95.32%	*	
PHILLIPS	LANDUSKY ELEM	8	$33,315	$33,315	$34,011	$34,011	$696	2.04	73.95%		
PHILLIPS	MALTA ELEM	463	$1,607,805	$1,558,869	$1,558,869	$1,607,805	$0	-2.26	86.69%		
PHILLIPS	MALTA H S	222	$1,049,894	$1,018,831	$1,019,150	$1,050,213	$319	-5.83	80.38%		
PHILLIPS	SACO ELEM	91	$551,185	$531,826	$521,190	$540,549	($10,637)	11.67	127.71%		
PHILLIPS	SACO H S	37	$537,638	$537,638	$526,885	$526,885	($10,753)	3.83	138.30%		
PHILLIPS	SECOND CRK ELEM	7	$35,864	$33,224	$33,379	$36,019	$155	8.21	79.80%		
PHILLIPS	WHITEWATER ELEM	56	$446,224	$441,964	$433,125	$437,385	($8,839)	4.40	154.48%		
PHILLIPS	WHITEWATER H S	38	$415,489	$411,230	$403,005	$407,264	($8,225)	4.00	104.40%		
PONDERA	BRADY ELEM	61	$385,937	$375,078	$367,577	$378,436	($7,502)	17.60	113.25%	*	
PONDERA	BRADY H S	37	$280,433	$280,433	$285,301	$285,301	$4,868	8.54	74.89%		
PONDERA	CONRAD ELEM	560	$1,983,000	$1,874,022	$1,874,022	$1,983,000	$0	-4.52	86.71%	*	
PONDERA	CONRAD H S	227	$1,222,314	$1,182,836	$1,182,836	$1,222,314	$0	-3.42	91.29%	*	
PONDERA	DUPUYER ELEM	31	$101,230	$99,037	$99,455	$101,648	$418	-11.78	79.04%		
PONDERA	HEART BUTTE	56	$690,096	$445,647	$445,647	$690,096	$0	-35.69	96.10%	*	**
PONDERA	HEART BUTTE ELEM	177	$1,074,773	$582,835	$582,835	$1,074,773	$0	-35.08	89.03%	*	
PONDERA	MIAMI ELEM	22	$74,636	$73,550	$74,032	$75,118	$483	11.94	78.22%	*	**
PONDERA	VALIER ELEM	204	$668,576	$642,045	$642,721	$669,252	$676	-4.76	80.31%		

EXHIBIT 1
DATE 3/10/93
HB 667

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATED FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS *	% OF FY92 BUDGET SPENT 85% OR LESS **
PONDERA	VALIER H S	75	$495,725	$481,487	$481,487	$495,725	$0	-4.05	85.42%		
POWDER RIVER	BELLE CREEK EL	12	$122,000	$122,000	$119,560	$119,560	($2,440)	0.00	199.31%	*	**
POWDER RIVER	BIDDLE ELEM	26	$75,003	$75,003	$77,432	$77,432	$2,429	9.46	71.08%	*	
POWDER RIVER	BILLUP ELEM	6	$33,280	$33,280	$33,280	$33,280	$0	22.96	85.34%	*	
POWDER RIVER	BROADUS ELEM	196	$915,098	$874,207	$856,723	$897,614	($17,484)	-3.30	103.42%		
POWDER RIVER	HORKAN CRK ELEM	7	$30,160	$30,160	$30,927	$30,927	$767	17.68	72.78%	*	
POWDER RIVER	POWDER RVR CO DIST HS	133	$1,075,326	$1,060,524	$1,039,313	$1,054,115	($21,210)	6.04	122.27%	*	
POWDER RIVER	SO STACEY ELEM	6	$32,263	$32,263	$32,263	$32,263	$0	25.09	82.73%	*	**
POWELL	AVON ELEM	38	$88,054	$88,054	$94,581	$94,581	$6,527	-0.33	62.69%	*	
POWELL	DEER LODGE ELEM	651	$2,386,768	$2,198,045	$2,198,045	$2,386,768	$0	-23.08	88.41%		
POWELL	ELLISTON ELEM	24	$76,542	$76,542	$77,545	$77,545	$1,003	6.73	76.07%		
POWELL	GARRISON ELEM	15	$54,841	$54,841	$55,149	$55,149	$308	7.36	78.25%		
POWELL	GOLD CREEK ELEM	11	$43,590	$43,590	$43,910	$43,910	$320	0.00	77.73%	*	**
POWELL	HELMVILLE ELEM	21	$72,644	$72,644	$72,748	$72,748	$104	14.56	79.54%		
POWELL	OVANDO ELEM	22	$74,669	$74,669	$74,928	$74,928	$259	11.60	78.91%	*	
POWELL	POWELL CO H S	298	$1,455,088	$1,402,774	$1,402,774	$1,455,088	$0	-12.74	86.08%		
PRAIRIE	TERRY ELEM	163	$659,350	$650,271	$650,271	$659,350	$0	19.14	94.69%	*	**
PRAIRIE	TERRY H S	90	$561,568	$554,514	$554,514	$561,568	$0	6.74	86.92%	*	**
RAVALLI	CORVALLIS ELEM	669	$2,190,578	$2,036,219	$2,049,543	$2,203,902	$13,324	34.41	79.19%		
RAVALLI	CORVALLIS H S	288	$1,098,390	$1,062,368	$1,104,380	$1,140,402	$42,012	-47.14	70.11%		
RAVALLI	DARBY ELEM	382	$1,231,124	$1,131,557	$1,151,910	$1,251,477	$20,353	30.53	76.25%		
RAVALLI	DARBY H S	165	$733,465	$713,558	$731,124	$751,031	$17,566	-45.52	73.51%		
RAVALLI	FLORENCE-CARLTON ELEM	488	$1,444,576	$1,444,576	$1,459,691	$1,459,691	$15,115	34.17	76.82%		
RAVALLI	FLORENCE-CARLTON HS	172	$834,116	$756,005	$770,476	$848,587	$14,471	-42.43	76.20%		
RAVALLI	HAMILTON ELEM	899	$2,690,097	$2,573,728	$2,614,237	$2,730,606	$40,509	31.39	76.13%		
RAVALLI	HAMILTON H S	430	$1,588,964	$1,524,943	$1,581,696	$1,645,717	$56,753	-40.13	70.79%		
RAVALLI	LONE ROCK ELEM	163	$507,457	$475,186	$475,186	$507,457	$0	-0.94	82.10%		
RAVALLI	STEVENSVILLE EL	790	$2,338,408	$2,255,473	$2,298,622	$2,381,557	$43,149	-3.18	75.08%		
RAVALLI	STEVENSVILLE HS	371	$1,435,482	$1,351,586	$1,398,642	$1,482,538	$47,056	-1.62	71.71%		
RAVALLI	VICTOR ELEM	191	$610,039	$593,900	$599,972	$616,111	$6,072	32.24	77.36%		
RAVALLI	VICTOR H S	81	$476,836	$461,822	$464,702	$479,716	$2,880	-35.58	78.60%		
RICHLAND	BRORSON ELEM	11	$75,420	$75,420	$73,912	$73,912	($1,508)	0.00	130.84%	*	**
RICHLAND	FAIRVIEW ELEM	199	$914,987	$895,239	$877,334	$897,082	($17,905)	17.42	104.46%		
RICHLAND	FAIRVIEW H S	156	$1,100,582	$1,082,664	$1,061,011	$1,078,929	($21,653)	9.54	110.52%		
RICHLAND	LAMBERT ELEM	83	$540,205	$536,637	$525,904	$529,472	($10,733)	18.45	139.39%	*	**
RICHLAND	LAMBERT H S	40	$480,152	$478,962	$469,383	$470,573	($9,579)	9.17	118.59%	*	**
RICHLAND	RAU ELEM	67	$230,576	$230,576	$230,576	$230,576	$0	24.42	91.48%	*	
RICHLAND	SAVAGE ELEM	131	$436,948	$431,646	$434,749	$440,051	$3,103	8.22	77.99%		
RICHLAND	SAVAGE H S	34	$384,567	$384,567	$376,875	$376,875	($7,691)	14.53	102.88%	*	
RICHLAND	SIDNEY ELEM	1110	$3,923,730	$3,746,254	$3,746,254	$3,923,730	$0	10.12	88.86%		
RICHLAND	SIDNEY H S	538	$2,343,614	$2,276,276	$2,276,276	$2,343,614	$0	-7.98	82.77%	*	
ROOSEVELT	BAINVILLE ELEM	77	$533,804	$528,802	$518,226	$523,228	($10,576)	59.91	143.90%	*	**
ROOSEVELT	BAINVILLE H S	31	$487,215	$484,738	$475,043	$477,520	($9,695)	0.00	134.84%	*	**
ROOSEVELT	BROCKTON ELEM	90	$656,301	$406,467	$398,338	$648,172	($8,129)	-34.57	100.14%		
ROOSEVELT	BROCKTON H S	47	$626,594	$416,768	$416,768	$626,594	$0	-27.31	97.97%		
ROOSEVELT	CULBERTSON ELEM	233	$909,404	$742,397	$743,745	$910,752	$1,348	-13.10	82.54%		
ROOSEVELT	CULBERTSON H S	90	$591,064	$558,385	$558,385	$591,064	$0	-3.16	88.00%		
ROOSEVELT	FROID ELEM	78	$420,788	$368,607	$361,235	$413,416	($7,372)	-35.24	101.77%	*	
ROOSEVELT	FROID H S	41	$373,855	$359,722	$359,722	$373,855	$0	4.19	90.17%	*	
ROOSEVELT	FRONTIER ELEM	124	$581,316	$523,188	$523,188	$581,316	$0	0.00	99.61%	*	

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATED FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS *	% OF FY92 BUDGET SPENT 85% OR LESS **
ROOSEVELT	POPLAR ELEM	644	$3,952,000	$2,412,953	$2,412,953	$3,952,000	$0	0.00	99.68%	*	**
ROOSEVELT	POPLAR H S	179	$2,400,000	$1,832,990	$1,796,330	$2,363,340	($36,660)	-25.96	144.45%	*	**
ROOSEVELT	WOLF POINT ELEM	700	$2,741,798	$1,932,928	$1,970,710	$2,779,580	$37,782	-10.33	80.31%	*	
ROOSEVELT	WOLF POINT H S	310	$1,571,999	$1,255,743	$1,275,803	$1,592,059	$20,060	0.00	79.16%	*	**
ROSEBUD	ASHLAND ELEM	101	$475,500	$354,774	$355,439	$476,165	$665	-24.49	83.78%		
ROSEBUD	BIRNEY ELEM	16	$66,000	$66,000	$66,000	$66,000	$0	16.02	89.22%		
ROSEBUD	COLSTRIP ELEM	916	$4,796,868	$4,234,187	$4,149,503	$4,712,184	($84,684)	-3.09	114.78%		
ROSEBUD	COLSTRIP H S	450	$3,164,049	$2,712,670	$2,658,417	$3,109,796	($54,253)	-2.50	110.83%		
ROSEBUD	FORSYTH ELEM	443	$1,620,434	$1,500,946	$1,500,946	$1,620,434	$0	-6.46	85.93%		
ROSEBUD	FORSYTH H S	233	$984,610	$953,603	$975,392	$1,006,399	$21,789	3.97	74.04%		
ROSEBUD	LAME DEER ELEM	325	$2,132,558	$1,384,594	$1,356,902	$2,104,866	($27,692)	-37.54	106.23%		
ROSEBUD	ROCK SPRING ELEM	4	$32,055	$32,055	$31,999	$31,999	($56)	8.65	100.00%		
ROSEBUD	ROSEBUD ELEM	83	$364,442	$353,797	$353,797	$364,442	$0	11.54	95.07%		
ROSEBUD	ROSEBUD H S	28	$300,887	$300,887	$300,887	$300,887	$0	0.56	89.28%		
SANDERS	CAMAS PRAIRIE ELEM	7	$48,852	$47,280	$46,335	$47,907	($946)	10.28	108.71%	*	**
SANDERS	DIXON ELEM	47	$347,000	$201,974	$197,935	$342,961	($4,039)	-72.70	104.78%	*	**
SANDERS	HOT SPRINGS ELEM	146	$527,730	$504,901	$505,258	$528,087	$357	-15.27	80.48%	*	
SANDERS	HOT SPRINGS H S	73	$461,138	$436,586	$438,291	$462,843	$1,705	-0.58	79.67%	*	
SANDERS	NOXON ELEM	176	$680,936	$664,981	$664,981	$680,936	$0	12.94	89.92%		
SANDERS	NOXON H S	108	$521,218	$514,467	$527,783	$534,534	$13,316	3.98	72.92%		
SANDERS	PARADISE ELEM	48	$157,445	$157,445	$157,445	$157,445	$0	-5.74	84.75%		
SANDERS	PLAINS ELEM	304	$1,002,224	$941,963	$951,222	$1,011,483	$9,259	-12.17	78.07%		
SANDERS	PLAINS H S	165	$810,522	$794,656	$796,002	$811,868	$1,346	-14.77	79.78%		
SANDERS	THOMPSON FALLS ELEM	385	$1,209,208	$1,172,870	$1,183,543	$1,219,881	$10,673	-13.42	77.74%		
SANDERS	THOMPSON FALLS H S	194	$833,886	$813,171	$833,135	$853,850	$19,964	-7.52	73.48%		
SANDERS	TROUT CRK ELEM	90	$396,558	$396,558	$388,626	$388,626	($7,931)	11.12	116.99%	*	**
SHERIDAN	HIAWATHA ELEM	16	$124,925	$124,925	$122,427	$122,427	($2,499)	0.00	165.49%	*	**
SHERIDAN	MEDICINE LK EL	164	$820,744	$803,761	$787,685	$804,668	($16,075)	19.21	112.15%	*	**
SHERIDAN	MEDICINE LK H S	80	$634,613	$628,235	$615,670	$622,048	($12,565)	11.34	104.23%	*	
SHERIDAN	OUTLOOK ELEM	53	$382,324	$374,371	$366,884	$374,837	($7,487)	19.94	129.88%	*	**
SHERIDAN	OUTLOOK H S	24	$325,883	$325,883	$319,365	$319,365	($6,518)	-7.67	100.60%	*	
SHERIDAN	PLENTYWOOD ELEM	361	$1,202,083	$1,158,040	$1,158,040	$1,202,083	$0	-13.50	81.44%		
SHERIDAN	PLENTYWOOD H S	162	$1,020,518	$1,000,586	$987,280	$1,007,212	($13,306)	-10.73	100.00%		
SHERIDAN	WESTBY ELEM	76	$667,322	$657,739	$644,584	$654,167	($13,155)	14.94	180.97%	*	**
SHERIDAN	WESTBY H S	35	$634,459	$628,760	$616,185	$621,884	($12,575)	6.07	165.00%	*	
SILVER BOW	BUTTE ELEM	3686	$15,048,630	$13,960,258	$13,681,053	$14,769,425	($279,205)	-8.11	104.17%		
SILVER BOW	BUTTE H S	1458	$8,225,248	$7,607,431	$7,455,282	$8,073,099	($152,149)	-7.07	108.64%	*	
SILVER BOW	DIVIDE ELEM	13	$50,094	$50,094	$50,233	$50,233	$139	-4.49	79.13%		
SILVER BOW	MELROSE ELEM	21	$80,757	$80,757	$80,757	$80,757	$0	18.95	88.30%	*	
SILVER BOW	RAMSAY ELEM	138	$508,012	$488,529	$488,529	$508,012	$0	8.40	84.57%		
STILLWATER	ABSAROKEE ELEM	261	$935,108	$912,740	$912,740	$935,108	$0	12.27	86.16%		
STILLWATER	ABSAROKEE H S	132	$626,892	$605,482	$619,182	$640,592	$13,700	-0.08	74.15%		
STILLWATER	COLUMBUS ELEM	398	$1,253,165	$1,179,037	$1,192,401	$1,266,529	$13,364	-14.78	77.63%		
STILLWATER	COLUMBUS H S	143	$711,168	$669,396	$678,817	$720,589	$9,421	-6.73	76.87%		
STILLWATER	FISHTAIL ELEM	35	$92,566	$92,566	$96,513	$96,513	$3,948	1.40	68.75%		
STILLWATER	MOLT ELEM	10	$67,881	$67,881	$66,524	$66,524	($1,358)	-3.05	125.54%	*	**
STILLWATER	NYE ELEM	4	$32,062	$32,062	$31,999	$31,999	($64)	34.39	100.00%		
STILLWATER	PARK CITY ELEM	231	$737,207	$708,343	$718,259	$747,123	$9,916	6.94	76.53%	*	
STILLWATER	PARK CITY H S	118	$567,484	$551,481	$565,145	$581,148	$13,664	-0.28	73.49%	*	
STILLWATER	RAPELJE ELEM	46	$367,441	$359,552	$352,361	$360,250	($7,191)	11.40	146.64%	*	**

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STILLWATER	RAPELJE H S	27	$305,397	$297,514	$297,514	$305,397	$0	-1.23	89.82%	*	**
STILLWATER	REEDPOINT ELEM	37	$290,698	$274,647	$269,154	$285,205	($5,493)	42.12	125.84%		
STILLWATER	REEDPOINT H S	21	$210,163	$207,141	$214,160	$217,182	$7,019	-0.44	71.02%		
SWEET GRASS	BIG TIMBER ELEM	321	$1,034,403	$991,776	$1,000,060	$1,042,687	$8,284	-13.08	78.16%		
SWEET GRASS	BRIDGE ELEM	8	$28,468	$28,468	$30,134	$30,134	$1,666	4.00	65.52%		
SWEET GRASS	GREYCLIFF ELEM	25	$79,413	$79,413	$80,401	$80,401	$988	10.06	76.25%	*	**
SWEET GRASS	MCLEOD ELEM	7	$43,675	$43,675	$42,802	$42,802	($874)	4.68	100.72%	*	**
SWEET GRASS	MELVILLE ELEM	24	$81,940	$81,940	$81,940	$81,940	$0	11.39	80.38%		
SWEET GRASS	SWEET GRASS CO HS	199	$960,051	$943,162	$943,162	$960,051	$0	-15.14	81.21%		
TETON	BYNUM ELEM	35	$94,342	$94,342	$97,934	$97,934	$3,593	-5.23	69.76%	*	
TETON	CHOTEAU ELEM	317	$1,043,105	$1,000,003	$1,001,665	$1,044,767	$1,662	-17.44	80.15%		
TETON	CHOTEAU H S	158	$984,883	$972,223	$967,999	$980,659	($4,224)	-6.59	100.00%		
TETON	DUTTON ELEM	107	$451,317	$437,625	$437,625	$451,317	$0	12.96	96.57%		
TETON	DUTTON H S	44	$440,690	$435,730	$427,015	$431,975	($8,715)	2.78	102.83%		
TETON	FAIRFIELD ELEM	212	$773,865	$720,101	$720,101	$773,865	$0	-8.13	82.39%	*	**
TETON	FAIRFIELD H S	140	$691,307	$665,171	$673,118	$699,254	$7,947	-8.50	77.07%	*	
TETON	GOLDEN RIDGE ELEM	30	$83,951	$81,514	$84,877	$87,314	$3,363	-3.45	69.66%	*	
TETON	GREENFIELD ELEM	68	$263,465	$261,411	$261,411	$263,465	$0	9.15	80.56%	*	**
TETON	PENDROY ELEM	12	$47,904	$47,904	$47,921	$47,921	$17	-1.32	79.89%		
TETON	POWER ELEM	116	$419,990	$410,320	$410,320	$419,990	$0	-16.52	81.42%		
TETON	POWER H S	49	$346,400	$345,342	$346,596	$347,654	$1,253	-12.52	78.91%		
TOOLE	GALATA ELEM	16	$114,400	$114,400	$112,112	$112,112	($2,288)	1.32	151.55%	*	**
TOOLE	SHELBY ELEM	528	$1,894,540	$1,824,123	$1,824,123	$1,894,540	$0	-9.62	88.40%		
TOOLE	SHELBY H S	206	$1,283,060	$1,257,256	$1,232,110	$1,257,914	($25,145)	1.03	102.72%	*	
TOOLE	SUNBURST ELEM	226	$849,091	$816,186	$816,186	$849,091	$0	13.31	88.29%	*	
TOOLE	SUNBURST H S	96	$800,021	$790,758	$774,943	$784,206	($15,815)	3.43	115.77%	*	
TREASURE	HYSHAM ELEM	130	$478,727	$468,158	$468,158	$478,727	$0	10.65	85.37%		
TREASURE	HYSHAM H S	50	$474,503	$463,986	$454,707	$465,224	($9,280)	8.55	102.27%		
VALLEY	FRAZER ELEM	104	$832,240	$392,664	$392,664	$832,240	$0	-8.22	94.17%	*	
VALLEY	FRAZER H S	35	$651,679	$434,520	$425,830	$642,989	($8,690)	53.46	109.28%	*	**
VALLEY	FT PECK ELEM	17	$255,250	$255,007	$249,907	$250,150	($5,100)	85.60	321.88%	*	**
VALLEY	GLASGOW ELEM	712	$2,951,458	$2,875,113	$2,817,611	$2,893,956	($57,502)	-7.42	103.13%		
VALLEY	GLASGOW H S	285	$1,752,000	$1,713,792	$1,679,516	$1,717,724	($34,276)	-11.27	106.40%		
VALLEY	HINSDALE ELEM	68	$387,392	$378,885	$371,307	$379,814	($7,578)	7.84	113.89%	*	
VALLEY	HINSDALE H S	31	$434,979	$433,662	$424,989	$426,306	($8,673)	0.18	120.77%	*	
VALLEY	LUSTRE ELEM	59	$280,597	$271,473	$266,044	$275,168	($5,429)	10.26	117.95%	*	
VALLEY	NASHUA ELEM	134	$523,963	$485,790	$485,790	$523,963	$0	-19.13	84.08%		
VALLEY	NASHUA H S	67	$495,969	$461,286	$461,286	$495,969	$0	-1.07	88.27%		
VALLEY	OPHEIM ELEM	85	$537,258	$520,481	$510,071	$526,848	($10,410)	83.57	125.35%	*	**
VALLEY	OPHEIM H S	47	$515,861	$515,861	$505,544	$505,544	($10,317)	-62.90	117.63%	*	**
WHEATLAND	HARLOWTON ELEM	202	$691,305	$659,284	$663,214	$695,235	$3,930	-7.01	78.94%		
WHEATLAND	HARLOWTON H S	109	$648,456	$640,027	$640,027	$648,456	$0	-2.28	87.68%		
WHEATLAND	JUDITH GAP ELEM	92	$324,434	$322,768	$324,410	$326,076	$1,642	-3.81	78.50%		
WHEATLAND	JUDITH GAP H S	30	$260,478	$258,812	$262,534	$264,200	$3,723	-17.09	75.82%		
WHEATLAND	SHAWMUT ELEM	11	$40,312	$40,312	$41,288	$41,288	$976	0.71	73.09%	*	**
WHEATLAND	TWO DOT ELEM	8	$45,017	$45,017	$45,017	$45,017	$0	1.51	97.88%	*	
WIBAUX	WIBAUX ELEM	161	$895,448	$860,293	$843,087	$878,242	($17,206)	14.44	122.22%	*	**
WIBAUX	WIBAUX H S	77	$659,663	$659,663	$646,470	$646,470	($13,193)	11.04	112.27%	*	**
YELLOWSTONE	BILLINGS ELEM	10251	$33,812,312	$30,507,396	$30,507,396	$33,812,312	$0	7.70	89.67%		
YELLOWSTONE	BILLINGS H S	4613	$17,698,841	$16,340,774	$16,340,774	$17,698,841	$0	4.78	88.68%		

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YELLOWSTONE	BLUE CREEK ELEM	98	$290,433	$290,433	$290,433	$290,433	$0	11.41	80.66%	*	
YELLOWSTONE	BROADVIEW ELEM	71	$513,000	$496,360	$486,433	$503,073	($9,927)	2.38	140.49%	*	**
YELLOWSTONE	BROADVIEW H S	41	$508,000	$493,657	$483,784	$498,127	($9,873)	4.54	120.08%	*	**
YELLOWSTONE	CANYON CRK ELEM	210	$675,381	$652,146	$659,461	$682,696	$7,315	-11.43	77.22%		
YELLOWSTONE	CUSTER ELEM	70	$408,840	$402,805	$394,749	$400,784	($8,056)	14.30	121.94%	*	**
YELLOWSTONE	CUSTER H S	32	$421,800	$421,800	$413,364	$413,364	($8,436)	5.06	115.93%	*	**
YELLOWSTONE	ELDER GROVE ELEM	191	$597,375	$594,911	$601,914	$604,378	$7,003	-6.53	76.52%		
YELLOWSTONE	ELYSIAN ELEM	96	$294,684	$288,200	$288,200	$294,684	$0	8.78	81.95%		
YELLOWSTONE	HUNTLEY PROJ ELEM	479	$1,508,287	$1,442,402	$1,453,429	$1,519,314	$11,027	-4.17	78.40%		
YELLOWSTONE	HUNTLEY PROJ HS	184	$901,503	$882,984	$882,984	$901,503	$0	-10.16	81.09%	*	
YELLOWSTONE	INDEPENDENT ELEM	164	$453,717	$453,717	$457,266	$457,266	$3,549	3.19	77.59%	*	
YELLOWSTONE	LAUREL ELEM	1279	$4,144,375	$3,930,256	$3,930,256	$4,144,375	$0	-16.08	81.20%		
YELLOWSTONE	LAUREL H S	570	$2,009,140	$1,963,510	$2,036,715	$2,082,345	$73,205	-1.35	70.41%		
YELLOWSTONE	LOCKWOOD ELEM	1152	$3,545,309	$3,330,165	$3,357,925	$3,573,069	$27,760	-6.07	78.51%		
YELLOWSTONE	MORIN ELEM	32	$151,335	$105,760	$105,760	$151,335	$0	-1.45	86.24%	*	**
YELLOWSTONE	PIONEER ELEM	73	$218,000	$218,000	$218,076	$218,076	$76	4.74	79.89%	*	
YELLOWSTONE	SHEPHERD ELEM	510	$1,334,655	$1,294,805	$1,360,715	$1,400,565	$65,910	-0.87	67.65%		
YELLOWSTONE	SHEPHERD H S	222	$1,058,765	$1,022,019	$1,022,019	$1,058,765	$0	-25.56	80.68%		
YELLOWSTONE	YLSTN EDUCATION CENTER	13	$651,426	$651,426	$638,397	$638,397	($13,029)	0.00	1005.60%	*	**
TOTALS		151,137	$612,940,407	$562,512,474	$562,118,966	$612,546,899	($393,509)		89.11%		

EXHIBIT 1
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EXHIBIT
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SCHOOL FUNDING MODEL AS OF MARCH 9, 1993

DISTRICTS BUDGETING MORE THAN THE MAXIMUM BUDGET LEVEL ARE REQUIRED TO REDUCE BUDGETS BY 2% PER YEAR UNTIL THEY REACH THE MAXIMUM BUDGET LEVEL. BUDGETS ABOVE THE MAXIMUM REQUIRE APPROVAL FROM THE DISTRICT VOTERS.

100%

UNSUBSIDIZED PORTION

FUNDED WITH LOCAL SUPPORT.

MAXIMUM BUDGET

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

20%

80%

UNSUBSIDIZED PORTION

FUNDED WITH LOCAL SUPPORT.

MINIMUM BUDGET

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

SUBSIDIZED PORTION

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

OFFICE OF THE LEGISLATIVE AUDITOR
HIGH SCHOOLS WITH 101 TO 200 ANB
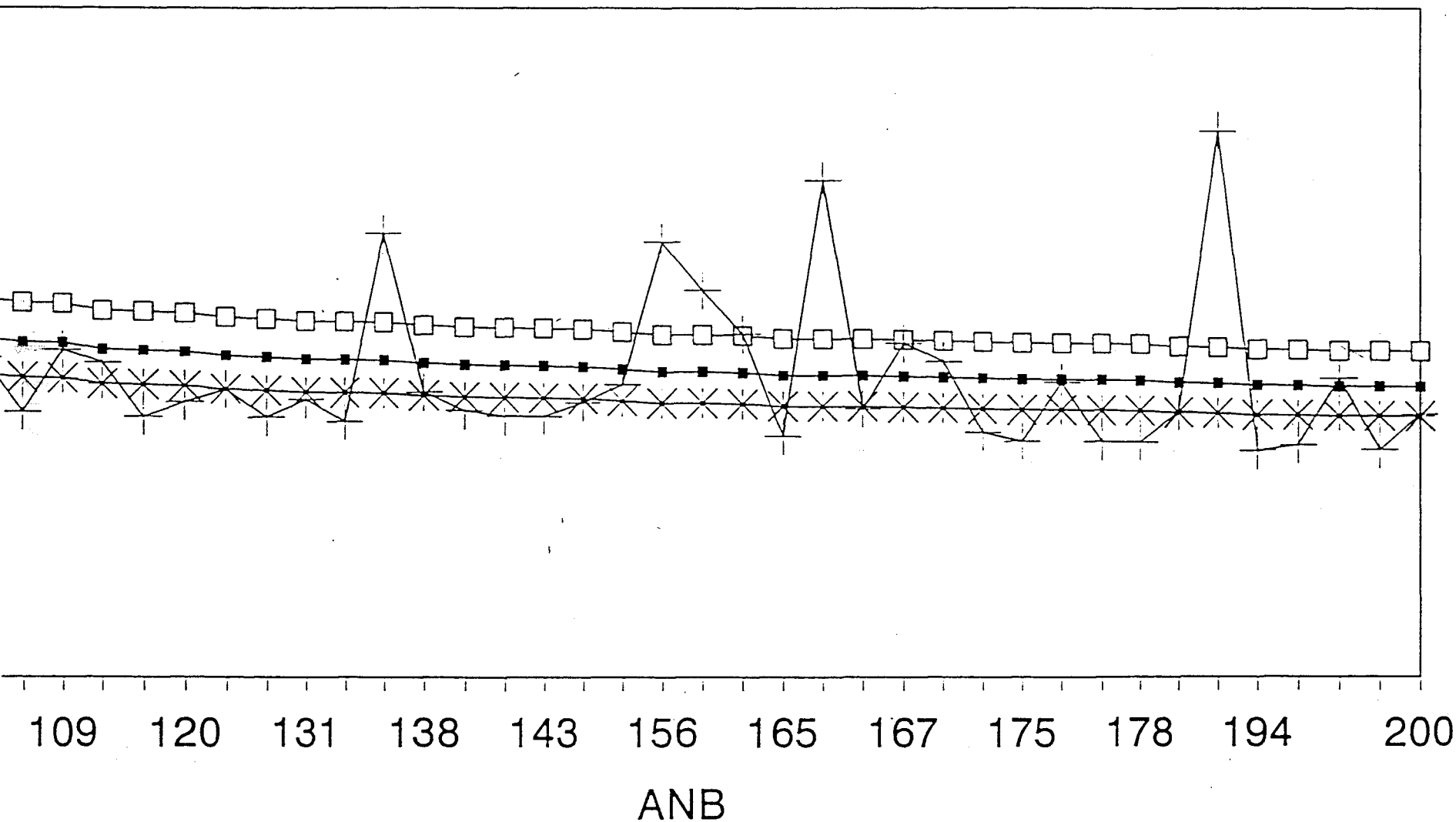
EXHIBIT 3
DATE 3/10/93
HB 667