

1 of course, the assessable base. An additional variable
2 would be the pupils, the number of pupils. Another
3 variable, of course, can be the number of teachers
4 employed, because the number of teachers employed
5 would affect the formula and the calculation.

6 In addition to that, the level at which the
7 teachers are employed or the professional is employed
8 would be a variable. So, these are some of the im-
9 mediate variables that appear on the scene and, con-
10 sequently, they influence the final determination.
11 During the year when the adjustments are made before
12 the final payment is made, all of these adjustments
13 are calculated and are set by these minimum salaries
14 established by the State and numbers and so on and,
15 of course, then the money that does not go to the
16 counties simply reverts.

17 MR. HOFF: Of the variables, which fluctu-
18 ates the most?

19 DR. SENSENBAUGH: Assessment and income.
20 Besides pupils, assessment and income.

21 MR. CASE: May I interject? It is my