

1 understanding that assessable basis and income are not  
2 variables any longer because assessable basis is the  
3 past year's basis and income is two years past.

4 DR. SENSENBAUGH: That is a factor you know  
5 when you make up the budget.

6 MR. CASE: So, those factors are fixed.

7 DR. EARHART: They are fixed, except in  
8 relationship to the number of pupils. This makes a  
9 difference in the calculation because the measures of  
10 wealth times the 1.228 per cent establishes the State's  
11 or the local's share. What we have been finding, even  
12 in three years, two years of experience and one year of  
13 budget, that the State's share has been declining  
14 rather substantially. Therefore, this creates a differ-  
15 ence, too.

16 We don't always have these figures when we  
17 make our calculations. We do not have the firmest  
18 figures. This is one of the problems we have been  
19 discovering, in terms of getting the base figure which  
20 we have just alluded to. These figures should be  
21 fixed, but they aren't always.