



Great Falls Public Schools



**2023**

**2024**

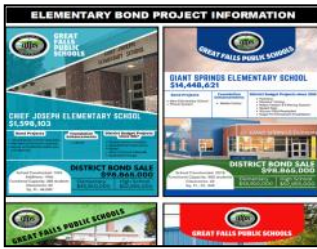
# DISTRICT BUDGET INFORMATION

*We successfully educate students to navigate their future.*



# What's New in this Publication?

Each year, the goal is to improve this publication by providing easy to understand information that will help readers better understand components that impact the overall financial position of the District and its operations. Below you will find new, adjusted, and information removed from the annual publication.



## Bond Projects Information

This section covers the improvements made to individual schools since the passage of the 2017 Bond. The breakdown for each school includes bond improvements, District-funded improvements and enhancements from a variety of sources. **(Page 47-54)**

VOTED LEVY HISTORY											
FISCAL YEAR	ELEMENTARY		HIGH SCHOOL		TOTAL K-12		VOTE INFORMATION				
	APPROVED	REPEATED	APPROVED	REPEATED	APPROVED	REPEATED	NO VOTE NECESSARY	NO AGENT/NO ELECTION	NO VOTE NECESSARY	NO VOTE NECESSARY	
2017-2018	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2018-2019	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2019-2020	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2020-2021	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2021-2022	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2022-2023	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2023-2024	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2024-2025	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2025-2026	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2026-2027	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2027-2028	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2028-2029	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2029-2030	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2030-2031	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2031-2032	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2032-2033	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2033-2034	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2034-2035	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2035-2036	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2036-2037	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2037-2038	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2038-2039	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2039-2040	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2040-2041	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2041-2042	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2042-2043	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2043-2044	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2044-2045	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2045-2046	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2046-2047	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2047-2048	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2048-2049	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2049-2050	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2050-2051	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2051-2052	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2052-2053	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2053-2054	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2054-2055	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2055-2056	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2056-2057	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2057-2058	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2058-2059	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2059-2060	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2060-2061	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2061-2062	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2062-2063	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2063-2064	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2064-2065	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2065-2066	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2066-2067	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2067-2068	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2068-2069	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2069-2070	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2070-2071	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2071-2072	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2072-2073	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2073-2074	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2074-2075	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2075-2076	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2076-2077	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2077-2078	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2078-2079	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2079-2080	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2080-2081	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2081-2082	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2082-2083	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2083-2084	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2084-2085	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2085-2086	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2086-2087	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2087-2088	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2088-2089	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2089-2090	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2090-2091	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2091-2092	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2092-2093	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2093-2094	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2094-2095	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2095-2096	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2096-2097	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2097-2098	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2098-2099	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2099-2100	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2100-2101	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2101-2102	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2102-2103	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2103-2104	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2104-2105	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2105-2106	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2106-2107	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2107-2108	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2108-2109	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2109-2110	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2110-2111	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2111-2112	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2112-2113	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2113-2114	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2114-2115	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	
2115-2116	1.00	0.00	0.00	0.00	1.00	0.00	100%	0.00	0.00	0.00	

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## **Great Falls Public Schools BOARD OF TRUSTEES Information**



### **WHAT DOES THE SCHOOL BOARD DO?**

The Great Falls Public School District is governed by a Board of Trustees consisting of seven (7) members. The main purpose of the school board is to provide governance over the District to ensure that students shall have ample opportunity to achieve their individual and collective learning needs. The Board's powers and duties include the broad authority to adopt and enforce all necessary policies for the management and governance of the public schools within the District.

The Board hires, evaluates, and seeks the recommendations of the Superintendent as the District's chief executive officer. The Board adopts policies necessary to provide the general direction for the District and to encourage achievement of District goals. The Superintendent develops plans, programs, and procedures needed to implement the policies and directs the District's day-to-day operations.

The Board's legal powers, duties and responsibilities are derived from the Montana Constitution and state statutes and regulations. Sources such as the school laws of Montana and the administrative rules of the Board of Public Education and the Office of Superintendent of Public Instruction delineate the legal powers, duties and responsibilities of the Board.

### **HOW DOES THE SCHOOL BOARD TAKE ACTION?**

Official action by Board members must occur at a duly called and legally conducted meeting. "Meeting" is defined as the convening of a quorum of the constituent membership of the Board, whether in person or by means of electronic equipment, to hear, to discuss, or act upon a matter over which the Board has supervision, control, jurisdiction, or advisory power.

The regular meetings of the GFPS Board shall be held at 5:30 p.m. on the second (2nd) and fourth (4th) Mondays of every month except July, August, October, December, and February. Those months will have at least one (1) meeting per month. The meetings are held at the District Office Building, 1100 4<sup>th</sup> St. S.

School board members, as individuals, have no authority over school affairs, except as provided by law or as authorized by the Board.

### **WHAT IS THE TERM OF SCHOOL BOARD MEMBERS?**

Except as otherwise provided by law, trustees shall hold office for terms of three years, or until their successors are elected and qualified. Terms of trustees shall be staggered as provided by law.

### **WHAT ARE BOARD POLICIES?**

The 1000 section policies of the Board define the organization of the Board and the manner of conducting its official business. The Board's operating policies are those that the Board adopts from time-to-time to facilitate the performance of its responsibilities. They can be found at: <https://www.gfps.k12.mt.us/school-board-policies>.

The rest of the Board policies set forth operational guidance for District operations and management. The District works with the Montana School Boards Association for policy content and legal support. All Board policies can be found at this link: <https://www.gfps.k12.mt.us/school-board-policies>.



# BOARD OF TRUSTEES

## 2023-2024 School Year



**Gordon Johnson**  
*Board Chairperson*

Elected: 2019  
Term Expires: 2025

- Committees:
- *Superintendent Evaluation*
  - *Foundation Board*

Elected: 2017  
Term Expires: 2026

- Committees:
- *Health and Safety*
  - *Academic Achievement*



**Kim Skornogoski**  
*Board Vice-Chairperson*



**Mark Finnicum**

Elected: 2019  
Term Expires: 2025

- Committees:
- *Budget*
  - *Legislative/AA Caucus*



**Marlee Sunchild**

Elected: 2021  
Term Expires: 2024

- Committees:
- *Health and Safety*
  - *Academic Achievement*



**Bill Bronson**

Elected: 2020  
Term Expires: 2026

- Committees:
- *Budget*
  - *Policy*
  - *Health and Safety*
  - *Legislative/AA Caucus*
  - *Labor Relations*

Elected: 2022  
Term Expires: 2025

- Committees:
- *Budget*
  - *Policy*
  - *Transportation*



**Paige Turoski**



**Amie Thompson**

Elected: 2022  
Term Expires: 2026

- Committees:
- *Health and Safety*
  - *Superintendent Evaluation*



# BOARD OF TRUSTEES

## Meeting Schedule

### 2023 - 2024

Board Policy 1400

Board Meetings

July						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

☐ Regular Meeting

☐ Budget Work Session

#### **Regular Meetings (Policy 1400)**

The regular meetings of the GFPS Board shall be held at 5:30 p.m. on the second (2nd) and fourth (4th) Mondays of every month except July, October, December and February. Those months will have at least one (1) meeting per month. The meetings are held in ASPEN Conference Room at the District Administration Offices Bldg., 1100 4th St. South.

#### **Emergency Meetings**

In the event of an emergency involving personal injury or property damage, the Board may meet immediately and take official action without prior notification.

#### **Special Meetings**

Special meetings may be called by the Chairperson or by any two (2) members of the trustees. A written notice of a special meeting, stating the purpose of the meeting, shall be delivered to each trustee not less than forty-eight (48) hours prior to the time of the meeting.



# YEARLY RECURRING BOARD AGENDA ITEMS

## July

Annual GFPS Foundation Report

Student Handbook Revisions

Bus Stop Requests with GFPS Boundaries

Outstanding Warrants

Select Committee Members for Learning and/or Library Materials Review

## August

Adopt Final Budget

Health and Voluntary Insurance Renewal

Non-Union Classified/Support/Admin. Salaries

Class Fees Report

## September

Constitution Day Proclamation

Introduce Foreign Exchange Students and Board Student Reps

Appoint MTSBA Representatives for the Delegate Assembly During MCEL

Summer School (including Virtual Academy)/ESSER Update Reports

Staffing Update Report

## October

Opening of School Reports/Official Enrollment/Class Sizes

District Profile Update

Adopt Budget Development Process

Facilities (Summer Work) Report

Technology Summer Work Report

Indigenous Education/Native American Week Report

TR-1 Transportation Report

Report on MOU for Foundation Building Enhancements

## November

Technology Strategic Plan

Report to Inform of Trustee Filing Timeline

School Elections Calendar

Adopt Superintendent's Evaluation Process and Instrument

AP and Dual Credit Report

Music Travel Requests

## December

Audit Report

## January

Montana High School Association (MHSA) Proposals

TR-6 Bus Route Reimbursement Claims

School Food Service Report

Resolution to call for Election of Trustees and Levy

Request for Mail Ballot Election

Trustee Resolution Requesting for County to Conduct Next School Year's Elections

Develop Election/Levy Information and Public Speaking Timelines (if necessary)

## February

Reduction In Force, Annual Timeline

Non-renewal/Non-tenured

Budgetary Revenue Projections

## February

College and CTE Report

Mayoral Proclamation of Youth Art Month

Call for Paper Bids

CTE Travel Requests

## March

Non-renewal/Non-tenured

Accept/Adopt Board Budget Committee Recommendations

Levy Resolution with Amounts

Adoption of School Calendar

Tech (E-rate) Bids for Approval

## April

Teacher Non-Renewal/Termination

Approve Trustee Election by a Conditional Acclamation (if necessary)

Renew Pepsi and Coke Agreements to Provide Beverages to Schools

Award Instructional and Office Paper Supply Order Bids

MTSBA Proposed Resolutions for Delegate Assembly in June

Appoint MTSBA Delegate Assembly Representatives

Renew Multi-District Technology Agreement

Renew Multi-District Interlocal Elementary/HS Agreement

Renew Banking Agreement with County

Book Giveaway

## May

Board Member and Student Representative Appreciation

CTSO Student Recognition

Annual Board Reorganization Meeting

Selecting Board Members for Commencement Activities

Adopt Board Meeting Calendar

TR-6 Bus Route Reimbursement Claims

Montana High School Association Dues

Call for Dairy Product Bids

GFHS/MSDB Cooperative Agreement Renewal

Canvas of the Election Results

Accomplishments of the District

Strategic Plan Approval

Fund Transfers

MRP and Psychologist Handbooks Report

## June

Standing Committees of the Board

Approve Authority to Make End of Year Budget Transfers

Annual Review of District-wide Safety Plan

Approve Transfer of Budgeted Funds

Annual Review of Student Discipline 3300 and Weapons 3311 Policies

Annual Review of Board Policy 3100 Early Childhood Education Enrollment

Exceptional Circumstances

PIR Plan Approval

*This reoccurring agenda items are guidelines and may be subject to change.*

# MESSAGE FROM THE SUPERINTENDENT

July 2023



**Superintendent  
Tom Moore**

As the Superintendent of Schools in Great Falls, I am looking forward to the 2023/2024 school year with great anticipation. The adverse effects of a pandemic are still evident in our society. Our school district has been charged with mitigating those effects and at the same time, addressing the learning loss during the two plus years of interruptions for many of our students. This District has done a phenomenal job of utilizing the federal and state aid provided to schools to do this work. Unfortunately, much of the initial focus of the American Rescue Plan Act (ARPA) funds that came to our schools were ear-marked to hire additional staff on limited contracts to help remediate and address the learning loss. To date, recruiting, hiring and retaining staff has been a major difficulty, if not impossible, to meet the current demands. That being said, some of the relief funds have been redirected to address other allowable expenses. Through the wise stewardship of these available resources, the District has been able to offset the use of general operational funds and move the savings forward to be used in future years. This will potentially delay the request for operational and supplemental levies from our local taxpayers for this year. The rising cost of wages, insurance and other inflationary increases has hit the District hard this year as well. From a budget and school finance perspective, each objective of the Strategic Plan depends upon the availability and wise use of the resources allocated to the three focal goal areas: **Academic Achievement, Healthy, Safe & Secure Schools** and **Stewardship and Accountability**. I am thankful for the hard work of our staff, the dedication and perseverance of our students and the support of parents and community members to work through the myriad of challenges and issues over the past few years. As we return to the focus on teaching, learning and student activities in a more normal sense, there are new challenges and opportunities for our educators, support personnel, parents, and community partners to consider.

The 2023 Montana legislative session passed a variety of bills that affect schools, parents and students from a funding and policy perspective. In our school district alone we are reviewing, revising and adopting over thirty-five School Board Policies. Among the topics addressed in these potential policy changes include school choice, enrollment, attendance, tuition, public relations, communication regarding the business of the district, employee Insurance trust, innovation and flexibility in student instruction, school finance, student and family rights, career education, work-based learning, reading proficiency, school safety, student well-being, and many others.

This year will bring with it a focus in the classroom on new and continuing curriculum adoptions in the areas of English/ Language Arts, Social Studies, and a review in Mathematics. The Character-Strong and Responsibility Centered Discipline efforts will continue in our schools as we focus on the culture, climate and behavioral expectations.

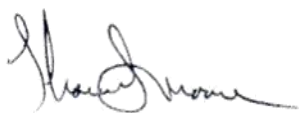
The District leadership development will continue as we experience transition in key leadership positions across our District. Our Executive Directors for Student Achievement are working diligently with integrated teams of principals, teachers, and support staff from elementary, middle, and secondary schools to improve student educational outcomes while improving the overall performance of our schools.

Our community partners continue to be KEY in supporting the work of our teachers, principals, and District leaders. We share with others in our country, state and the community, in the increasingly daunting challenge of hiring talented and committed people to work and serve in our society. Meeting the current and future demands by employers, colleges and recruiters for our graduates is a worthy challenge and paramount to our mission to "Successfully Prepare Students to Navigate their Future".

I believe that we have a highly motivated and competent team of professional leaders in education and school operations here in Great Falls Public Schools. Together, we will meet these challenges with the best efforts of our people and the resources provided to us by the community.

Thank you to our Director of Business Operations Brian Patrick and his team who have put together the data and comprehensive information contained within this document. It is an open and transparent effort to reflect the stewardship and accountability of your public trust in our school district.

I present to you the annual Budgeted Funds for Great Falls Public Schools for 2023/2024 fiscal year.

A handwritten signature in black ink, appearing to read "Tom Moore". The signature is fluid and cursive, written on a white background.

**Thomas G Moore  
Superintendent**





# MESSAGE FROM THE DIRECTOR OF BUSINESS OPERATIONS

Each school year begins with a renewed sense of hope as we continue to prepare our children for their future. Our District has an amazing team of people who choose their profession because they enjoy working with and helping children. They dedicate their lives to helping students learn to be successful. They care and have a great deal to offer students. This team includes our teachers, paraprofessionals, food service staff, administrative assistants, maintenance staff, nurses, counselors, administrators, board members and all the support personnel who work together to fulfill the mission and goals of Great Falls Public Schools.



Parental cooperation is an essential part of the formula in helping each student maximize their potential. Cooperation from parents and students is and always will be key in making each school year a success.

This annual budget publication contains Great Falls Public School District financial information including the 2023-2024 adopted budgeted funds. It is designed to provide a comprehensive, accurate, and easy to follow study of the Great Falls Public Schools' finances. The charts and graphs supply trend information that is used to assist our decision makers and our public in understanding how we have and continue to evolve to meet our needs. The District website ([www.gfps.k12.mt.us](http://www.gfps.k12.mt.us)) contains many additional financial resources including our annual operating budget and complete audit reports. The final budget adoption in August is the last step of a year-round budgeting process. The Board Budget Committee, with its annual community meetings, strives to be transparent in our financial matters.

Federal COVID funds continue to be directed to learning loss caused by the pandemic. This One-Time-Only (OTO) funding has been used for additional staff to help struggling students. An updated English Language Arts (ELA) curriculum that uses the latest educational scientifically researched methods to build better readers was also purchased with federal funds. Strategically we have been careful and prudent on how these funds are being allocated because they are one-time-only money. This means that, once spent, the funds will not be replenished.

A portion of the federal money has also been dedicated to facility improvements that include new heating and ventilation systems along with new windows. A four-classroom addition is currently under construction at Meadow Lark Elementary School. This will help address the continued enrollment increases in that area.

The primary component in the school funding formula is student enrollment. Our District has had a relatively stable enrollment over the past decade. There is also an inflationary factor component in the school funding formula. Without increasing enrollment coupled with a well below normal annual inflationary factor, our District continues to struggle to keep up with ongoing increasing costs.

Approximately 86% of our budget is directed to staff salaries and benefits. Health insurance costs, higher energy prices, along with higher-than-normal inflation, are factors that we monitor closely each year as we plan for the upcoming budget.

From 2008 to 2021, the District used a combination of reserves, reductions and two general operational levies to balance the budget each year. The historical adjustments are important because when analyzed solely by a year, the impact is significant, but it becomes more profound when viewed in total. Staffing reductions have had a substantial impact on the overall educational program we provide our students.

The 2023 legislative session will have an impact on how schools operate. A synopsis of bills that passed are included in this publication as a reference.

I feel privileged to work with the many professionals in Great Falls Public Schools. They are dedicated to doing what is right for our District and most importantly our students. Thank you for your interest in learning about district finances.

Sincerely,

A handwritten signature in dark ink that reads "Brian Patrick".

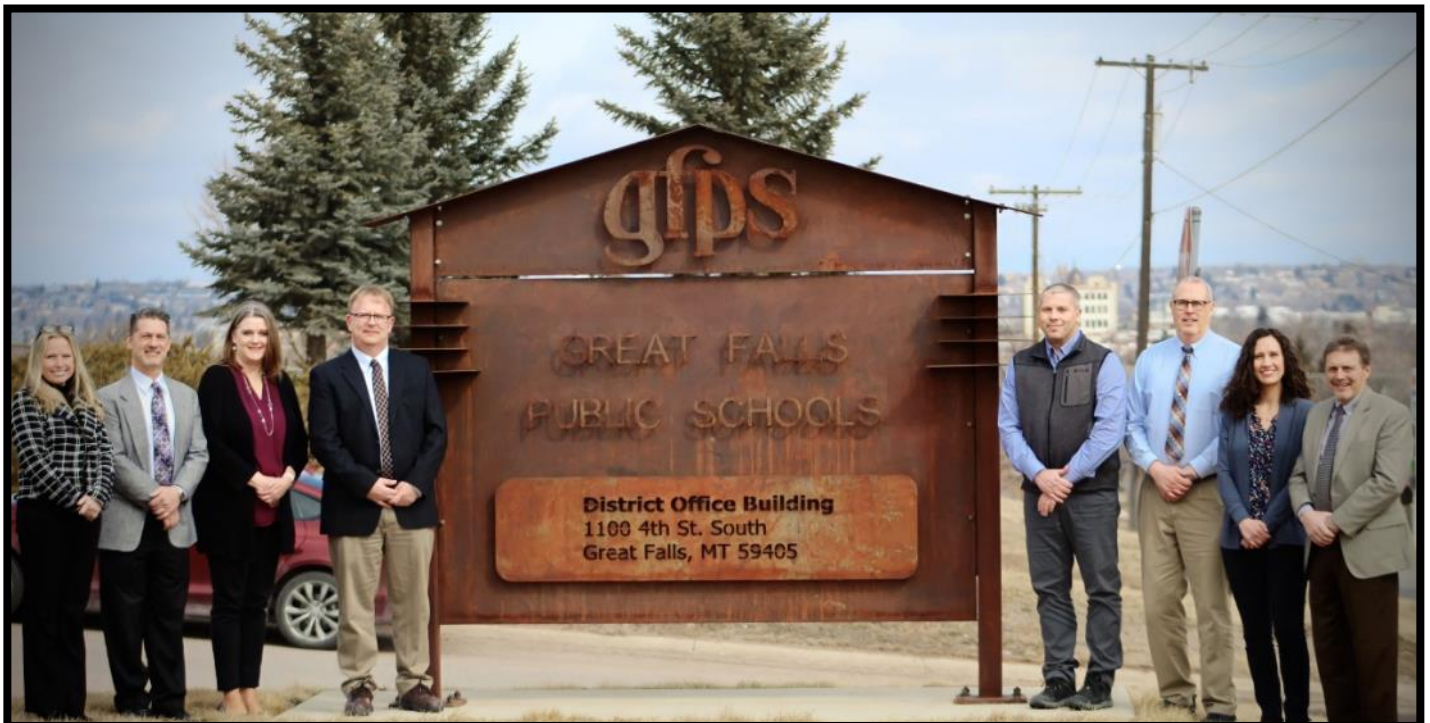
Brian Patrick  
Director of Business Operations



# 2023-2024 ADMINISTRATIVE STAFF

## Great Falls Public Schools Great Falls, Montana

Tom Moore.....	Superintendent of Schools
Brian Patrick.....	Director of Business Operations
Heather Hoyer.....	Executive Director of Student Achievement <i>(Chief Joseph, Giant Springs, Lewis &amp; Clark, Lincoln, Morningside, Mountain View, East Middle School, Great Falls High School, Paris Gibson Education Center)</i>
Jackie Mainwaring.....	Executive Director of Student Achievement <i>(Skyline-ELF, Loy, Meadow Lark, Riverview, Sacajawea, Valley View, West, North Middle School, Charles M. Russell High School)</i>
Lance Boyd.....	Director of Student Services/Federal Programs and Executive Director of Student Achievement <i>(Longfellow, Sunnyside, Whittier, East Middle School-Title 1, Great Falls High School-Title 1)</i>
Luke Diekhans.....	Director of Human Resources
Tom Hering.....	Director of Information Technology
Stephanie Becker.....	Executive Director, GFPS Foundation



*(L-R: Jackie Mainwaring, Tom Hering, Heather Hoyer, Luke Diekhans, Lance Boyd, Brian Patrick, Stephanie Becker, Tom Moore)*



# 2023-2024 Great Falls Public Schools Organization Chart



# MISSION, VISION AND BELIEF STATEMENTS



## GREAT FALLS PUBLIC SCHOOLS



*The District's mission, vision and belief statements define the core values that shape the District's direction and action.*

**Vision:** All kids engaged in learning today.....for life tomorrow

**Mission:** We successfully educate students to navigate their futures.

**Belief Statements:**

1. All students deserve teachers and staff who thrive on student success.
2. Each student will have fair and equitable opportunities for quality instruction and academic success.
3. All students learn when their individual needs are met through a personalized school experience.
4. All students and staff learn and work best in a safe, secure, and nurturing environment.
5. Highly skilled and committed personnel are our greatest asset.
6. Students, staff, family, and community members are partners in a quality education.
7. Dedication to affirming diversity enriches the educational experiences for all.
8. District programs are flexible and adaptable, and our staff strives to provide innovative and creative choices to meet the changing needs of all students.
9. A well-educated community is the foundation of our democracy.
10. District resources and staff are public assets requiring responsible stewardship and community involvement.
11. All students will graduate citizenship ready and prepared for career and/or college.

*While our District has many strengths and successes to build on, we must also seek continuous improvement to make our vision come true for each student. Therefore, the Board sets forth the following goals and key results that it believes are of the highest priority for action in the upcoming school year and beyond. These goals and key results do not describe everything the District is dedicated to accomplishing. While not all programs and services are specifically addressed in these goals and key results, the District is committed to providing a comprehensive educational experience that meets the needs of each student.*

**Goals:**

**Student Achievement**

**Goal:** The District will develop and implement targeted strategies to improve student learning outcomes and develop the essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data.

**Healthy Safe and Secure Schools**

**Goal:** The District will design and implement policies, strategies, and practices to address specific health and safety concerns, while monitoring the overall health and wellbeing of all students and staff.

**Stewardship and Accountability**

**Goal:** The District will utilize available funding sources (public and private) to maximize district resources in a fiscally responsible and transparent manner.

**GREAT FALLS - GREAT SCHOOLS - GREATER TOMORROWS**





# 2023-2024 STRATEGIC PLAN

The Great Falls Public Schools Strategic Plan defines our direction as a school district. The action steps outline the strategy used by the District to guide our decision-making processes on how to best allocate limited resources. The strategic planning process, conducted on a year-round basis involving many stakeholders, focuses on the main goal areas of Student Achievement, Healthy, Safe and Secure Schools, and Stewardship and Accountability. The plan also identifies the resources that are needed to help accomplish the goals and a timeline

## STUDENT ACHIEVEMENT

***Great Falls Public Schools believes that we should have comprehensive systems of support in place to ensure that Students achieve the highest levels of academic growth.***

**GOAL:** The District will develop and implement targeted strategies to improve student learning outcomes and develop the essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data.

### ACTION STEPS

1. Develop a GFPS Profile of a Learner and a Profile of a Graduate.
2. Identify and focus on improving individual student learning outcomes for achievement, attendance, and behavior needs.
3. Develop and begin implementation of a three-year comprehensive "Reading by end of Third Grade" initiative, to include students, staff, parents, and community stakeholder groups.
4. Continue with adoption and implementation of curriculum initiatives:
  - a.) Continue implementation of English Language Arts
  - b.) Adopt Social Studies resources and materials and implement them
  - c.) Begin implementation of the Math Task Force recommendations.
5. Refine the organizational leadership shift at the district level for enhanced communication and collaboration with staff to improve student outcomes.

## HEALTHY, SAFE AND SECURE SCHOOLS

***The District believes that a comprehensive educational environment addresses the health, safety, and social/emotional needs of all students and staff.***

**GOAL:** The District will design and implement policies, strategies, and practices to address specific health and safety concerns, while monitoring the overall health and wellbeing of all students and staff.

### ACTION STEPS

1. Implement high engagement practices that promote physical and cultural learning environments in schools that are safe, respectful, and nurturing for all students, staff, and visitors.
2. Continue to engage all students/families while identifying those who are disengaged.
3. Provide school-based mental health and wellness programs in collaboration with community partners to address the needs of students, families, and STAFF in all schools.

## STEWARDSHIP AND ACCOUNTABILITY

***The District believes that our resources and staff are public assets requiring responsible stewardship, accountability and community involvement.***

**GOAL:** The District will utilize available funding sources (public and private) to maximize district resources in a fiscally responsible and transparent manner.

### ACTION STEPS

1. The District allocation of all resources will follow updated District policies, state laws, and federal requirements.
2. The District will work with community partners to assess demographic changes within Great Falls to forecast and determine facilities needs through 2027.
3. The District will work cooperatively with the GFPS Foundation to continue utilizing private funding to enhance education.
4. The District will invite and encourage the involvement of students, staff, parents, and community partners in the following areas:
  - a.) Budget and school finance
  - b.) Technology
  - c.) Recruitment and retention
  - d.) Facilities and grounds
  - e.) Communications and mutual collaborations
  - f.) Workforce development
  - g.) Military family and student support services
  - h.) Academic achievement

# ABOUT US

## What Makes Our School System Unique?

### *Native American and Military-related Students Add Diversity to Our Student Body*



*Black Eagle Dam*

Great Falls is Montana's third largest city based on population behind the cities of Billings and Missoula. Cascade County is currently the State's fifth largest county based on population behind the counties of Yellowstone, Missoula, Gallatin, and Flathead Counties.

Our economy is based largely on three factors: agriculture, Department of Defense activities and healthcare.

Great Falls is the center of a 14-county region for storage, transportation, processing and marketing of grain and livestock feed products. Farming and ranching operations provide direct employment for approximately 1,000 people in the county and related enterprises furnish jobs for many more. There are approximately 1,100 farms encompassing about 1,255,000 acres of farmland. Cascade County consistently ranks as one

of the top counties in the State in total cash receipts from agricultural receipts.

Malmstrom Air Force Base is the largest employer in the county with a workforce of both civilian employees and military personnel. It is the center of the largest intercontinental ballistic missile complex in the world and is the headquarters of the 341st Missile Wing whose mission is to operate the 150 underground Minuteman missile sites in Montana.

Great Falls is also headquarters for the 120th Fighter Interceptor Group of the Montana Air National Guard ("MANG") that occupies 42 buildings and related facilities atop Gore Hill. The main mission includes eight large C-130 cargo/transport jets.



Our District is the only school district in Montana that has a student population that includes both a high number of Native American students and military related students. In 2021, the Great Falls Public Schools' Native American Program served 1,557 students which is just under 16% of all students in the District. We served 9.6% of all the Native American students in Montana and 20% of the Native American students who live off a reservation. Our District had 398 Blackfeet, 275 Rocky Boy/Chippewa Cree, 212 Little Shell Chippewa, 136 Gros Ventre/Assiniboine, 94 Turtle Mountain Chippewa, 49 Assiniboine/Sioux, and 21 Salish/Kootenai, 13 Northern Cheyenne and 10 Crow. There are a total of 49 tribes represented in our schools. The Little Shell tribe received national recognition from the Federal Government in December of 2019.



Great Falls Public Schools offers a comprehensive Native American program designed to address the unique cultural, language, and educationally related academic needs of American Indian and Alaska Native students. Program funds are used to meet the unique cultural, language, and educational needs of Indian students and ensure that all students meet the challenging State academic standards. Goals include helping close the Education Achievement Gap, increasing the graduation rate of Native American students, providing cultural opportunities while recognizing Native American student achievement. Outreach is provided to remote learners.

Student Learning Opportunities include an Intervention Cultural Incentive class/club, an Immersion school at the Paris Gibson Education Center, American Indian Studies classes at the high schools, and staff tipi demonstrations including cultural education. A Native American Garden is also located at the Paris Gibson Educational Center. The Murt McCluskey Research Library located at the Paris Gibson Education Center is one of the finest in the State.



# MALMSTROM AIR FORCE BASE



Colonel Einar Axel Malmstrom

## Malmstrom AFT Command History

Second Air Force 1942  
 AAF Air Service Command, 1943  
 Air Transport Command 1944  
 Military Air Transport Service 1948  
 Air/Aerospace Defense Command  
 Major Tenant Organizations, 1951-1983  
 Strategic Air Command 1954-1992  
 Air Mobility Command, 1992-1993  
 Air Force Space Command, 1993-2009  
 Air Force Global Strike Command 2009-present

Originally named Great Falls Army Air Base, later Great Falls Air Force Base, the facility was renamed **Malmstrom Air Force Base** in 1955 to honor Colonel Einar Axel Malmstrom (1907–1954). Colonel Malmstrom was shot down on his 58th combat fighter mission during World War II. He died in the crash of a T-33 Shooting Star trainer in 1954 near Great Falls Air Force Base.

Malmstrom Air Force Base traces its beginnings back to 1939 when World War II broke out in Europe. In May 1942, construction began on the Army Air Corps base.

Following World War II, the Great Falls Army Air Base played an important role in US defense during the Cold War era (1948–1991). The base was assigned or attached to several major commands, and its assigned units performed a wide variety of missions.

The base was activated at Great Falls AFB in early 1950. In 1957, the Malmstrom AFB radar station became operational. In 1959, general surveillance radar stations were a key component of the centralized center for air defense by providing an early warning and response for a Soviet nuclear attack.

With the development of the three-stage, solid-fuel Minuteman I missile in the late 1950s the Strategic Air Command began. Because Malmstrom's location placed most strategic targets in the Soviet Union within range of Minuteman, the base was selected to become a command and control center for ICBMs located in central Montana.

In December 1959, Malmstrom AFB was selected to host the first Minuteman ICBM base.

Construction of the wing's first launch facility began in March 1961 and was completed in December. The 10th Strategic Missile Squadron (SMS) was activated in November of 1961 and was completed in July 1962. The first Minuteman I ICBM arrived on base in July of 1962. Just four days after the missile's arrival, it gained the title of the first Minuteman missile site in the United States. Malmstrom AFB is one of three US Air Force Bases that maintains and operates the Minuteman III intercontinental ballistic missile. In July 1963, following 28 months of construction. There were a total 150 Minuteman I missiles. Two years later, construction began on the fourth phase of missile installation. In May 1967, the missiles were declared fully operational. Malmstrom's missile field was now the largest in the United States, covering 23,500 square miles.

In late 1962, the missiles located around Great Falls would play a major role in the Cuban Missile Crisis. The overall effect of the Cuban Missile Crisis was to greatly expand and extend the nuclear arms race, in which Malmstrom played and continues to play a leading role.

The 40th Air Division was activated at Malmstrom in July 1989. A third of the base's personnel (about 1,800 people) were assigned to it, including support personnel from the 341st Strategic Missile Wing. In July 2008, the 341st Space Wing was re-designated as the 341st Missile Wing.

According to Census data (2019) that provides information solely on the people living on Malmstrom Air Force Base, there is a total population of 3,472 people. The median age of the base is 21.

The base had an influence on the number of schools in Great Falls. Five new schools were constructed in the 1950's, nine more new schools were built in the 1960's and four additional schools were constructed in the 1970's.

Currently, there are 1,197 students in the Great Falls School District attributed to Malmstrom Air Force Base. The schools designated for these students include Loy Elementary School, Chief Joseph Elementary School, North Middle School, and CM Russell High School.

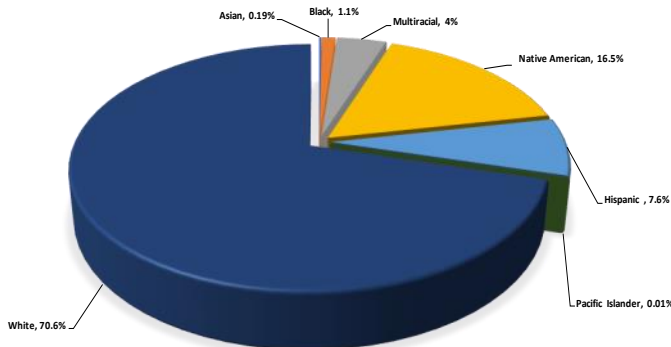
<b>GREAT FALLS IS A MILITARY FRIENDLY COMMUNITY</b>	<b>3,273</b> <b>Active Duty Personnel at MAFB</b>	<b>MTANG</b> <b>500 Full-Time Guardsmen</b> <b>431 Part-Time Guardsmen</b>
	<b>2,482</b> <b>Military Dependents at MAFB</b>	<b>Over \$265,000,000</b> <b>Annual Payroll for Military in Great Falls*</b> <small>*MAFB and MTANG</small>
	<b>645</b> <b>Civilian Personnel at MAFB</b>	<b>OVER 130</b> <b>INTERCONTINENTAL BALLISTIC MISSILES SPREAD OVER 7 COUNTIES COVERING MORE THAN 13,000 SQUARE MILES. DID YOU KNOW - IF OUR MISSILE FIELD WAS A STATE, IT WOULD RANK #42 IN SIZE BETWEEN WEST VIRGINIA AND MARYLAND.</b>



# Great Falls Public Schools Fiscal Year 2023-2024 FAST FACTS

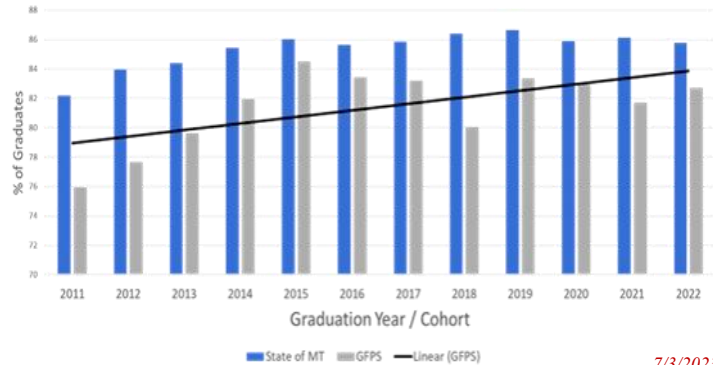
## Student/School Information

SPRING DEMOGRAPHICS FOR 22-23 BY PERCENT



as of 3/24/2023

Moving the Dial - State and District Graduation Rates



7/3/2023



**1,403,713**  
Meals Served in  
2022-2023

### Programs Offered

- National School Lunch Program
- School Breakfast Program
- Fresh Fruit and Vegetable Program
- Summer Food Service Program



### Total Meals Served

552,468  
Breakfast

851,245  
Lunch

**1,403,713**  
TOTAL

### School Nutrition Program Staffing

- 63 Food Service Employees
- 18 Satellite Leads
- 7 Production Cooks
- 4 Production Managers
- 3 Office



**= 95**  
Total Staff  
Members

### % of Students Engaged in Programs:

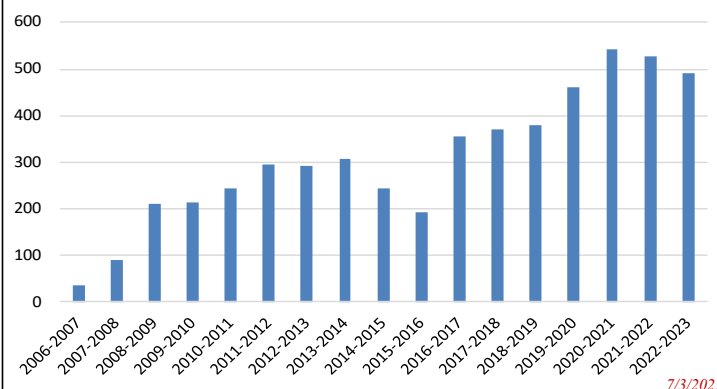
- ◇ Free and Reduced Lunch: 44%\* (by application)
- ◇ Limited English Proficient: 4.57%
- ◇ English as Second Language: 1.30%
- ◇ Special Education: 12.50%
- ◇ Homeless: 4.57%
- ◇ Military: 11.80%

\*All students ate for free in 2021-2022.

\* Determined using Community Eligibility Program (CEP) in six schools rather than submission of Free and Reduced applications.

4/25/2023

# of Homeless Students 2006-2022



7/3/2023

### Every Student Succeeds Act (ESSA)

Signed into law in 2015

Replaced "No Child Left Behind Act"

The Montana Office of Public Instruction (OPI) has generated a report card for each school in the state. The report card provides information on how students perform in Reading, Math, Science, attendance, and student achievement progress scores. Information regarding educator qualifications, school quality, climate, safety information and school finance is in development and will be included in future year report cards.

Here is how to access this information:

1. Use this link: <https://gemsapi.olap.opi.mt.gov/report?reporturl=51DC9FDE-4EF9-4A69-9DD7-0C368E234457>
2. On the upper left corner, use the 'Organization' drop-down arrow to select either 'Great Falls Elem' or 'Great Falls HS'. Then click on the 'View Report' button (top right). The next page shows the list of schools in the GFPS District; choose the school report you want to view.

# Great Falls Public Schools Fiscal Year 2023-2024 FAST FACTS

## District Information

### District Website:

[www.gfps.k12.mt.us](http://www.gfps.k12.mt.us)

### Vision:

All kids engaged in learning today.....for life tomorrow.

### Mission:

We successfully educate students to navigate their future.



### Our Schools:

- ◇ Established in 1888
- ◇ Second Largest School District in Montana
- ◇ Early Learning Family Center: Transition Kindergarten Program
- ◇ 15 Neighborhood Elementary Schools
- ◇ 2 Middle Schools
- ◇ 2 Comprehensive High Schools
- ◇ 1 Alternative High School
- ◇ Adult Education Program at Great Falls College MSU

### Facility Facts:

- ◇ Average School Age: 57.43
- ◇ Oldest Building: Great Falls High School 1928
- ◇ Newest Building: Longfellow Elementary completed in 2020
- ◇ Current Public Debt (Bonds)
  - ⇒ Elementary \$40,997,153
  - ⇒ High School \$45,735,939
- ◇ 1.9 million square feet of building space
- ◇ 290 acres of land
- ◇ Up-to-date Facilities Plan information can be found at: [www.gfps.k12.mt.us/domain/139](http://www.gfps.k12.mt.us/domain/139)

### School Construction ranges in date from 1928-2023

1920's	1
1930's	3
1940's	1
1950's	4
1960's	9
1970's	4
1990's	1
2000's	0
2010's	1
2020's	1



### Strategic Plan

#### Student Achievement

The District will develop and implement targeted strategies to improve student learning outcomes and develop the essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data.

#### Healthy, Safe, and Secure Schools

The District will design and implement policies, strategies, and practices to address specific health and safety concerns, while monitoring the overall health and wellbeing of all students and staff.

#### Stewardship and Accountability

The District will utilize available funding sources (public and private) to maximize district resources in a fiscally responsible and transparent manner.

*(Full Strategic Plan with Action Steps located on page 10.)*

### Transportation:

- ◇ No. of Bus Routes: 69
- ◇ No. of Bus Drivers: 66
- ◇ No. of Student Ridership: 6,012
- ◇ No. of Miles Traveled: 692,102



### Our Staff

Group	FTE
Administrators	45
Clerical	66.8
Computer Services Hourly	7
Craft Council	11
Craft Grounds	9
Exempt Secretaries	12
Food Service	56.2
Hourly Classified	30.1
Teachers	740
Mental Health Therapists	6
Minimum Wage	0
MISC POSITIONS SALARY	3
MRPS Hourly	18.0
MRPS Salary	27.8
Operating Engineers	86
PERS Supervisors	4
Psychologists	11.9
Support Personnel Hourly	0.3
Support Personnel Salary	7
Teacher Aides	58.4
Teamsters	6
Technology Specialists	11
<b>NEW</b>	
Hourly Paraprofessional	120.4
<b>TOTAL</b>	<b>1,336.9</b>

\*FTE=Full Time Equivalent, i.e., one person half-time equals .5 FTE

### Our Teachers

- Ages: 22 to 69
- 76% Female
- 581 or 70% have a Master's Degree or higher;
- 2 with a Doctoral degree



6/21/2023

# GREAT FALLS, CASCADE COUNTY, MONTANA

## GREAT FALLS INFORMATION

Source: Census.gov - April 2020

### MONTANA

1,085,004

State Population

4th

Largest State  
(land size)

44th

Largest Population

#### LARGEST CITIES

Billings ● 117,116

Missoula ● 73,489

Great Falls ● 60,442

Bozeman ● 53,293

Butte ● 35,133

Helena ● 32,091

### CASCADE COUNTY

2010

81,327

Population Growth

2020

84,414

### GREAT FALLS

2010

58,505

Population Growth

2020

60,442

Persons under 5 years

6%

22%

Persons age 18-64 years

54%

Persons under 18 years

19.3%

Persons 65 years and over



# TOP EMPLOYERS OF GREAT FALLS

## PUBLIC EMPLOYERS

EMPLOYER	ADDRESS	BUSINESS TYPE	EMPLOYEES
Malmstrom Air Force Base	21 77th St. N	Military	3,198 total; 3,273 Military
<b>Great Falls Public Schools</b>	<b>1100 4th St. S</b>	<b>Public School System</b>	<b>1,920</b>
Montana Air National Guard	2800 Airport Ave. B	Military	948 Military
City of Great Falls	2 Park Dr. S	Government	500
Cascade County	325 2nd Ave. N	Government	450

## PRIVATE EMPLOYERS

EMPLOYER	ADDRESS	BUSINESS TYPE	EMPLOYEES
Benefis Health System	1101 26th St. S	Health Care	3,400
Walmart	701 Smelter Ave / 5320 10th Ave. S	Retailer	1,048
Great Falls Clinic	3010 15th Ave. S	Health Care	656
Express Employment Professionals	220 6th St. S	Staffing Company	480
Loenbro	1900 10th St. NE	Construction, Energy Services	350
Centene Corporation	2000 26th St. S	Insurance	330
Albertson's	2250 10th Ave. S / 1414 3rd St. NW	Groceries	300
Town Pump	Various Locations	Convenience Stores, Hotels, Casinos	250
D.A. Davidson Companies	8 3rd St. N	Financial Services	250
FCR	400 Central Ave.	Call Center	235
McDonald's	1721 10th Ave. S / 2000 14th St. SW / 1710 3rd St. NW	Restaurant	220
University of Providence	1300 20th St. S	University	202
Calumet Montana Refining	1900 32nd Ave. NE	Oil Refinery	200

# HEALTH CARE IN GREAT FALLS



# Employee Health Insurance Information

Great Falls Public Schools and participating employees contributed over \$10 million dollars for health insurance premiums for the 2022-2023 plan year.

In July 2017-18, GFPS opted to use a self-funded health plan to save money while providing a more tailored coverage for staff. The District offers unique benefits, most notably free visits for employees at Alluvion Health, including but not limited to primary care, laboratory work, and mental health services. The plan pays the costs of these visits so they are provided to the member for free thus incentivizing seeking care early. Early intervention leads to less large claims in the future.

As illustrated in the chart to the right with the GFPS Base Family Plan, the cost of health insurance has risen drastically in the past 20 years. In this one plan, as an example, we have experienced a 741% increase in total premiums.



GFPS offers two different plans, base and catastrophic and each plan has four different levels of coverage.

The chart to the right includes the employee receives a Rate Stabilization Fund contribution of \$32.53.

HISTORICAL TREND DATA MAIN PLAN - FAMILY RATES				
Year	Employee Monthly Expense	District Monthly Expense	Total Premium	Percentage Increase
00-01	\$0	\$300.74	\$300.74	
01-02	\$21.56	\$300.74	\$322.30	7.2
02-03	\$65.77	\$300.74	\$366.51	13.7
03-04	\$122.18	\$300.74	\$422.92	15.4
04-05	\$162.00	\$300.74	\$462.74	9.4
05-06	\$159.00	\$326.00	\$485.00	4.8
06-07	\$210.37	\$376.00	\$586.37	20.9
07-08	\$225.55	\$391.24	\$616.79	5.2
08-09	\$240.38	\$410.94	\$651.32	5.6
09-10	\$270.80	\$441.07	\$711.87	9.3
10-11	\$320.50	\$490.29	\$810.79	13.9
11-12	\$355.93	\$525.36	\$881.29	8.7
12-13	\$398.98	\$567.99	\$966.97	9.7
13-14	\$445.99	\$640.76	\$1,086.75	12.4
14-15	\$472.10	\$640.42	\$1,112.52	2.4
15-16	\$569.95	\$972.05	\$1,542.00	38.6
16-17	\$617.46	\$1,027.44	\$1,644.90	6.7
17-18	\$689.86	\$1,050.44	\$1,740.30	5.8
18-19	\$721.27	\$1,088.65	\$1,809.92	4.0
19-20	\$721.27	\$1,110.42	\$1,831.69	1.2
20-21	\$831.56	\$1,244.18	\$2,075.74	13.3
21-22	\$901.01	\$1,348.09	\$2,249.10	8.4
22-23	\$946.06	\$1,442.09	\$2,388.15	5.0
23-24	\$974.17	\$1,497.57	\$2,471.74	3.5

Blue Cross Blue Shield Fully Insured

CIGNA Fully Insured

Self-Insured

## 2023-2024 Insurance Rates

<b>Base/Main Plan</b>	<b>Total Premium</b>	<b>GFPS Portion</b>	<b>Employee Portion</b>
Employee Only (EE)	890.60	420.10	470.50
Employee and Spouse (ES)	1825.60	887.89	937.71
Employee and Child (EC)	1617.17	708.29	908.88
Employee and Family (EF)	2471.74	1497.57	974.17
<b>Catastrophic Plan</b>	<b>Total Premium</b>	<b>GFPS Portion</b>	<b>Employee Portion</b>
Employee Only (EE)	794.80	590.00	204.80
Employee and Spouse (ES)	1633.80	1163.88	469.92
Employee and Child (EC)	1460.72	1065.47	395.25
Employee and Family (EF)	2195.52	1678.36	517.16

## Employee Participation

Plan Year	Employees	Dependents
2014-2015	841	1395
2015-2016	815	1235
2016-2017	782	1182
2017-2018	747	1075
2018-2019	717	984
2019-2020	731	983
2020-2021	721	1055
2021-2022	697	870
2022-2023	632	772

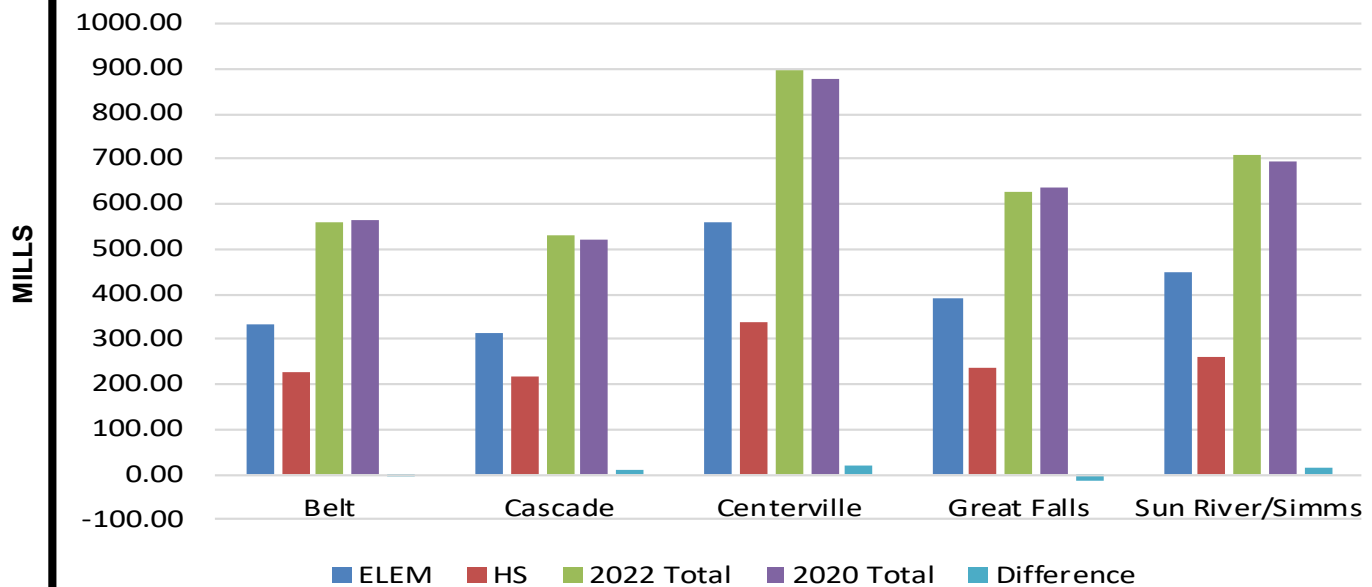
## Rate Stabilization Reserve Account

Plan Year	Balance
2017-18	\$2,143,934
2018-19	\$2,108,720
2019-20	\$1,954,600
2020-21	\$1,611,116
2021-22	\$1,422,581
2022-23	\$1,234,731

## The Rate Stabilization Reserve (RSR) Account

This health insurance related fund was created from rebates from health insurance companies for unused premiums. It assisted the district in negotiating lower health insurance premiums. The district premium for employees who waived the District insurance was placed in this fund until 2014 when the Office of Public Instruction determined that this action violated fund transfer rules. Funds in this account have been used for employee wellness and an insurance premium offset.

# CASCADE COUNTY K-12 SCHOOL DISTRICT LEVIES 2022-2023



	Belt	Cascade	Centerville	Great Falls	Sun River/Simms
Elem	331.7	312.48	558.4	391.66	450.18
HS	227.58	217.77	336.7	234.28	261.26
2022 Total	559.28	530.25	895.1	625.94	711.44
2020 Total	562.87	521.06	877.4	638.08	695.73
Difference	-3.59	9.19	17.7	-12.14	15.71

Source: Montana Tax Foundation 2022-23

## Per Pupil Expenditure Trends by Legal Entity

Fiscal Year: FY2022 >> State/County: Cascade - 07



Legal Entity	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Cascade - 07</b>															
Belt Elem - 0112	8,823	9,368	10,104	10,456	9,838	10,454	10,043	10,497	9,234	9,188	10,928	10,483	11,092	11,390	12,231
Belt HS - 0113	12,388	12,564	14,322	14,575	14,294	15,912	15,142	16,449	16,254	17,380	17,960	18,178	20,028	20,526	20,336
Cascade Elem - 0101	9,373	9,746	12,912	12,075	11,193	11,243	11,210	11,920	12,479	12,754	12,605	12,796	11,336	11,992	11,838
Cascade HS - 0102	12,297	11,442	12,410	11,899	12,443	12,881	14,414	16,280	19,539	19,205	17,450	18,341	18,169	16,346	15,976
Centerville Elem - 0104	10,172	10,710	13,502	15,127	12,800	12,196	10,459	10,870	10,562	10,667	10,502	10,305	10,008	10,564	12,236
Centerville HS - 0105	12,813	13,448	14,873	14,403	13,852	14,915	15,323	15,677	15,478	16,950	17,514	20,652	19,615	18,003	24,307
Deep Creek Elem - 1195	16,029	16,787	11,026	12,255	11,131										
Great Falls Elem - 0098	7,434	7,052	7,268	8,119	8,234	8,279	8,934	9,308	9,182	9,371	9,520	10,056	10,113	11,203	12,808
Great Falls HS - 0099	7,319	9,272	10,867	9,102	9,168	9,033	8,799	8,998	9,232	9,491	9,836	10,990	11,286	11,532	11,837
Simms HS - 0118	14,641	12,291	13,542	14,435	12,959	12,991	14,339	15,009	15,430	16,824	16,685	15,406	17,855	16,631	13,977
Sun River Valley Elem - 1225	9,079	10,910	12,418	12,481	12,585	13,026	13,185	13,132	14,248	14,983	12,583	14,969	14,546	14,250	15,383
Ulm Elem - 0131	8,328	8,784	9,605	9,964	9,216	9,636	10,395	10,588	10,348	9,637	9,837	10,035	9,968	10,923	10,730
Vaughn Elem - 0127	10,375	11,769	11,594	12,896	11,029	11,169	10,116	10,681	10,318	10,146	9,053	9,247	9,577	12,029	12,768
<b>Total County - Cascade - 07</b>	<b>7,775</b>	<b>8,169</b>	<b>8,931</b>	<b>8,938</b>	<b>8,930</b>	<b>8,946</b>	<b>9,276</b>	<b>9,620</b>	<b>9,607</b>	<b>9,823</b>	<b>9,984</b>	<b>10,645</b>	<b>10,752</b>	<b>11,539</b>	<b>12,687</b>
<b>Report Totals</b>	<b>7,775</b>	<b>8,169</b>	<b>8,931</b>	<b>8,938</b>	<b>8,930</b>	<b>8,946</b>	<b>9,276</b>	<b>9,620</b>	<b>9,607</b>	<b>9,823</b>	<b>9,984</b>	<b>10,645</b>	<b>10,752</b>	<b>11,539</b>	<b>12,687</b>
<b>Percent Change</b>		5.1%	9.3%	0.1%	-0.1%	0.2%	3.7%	3.7%	-0.1%	2.3%	1.6%	6.6%	1.0%	7.3%	9.9%

Includes all funds, except Funds 17, 60, 70-80, 81, 84, 85 Building, Enterprise Type, Adult Ed, and Trust Funds.

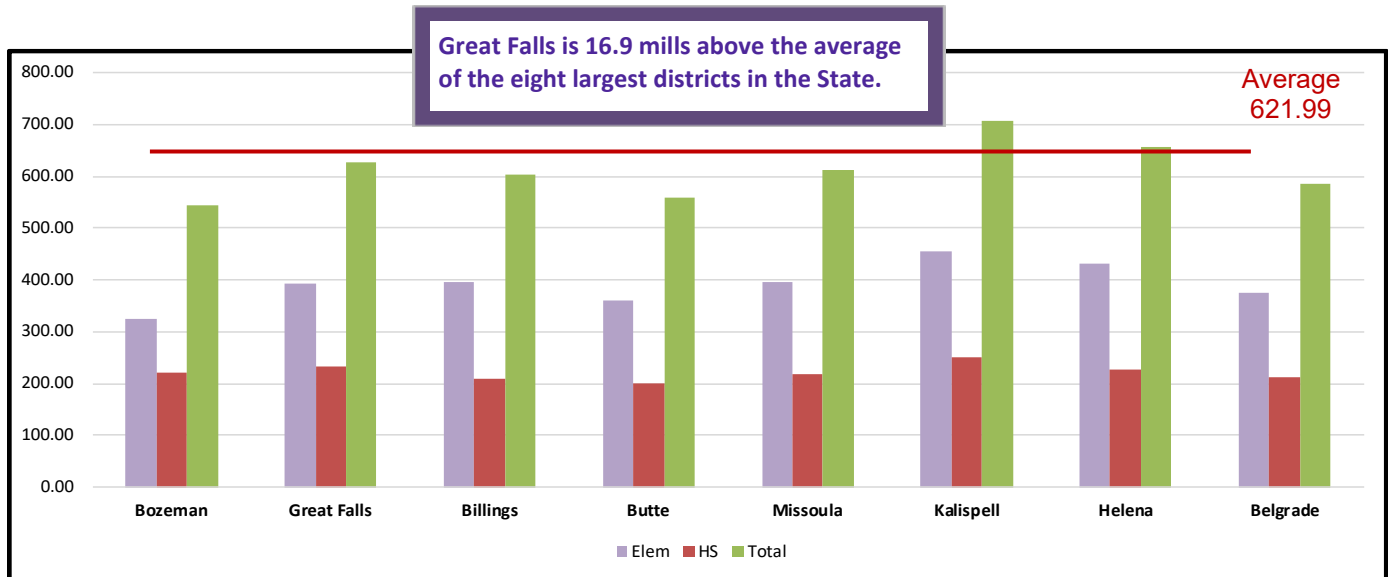
Transfer between funds, districts and special education coops are excluded.

Tuition between districts and refunding bonds are also excluded.

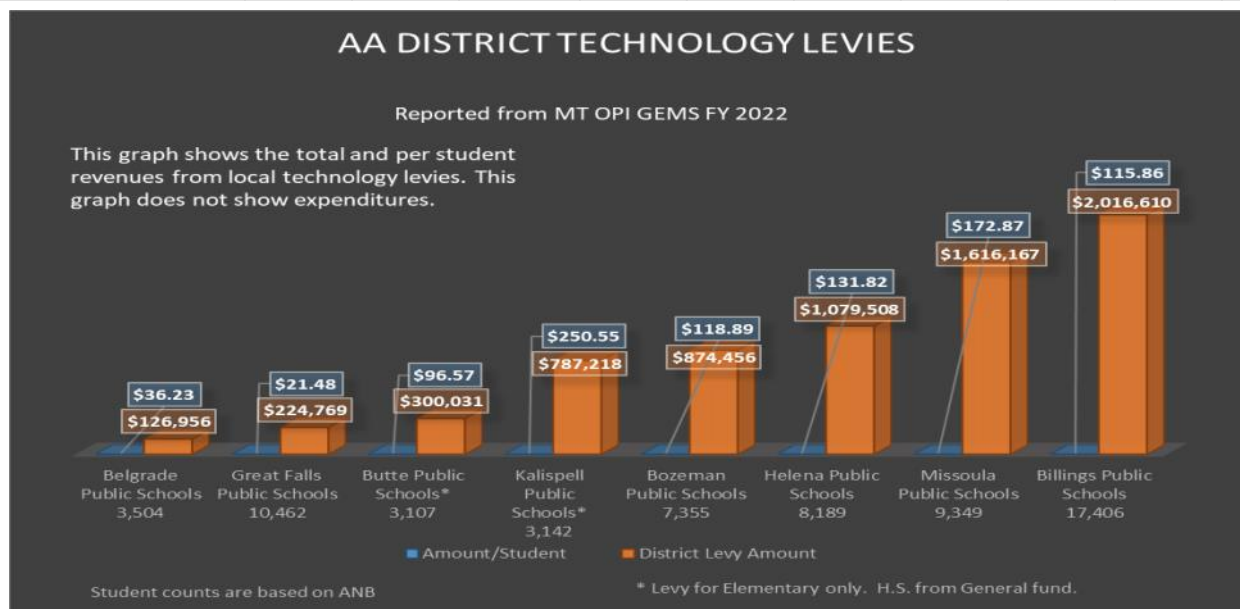


# AA DISTRICT TAX COMPARISONS

How does Great Falls compare with the Montana AA Districts?  
2022-2023 Total School Tax Mills Levied



2022-23 MT Property Tax Levies										
		Bozeman	Great Falls	Billings	Butte	Missoula	Kalispell	Helena	Belgrade	Total
	Elem:	323.72	391.66	394.60	359.54	395.64	455.35	431.71	374.06	3126.28
	HS:	221.63	234.28	208.95	198.81	217.01	251.87	226.26	212.33	1771.14
	Total:	545.35	625.94	603.55	558.35	612.65	707.22	657.97	586.39	4897.42
Previous Year Total:		546.29	638.08	604.56	587.22	622.93	719.74	654.63	602.44	4975.89
Increase over previous year:		-0.94	-12.14	-1.01	-28.87	-10.28	-12.52	3.34	-16.05	-78.47
Mills above or below avg.		-76.64	-13.76	-18.44	-63.64	-9.34	85.23	35.98	-35.60	
										612.18
										AA Avg.

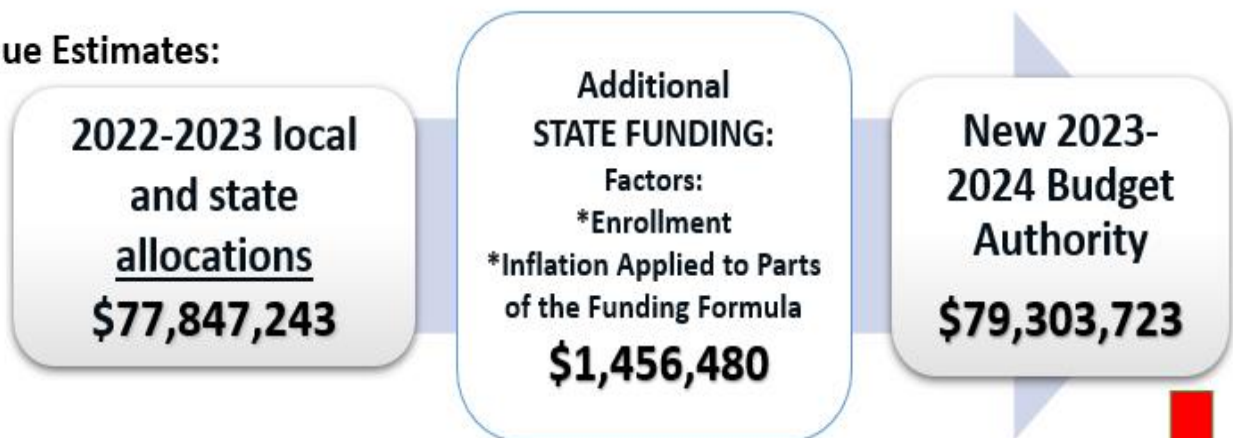


# BUDGET PROJECTIONS

The Great Falls School District Budgeting process takes place throughout the fiscal year. The District adopts the final budgets for all budgeted funds including the General Fund annually in August. In September, the District begins to forecast the revenues and expenses for the upcoming year. The information used to create the model below comes from trend data, projected enrollment changes, and known legislative impacts. Student enrollment has the biggest impact on the budget from year to year. The District has two official enrollment counts that take place in October and February. These counts have a lot to do with estimating the final budget numbers. This planning model considers and projects the revenue estimate in the top section. The revenue for Great Falls Schools begins with our existing budget followed by any factors that are projected to impact the revenues. The bottom section of the chart uses the same concept except it anticipates potential items that will increase in cost. Health Insurance premiums and contractual obligations are the main factors considered as the budget for the new year is being analyzed. Health insurance costs are the most difficult to project because increases are tied directly to usage. This information is used to make decisions including whether or not to run an operational mill levy, make reductions to meet the projected budget, or whether any positions or programs could be reinstated.

## 2023 - 2024 Budget Projection: 4% Increase

### Revenue Estimates:



### Need Estimates:



March 2023

# BUDGET REPORT SUMMARY



## Budget Report

FY 2024

07 Cascade

Submit ID:

0098 Great Falls Elem

### Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	53,211,034.30	5,389,923.10	10%	10.13%	0.00	37,996,280.10	15,214,754.20	83.84
10 Transportation	3,850,157.00	770,031.40	20%	20.00%	1,380,505.29	564,934.11	1,904,717.60	10.50
11 Bus Depreciation Reserve	52,425.41	0.00	N/A	0.00%	40,039.44	0.00	12,385.97	0.07
13 Tuition	2,355,558.52		N/A		0.00	0.00	2,355,558.52	12.98
14 Retirement	8,000,000.00	1,494,454.89	20%	18.68%	0.00	8,000,000.00		
17 Adult Education	537,204.00	188,021.40	35%	35.00%	155,014.84	0.00	382,189.16	2.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	616,694.04	0.00	N/A	0.00%	425,610.28	41,083.76	150,000.00	0.83
29 Flexibility	785,661.47	0.00	N/A	0.00%	692,139.33	93,522.14	0.00	0.00
61 Building Reserve	3,414,413.94	0.00	N/A	0.00%	2,587,393.94	387,115.74	439,904.26	2.42
Total of All Funds	72,823,148.68	7,842,430.79			5,280,703.12	47,082,935.85	20,459,509.71	112.75

50 Debt Service

Tax Jurisdiction

S17-0098	3,457,443.76	0.00	20-9-438	0.00%	184,150.43	0.00	3,273,293.33	18.04
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## Budget Report

FY 2024

07 Cascade

Submit ID:

0099 Great Falls H S

### Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	26,154,929.05	2,622,168.69	10%	10.03%	0.00	18,862,056.90	7,292,872.15	39.60
10 Transportation	1,785,425.14	357,085.03	20%	20.00%	66,496.89	216,796.99	1,502,131.26	8.16
11 Bus Depreciation Reserve	32,534.34	0.00	N/A	0.00%	24,657.91	0.00	7,876.43	0.04
13 Tuition	595,965.08		N/A		0.00	0.00	595,965.08	3.24
14 Retirement	4,500,000.00	900,000.00	20%	20.00%	1,422,813.57	3,077,186.43		
17 Adult Education	522,903.00	183,016.05	35%	35.00%	222,972.82	0.00	299,930.18	1.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,475.41	0.00	N/A	0.00%	75,845.89	20,629.52	75,000.00	0.41
29 Flexibility	582,507.68	0.00	N/A	0.00%	349,480.93	233,026.75	0.00	0.00
61 Building Reserve	1,098,316.10	0.00	N/A	0.00%	734,396.10	149,849.41	214,070.59	1.16
Total of All Funds	35,444,055.80	4,062,269.77			2,896,664.11	22,559,546.00	9,987,845.69	54.24

50 Debt Service

Tax Jurisdiction

S17-0099	4,142,481.26	0.00	20-9-438	0.00%	85,005.74	0.00	4,057,475.52	22.04
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# BUDGETED FUNDS MILL VALUE PREVIOUS YEAR COMPARISON

Great Falls Public Schools				MILL VALUE			
Budgeted Funds Mill Value Comparison					Elem	HS	
August 2023				2022-23 Mill Value	147,629,387	150,125,446	
				2023-24 Mill Value	<b>181,467,410</b>	<b>184,130,161</b>	
				Difference	\$ 33,838,023	\$ 34,004,715	
All Budgeted Funds Combined							
Total Mills	22-23	23-24	Difference	Total Dollars	22-23	23-24	Difference
Elementary	157.38	130.79	-26.59	Elementary	\$ 75,739,561	\$ 76,280,593	\$ 541,032
High School	89.34	76.28	-13.06	High School	\$ 38,995,201	\$ 39,586,537	\$ 591,336
<b>Total</b>	<b>246.72</b>	<b>207.07</b>	<b>-39.65</b>	<b>Total</b>	<b>\$ 114,734,762</b>	<b>\$ 115,867,130</b>	<b>\$ 1,132,368</b>
General Fund (X01)				General Fund (X01)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	97.04	83.84	-13.20	Elementary	\$ 52,251,443	\$ 53,211,034	\$ 959,591
High School	46.10	39.60	-6.50	High School	\$ 25,595,800	\$ 26,154,929	\$ 559,129
<b>Total</b>	<b>143.14</b>	<b>123.44</b>	<b>-19.70</b>	<b>Total</b>	<b>\$ 77,847,243</b>	<b>\$ 79,365,963</b>	<b>\$ 1,518,720</b>
Transportation (X10)				Transportation (X10)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	13.69	10.50	-3.19	Elementary	\$ 3,871,993	\$ 3,850,157	\$ (21,836)
High School	8.35	8.16	-0.19	High School	\$ 1,485,420	\$ 1,785,425	\$ 300,005
<b>Total</b>	<b>22.04</b>	<b>18.66</b>	<b>-3.38</b>	<b>Total</b>	<b>\$ 5,357,413</b>	<b>\$ 5,635,582</b>	<b>\$ 278,169</b>
Bus Depreciation (X11)				Bus Depreciation (X11)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	0.08	0.07	-0.01	Elementary	\$ 40,526	\$ 52,425	\$ 11,899
High School	0.05	0.04	-0.01	High School	\$ 25,001	\$ 32,534	\$ 7,533
<b>Total</b>	<b>0.13</b>	<b>0.11</b>	<b>-0.02</b>	<b>Total</b>	<b>\$ 65,527</b>	<b>\$ 84,960</b>	<b>\$ 19,433</b>
Tuition (X13)				Tuition (X13)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	20.69	12.98	-7.71	Elementary	\$ 3,100,504	\$ 2,355,559	\$ (744,946)
High School	5.80	3.24	-2.56	High School	\$ 885,092	\$ 595,965	\$ (289,127)
<b>Total</b>	<b>26.49</b>	<b>16.22</b>	<b>-10.27</b>	<b>Total</b>	<b>\$ 3,985,596</b>	<b>\$ 2,951,524</b>	<b>\$ (1,034,073)</b>
Retirement (X14)				Retirement (X14)			
	22-23	23-24	Difference		22-23	23-24	Difference
Cascade County is responsible for levying for this fund. Not included in the totals above.				Elementary	\$ 7,850,000	\$ 8,000,000	\$ 150,000
				High School	\$ 4,500,000	\$ 4,500,000	\$ 0
				<b>Total</b>	<b>\$ 12,350,000</b>	<b>\$ 12,500,000</b>	<b>\$ 150,000</b>
Adult Education (X17)				Adult Education (X17)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	1.41	2.11	0.70	Elementary	\$ 509,068	\$ 537,204	\$ 28,136
High School	1.62	1.63	0.01	High School	\$ 450,961	\$ 522,903	\$ 71,942
<b>Total</b>	<b>3.03</b>	<b>3.74</b>	<b>0.71</b>	<b>Total</b>	<b>\$ 960,029</b>	<b>\$ 1,060,107</b>	<b>\$ 100,078</b>
Technology (X28)				Technology (X28)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	1.00	0.83	-0.17	Elementary	\$ 695,947	\$ 616,694	\$ (79,253)
High School	0.49	0.41	-0.08	High School	\$ 166,406	\$ 171,475	\$ 5,069
<b>Total</b>	<b>1.49</b>	<b>1.24</b>	<b>-0.25</b>	<b>Total</b>	<b>\$ 862,353</b>	<b>\$ 788,169</b>	<b>\$ (74,184)</b>
Flexibility (X29)				Flexibility (X29)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ 733,893	\$ 785,661	\$ 51,768
High School	0.00	0.00	0.00	High School	\$ 559,902	\$ 582,508	\$ 22,606
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>Total</b>	<b>\$ 1,293,795</b>	<b>\$ 1,368,169</b>	<b>\$ 74,374</b>
Building Reserve (X61)				Building Reserve (X61)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	3.03	2.42	-0.61	Elementary	\$ 3,222,992	\$ 3,414,414	\$ 191,422
High School	1.15	1.16	0.01	High School	\$ 1,181,538	\$ 1,098,316	\$ (83,222)
<b>Total</b>	<b>4.18</b>	<b>3.58</b>	<b>-0.60</b>	<b>Total</b>	<b>\$ 4,404,530</b>	<b>\$ 4,512,730</b>	<b>\$ 108,200</b>
Debt Service (50)				Debt Service (50)			
	22-23	23-24	Difference		22-23	23-24	Difference
Elementary	20.44	18.04	-2.40	Elementary	\$ 3,463,194	\$ 3,457,444	\$ (5,750)
High School	25.78	22.04	-3.74	High School	\$ 4,145,081	\$ 4,142,481	\$ (2,600)
<b>Total</b>	<b>46.22</b>	<b>40.08</b>	<b>-6.14</b>	<b>Total</b>	<b>\$ 7,608,275</b>	<b>\$ 7,599,925</b>	<b>\$ (8,350)</b>

(See next page for Individual Taxpayer Impact)

# TAXPAYER IMPACT

## Great Falls Public Schools Taxpayer Impact August 2023

Taxable Valuation  
\$181,467,410 Elementary  
\$184,130,161 High School

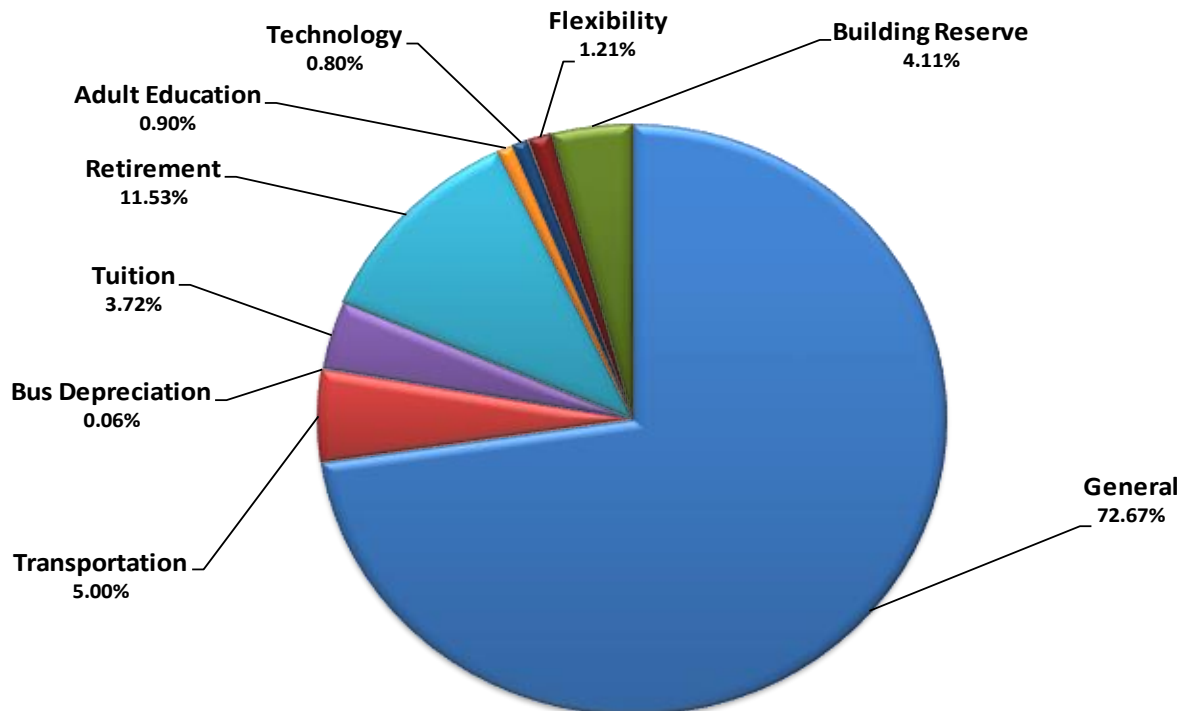
				MILLS			Dollar Impact on Taxable Value Residence		
All Budgeted Funds Combined							\$ 100,000	\$ 300,000	\$ 600,000
<b>Total Mills</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	157.38	130.79	-26.59	\$	(48.25)	\$	(144.76)	\$	(289.51)
High School	89.34	76.28	-13.06	\$	(24.05)	\$	(72.14)	\$	(144.28)
<b>Total</b>	<b>246.72</b>	<b>207.07</b>	<b>-39.65</b>	\$	(72.30)	\$	(216.90)	\$	(433.80)
<b>General Fund (X01)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	97.04	83.84	-13.2	\$	(23.95)	\$	(71.86)	\$	(143.72)
High School	46.10	39.60	-6.50	\$	(11.97)	\$	(35.91)	\$	(71.81)
<b>Total</b>	<b>143.14</b>	<b>123.44</b>	<b>-19.70</b>	\$	(35.92)	\$	(107.77)	\$	(215.53)
<b>Transportation (X10)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	13.69	10.50	-3.19	\$	(5.79)	\$	(17.37)	\$	(34.73)
High School	8.35	8.16	-0.19	\$	(0.35)	\$	(1.05)	\$	(2.10)
<b>Total</b>	<b>22.04</b>	<b>18.66</b>	<b>-3.38</b>	\$	(6.14)	\$	(18.42)	\$	(36.83)
<b>Bus Depreciation (X11)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	0.08	0.07	-0.01		-\$0.02		-\$0.05		-\$0.11
High School	0.05	0.04	-0.01		-\$0.02		-\$0.06		-\$0.11
<b>Total</b>	<b>0.13</b>	<b>0.11</b>	<b>-0.02</b>		-\$0.04		-\$0.11		-\$0.22
<b>Tuition (X13)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	20.69	12.98	-7.71	\$	(13.99)	\$	(41.97)	\$	(83.95)
High School	5.80	3.24	-2.56	\$	(4.71)	\$	(14.14)	\$	(28.28)
<b>Total</b>	<b>26.49</b>	<b>16.22</b>	<b>-10.27</b>	\$	(18.70)	\$	(56.11)	\$	(112.23)
<b>Retirement (X14)</b>									
Cascade County is responsible for levying for this fund. Not included in the totals above.									
<b>Adult Education (X17)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	1.41	2.11	0.70	\$	1.27	\$	3.81	\$	7.62
High School	1.62	1.63	0.01	\$	0.02	\$	0.06	\$	0.11
<b>Total</b>	<b>3.03</b>	<b>3.74</b>	<b>0.71</b>	\$	1.29	\$	3.87	\$	7.73
<b>Technology (X28)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	1.00	0.83	-0.17	\$	(0.31)	\$	(0.93)	\$	(1.85)
High School	0.49	0.41	-0.08	\$	(0.15)	\$	(0.44)	\$	(0.88)
<b>Total</b>	<b>1.49</b>	<b>1.24</b>	<b>-0.25</b>	\$	(0.46)	\$	(1.37)	\$	(2.73)
<b>Flexibility (X29)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	0.00	0.00	0.00		\$0.00		\$0.00		\$0.00
High School	0.00	0.00	0.00		\$0.00		\$0.00		\$0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		\$0.00		\$0.00		\$0.00
<b>Building Reserve (X61)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	3.03	2.42	-0.61	\$	(1.11)	\$	(3.32)	\$	(6.64)
High School	1.15	1.16	0.01	\$	0.02	\$	0.06	\$	0.11
<b>Total</b>	<b>4.18</b>	<b>3.58</b>	<b>-0.60</b>	\$	(1.09)	\$	(3.27)	\$	(6.53)
<b>Debt Service (50)</b>	<b>22-23</b>	<b>23-24</b>	<b>Difference</b>						
Elementary	20.44	18.04	-2.40	\$	(4.36)	\$	(13.07)	\$	(26.13)
High School	25.78	22.04	-3.74	\$	(6.89)	\$	(20.66)	\$	(41.32)
<b>Total</b>	<b>46.22</b>	<b>40.08</b>	<b>-6.14</b>	\$	(11.24)	\$	(33.73)	\$	(67.45)

# EXPENDITURE BUDGETS - ALL BUDGETED FUNDS

## All Budgeted Funds 2023-2024 School Year

Fund	Amount	%
General	79,365,963	73.31%
Transportation	5,635,582	5.21%
Bus Depreciation	84,960	0.08%
Tuition	2,951,524	2.73%
Retirement	12,500,000	11.55%
Adult Education	1,060,107	0.98%
Technology	788,169	0.73%
Flexibility	1,368,169	1.26%
Building Reserve	4,512,730	4.17%
<b>Total:</b>	<b>108,267,204</b>	<b>100.00%</b>

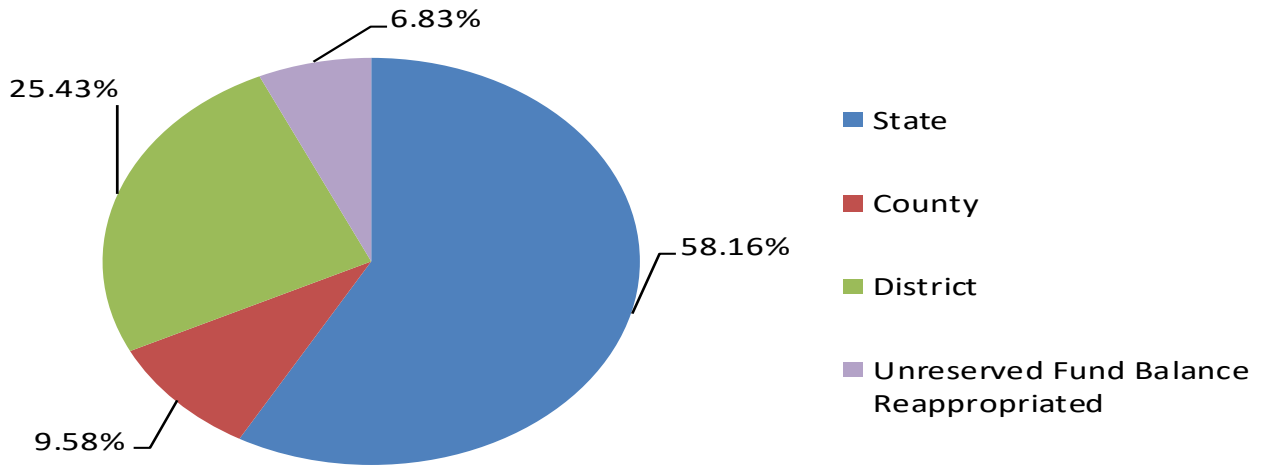
## GREAT FALLS PUBLIC SCHOOLS BUDGETED FUNDS





# REVENUE - GREAT FALLS PUBLIC SCHOOLS ALL BUDGETED FUNDS

## 2023-2024 Projected Revenue

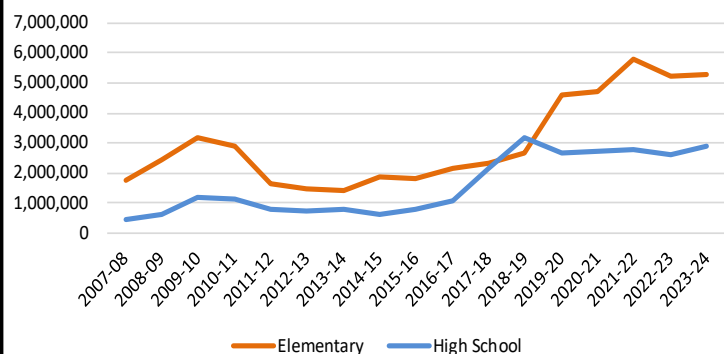


	Revenue	Percentage
State	\$69,642,482	58.16%
County	\$11,468,052	9.58%
District	\$30,447,355	25.43%
Unreserved Fund Balance Reappropriated	\$8,177,367	6.83%
Total	\$119,735,256	100%

## All Budgeted Funds Unreserved Fund Balance Re-Appropriated

Year	Elementary	High School	Total
2007-08	1,773,418	449,800	2,223,218
2008-09	2,426,918	602,112	3,029,030
2009-10	3,182,653	1,185,475	4,368,128
2010-11	2,911,018	1,136,539	4,047,557
2011-12	1,644,674	803,677	2,448,351
2012-13	1,476,457	733,899	2,210,356
2013-14	1,429,746	784,073	2,213,819
2014-15	1,892,426	613,501	2,505,927
2015-16	1,832,052	795,598	2,627,651
2016-17	2,131,722	1,078,744	3,210,466
2017-18	2,349,033	2,152,640	4,501,673
2018-19	2,645,574	3,172,381	5,817,955
2019-20	4,593,922	2,643,442	7,237,364
2020-21	4,712,654	2,711,354	7,424,008
2021-22	5,802,837	2,775,513	8,578,350
2022-23	5,202,223	2,612,076	7,814,299
2023-24	5,280,703	2,896,664	8,177,367

## All Budgeted Funds Unreserved Fund Balance Re-Appropriated



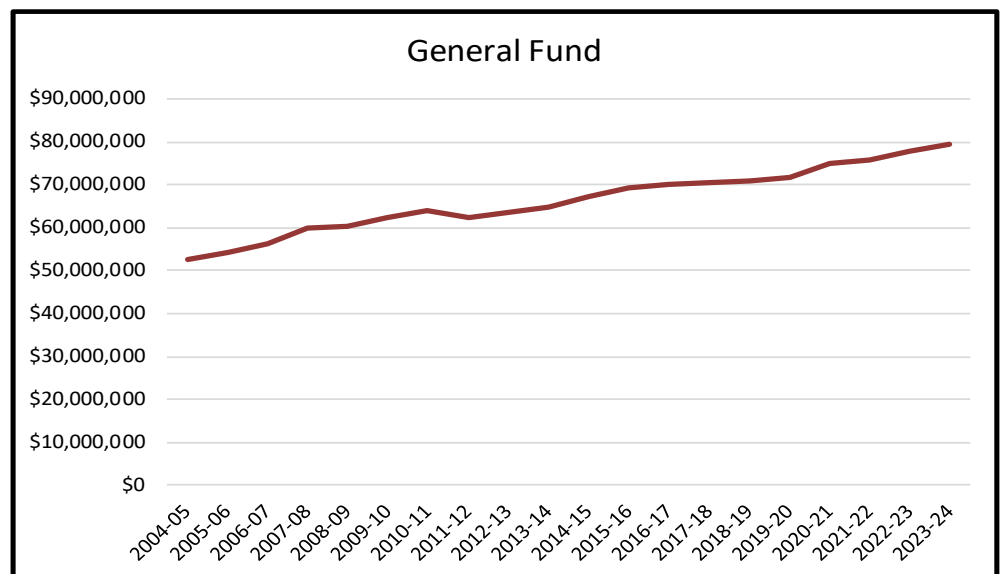
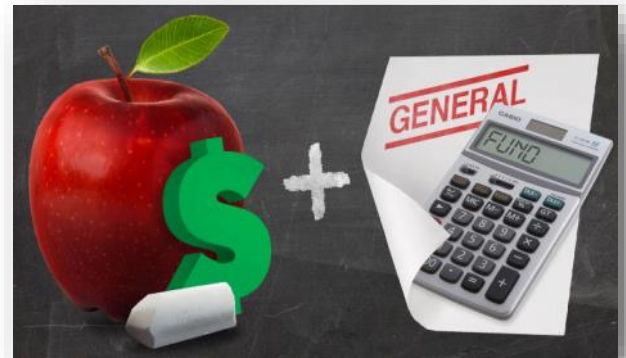
# GENERAL FUND - 01

The General Fund Budget finances the general maintenance and operational costs and instructional costs except for supplemental grant monies. It is a budgeted fund that requires a voted levy to increase the budget until the District reaches the maximum budget allowed.

**PURPOSE**—This fund is used for the instructional programs and general operations of the school district. Budget Limits are established per MCA 20-9-308.

**VOTING REQUIREMENTS**—Voter approval is necessary for a district to increase Over-BASE taxes from the prior year.  
(MCA 20-9-308 and 20-9-353).

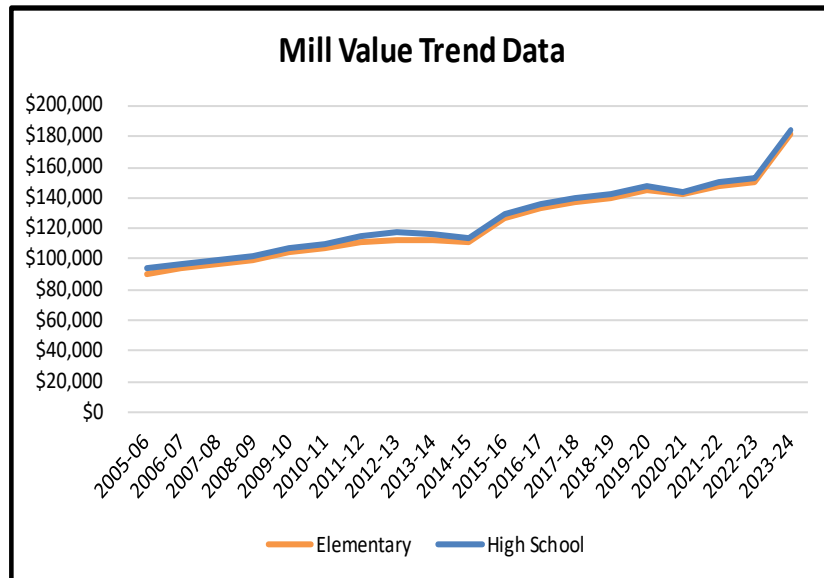
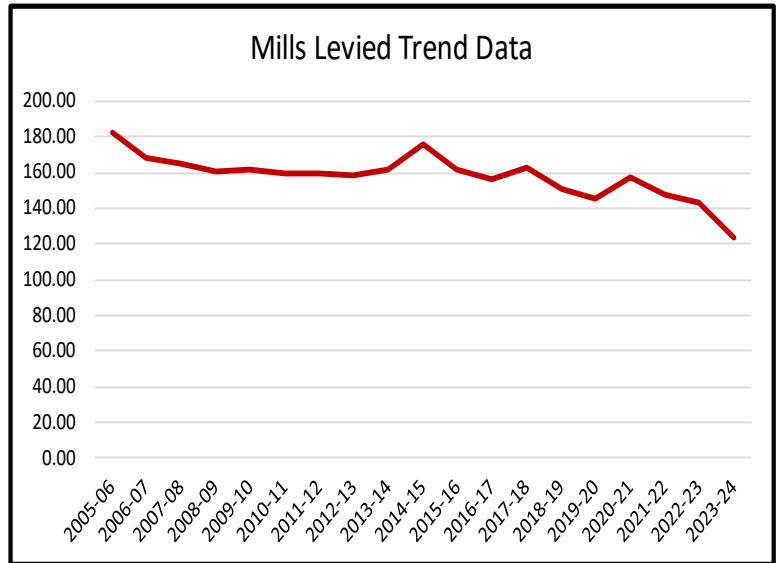
General Fund			
Year	Elementary	High School	Total
2004-05	\$33,338,743	\$19,111,995	\$52,450,738
2005-06	\$34,768,901	\$19,611,995	\$54,380,896
2006-07	\$35,751,871	\$20,543,161	\$56,295,032
2007-08	\$37,916,871	\$22,020,523	\$59,937,394
2008-09	\$38,291,930	\$22,141,889	\$60,433,819
2009-10	\$39,494,246	\$22,778,765	\$62,273,011
2010-11	\$40,688,708	\$23,214,809	\$63,903,517
2011-12	\$40,550,000	\$22,005,500	\$62,555,500
2012-13	\$41,768,780	\$21,918,253	\$63,687,033
2013-14	\$42,869,157	\$21,822,408	\$64,691,565
2014-15	\$44,930,778	\$22,470,047	\$67,400,825
2015-16	\$46,537,326	\$22,839,417	\$69,376,743
2016-17	\$46,866,934	\$23,140,510	\$70,007,444
2017-18	\$47,293,657	\$23,041,485	\$70,335,142
2018-19	\$47,841,831	\$23,043,223	\$70,885,054
2019-20	\$48,441,679	\$23,097,305	\$71,538,984
2020-21	\$51,170,174	\$23,628,751	\$74,798,925
2021-22	\$51,418,732	\$24,224,404	\$75,643,136
2022-23	\$52,251,443	\$25,595,800	\$77,847,243
2023-24	\$53,211,034	\$26,154,929	\$79,365,963



# GENERAL FUND BUDGET TREND DATA

Mills Levied			
Mills	Elementary	High School	Total
2005-06	120.29	62.00	182.29
2006-07	108.70	60.07	168.77
2007-08	102.85	61.99	164.84
2008-09	100.65	59.71	160.36
2009-10	101.65	59.95	161.60
2010-11	98.02	61.78	159.80
2011-12	101.82	57.91	159.73
2012-13	102.62	56.39	159.01
2013-14	104.02	57.68	161.70
2014-15	115.22	61.11	176.33
2015-16	105.81	55.83	161.64
2016-17	102.24	54.15	156.39
2017-18	107.35	55.90	163.25
2018-19	99.17	51.63	150.80
2019-20	95.88	49.85	145.73
2020-21	107.40	50.49	157.89
2021-22	100.53	46.58	147.11
2022-23	97.04	46.10	143.14
2023-24	83.84	39.60	123.44

*The trend information shows a decline in the number of mills required for the General Fund Budget. The decrease is caused by a combination of increased mill value and new property being added to the tax rolls.*



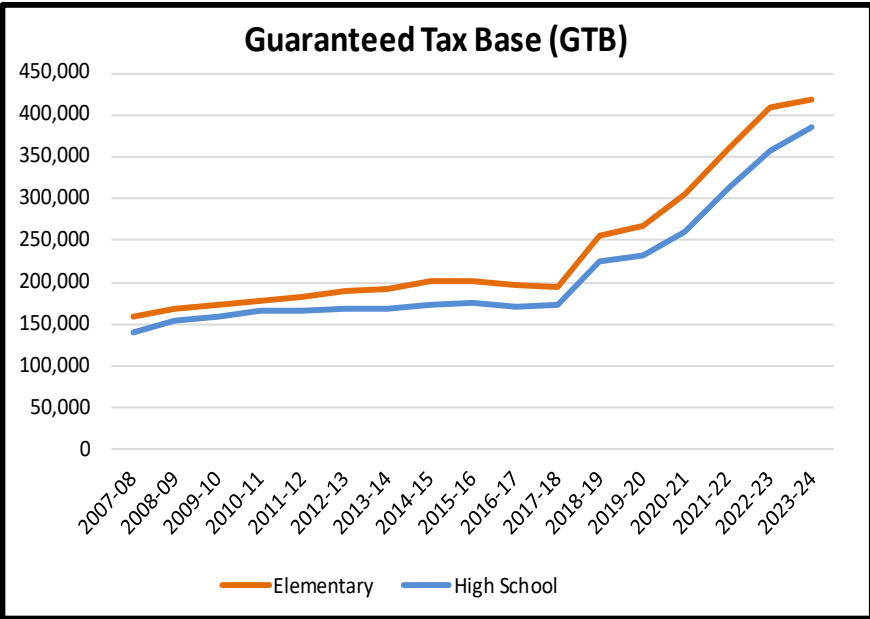
*In 2023, new tax appraisals have dramatically increased the total taxable valuation of the District. New property additions also increase the mill value for our District. The impact of the Calumet Refinery Protest caused the value to drop in 2020-21.*

Mill Value		
Year	Elementary	High School
2005-06	\$90,504	\$93,487
2006-07	\$93,421	\$96,358
2007-08	\$97,004	\$99,943
2008-09	\$99,093	\$101,904
2009-10	\$104,825	\$107,592
2010-11	\$107,392	\$110,124
2011-12	\$111,683	\$114,336
2012-13	\$112,978	\$117,886
2013-14	\$112,792	\$115,948
2014-15	\$110,507	\$113,696
2015-16	\$126,467	\$129,195
2016-17	\$133,258	\$136,041
2017-18	\$137,152	\$139,856
2018-19	\$139,785	\$142,454
2019-20	\$145,253	\$147,953
2020-21	\$141,806	\$144,329
2021-22	\$147,629	\$150,125
2022-23	\$149,832	\$152,524
2023-24	\$181,467	\$184,130



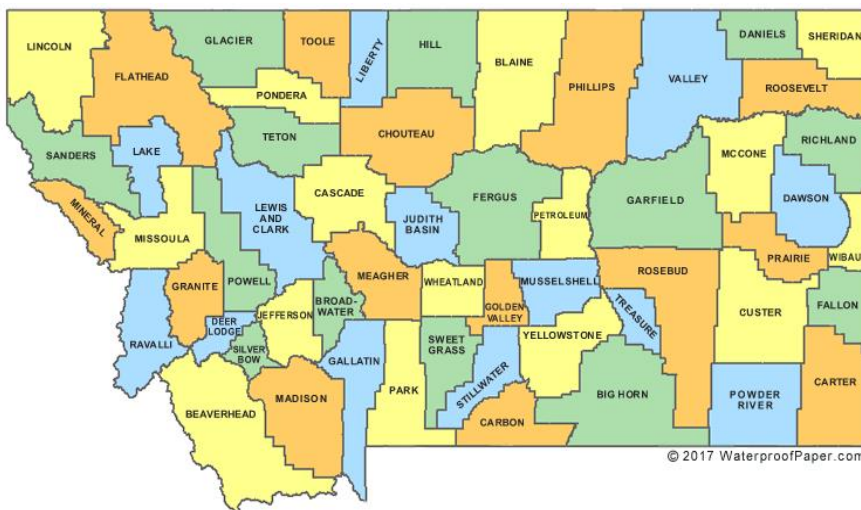
## GENERAL FUND BUDGET TREND DATA

Guaranteed Tax Base		
Year	Elementary	High School
2007-08	158,812	140,386
2008-09	169,316	154,272
2009-10	172,293	158,526
2010-11	178,156	165,074
2011-12	183,405	166,433
2012-13	188,658	169,230
2013-14	192,788	167,353
2014-15	200,552	172,873
2015-16	201,161	175,981
2016-17	196,531	170,532
2017-18	195,162	172,032
2018-19	256,016	224,339
2019-20	266,406	231,481
2020-21	305,916	260,752
2021-22	358,506	312,842
2022-23	408,088	355,969
2023-24	419,165	384,858



### State share of Permissive Levy on Base budget

*GTB is a method used by the State to equalize funding on a state-wide basis. Wealthy districts receive less GTB while Districts with a lower tax base receive more. The State no longer funds the State Block Grant Formula as a funding component. This was over \$2 million in revenue that is now being replaced by GTB.*



Montana has 56 Counties that each have a different Taxable Valuation that is based on the wealth of that county. Counties with a high taxable valuation, usually due to mineral wealth or major industries located in their counties, levy less mills to raise money than those with a low Taxable Valuation. One of the major items that the legislature had to address in the funding lawsuit was the wealth of each county because the wealthy counties were easily able to, and did, provide more funding for their local schools.

A part of the lawsuit required that each district was required to be at the 80% or BASE budget level. **School districts do not have to run a levy for mills needed to get to the minimum or BASE level of funding.**

The Guaranteed Tax Base Aid (GTB), outlined in 20-9-368 MCA, provides a way to help mitigate the difference between the county wealth by providing a standard amount that a levy will raise on a statewide basis. State funding, based on a complex formula, is distributed to the less wealthy counties for mills required to get to the BASE level of funding. The chart above show how much money the State provides for each mill that our local taxpayers are required to pay to get to the 80% level. For our District General Fund Budgets, we will receive **\$12,348,743** in GTB Aid in the elementary and **\$6,062,152** for our high school budgets for the 2023-24 Fiscal Year.

# ENROLLMENT HISTORY



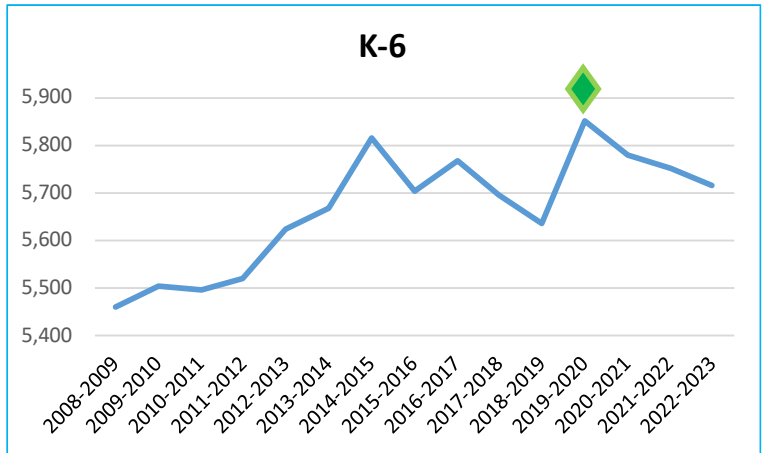
Year	K-6	7-8	9-12	Total
2008-2009	5,458	1,565	3,387	10,410
2009-2010	5,502	1,556	3,278	10,336
2010-2011	5,495	1,499	3,159	10,153
2011-2012	5,519	1,520	3,088	10,127
2012-2013	5,623	1,486	3,000	10,109
2013-2014	5,667	1,487	3,066	10,220
2014-2015	5,814	1,483	3,034	10,331
2015-2016	5,705	1,484	3,004	10,193
2016-2017	5,768	1,506	2,995	10,269
2017-2018	5,695	1,530	2,895	10,120
2018-2019	5,636	1,597	2,920	10,153
2019-2020	5,853	1,671	2,989	10,513
2020-2021	5,778	1,647	3,006	10,431
2021-2022	5,753	1,629	3,172	10,554
2022-2023	5,715	1,587	3,139	10,441

\*Actual number of students each year counted on the October enrollment date.

\*Actual Number Belonging (ANB) is the student count on which the district is funded. This count is used along with a second count in February each year to determine the District General Fund Budget. The numbers above include the higher of existing enrollment on a 3-year average.

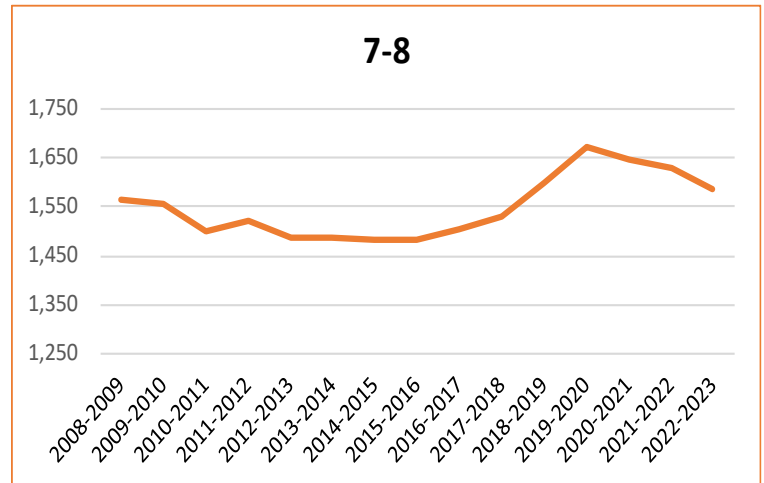
*The District has experienced stable enrollment over the past three years. The K-6 growth is partially due to a policy change allowing Transitional Kindergarten students to be counted. The 7-8 student population has continued slow steady growth, due in part to strong elementary growth. The high school student numbers are increasing due to strong numbers in the elementary and middle school now reaching high school age.*

## Elementary

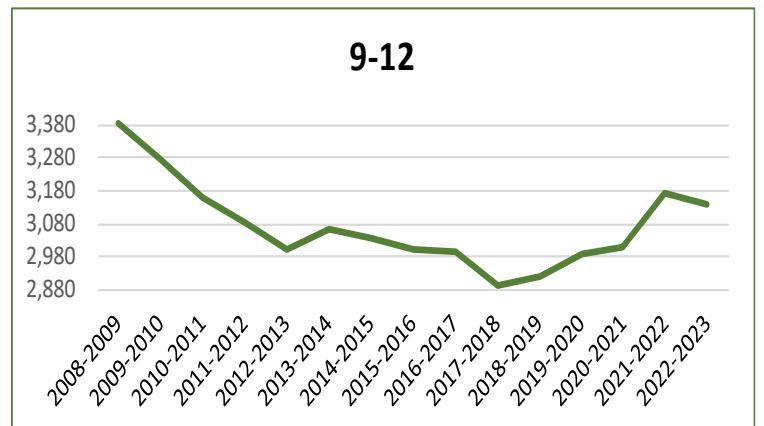


*Transitional Kindergarten students included in second enrollment count.*

## Middle School

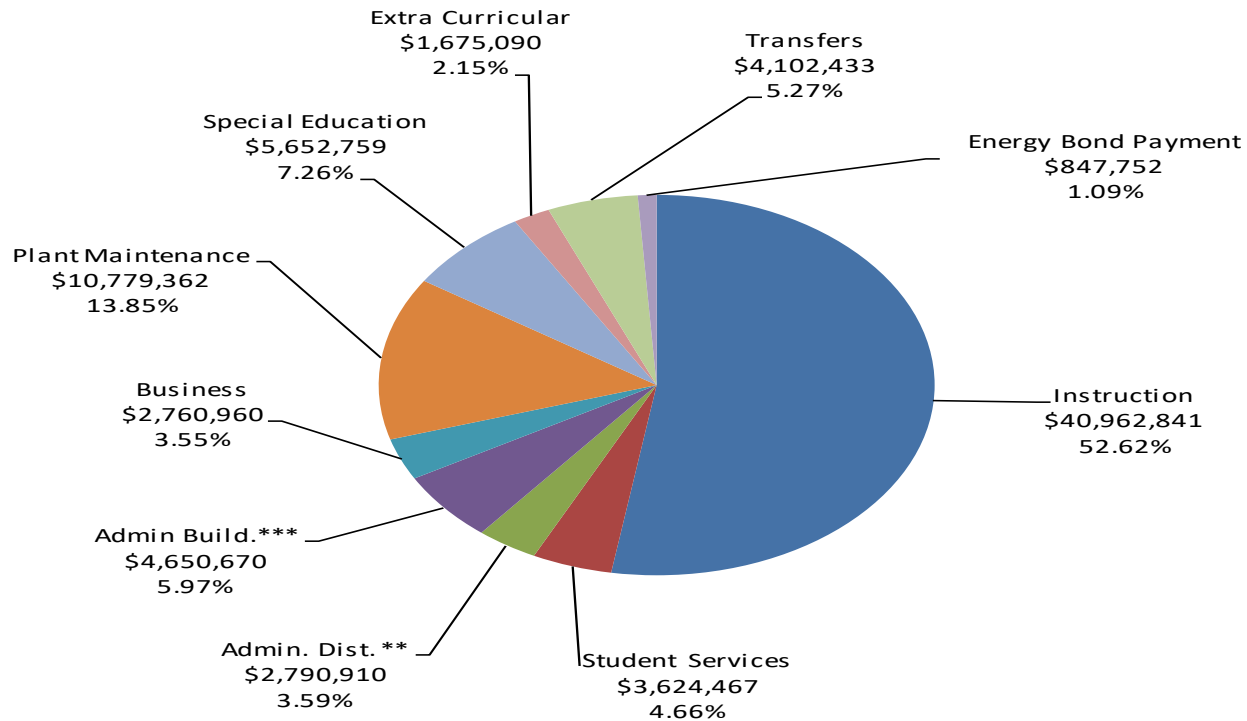


## High School



# General Fund Budget Category Spending 2022-2023 School Year

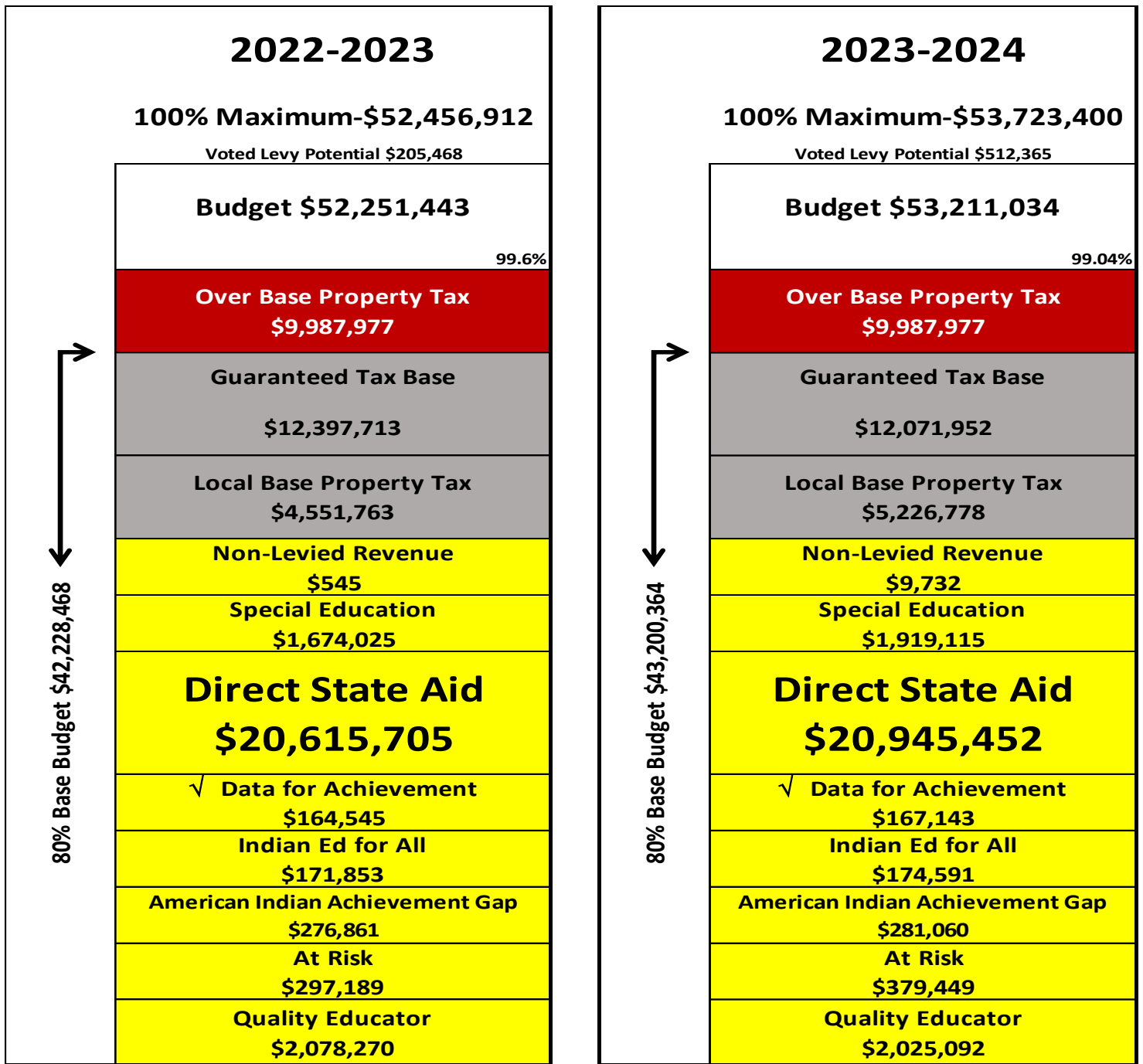
*The chart below covers the actual spending by budget category from the General Fund Budget for the 2022-23 school year. General category descriptions are provided for clarification purposes.*



Category	Amount	%	Description
Instruction	\$40,962,841	52.62%	Costs associated with classroom teacher salaries and supplies.
Student Services	\$3,624,467	4.66%	Costs associated with Counselors, Librarians, and other staff who support the classroom.
Admin. Dist. **	\$2,790,910	3.59%	District Property Insurance, Audit expense, Election expense, postage, dues & fees, Board travel & expenses, and labor consultants.
Admin Build.***	\$4,650,670	5.97%	Achievement salaries & benefits, Building administrative supplies & minor equipment. Staff Development.
Business	\$2,760,960	3.55%	Category includes all the business functions of the District including Payroll, Purchasing, Accounts Payable, and Warehouse operations.
Plant Maintenance	\$10,779,362	13.85%	Covers the cost of electricians, painters, groundsmen, carpenters, and other staff who maintain all buildings including snow removal and mowing. The costs for electricity and heating are included in this part of the budget.
Special Education	\$5,652,759	7.26%	These are the costs related to the Special Education program including teachers and aides.
Extra Curricular	\$1,675,090	2.15%	These cover the costs associated with providing extra-curricular activities in both the middle and high schools.
Transfers	\$4,102,433	5.27%	The District transfers money into an Interlocal Agreement Fund as a way to address long term big ticket items. An example includes curriculum adoption. There are not sufficient funds in the yearly budget to adopt a comprehensive curriculum so the budget is transferred each year until the funds are enough to purchase.
Energy Bond Payment	\$847,752	1.09%	In 2008, the District partnered with McKinstry Inc. to complete \$8.4 million in energy retrofit projects. The energy savings covers the cost of the payments being made. The bonds, some interest free, will be paid off in 2026.
<b>Total:</b>	<b>\$77,847,244</b>	<b>100.00%</b>	



# ELEMENTARY GENERAL FUND FUNDING COMPONENT BREAKDOWN



Numbers are rounded to the nearest whole dollar.

8/14/2023

The color coded chart shows the revenue source for the General Fund Budget. The Yellow section is State revenue. It is broken down into separate categories outlined by law. A majority of the sections are based on a designated dollar amount per student times the number of students in our District. The Gray section is a combination of State and Local funding needed to obtain the mandatory Base Budget Level (80%). This is the required level for every school district in the State. The Guaranteed Tax Base amount is determined by the value of the mill in our District compared to the State average. For every dollar that our local taxpayers pay, the State matches that amount with \$2.80. The Red Section is the amount that local taxpayers have approved over time in the form of approved mill levy elections. The total amount may not exceed the Maximum (100%) budget required by law. The Chart also identifies the Voted Levy Potential which is the potential levy amount to reach the Maximum Budget. The previous year allocations are included for comparison purposes.

# HIGH SCHOOL GENERAL FUND FUNDING COMPONENT BREAKDOWN

2022-2023		2023-2024	
100% Maximum-\$26,312,214		100% Maximum-\$26,920,769	
Voted Levy Potential \$383,360		Voted Levy Potential \$765.840	
Budget \$25,595,800		Budget \$26,154,929	
97.3%		97.2%	
80% Base Budget \$21,139,902	Over Base Property Tax	Over Base Property Tax	Over Base Property Tax
	\$4,423,049	\$4,423,049	\$4,423,049
	Guaranteed Tax Base	Guaranteed Tax Base	Guaranteed Tax Base
	\$6,087,070	\$5,996,088	\$5,996,088
	Local Base Property Tax	Local Base Property Tax	Local Base Property Tax
	\$2,606,723	\$2,869,823	\$2,869,823
	Non-Levied Revenue	Non-Levied Revenue	Non-Levied Revenue
	\$10,391	\$23,584	\$23,584
	Special Education	Special Education	Special Education
	\$644,836	\$728,607	\$728,607
	Direct State Aid	Direct State Aid	Direct State Aid
	\$10,695,393	\$10,887,618	\$10,887,618
Data for Achievement		Data for Achievement	
\$70,704		\$71,852	
Indian Ed for All		Indian Ed for All	
\$73,844		\$75,053	
American Indian Achievement Gap		American Indian Achievement Gap	
\$100,989		\$109,040	
At Risk		At Risk	
\$73,196		\$102,573	
Quality Educator		Quality Educator	
\$776,756		\$828,097	

Numbers are rounded to the nearest whole dollar.

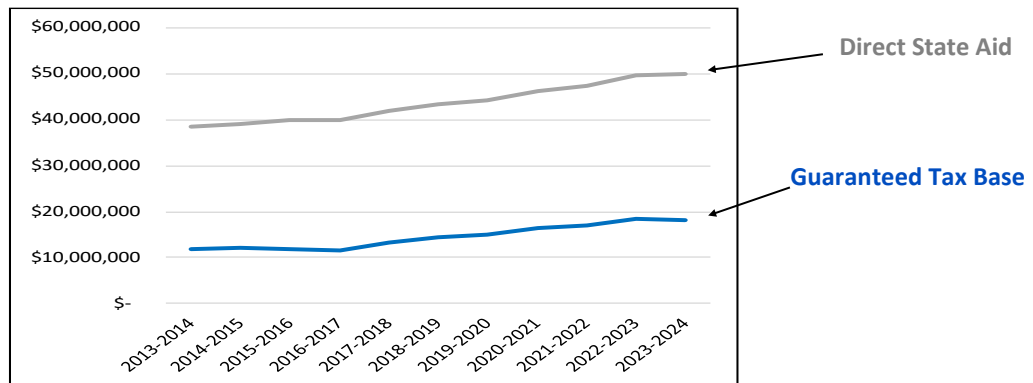
8/14/2023

The color coded chart shows the revenue source for the General Fund Budget. The Yellow section is State revenue. It is broken down into separate categories outlined by law. A majority of the sections are based on a designated dollar amount per student times the number of students in our District. The Gray section is a combination of State and Local funding needed to obtain the mandatory Base Budget Level (80%). This is the required level for every school district in the State. The Guaranteed Tax Base amount is determined by the value of the mill in our District compared to the State average. For every dollar that our local taxpayers pay, the State matches that amount with \$2.09. The Red Section is the amount that local taxpayers have approved over time in the form of approved mill levy elections. The total amount may not exceed the Maximum (100%) budget required by law. The Chart also identifies the Voted Levy Potential which is the potential levy amount to reach the Maximum Budget. The previous year allocations are included for comparison purposes.

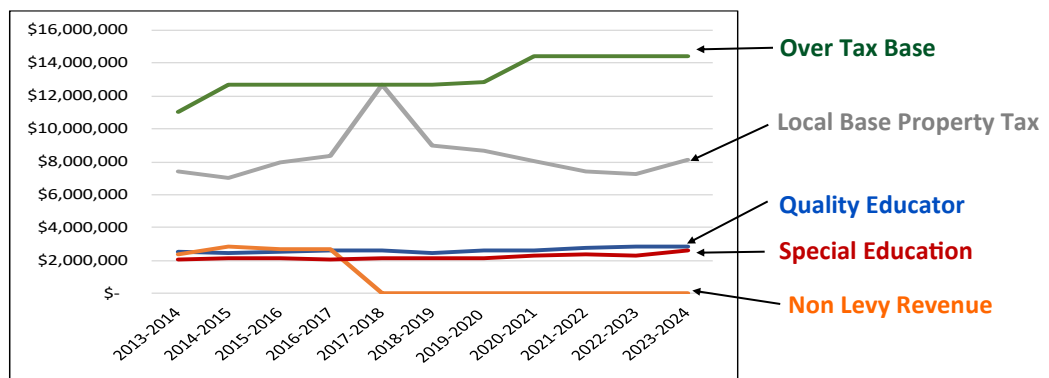
# GENERAL FUND BUDGET - COMPONENT TREND DATA

Funding Component	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-22	2022-2023	2023-2024
Data For Achievement	\$ 104,950	\$ 157,500	\$ 211,960	\$ 214,187	\$0	\$0	\$219,408	\$ 224,612	\$ 227,339	\$ 235,249	\$ 238,994
Quality Educator	\$ 2,503,855	\$ 2,467,798	\$ 2,563,991	\$ 2,604,313	\$ 2,580,465	\$ 2,467,798	\$2,595,189	\$ 2,644,755	\$ 2,737,615	\$ 2,855,026	\$ 2,853,189
Indian Ed for All	\$ 214,098	\$ 214,200	\$ 221,287	\$ 223,551	\$ 225,177	\$ 241,200	\$229,109	\$ 234,579	\$ 237,487	\$ 245,697	\$ 249,644
At Risk	\$ 349,663	\$ 343,736	\$ 391,801	\$ 384,610	\$ 370,714	\$ 343,736	\$364,395	\$ 362,399	\$ 367,365	\$ 370,384	\$ 482,023
Amer. Indian Achievement	\$ 264,000	\$ 284,400	\$ 303,810	\$ 314,963	\$ 324,030	\$ 284,400	\$337,824	\$ 343,200	\$ 345,873	\$ 377,850	\$ 390,100
Non Levy Revenue	\$ 2,369,526	\$ 2,884,408	\$ 2,690,235	\$ 2,683,041	\$0	\$20,766	\$37,471	\$ 17,357	\$ 12,708	\$ 10,936	\$ 33,316
Guaranteed Tax Base (GTB)	\$ 11,930,578	\$ 12,032,263	\$ 11,980,648	\$ 11,634,095	\$ 13,404,427	\$14,461,137	\$15,060,113	\$ 16,378,734	\$ 17,139,947	\$ 18,484,783	\$ 18,068,040
Natural Resource Dev. (NRD)	\$0	\$0	\$ 313,649	\$ 512,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Base Property Tax	\$ 7,392,730	\$ 7,044,329	\$ 7,933,054	\$ 8,331,184	\$ 12,661,026	\$ 9,015,530	\$8,640,663	\$ 8,057,319	\$ 7,422,479	\$ 7,158,486	\$ 8,096,601
Over Base Tax	\$ 11,018,247	\$ 12,675,752	\$ 12,674,980	\$ 12,661,026	\$ 12,661,026	\$ 12,661,026	\$12,863,000	\$ 14,411,026	\$ 14,411,026	\$ 14,411,026	\$ 14,411,026
Special Education	\$ 2,088,223	\$ 2,131,500	\$ 2,136,549	\$ 2,100,996	\$ 2,109,634	\$ 2,136,549	\$2,116,586	\$ 2,319,864	\$ 2,359,147	\$ 2,318,861	\$ 2,647,722
Direct State Aid (DSA)	\$ 26,411,743	\$ 26,972,728	\$ 27,938,086	\$ 28,274,406	\$ 28,462,080	\$28,774,678	\$29,033,678	\$ 29,777,372	\$ 30,180,113	\$ 31,311,098	\$ 31,833,070
<b>Totals</b>	<b>\$ 64,647,613</b>	<b>\$ 67,208,614</b>	<b>\$ 69,360,050</b>	<b>\$ 69,938,436</b>	<b>\$ 72,798,579</b>	<b>\$ 70,406,820</b>	<b>\$71,497,436</b>	<b>\$74,771,217</b>	<b>\$ 75,441,099</b>	<b>\$ 77,779,395</b>	<b>\$ 79,303,725</b>

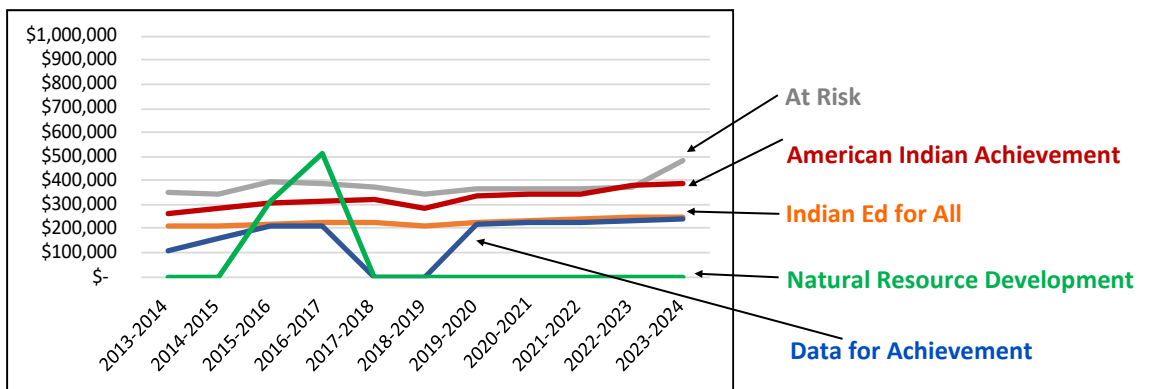
\$5,000,000 to  
\$45,000,000



\$1,000,000 to  
\$14,000,000



\$0 to \$1,000,000





# INFLATIONARY INCREASES

## Basic Entitlement Rates

Basic Entitlement	FY2016 SB 175	FY2017 1.79%	FY2018 0.50%	FY2019 1.87%	FY2020 0.91%	FY2021 1.83%	FY2022 1.5%	FY2023 2.57%	FY2024 3.00%	FY2025 3.00%
Elementary	\$ 50,000	\$ 50,895	\$ 51,149	\$ 52,105	\$ 52,579	\$ 53,541	\$54,344	\$55,741	\$57,246	\$58,963
Middle School	\$ 100,000	\$ 101,790	\$ 102,299	\$ 104,212	\$ 105,160	\$ 107,084	\$108,690	\$111,483	\$114,493	\$117,928
High School	\$ 300,000	\$ 305,370	\$ 306,897	\$ 312,636	\$ 315,481	\$ 321,254	\$326,073	\$334,453	\$343,483	\$353,787

The formula for calculating basic entitlement changed in the 2013 legislative session. For FY 2014-15, elementary districts without an accredited 7th-8th grade program received \$40,000 for the first 250 students, plus an additional \$2,000 for every 25 ANB over 250. A school district with an accredited 7th-8th grade program received \$40,000 for the K-6 elementary program plus an additional \$2,000 for every 25 ANB over 250 and \$80,000 for the 7th-8th grade program, plus \$4,000 for every 45 ANB over 450. High school districts received \$290,000 plus \$12,000 for every additional 80 ANB over 800. Since 2014, the rates have increased to \$2,678 for elementary, \$5,354 for middle school, and \$16,063 for high school.

## Per-ANB (Student) Entitlement Rates

Entitlement	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Elementary per-ANB	\$ 5,348	\$ 5,444	\$ 5,471	\$ 5,573	\$ 5,625	\$ 5,727	\$5,813	\$5,962	\$6,123	\$6,307
High School per-ANB	\$ 6,847	\$ 6,970	\$ 7,005	\$ 7,136	\$ 7,201	\$ 7,333	\$7,443	\$7,634	\$7,840	\$8,075



## Funding Components

per student unless otherwise noted

Payment eliminated 2017-18 and 2018-19 School Years

Payment Reinstated for 2020 School Year

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Data for Achievement	\$ 20	\$ 20.36	\$ 20.46	\$ 20.84	\$ 21.03	\$ 21.41	\$21.73	\$22.29	\$22.29	\$23.58
Indian Education for All	\$ 20.88 (100 min.)	\$ 21.25 (100 min.)	\$ 21.36 (100 min.)	\$ 21.76 (100 min.)	\$ 21.96 (100 min.)	\$ 22.36 (100 min.)	\$22.70 (100 min.)	\$23.28 (100 min.)	\$23.91 (100 min.)	\$24.63 (100 min.)
Am Indian Student Achievement Gap	\$ 205	\$ 209	\$ 210	\$ 214	\$ 216	\$ 220	\$223	\$229	\$235	\$242
At-Risk Student*	\$5,269,408	\$5,363,730	\$5,390,549	\$5,390,549	\$5,463,895	\$5,641,973	\$5,726,603	\$5,873,777	\$6,032,369	\$6,213,340
Quality Educator	\$3,113	\$3,169	\$3,185	\$3,245	\$3,275	\$3,335	\$3,385	\$3,472	\$3,566	\$3,673

\*Total State Allocation

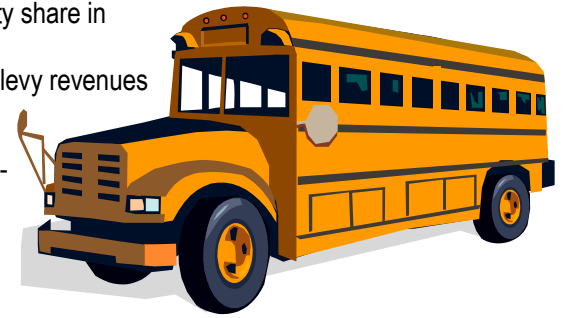
2023-2024	
100% Maximum-\$53,723,400	
Voted Levy Potential \$512,365	
Budget \$53,211,034	
99.04%	
Over Base Property Tax \$9,987,977	
Guaranteed Tax Base \$12,071,952	
Local Base Property Tax \$5,226,778	
Non-Levied Revenue \$9,732	
Special Education \$1,919,115	
Direct State Aid \$20,945,452	
✓ Data for Achievement \$167,143	
Indian Ed for All \$174,591	
American Indian Achievement Gap \$281,060	
At Risk \$379,449	
Quality Educator \$2,025,092	

# TRANSPORTATION FUND – 10

The Transportation Fund is used to pay for the costs of transporting students from home to school and back. This can include the purchase of buses, building a bus barn, bus maintenance, bus driver salaries and benefits, hiring a private contractor to run the transportation program, and transportation reimbursement contracts. The State and County share in funding “on-schedule costs” are based on bus routes and mileage contracts with parents. Additional funding is provided through fund balance re-appropriated, non-levy revenues and a district transportation fund levy.

**PURPOSE**—The transportation fund can be used to support the costs of transporting students between home and school, including:

- costs of yellow school bus purchase, repair, maintenance and operations;
- safety activities related to bus driver training, crosswalk attendants, etc.;
- bus storage facilities and maintenance;
- payments to parents for individual transportation contracts; and
- bus service contracts



Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are NOT ALLOWABLE costs of the fund.

Reimbursements are based on eligible transportee (a student who resides at least 3 miles from the nearest school), bus route miles and rated capacity of the bus, non-bus miles, and individual transportation contracts. OPI pays State reimbursement on:

**Sept. 1**—50% of previous year’s state reimbursement

**By March 31**—1st semester reimbursement less amount paid on Sept. 1

**By June 30**—Remaining owed for 1st and 2nd semesters

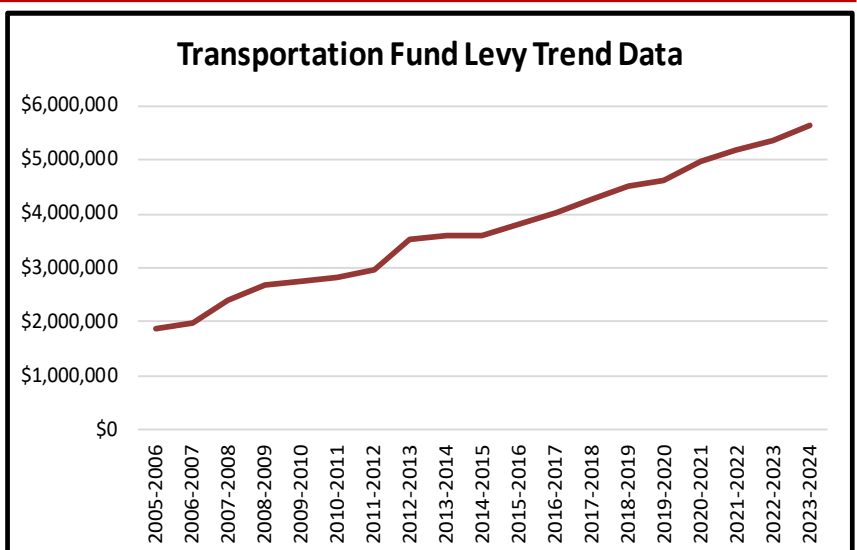
The County pays a County reimbursement after receiving State payment report. State funding is paid based on semi-annual claims to OPI in February for the first semester and in May for the second semester. The State will pay up to the lesser of the State funding calculated on the budget or one-half (1/2) of the total fund budget. The State pays the District for first semester in March and for second semester in June. At the same time, the County directs the County Treasurer to pay the District the County’s portion of the funding (MCA 20-10-146).

**VOTING REQUIREMENTS**—The transportation fund tax levy is permissive. Consequently, it is not subject to voter approval.

**Reserve Limit:** 20% of ensuing year’s budget. Re-appropriated amounts are applied first to reduce the local tax levy, then County reimbursement, then State reimbursement.

Transportation Fund Levy			
Year	Elementary	High School	Total
2005-2006	\$1,309,282	\$558,516	\$1,867,798
2006-2007	\$1,361,790	\$599,230	\$1,961,020
2007-2008	\$1,689,470	\$725,050	\$2,414,520
2008-2009	\$1,892,703	\$773,957	\$2,666,660
2009-2010	\$1,949,485	\$797,175	\$2,746,660
2010-2011	\$1,999,857	\$817,368	\$2,817,225
2011-2012	\$2,070,300	\$898,800	\$2,969,100
2012-2013	\$2,692,990	\$831,713	\$3,524,703
2013-2014	\$2,781,340	\$831,214	\$3,612,554
2014-2015	\$2,781,340	\$831,214	\$3,612,554
2015-2016	\$2,888,225	\$905,348	\$3,793,573
2016-2017	\$3,083,722	\$950,615	\$4,034,337
2017-2018	\$3,160,273	\$1,096,368	\$4,256,641
2018-2019	\$3,329,164	\$1,179,553	\$4,508,717
2019-2020	\$3,394,615	\$1,213,270	\$4,607,885
2020-2021	\$3,684,258	\$1,298,839	\$4,983,097
2021-2022	\$3,839,170	\$1,362,163	\$5,201,333
2022-2023	\$3,871,993	\$1,485,420	\$5,357,413
2023-2024	\$3,850,157	\$1,785,425	\$5,635,582

*The District is in the second year of a five-year contract with Big Sky Bus Lines (BSBL). The District has 69 bus routes. Sixty-six of these are run by BSBL. The District operates three Type E bus routes.*

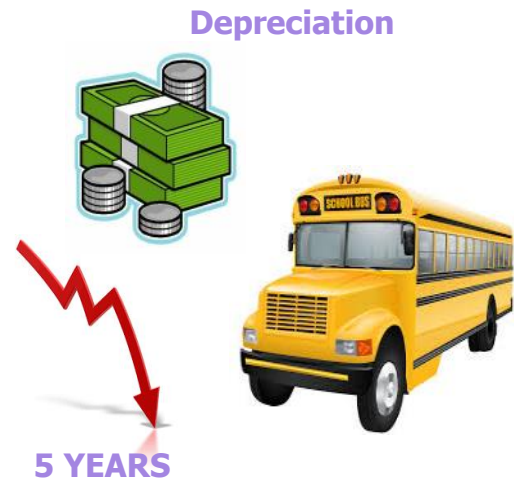


# BUS DEPRECIATION RESERVE FUND - 11

As of July 1, 2017, schools are allowed to purchase a Type E vehicle as defined by 20-10-101 MCA. The vehicle is required to be "5 Star" rated. The district conducted the required cost analysis and determined a Type E vehicle would save costs over a traditional Type A – D bus. Drivers are required to complete the 15 hours of annual training, obtain a Montana Drivers' License with an "S" Endorsement, and pass a physical and background check.

The Bus Depreciation Reserve Fund is designed as a method for school districts to replace buses or provide communication systems and safety devices on existing buses. The Board of Trustees created this fund on August 20, 2018. This is a new elementary and high school district fund for Great Falls Public Schools.

**PURPOSE** – A district that owns buses, including Type E buses, used for transportation of students to and from school may establish a Bus Depreciation Reserve Fund. This fund is to be used for the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or communication systems and safety devices installed on the bus, including but not limited to global positioning systems, cameras, and two-way radios. The trustees of a district may also use the Bus Depreciation Reserve Fund to purchase an additional bus for purposes of transportation, as defined in 20-10-101 MCA.

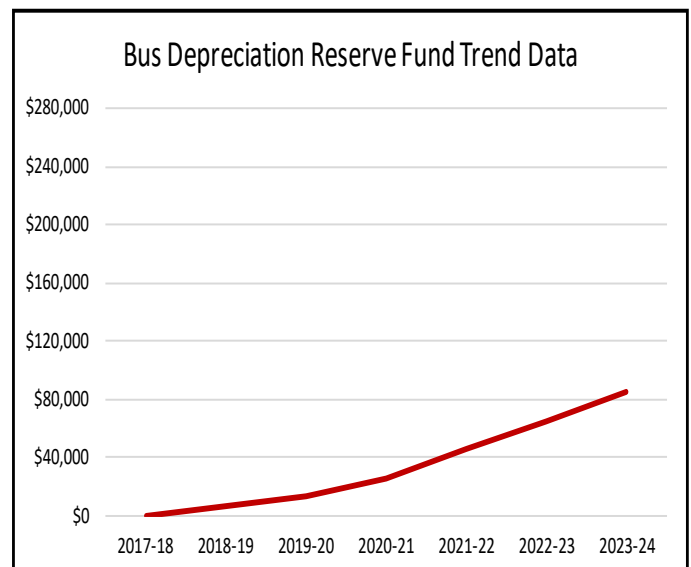


The Bus Depreciation Reserve fund allows the trustees to include an amount each year that does not exceed 20% of the original cost of a bus, including at Type E vehicle, or communication systems and safety devices installed on the bus. The amount budgeted may not, over time, exceed 150% of the original cost of a bus or communication systems and safety devices installed on the bus.

Any expenditure of Bus Depreciation Reserve Fund money must be within the limitations of the district's final Bus Depreciation Reserve Fund budget.

**VOTING REQUIREMENTS** - Tax levies are permissive. No voter approval is required for this fund.

Bus Depreciation Reserve Fund			
Year	Elementary	High School	Total
2017-18	\$0	\$0	\$0
2018-19	\$4,424	\$2,179	\$6,603
2019-20	\$8,523	\$4,944	\$13,468
2020-21	\$15,924	\$9,604	\$25,528
2021-22	\$27,650	\$17,698	\$45,348
2022-23	\$40,526	\$25,002	\$65,528
2023-24	\$52,425	\$32,534	\$84,959





# TUITION FUND – 13

The Tuition Fund is used in limited cases to pay tuition for a student who attends school outside their district of residence. Usually, the District pays tuition only for students the trustees have placed in another district or where geographic conditions make it impractical for the student to attend in student's own district. Rates are set under MCA 20-5-323 based on 20% of the per-ANB entitlement for the year of attendance. Special education add-on rates are calculated under ARM 10.16.3818. Funding sources are fund balance re-appropriated, direct aid (for out-of-state tuition), non-levy revenue and a non-voted district tax levy.

Effective July 1, 2013 a district may include in its tuition levy an amount necessary to pay for the full costs of providing FAPE (Free Appropriate Public Education) to any child with a disability who lives in the district, and the amount of the levy imposed is limited to the actual cost of service under each child's IEP, less applicable state and federal special education funding.

LEVY CALCULATION - Actual cost of service(s) under the child's IEP minus:

- The student's state special education payment
- The student's federal special education payment
- The student's per ANB amount
- The prorated portion of the district's basic entitlement for each qualifying student
- The prorated portion of the district's general fund payments (Quality Educator, At-Risk, Indian Education for All, and American Indian Achievement Gap)



The Montana Office of Public Instruction site has an In-District Special Education Permissive Levy Tuition Calculator Spreadsheet for school districts to use to help determine the potential tuition amount which may be levied. The In-District Special Education Permissive Levy Tuition Calculator Spreadsheet can be found at the link below and clicking on the "FY2024 In-District Special Education Permissive Levy Calculator" button (under Calculation Spreadsheets):

<https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/Tuition-and-Attendance#10518011772-calculation-spreadsheets>

Under 41-5-1807 MCA, Tuition is for students detained in youth detention centers for more than nine consecutive days, the county where the detention center is located may charge the student's district of residence \$20/day. Invoices are sent by June 30. District must pay by July 15.

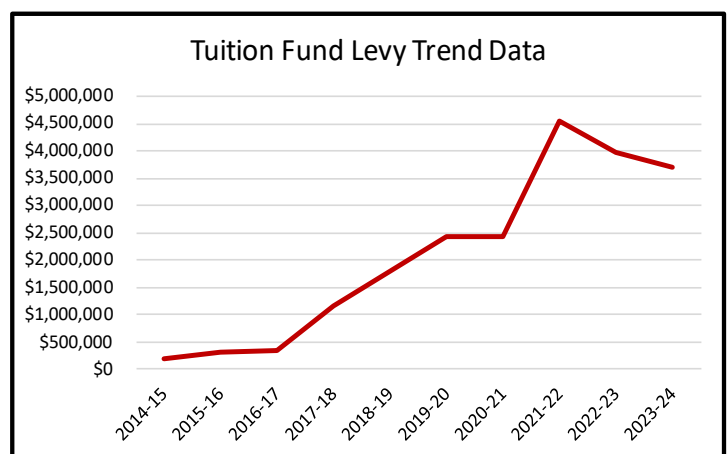
Reserve Limit: None

Fund balance is re-appropriated to support the ensuing year's budget.

**LEGISLATIVE CHANGE** - 2021 District of Residence is responsible for paying for students placed in foster and group homes outside the resident district.

2023 – House Bill 203 (Effective 2025) - Children may enroll and attend a school outside their district of attendance upon trustee approval. The district of residence shall pay the district of attendance a calculated amount of mandatory tuition. Tuition is to be considered anticipated revenue in the BASE of the district's general fund.

Tuition Fund Levy				
Year	Elementary	High School	Total	Estimated % of Maximum Allowed
2014-15	\$176,782	\$16,686	\$193,687	50%
2015-16	\$200,985	\$105,750	\$306,735	75%
2016-17	\$223,365	\$108,111	\$331,476	75%
2017-18	\$1,050,933	\$119,651	\$1,170,584	75%
2018-19	\$1,554,232	\$233,075	\$1,787,307	90%
2019-20	\$1,996,759	\$424,577	\$2,421,336	95%
2020-21	\$1,996,759	\$424,577	\$2,421,336	82%
2021-22	\$3,092,934	\$1,463,511	\$4,556,445	90%
2022-23	\$3,100,504	\$885,092	\$3,985,596	94%/100%
2023-24	\$3,105,652	\$595,965	\$3,701,617	80%/100%

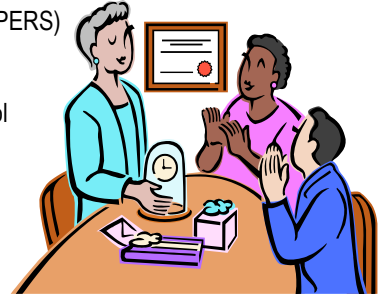


*In 2020-21, the District chose to use 82% of the total amount available compared to 95% from the previous year.*

# RETIREMENT FUND – 14

The Retirement Fund is used to pay the school district's share of specific employer contributions, including social security and Medicare taxes, Teacher's Retirement System (TRS) and Public Employees Retirement System (PERS) contributions, and state unemployment insurance. It is funded by the countywide retirement levy.

Senate Bill 424, enacted by the 2003 Montana Legislature and signed into law by the Governor, requires school districts to use federal funds for employer contributions to the retirement, federal social security and unemployment insurance systems for all employees whose salaries are paid from a federal funding source, excluding Impact Aid and school foods.



**PURPOSE**—This fund is used to pay the employer contributions to the Teachers' Retirement System, Public Employees' Retirement System, unemployment insurance, social security and Medicare for the following:

- 1) A district employee whose salary and health-related benefits, if any, are paid from state or local funding sources;
- 2) A cooperative employee whose salary and health-related benefits, if any, are paid from the cooperative's interlocal agreement fund if the fund is supported solely from district's general funds and state special education allowable cost payments (or are paid from the miscellaneous programs fund from money received from the Medicaid program);
- 1) A district employee whose salary and health-related benefits, if any, are paid from the district's school food services fund;
- 2) A district employee whose salary and health-related benefits, if any, are provided to the employee, are paid from the district Impact Aid fund.

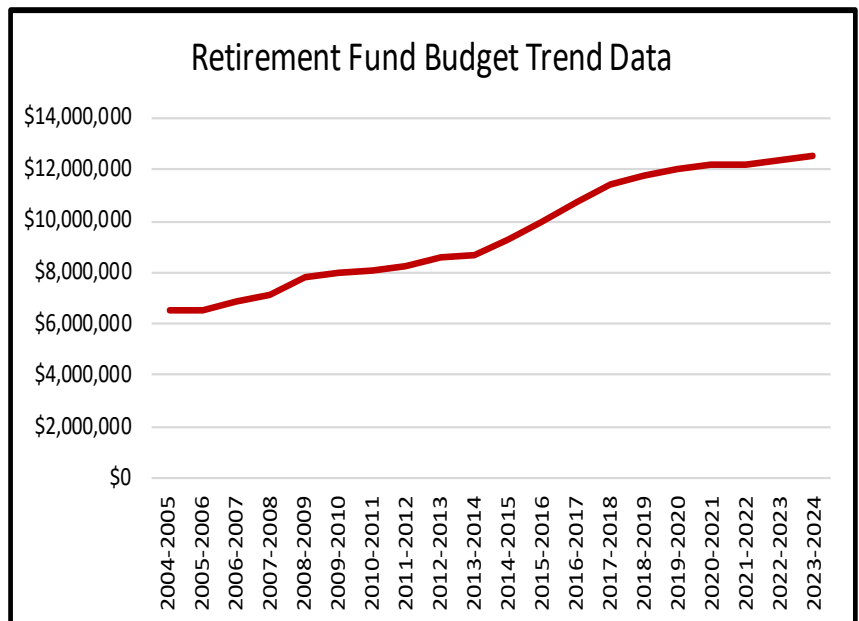
The fund CANNOT be used to pay: 1) retirement incentives; 2) any portion of a retirement fund contribution on behalf of an employee (i.e., only the employer's contributions can be paid from the fund; or 3) any amount paid to an employee directly (i.e., only payments to TRS, PERS, FICA, and unemployment insurance carriers are allowable). (MCA 20-9-501)

**BUDGET**—In order for the county to accurately determine the levy, districts must submit a list of all employment positions and their salaries to the County Superintendent when submitting the adopted budget. (MCA 20-9-132)

**FUNDING**—District non-levy revenue and fund balance re-appropriated reduces the county retirement distribution requirement. The county retirement distribution is funded by countywide levy, county oil and gas taxes, county coal gross proceeds taxes, county school retirement fund block grant (20-0-631, MCA), and Guaranteed Tax Base Aid if the county retirement mill value per ANB is less than the statewide mill value per ANB. This describes GFPS.

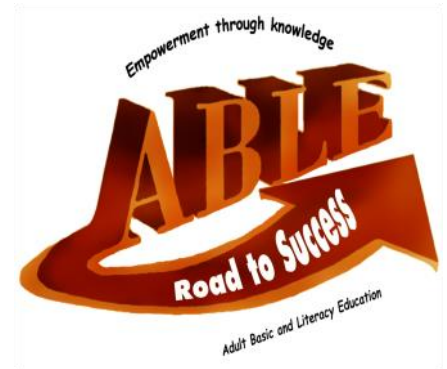
**RESERVES**—An operating reserve of up to 20% of the ensuing year's budget is permitted. This percentage was reduced from 35% during the 2013 legislation session. Shortfalls in the retirement fund can present significant problems to both the District and County.

Retirement Fund Budget			
Year	Elementary	High School	Total
2004-2005	\$4,282,800	\$2,240,297	\$6,523,097
2005-2006	\$4,244,000	\$2,270,175	\$6,514,175
2006-2007	\$4,397,426	\$2,434,103	\$6,831,529
2007-2008	\$4,485,375	\$2,641,476	\$7,126,851
2008-2009	\$5,063,308	\$2,728,893	\$7,792,201
2009-2010	\$5,200,000	\$2,800,000	\$8,000,000
2010-2011	\$5,253,938	\$2,811,751	\$8,065,689
2011-2012	\$5,427,826	\$2,845,000	\$8,272,826
2012-2013	\$5,617,800	\$2,944,575	\$8,562,375
2013-2014	\$5,700,000	\$3,000,000	\$8,700,000
2014-2015	\$6,000,001	\$3,240,000	\$9,240,001
2015-2016	\$6,400,000	\$3,520,000	\$9,920,000
2016-2017	\$6,800,000	\$3,900,000	\$10,700,000
2017-2018	\$7,100,000	\$4,280,000	\$11,380,000
2018-2019	\$7,450,000	\$4,350,000	\$11,800,000
2019-2020	\$7,550,000	\$4,450,000	\$12,000,000
2020-2021	\$7,650,000	\$4,500,000	\$12,150,000
2021-2022	\$7,650,000	\$4,500,000	\$12,150,000
2022-2023	\$7,850,000	\$4,500,000	\$12,350,000
2023-2024	\$8,000,000	\$4,500,000	\$12,500,000



# ADULT EDUCATION FUND – 17

State law authorizes districts to establish an adult education program (MCA 20-7-702). The program may provide any area of instruction approved by the trustees, including basic and secondary general education and vocational/technical education. Revenue sources for this fund are fund balance re-appropriated, non-levy revenue (including student fees) and a non-voted district tax levy.



**PURPOSE**—A district that operates an adult education program must use this fund. Taxes levied for support of the adult education program and student fees for adult education are deposited in this fund pursuant to MCA 20-7-705.

**VOTING REQUIREMENTS**—Tax levies are permissive. No voter approval is required for this fund.

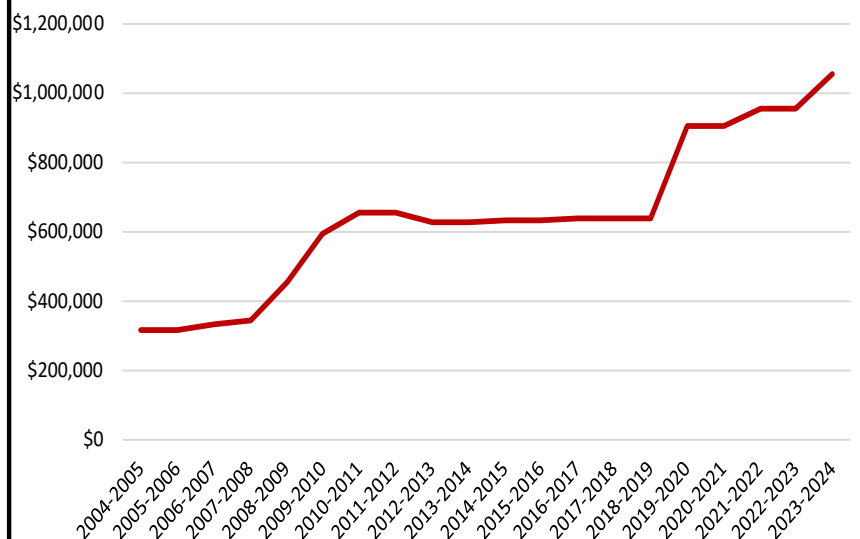
Adult Education Fund Levy			
Year	Elementary	High School	Total
2004-2005	\$146,856	\$171,722	\$318,578
2005-2006	\$146,175	\$170,170	\$316,345
2006-2007	\$151,535	\$184,775	\$336,310
2007-2008	\$162,330	\$185,225	\$347,555
2008-2009	\$212,330	\$244,652	\$456,982
2009-2010	\$297,204	\$300,000	\$597,204
2010-2011	\$306,679	\$348,515	\$655,194
2011-2012	\$310,782	\$348,515	\$659,297
2012-2013	\$305,098	\$322,325	\$627,423
2013-2014	\$280,750	\$346,325	\$627,075
2014-2015	\$290,000	\$345,625	\$635,625
2015-2016	\$335,570	\$300,055	\$635,625
2016-2017	\$337,250	\$302,500	\$639,750
2017-2018	\$337,250	\$302,500	\$639,750
2018-2019	\$337,250	\$302,500	\$639,750
2019-2020	\$495,000	\$415,000	\$910,000
2020-2021	\$495,000	\$415,000	\$910,000
2021-2022	\$509,068	\$450,961	\$960,029
2022-2023	\$509,068	\$450,961	\$960,029
2023-2024	\$537,204	\$522,903	\$1,060,107

## Transformational Learning

**Transformational Learning is defined as a flexible system of pupil-centered learning that is designed to meet the Montana Constitutional mandate of "fully developing the educational potential of each person."**

House Bill 351 in the 2017 Montana Legislative Session provided a funding mechanism in the Adult Education fund to provide ongoing support of this educational program. It allows for a permissive levy of 25% of the original grant. The increase in this fund is attributed to \$14,068 in the Elementary District and \$35,971 in the High School District.

Adult Education Fund Levy Trend Data



*For additional information on the Adult Education Program, visit the District webpage at [www.gfps.k12.mt.us/Domain/83](http://www.gfps.k12.mt.us/Domain/83).*



# TECHNOLOGY FUND – 28

The Technology Fund is used for the purchase, rental, repair and maintenance of technology equipment and computer network access, associated technical training for school district personnel, cloud computing services, including any subscription or any license-based or pay-per-use service that is accessed over the internet or other remote network to meet the district's information technology and other needs. It is funded by state technology grant, fund balance re-appropriated, non-levy revenues, state, federal and private grants or donations that will be spent in the budget year, and a district tax levy. The district tax levy is limited to 20% of the cost of the computer equipment and computer network access, not to exceed 150% of the cost over time. Our district collects \$150,000 for Elementary District and \$75,000 for High School District per year. The district's voters must approve any increase in taxes from the previous year. The 2013 legislature made changes to Technology Fund levies as indicated by the information below:



PURPOSE—This fund is used for:

- 1) Purchasing, renting, repairing or maintaining technology equipment and computer network access using the State Technology Grant ("Timber Money") under MCA 20-9-534 and associated tax levies under MCA 20-9-533; and
- 2) State, Federal and private grants and donations received for the purpose of funding technology or technology-associated training.

## Levies approved **prior to July 1, 2013**

- Can be permanent or durational
- Annual levy cannot exceed 20% of the original cost of equipment owned by the district
- Amount levied over time cannot exceed 150% of the original cost of the equipment
- \$\$ can be used for equipment, network access and training of school personnel

## Levies approved **after July 1, 2013**

- May not exceed 10 years
- Can be based on all allowable costs listed in the statute (equipment, cloud storage, training, etc.)
- Districts with an existing perpetual levy can
  - ⇒ Ask for an increase in the amount of the levy to cover cloud computing and training, **and/or**
  - ⇒ Seek relief from tracking depreciation under existing levy
  - ⇒ Can propose a duration for each, not to exceed 10 years

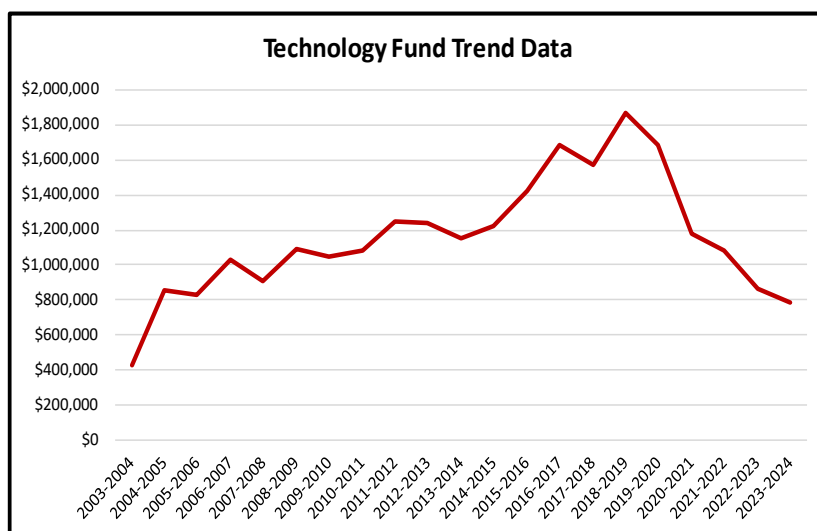
Employer contributions for Social Security, Medicare, TRS, PERS, and unemployment insurance may not be paid from this fund.

Reserves limit = none

Re-appropriate all fund balance to support the ensuing year's budget.

Technology			
Year	Elementary	High School	Total
2003-2004	\$305,644	\$122,000	\$427,644
2004-2005	\$574,500	\$282,000	\$856,500
2005-2006	\$476,000	\$354,000	\$830,000
2006-2007	\$622,500	\$406,500	\$1,029,000
2007-2008	\$615,947	\$290,000	\$905,947
2008-2009	\$749,400	\$338,250	\$1,087,650
2009-2010	\$802,650	\$241,430	\$1,044,080
2010-2011	\$801,347	\$280,000	\$1,081,347
2011-2012	\$813,816	\$431,311	\$1,245,127
2012-2013	\$813,816	\$429,885	\$1,243,701
2013-2014	\$727,378	\$422,968	\$1,150,346
2014-2015	\$852,681	\$372,277	\$1,224,958
2015-2016	\$1,045,766	\$374,663	\$1,420,429
2016-2017	\$1,263,384	\$419,108	\$1,682,492
2017-2018	\$1,197,243	\$371,270	\$1,568,513
2018-2019	\$1,388,894	\$477,590	\$1,866,484
2019-2020	\$1,216,420	\$468,426	\$1,684,845
2020-2021	\$903,101	\$277,524	\$1,180,625
2021-2022	\$825,006	\$259,769	\$1,084,775
2022-2023	\$695,947	\$166,406	\$862,353
2023-2024	\$616,694	\$171,475	\$788,169

*May 2017 Tech Levy mail-in ballot vote for \$500,000 in high school failed 8,189 to 7,460.*



# FLEXIBILITY FUND – 29

This fund was created by legislative action in 2001 (20-9-543 MCA). Its intent was to provide schools one-time only source of funding which could be used for its own unique circumstances. This fund is used for technology, facility expansion, student assessment and evaluation, curriculum development and other types of expenditures as described in MCA 20-9-543. **During the 2021 Legislative Session, Senate Bill 23, signed by the Governor on February 23rd, eliminated the definitions related to the financial distribution formula. This includes the option for local Districts to run a levy in this Fund, and State funding provided by 20-9-542.**

PURPOSE—This fund is used for:

- Technology, Facility/equipment expansion, Student assessment and evaluation, Curriculum development, Training for classroom staff to support delivery of education programs, Classroom teacher housing, Retention of certified staff, Increased energy costs caused by increases since 2001



Reserve limit = none

The fund balance is re-appropriated to support the ensuing year's budget. Beginning July 1, 2020 fund balance limit is 150% of the Maximum General Fund budget. Excess must be remitted to the state.

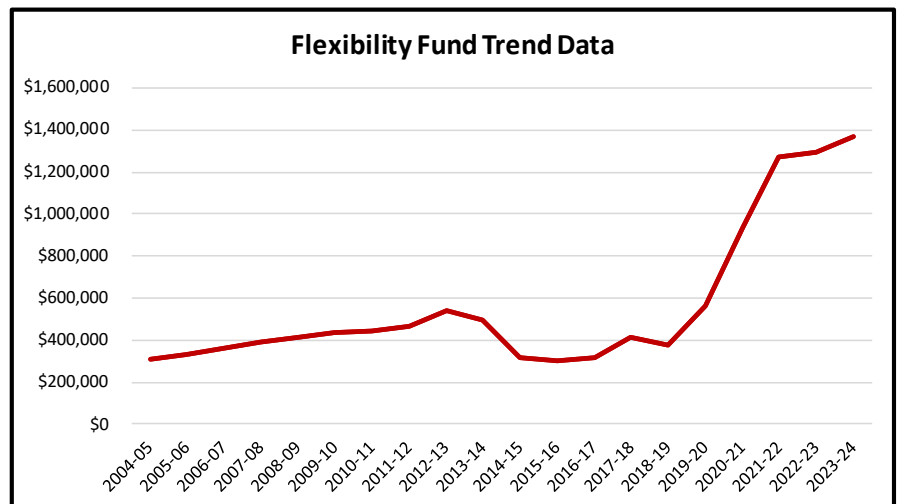
In 2021, the **Transformational Learning Grant** revenues and expenses are tracked through this fund. The Montana Advanced Opportunity Act, passed by the legislature in 2019, provided State funding in the form of a competitive Transformational Learning Grant. The funding, \$106,437 for Fiscal Year 2021, is to be used to reduce out-of-pocket costs for students to participate in Career and Technical education programs that offer personalized learning opportunities intended to accelerate their career and college readiness.

Districts have expanded flexibility to support each pupil's postsecondary success path by aligning each pupil's individual interests, passions, strengths, needs and culture through individualized pathways.

Financial guidance from the Office of Public Instruction designates this funding is to be tracked through the Flexibility Fund.

Flexibility Fund Budget			
Year	Elementary	High School	Total
2004-05	\$232,856	\$79,903	\$312,759
2005-06	\$244,949	\$85,350	\$330,299
2006-07	\$260,000	\$98,000	\$358,000
2007-08	\$283,200	\$109,385	\$392,585
2008-09	\$300,000	\$115,000	\$415,000
2009-10	\$317,271	\$118,100	\$435,371
2010-11	\$324,250	\$120,500	\$444,750
2011-12	\$337,787	\$130,148	\$467,935
2012-13	\$383,494	\$154,326	\$537,820
2013-14	\$341,860	\$153,306	\$495,166
2014-15	\$306,653	\$13,608	\$320,261
2015-16	\$290,964	\$14,236	\$305,200
2016-17	\$302,969	\$15,075	\$318,044
2017-18	\$364,669	\$47,359	\$412,028
2018-19	\$342,535	\$34,327	\$376,862
2019-20	\$530,901	\$34,565	\$565,466
2020-21	\$555,955	\$383,429	\$939,384
2021-22	\$718,045	\$557,005	\$1,275,050
2022-23	\$733,893	\$559,902	\$1,293,795
2023-24	\$785,661	\$582,508	\$1,368,169

*The reason for the increase in this Fund is due to the successful Montana Advanced Opportunity Act, Transformational Learning Grant. There is no local tax levy for this fund. The Fund Balance at the end of the Fiscal Year is the beginning balance to start the new year. Since this fund's inception, there have been no local levies to support this fund. All funds have been received from the State.*



# DEBT SERVICE FUND – 50

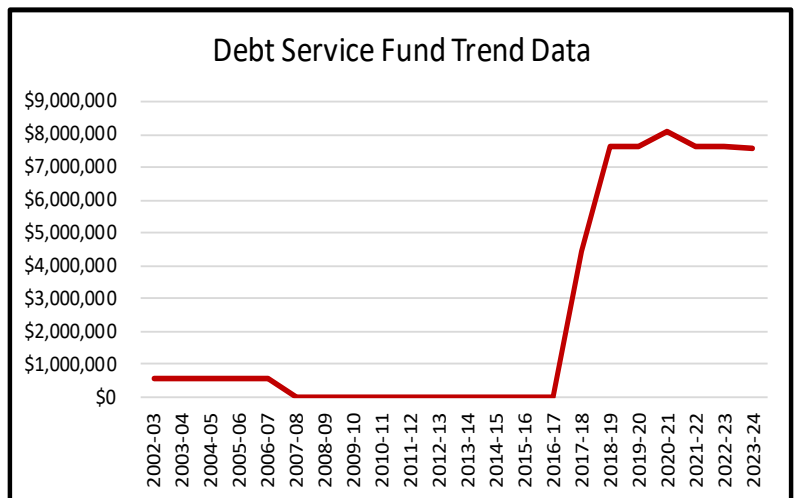
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available to school districts that have a district mill value per ANB that is less than the corresponding statewide mill value per ANB. Debt Service Fund revenues also include fund balance re-appropriated, and non-levy revenue.

**PURPOSE**—This fund is used to pay debt service payments for principal and interest on bonds or Special Improvement Districts (SIDs). The expenditure budget of the fund should include both principal and interest payments due on bonds for each fiscal year of the bond term. OPI recommends a district budget and pay the obligations due 1/1 and 7/1 in each budget year.



Debt Service Fund			
Year	Elementary	High School	Total
2002-03	\$3,545	\$563,400	\$566,945
2003-04	\$0	\$562,745	\$562,745
2004-05	\$0	\$565,745	\$565,745
2005-06	\$0	\$561,068	\$561,068
2006-07	\$0	\$564,530	\$564,530
2007-08	\$0	\$0	\$0
2008-09	\$0	\$31,309	\$31,309
2009-10	\$0	\$0	\$0
2010-11	\$0	\$179	\$179
2011-12	\$0	\$194	\$194
2012-13	\$0	\$908	\$908
2013-14	\$0	\$914	\$914
2014-15	\$0	\$1,110	\$1,110
2015-16	\$0	\$1,110	\$1,110
2016-17	\$0	\$1,115	\$1,115
2017-18	\$2,633,058	\$1,799,755	\$4,432,813
2018-19	\$3,476,070	\$4,150,513	\$7,626,583
2019-20	\$3,468,419	\$4,189,037	\$7,657,456
2020-21	\$3,685,083	\$4,396,990	\$8,082,073
2021-22	\$3,462,344	\$4,145,231	\$7,607,575
2022-23	\$3,463,194	\$4,145,081	\$7,608,275
2023-24	\$3,457,444	\$4,142,481	\$7,599,925

*For the 2022-23 Fiscal Year, the State appropriated \$4,807,153 for Statewide General Obligation Bonds (page 45). State payments to our District of \$401,153 for the Elementary and \$213,194 for the High School reduced the local taxpayer support for our bonds.*



*The complete bond schedules for the elementary and high schools are located on Pages 47 and 53, respectively.*



# BUILDING RESERVE FUND – 61

**PURPOSE**—A voted Building Reserve Fund accumulates funding for the future construction, equipping or enlarging of school buildings and purchasing land needed for school purposes. The funds can also be used for transition costs related to opening or closing a school or replacing a school building or to repay an InterCap loan (MCA 20-9-502).

The 2017 legislature created a permissive levy sub-fund. The revenues are to be used to address repairs categorized as "safety", "damage/wear out", or "codes and standards" identified in the Facilities Condition Inventory (FCI). After addressing the identified FCI repairs, the District may use the funds for projects designed to produce operational efficiencies. Examples include projects that provide utility savings, reduced future maintenance costs, and improved utilization of staff. Items to be addressed include roofs, heating, air conditioning, ventilation, energy-efficient windows, doors, insulation, plumbing, electrical and lighting systems, information technology infrastructure and other critical repairs to an existing school facility.



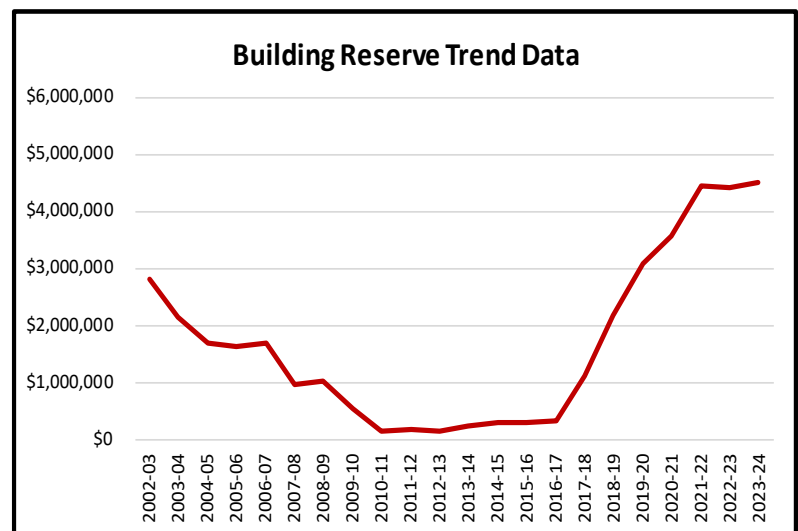
**LEVY LIMITS AND VOTING REQUIREMENTS**—Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the election may propose up to 5% of the district's current year maximum general fund budget or \$250 per ANB (MCA 20-9-502). School Safety transfers may be made from any budgeted or non-budgeted fund (except Retirement and Debt Service) to Building Reserve.

A voted building reserve tax authorization may not exceed 20 years for most purposes. The tax authorization for transitional costs may not exceed six (6) years. Transitional costs associated with creating a K-12 district may not exceed three (3) years. In 2017, legislative action allows the board to permissively levy up to 10 mills for School Facilities Maintenance. The permissive levy is limited to a total of \$100 per student plus \$15,000 per district. If the full amount possible is levied, the district receives Guaranteed Tax Base (GTB) aid to offset the local costs. The money must first be used to address item identified in the District Facilities Condition Inventory (FCI). The main items addressed in the Great Falls Schools FCI include replacement of single pane windows, roofs, plumbing, lighting, handicapped accessibility, and boilers.

Reserve limit – None - Fund balance is re-appropriated to fund the ensuing year's budget.

Building Reserve			
Year	Elementary	High School	Total
2002-03	\$ 2,694,597	\$ 110,000	\$ 2,804,597
2003-04	\$ 2,040,000	\$ 110,000	\$ 2,150,000
2004-05	\$ 1,700,000	\$ 1,453	\$ 1,701,453
2005-06	\$ 1,620,000	\$ 1,500	\$ 1,621,500
2006-07	\$ 1,700,000	\$ 1,550	\$ 1,701,550
2007-08	\$ 950,000	\$ 1,700	\$ 951,700
2008-09	\$ 1,000,000	\$ 33,000	\$ 1,033,000
2009-10	\$ 500,000	\$ 33,262	\$ 533,262
2010-11	\$ 100,000	\$ 33,150	\$ 133,150
2011-12	\$ 137,511	\$ 33,169	\$ 170,680
2012-13	\$ 145,490	\$ 5	\$ 145,495
2013-14	\$ 197,840	\$ 21,171	\$ 219,011
2014-15	\$ 256,976	\$ 41,736	\$ 298,712
2015-16	\$ 238,888	\$ 69,988	\$ 308,876
2016-17	\$ 280,806	\$ 41,675	\$ 322,481
2017-18	\$ 785,665	\$ 320,400	\$ 1,106,065
2018-19	\$ 1,508,887	\$ 648,373	\$ 2,157,260
2019-20	\$ 2,202,288	\$ 884,738	\$ 3,087,026
2020-21	\$ 2,765,049	\$ 786,683	\$ 3,551,732
2021-22	\$ 3,502,924	\$ 936,287	\$ 4,439,211
2022-23	\$ 3,222,992	\$ 1,181,538	\$ 4,404,531
2023-24	\$ 3,414,414	\$ 1,098,316	\$ 4,512,730

*This fund is increasing due to the change made in the 2017 legislature that provides additional state money as a match to a local permissive levy.*



# FACILITIES - MASTER LIST

Elementary District				
Building/School	Square Feet	Student Capacity	Grades Served	Year Constructed/ Major Additions
Chief Joseph	44,040	388	K-6	1963/1966
Giant Springs	57,442	500	K-6	2018
Lewis & Clark	55,586	458	K-6	1952/1956
Lincoln	41,230	353	K-6	1951/1956
Longfellow	58,924	511	K-6	2020
Loy	53,110	458	K-6	1962
Meadow Lark	44,644	458	K-6	1961/1990
Morningside	45,594	353	K-6	1961
Mountain View	45,393	335	K-6	1969
Riverview	45,342	370	K-6	1961
Sacajawea	43,676	370	K-6	1963
Sunnyside	44,176	388	K-6	1961
Valley View	43,503	370	K-6	1961/1966
West	81,083	581	K-6	1952/1957
Whittier	29,557	300	K-6	1938/1990
East Middle	165,000	945	7-8	1958
North Middle	128,110	882	7-8	1969
Skyline Pre-K	46,797	335	Transition-K	1970
High School District				
CMR High	331,241	1,533	9-12	1964/1996/2018
Great Falls High	385,366	1,995	9-12	1930/1949/1954/1976/1977/1996/ 2018
Paris Gibson Education Center	128,956	1,239	9-12	1948
Shared Facilities of the Districts				
District Offices <sup>1</sup>	16,723	n/a	n/a	1957
Annex <sup>1</sup>	2,400	n/a	n/a	1968
Warehouse <sup>1*</sup>	14,626	n/a	n/a	1964
Little Russell, Trades, Storage <sup>1</sup>	20,000	n/a	n/a	1932/1950/2018

<sup>1</sup> Facilities are jointly owned by the Districts.

\* Food processor moved from Longfellow to Warehouse.  
Roosevelt Elementary building was sold in 2022.

# STATE REIMBURSEMENT FOR GENERAL OBLIGATION BONDS

In an effort to equalize all aspects of school funding, a Guaranteed Tax Base Aid type payment was initiated for schools that had outstanding bond debt and qualified due to a low Taxable Valuation. In order to receive State Advance/Reimbursement, a school district must have outstanding general obligation bonds. Total estimated debt service payments for all school districts in Montana during fiscal year 2022 equaled \$28,757,360 and of that amount approximately \$4,807,153, or 3.7370%, was paid by State Advance/Reimbursement payments to the districts that qualified to receive such payment.

Fiscal Year	# Districts Receiving Payment	% of MT Districts	State Appropriation	State Allocated	Reimbursement Prorate	Total School Indebtedness	Total Obligation	% of Debt
2023	80	20	\$ 2,500,000	\$ 2,500,000	16.59%	1,263,706,111	130,250,959	1.91%
2022	86	22	\$ 4,807,153	\$ 4,807,153	33.29%	1,335,424,625	128,757,360	3.73%
2021	89	22	\$ 2,500,000	\$ 2,500,000	17.73%	1,358,457,078	128,738,970	1.94%
2020	0	0	0	0	0	0	0	0
2019	0	0	0	0	0	0	0	0
2018	0	0	0	0	0	0	0	0
2017	0	0	0	0	0	0	0	0
2016	91	23	\$ 4,000,000	\$ 4,000,000	39.68%	657,492,443	58,756,560	6.81%
2015	90	22	\$ 8,086,000	\$ 8,086,000	62.73%	526,504,059	56,709,313	14.26%
2014	95	23	\$ 8,586,000	\$ 8,586,000	95.37%	541,086,441	49,043,501	17.51%
2013	98	24	\$ 8,586,000	\$ 8,586,000	94.52%	454,438,324	47,403,879	18.11%
2012	103	25	\$ 8,586,000	\$ 8,586,000	95.80%	409,046,204	46,898,900	18.31%
2011	110	26	\$ 7,420,970	\$ 7,420,970	79.42%	410,723,344	46,492,593	15.97%
2010	109	26	\$ 8,586,000	\$ 8,586,000	100.00%	373,312,948	44,564,609	19.27%
2009	112	27	\$ 11,273,682	\$ 8,657,176	100.00%	390,131,714	45,990,471	18.82%
2008	111	26	\$ 10,509,037	\$ 9,744,392	100.00%	408,122,687	45,233,242	21.54%
2007	101	24	\$ 11,362,762	\$ 8,447,578	100.00%	363,104,417	38,271,632	22.07%
2006	102	24	\$ 10,399,135	\$ 9,435,508	100.00%	310,203,745	37,293,962	25.30%
2005	100	23	\$ 8,411,293	\$ 8,411,293	81.63%	289,872,904	33,962,627	24.77%
2004	114	26	\$ 8,270,735	\$ 8,270,735	95.03%	248,390,695	32,247,316	25.65%
2003	73	17	\$ 4,450,000	\$ 3,990,862	100.00%	247,172,573	30,539,332	13.07%
2002	70	16	\$ 4,350,000	\$ 4,216,183	100.00%	247,670,586	31,096,453	13.56%
2001	60	13	\$ 4,140,441	\$ 4,140,441	97.71%	244,882,321	28,735,944	14.41%
2000	53	12	\$ 3,359,559	\$ 3,359,559	100.00%	212,788,217	27,293,329	12.31%
1999	51	11	\$ 3,000,000	\$ 3,000,000	86.64%	211,879,458	30,282,307	9.91%
1998	44	10	\$ 2,500,000	\$ 2,500,000	78.65%	219,203,733	28,991,775	8.62%
1997	35	8	\$ 2,000,000	\$ 2,000,000	75.64%	206,874,394	27,740,912	7.21%
1996	26	6	\$ 1,500,000	\$ 1,500,000	93.73%	176,146,646	26,327,937	5.70%
1995	19	4	\$ 1,000,000	\$ 1,000,000	72.42%	183,347,041	26,606,614	3.76%

Years where the State appropriated an amount and paid less.

<sup>1</sup> Preliminary; subject to change.

<sup>2</sup> The State appropriated \$8,586,000 during the 2015 Legislative Session for fiscal years 2015/16 and 2016/17, which is received by school districts in May of 2016 and May of 2017 and utilized to offset debt service levies during fiscal years 2016/17 and 2017/18, respectively. However, only \$4,000,000 of the \$8,586,000 was available for allocation in each fiscal year and such amounts are allocated to eligible districts at an estimated pro-rata rate of 39.68% in fiscal year 2015/16 and 38.57% in fiscal year 2016/17 of the amount of reimbursement that school districts would be entitled to if funds were sufficient to pay 100% of the reimbursement, depending on factors such as the number of schools qualifying for the program in fiscal years 2015/16 and 2016/17, respectively.

<sup>3</sup> The State appropriated \$8,586,000 during the 2013 Legislative Session for fiscal year 2014/15, which was to be received by school districts in May of 2015 and utilized to offset debt service levies during fiscal year 2015/16. However, due to budget cuts in the amount of 5% (equaled \$500,000 for OPI) that departments were asked to implement by the State of Montana for fiscal year 2014/15, only \$8,086,000 of the \$8,586,000 was available for allocation and such amount was allocated to eligible districts at an estimated pro-rata rate of 62.73% of the amount of reimbursement that school districts would be entitled to if funds were sufficient to pay 100% of the reimbursement, depending on factors such as the number of schools qualifying for the program in fiscal year 2014/15.

<sup>4</sup> The State appropriated \$9,744,392 during the 2009 Legislative Session for fiscal year 2010/11, which was to be received by school districts in May of 2011 and utilized to offset debt service levies during fiscal year 2011/12. However, due to budget cuts implemented by the State of Montana for fiscal year 2010/11, only \$7,420,970 of the \$9,744,392 was available for allocation and such amount was allocated to eligible districts at an estimated pro-rata rate of 79.42% of the amount of reimbursement that school districts would be entitled to if funds were sufficient to pay 100% of the reimbursement, depending on factors such as the number of schools qualifying for the program in fiscal year 2010/11.



# BOND SALE INFORMATION

## School Bond Information

Great Falls Public Schools employed the services of DA Davidson & Co. and Bond Counsel, Dorsey & Whitney, LLP to ensure the bonds were sold in compliance with Montana Law (Title 20, Chapter 9, and Montana Code Annotated), and met all Internal Revenue Service Code regulations. Two bond sales were conducted. When school construction bonds are sold, the law requires that the projects must be “substantially completed” within three years of the sale. The District chose to sell a portion of the bonds to allow for better planning and execution of the many identified projects. The first sale, held in February of 2017, allowed the District to begin work on the designated projects and take advantage of market conditions that included historically low interest rates. The elementary bonds sold with a 3.17% rate and the high school bonds were sold at a rate of 3.18%. Due to the changing economy impacted by national and world events, interest rates began increasing. The second sale occurred a year later with rates being slightly higher (Elementary 3.31% and High School 3.45%).

The General Obligation bonds are payable from the proceeds of an annual ad valorem tax levied annually on all taxable property within the District. In the information provided during the bond campaign, the tax impact on local taxpayers was projected. The actual interest rates were lower than the estimates used prior to the election. The full impact from both bond sales were on the 2018-19 tax statements. All bonds related to the 2016 election have been sold and are now on the tax rolls so there will not be additional annual increases to taxpayers. The bonds will be paid for in 2038. The bond payment schedule is included on pages 47 and 53 for your information.

Bond Sale Information		Elementary	Interest Rate	High School	Interest Rate	K-12 Total
1st Sale	February 2017	\$34,675,000	3.17%	\$24,035,000	3.18%	\$58,710,000
2nd Sale	February 2018	\$11,235,000	3.31%	\$28,920,000	3.45%	\$40,155,000
		\$45,910,000		\$52,955,000		\$98,865,000

Year	Elementary		High School	
	Payment Amount	Mills	Payment Amount	Mills
2017-18	\$2,633,058	19.20	\$1,799,755	12.87
2018-19	\$3,476,070	24.87	\$4,150,513	29.14
2019-20	\$3,468,419	23.88	\$4,189,037	28.31
2020-21	\$3,685,250	25.99	\$4,396,990	30.46
2021-22	\$3,462,344	21.14	\$4,145,231	25.95
2022-23	\$3,463,194	20.44	\$4,145,081	25.78
2023-24	\$3,457,444	18.04	\$4,142,481	22.04

# ELEMENTARY BOND SCHEDULE

## Schedule of General Obligation Bond Debt Service

**General Obligation Bonds.** Set forth in the following table is the debt service schedule for the Elementary District Bonds and the debt service schedules for the Elementary District 2017 and 2018 Bonds and Qualified School Construction Bonds, Series 2011 (the “Elementary 2011 QSCB Bonds”), which were issued to pay for the installation and construction of certain energy efficiency improvements. The Elementary 2011 QSCB Bonds are payable from available money in the General Fund or other legally available money, but are not secured by an unlimited tax levy, as are the Elementary District 2017 and 2018 Bonds. The Elementary District anticipates that energy cost savings will be sufficient to pay the debt service related to the Elementary 2011 QSCB Bonds. Other than the debt described herein, the Elementary District will not have any other general obligation debt outstanding as of the Date of Delivery of the Elementary District Bonds. Some of the interest figures shown below have been rounded.


			2017 Sale		2018 Sale		
	QSCB <sup>1</sup>	Bonds	Elementary Bonds		Elementary	Bonds	
Fiscal Year	Principal	Interest <sup>1</sup>	Principal	Interest	Principal	Interest	Total
2017	\$203,570	\$145,042					\$348,612
2018 <sup>2</sup>	\$426,511	\$270,405	\$630,000	\$735,450			\$2,062,366
2019	\$447,770	\$242,985	\$1,180,000	\$1,452,000	\$280,000	\$551,872	\$4,154,627
2020	\$469,843	\$214,201	\$1,225,000	\$1,404,800	\$395,000	\$433,944	\$4,142,788
2021	\$492,758	\$184,004	\$1,275,000	\$1,355,800	\$410,000	\$418,144	\$4,135,706
2022	\$516,545	\$152,337	\$1,325,000	\$1,304,800	\$430,000	\$401,744	\$4,130,426
2023	\$541,237	\$119,146	\$1,395,000	\$1,238,550	\$440,000	\$388,844	\$4,122,777
2024	\$566,865	\$84,372	\$1,460,000	\$1,168,800	\$450,000	\$377,844	\$4,107,881
2025	\$593,464	\$47,955	\$1,535,000	\$1,095,800	\$475,000	\$355,344	\$4,102,563
2026	\$309,689	\$9,833	\$1,610,000	\$1,019,050	\$500,000	\$331,594	\$3,780,166
2027			\$1,695,000	\$938,550	\$525,000	\$306,594	\$3,465,144
2028			\$1,775,000	\$853,800	\$550,000	\$280,344	\$3,459,144
2029			\$1,850,000	\$782,800	\$570,000	\$258,344	\$3,461,144
2030			\$1,920,000	\$708,800	\$590,000	\$241,244	\$3,460,044
2031			\$2,000,000	\$632,000	\$615,000	\$217,644	\$3,464,644
2032			\$2,080,000	\$552,000	\$635,000	\$193,044	\$3,460,044
2033			\$2,165,000	\$468,800	\$665,000	\$167,644	\$3,466,444
2034			\$2,250,000	\$382,200	\$685,000	\$145,200	\$3,462,400
2035			\$2,340,000	\$292,200	\$710,000	\$117,800	\$3,460,000
2036			\$2,435,000	\$198,600	\$740,000	\$89,400	\$3,463,000
2037			\$2,530,000	\$101,200	\$770,000	\$59,800	\$3,461,000
2038					\$800,000	\$29,000	\$829,000
	\$4,568,252	\$1,470,280	\$34,675,000	\$16,686,000	\$11,235,000	\$5,365,384	\$73,170,916

<sup>1</sup>The Elementary District is entitled to receive subsidy payments from the United States Treasury Department under Section 6431(f) of the Code, which payments are not taken into consideration above, and the reduction in the direct payment of interest from the United States Treasury Department to the Elementary District because of federal sequestration is disregarded. It is not possible to predict the amount by which the federal subsidy will be reduced in the future, if at all. (See “ELEMENTARY DISTRICT FINANCIAL INFORMATION - Schedule of General Obligation Bond Debt Service - Federal Sequestration” herein.)

<sup>2</sup> Excludes the principal and interest payment that was paid December 15, 2017 with respect to the Elementary 2011 QSCB Bonds and excludes the interest payment that was paid January 1, 2018 with respect to the Elementary District 2017 Bonds.



# ELEMENTARY BOND PROJECT INFORMATION



**GREAT FALLS PUBLIC SCHOOLS**

**CHIEF JOSEPH ELEMENTARY SCHOOL**  
**\$1,598,103**

Bond Projects	Foundation Enhancements	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>• Temperature Control Upgrades</li> <li>• Mechanical Systems Upgrade</li> <li>• Repair and Stabilize Slabs and Foundations</li> </ul>	<ul style="list-style-type: none"> <li>• Library</li> </ul>	<ul style="list-style-type: none"> <li>• Phone System Installed</li> <li>• Gym/Kitchen Renovation</li> <li>• Boiler</li> <li>• Main Entrance Sidewalk</li> <li>• Basketball Hoops</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1963  
 Additions: 1966  
 Functional Capacity: 388 students  
 Classrooms: 22  
 Sq. Ft.: 44,040

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**

**GIANT SPRINGS ELEMENTARY SCHOOL**  
**\$14,448,621**

Bond Projects	Foundation Enhancements	District Budget Projects since 2018
<ul style="list-style-type: none"> <li>• New Elementary School</li> <li>• Phone System</li> </ul>	<ul style="list-style-type: none"> <li>• Media Center</li> </ul>	<ul style="list-style-type: none"> <li>• Painting</li> <li>• Window Tinting</li> <li>• Water Heater &amp; Filtering System</li> <li>• Speed Sign</li> <li>• Soccer Field Reseeded</li> <li>• Gaga Pit Permanent Installation</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 2018  
 Functional Capacity: 500 students  
 Classrooms: 22  
 Sq. Ft.: 57,442

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**

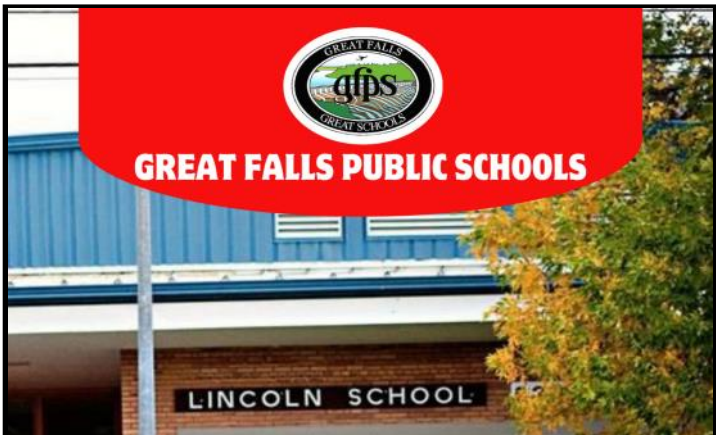
**LEWIS & CLARK ELEMENTARY SCHOOL**  
**\$949,683**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>• Boiler Replacement</li> <li>• Domestic Water System Replacement</li> <li>• Mechanical Systems Upgrade</li> <li>• Phone System</li> </ul>	<ul style="list-style-type: none"> <li>• Trizac Floors</li> <li>• Hallway Ceiling Replacement</li> <li>• Painted School</li> <li>• Asbestos Abatement</li> <li>• Ceiling Lights</li> <li>• Replace Sewer Line to Street</li> <li>• Cold Water Lines</li> <li>• 4 Playground Baskets</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1952  
 Additions: 1956  
 Functional Capacity: 458 students  
 Classrooms: 20  
 Sq. Ft.: 55,586

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**

**LINCOLN ELEMENTARY SCHOOL**  
**\$279,452**

Bond Projects	Foundation Enhancements	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>• Temperature Control Upgrades</li> <li>• Boiler Replacement</li> <li>• ADA Compliant Lift</li> <li>• Phone System</li> </ul>	<ul style="list-style-type: none"> <li>• Library</li> </ul>	<ul style="list-style-type: none"> <li>• New Kitchen Tables</li> <li>• Computer Lab Removed</li> <li>• Interior Locks</li> <li>• Handicapped Lifts</li> <li>• Sidewalk</li> <li>• New Fiber Installed</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1951  
 Additions: 1956  
 Functional Capacity: 353 students  
 Classrooms: 20  
 Sq. Ft.: 41,230

Elementary	High School
\$45,910,000	\$52,955,000



# ELEMENTARY BOND PROJECT INFORMATION



**GREAT FALLS PUBLIC SCHOOLS**



**LONGFELLOW ELEMENTARY SCHOOL**  
**\$15,589,746**

Bond Projects	Foundation Enhancements	District Budget Projects since 2020
<ul style="list-style-type: none"> <li>New Elementary school</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Playground</li> <li>Center for Excellence</li> <li>Media &amp; Sensory Rooms</li> <li>Native American Center</li> </ul>	<ul style="list-style-type: none"> <li>Well Drilled</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 2020  
Functional Capacity: 511 students  
Classrooms: 29  
Sq. Ft.: 61,291

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**




**LOY ELEMENTARY SCHOOL**  
**\$992,444**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Bus Lane</li> <li>Phone System</li> <li>Mechanical Upgrade</li> <li>Electrical/Plumbing Upgrades</li> <li>Boiler</li> <li>Window</li> <li>Fix Crawl Space</li> <li>Parking/Safety/Traffic Flow Improvement</li> </ul>	<ul style="list-style-type: none"> <li>Fencing</li> <li>Lunchroom Ceiling tiles</li> <li>Drainage Installation</li> </ul>


**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1962  
Functional Capacity: 458 students  
Classrooms: 26  
Sq. Ft.: 53,110

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**




**MEADOWLARK ELEMENTARY SCHOOL**  
**\$281,957**

Bond Projects	PTA & Community Funded Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Boiler</li> <li>Storm Drainage</li> <li>Parking Lot Upgrade</li> <li>Mechanical Upgrade</li> <li>Parking/Safety/Traffic Flow Improvement</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Playground</li> </ul>	<ul style="list-style-type: none"> <li>Painted School</li> <li>Handicapped Playground</li> <li>Handicapped Street Access</li> <li>Secured Door Entrance</li> <li>Speed Sign</li> <li>Basketball Hoops</li> </ul>


**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1961  
Additions: 1990  
Functional Capacity: 458 students  
Classrooms: 26  
Sq. Ft.: 44,644

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**



**MORNINGSIDE ELEMENTARY SCHOOL**  
**\$222,574**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Repair/Stabilize the Foundation</li> <li>Electrical and Mechanical Upgrade</li> <li>Water Main Line Replacement</li> <li>Temperature Control Upgrades</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Security Camera</li> <li>Toilet Partitions</li> <li>Drain Tile Installation</li> <li>Remodel Storage Room</li> <li>Loading Dock</li> <li>Door Entry</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1961  
Functional Capacity: 353 students  
Classrooms: 22  
Sq. Ft.: 45,594

Elementary	High School
\$45,910,000	\$52,955,000



# ELEMENTARY BOND PROJECT INFORMATION




**GREAT FALLS PUBLIC SCHOOLS**

**MOUNTAIN VIEW ELEMENTARY SCHOOL**  
**\$295,563**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Renovation</li> <li>Storage Area Converted to Teaching Space</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Full Campus Camera System</li> <li>Raptor/Door Security System</li> <li>Kitchen Remodel</li> <li>Elevator Work</li> <li>Asphalt Lower Playground &amp; Lower Road</li> <li>Back Entry Road</li> <li>Library Bookshelves</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1969 Functional Capacity: 335 students Classrooms: 19 Sq. Ft.: 45,393	Elementary \$45,910,000	High School \$52,955,000
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**GREAT FALLS PUBLIC SCHOOLS**

**RIVERVIEW ELEMENTARY SCHOOL**  
**\$468,470**

Bond Projects	PTA & Community Funded Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Boiler Replacement</li> <li>Mechanical Upgrade</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Playground</li> </ul>	<ul style="list-style-type: none"> <li>ADA Sidewalks by MDT (Montana Department of Transportation)</li> <li>Main Entrance Concrete Drainage</li> <li>Door Entrance &amp; Buzz-In System</li> <li>Water Main</li> <li>New Windows</li> <li>Kitchen Update</li> <li>Playground Equipment/Half Asphalt</li> <li>HVAC Upgrade</li> <li>Cement on East Side</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1961 Functional Capacity: 370 students Classrooms: 21 Sq. Ft.: 45,342	Elementary \$45,910,000	High School \$52,955,000
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**GREAT FALLS PUBLIC SCHOOLS**

**SACAJAWEA ELEMENTARY SCHOOL**  
**\$529,672**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Boiler Replacement</li> <li>Mechanical Upgrade</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Windows</li> <li>HVAC</li> <li>Dumpster Pad</li> <li>Heating Controls</li> <li>Restroom Remodel</li> <li>Main Door Camera</li> <li>Painting</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1963 Functional Capacity: 370 students Classrooms: 20 Sq. Ft.: 43,676	Elementary \$45,910,000	High School \$52,955,000
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**GREAT FALLS PUBLIC SCHOOLS**

**SUNNYSIDE ELEMENTARY SCHOOL**  
**\$378,682**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Electrical System Upgrade</li> <li>Boiler Replacement</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Sidewalks</li> <li>Partial Fence</li> <li>Kitchen Window</li> <li>Shed</li> <li>Toilet Partitions</li> <li>Controls Upgrade</li> <li>Whiteboards Replaced</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1961 Functional Capacity: 388 students Classrooms: 22 Sq. Ft.: 44,166	Elementary \$45,910,000	High School \$52,955,000
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# ELEMENTARY BOND PROJECT INFORMATION




**GREAT FALLS PUBLIC SCHOOLS**

**VALLEY VIEW ELEMENTARY SCHOOL**  
**\$289,970**

<b>Bond Projects</b> <ul style="list-style-type: none"> <li>Boiler Replacement</li> <li>Mechanical System Upgrade</li> <li>Phone System</li> </ul>	<b>District Budget Projects since 2017</b> <ul style="list-style-type: none"> <li>Backstairs Replaced</li> <li>Intercom</li> <li>West Side Drainage</li> <li>Playground Asphalt</li> <li>Windows</li> <li>HVAC System Upgrade</li> <li>New Fiber Installed</li> <li>Computer Lab Removal</li> <li>Basketball Hoops removed</li> </ul>
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**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1961 Additions: 1966 Functional Capacity: 364 students Classrooms: 21 Sq. Ft.: 43,503	Elementary \$45,910,000	High School \$52,955,000
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**GREAT FALLS PUBLIC SCHOOLS**

**WEST ELEMENTARY SCHOOL**  
**\$1,213,132**

<b>Bond Projects</b> <ul style="list-style-type: none"> <li>Stairs</li> <li>Mechanical Upgrade</li> <li>Phone System</li> </ul>	<b>District Budget Projects since 2017</b> <ul style="list-style-type: none"> <li>Water Main Valve Replacement</li> <li>Stage Curtains</li> <li>Sealed Parking Lot</li> <li>HVAC</li> <li>Boiler Work</li> <li>Roof Replacement</li> <li>Re-Keyed Doors</li> <li>2 Basketball Hoops Replaced</li> </ul>
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**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1952 Additions: 1957 Functional Capacity: 581 students Classrooms: 24 Sq. Ft.: 81,083	Elementary \$45,910,000	High School \$52,955,000
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**GREAT FALLS PUBLIC SCHOOLS**

**WHITTIER ELEMENTARY SCHOOL**  
**\$558,547**

<b>Bond Projects</b> <ul style="list-style-type: none"> <li>ADA Elevator</li> <li>Boiler</li> <li>Phone System</li> <li>Temperature Control Upgrades</li> </ul>	<b>Foundation Enhancements</b> <ul style="list-style-type: none"> <li>Library</li> </ul> <b>PTA &amp; Community Funded Projects</b> <ul style="list-style-type: none"> <li>Playground</li> </ul>	<b>District Budget Projects since 2017</b> <ul style="list-style-type: none"> <li>Roof Replacement</li> <li>External Alarm Strobes</li> <li>Complete Lab Remodel</li> <li>Carpeting</li> <li>Remodeled Rooms 8,9,10,14 &amp; 15</li> <li>New Asphalt</li> </ul>
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**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1938 Additions: 1990 Functional Capacity: 300 students Classrooms: 22 Sq. Ft.: 29,557	Elementary \$45,910,000	High School \$52,955,000
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# MIDDLE SCHOOL BOND PROJECT INFORMATION



## GREAT FALLS PUBLIC SCHOOLS

# EAST MIDDLE SCHOOL

### HOME of the RAMS

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### EAST MIDDLE SCHOOL

## \$2,682,342

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Fire Alarm System Replacement</li> <li>Window Replacement</li> <li>Boilers</li> <li>Bathroom</li> <li>Roof Investigation</li> <li>Roof Replacement</li> <li>Mechanical Systems Upgrade</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Fire Hydrant</li> <li>Sidewalk/Bus Loop</li> <li>Asbestos Removal Office</li> <li>Fix Water Line Break</li> <li>HVAC Controls</li> <li>Drilled Well</li> <li>Doors &amp; Buzz-In System</li> <li>Restroom Partitions</li> </ul>

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School Constructed: 1958  
Functional Capacity: 945 students  
Classrooms: 45  
Sq. Ft.: 165,000

## DISTRICT BOND SALE

# \$98,865,000

Elementary \$45,910,000	High School \$52,955,000
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## GREAT FALLS PUBLIC SCHOOLS

# NORTH MIDDLE SCHOOL

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### NORTH MIDDLE SCHOOL

## \$3,494,299

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>Fire Alarm</li> <li>Boiler</li> <li>Partial Reroof</li> <li>Foundation Upgrade</li> <li>Mechanical Systems Upgrade</li> <li>Door Replacement</li> <li>Phone System</li> </ul>	<ul style="list-style-type: none"> <li>Gym Floor</li> <li>Irrigation Work</li> <li>Domestic Water Piping</li> <li>Restroom Partitions</li> <li>Doors Re-keyed</li> <li>Playground Fencing</li> <li>Fire Alarm System</li> <li>Remodel SPED Room</li> <li>Foundation Stabilization</li> <li>Parking Lot Resealed</li> </ul>

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School Constructed: 1969  
Functional Capacity: 882 students  
Classrooms: 49  
Sq. Ft.: 128,110

## DISTRICT BOND SALE

# \$98,865,000

Elementary \$45,910,000	High School \$52,955,000
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# HIGH SCHOOL BOND SCHEDULE

## Schedule of General Obligation Bond Debt Service

**General Obligation Bonds.** Set forth in the following table is the debt service schedule for the High School District Bonds and the debt service schedules for the High School District 2017 and 2018 Bonds and Qualified School Construction Bonds, Series 2011 (the “High School 2011 QSCB Bonds”), which were issued to pay for the installation and construction of certain energy efficiency improvements. The High School 2011 QSCB Bonds are payable from available money in the General Fund or other legally available money, but are not secured by an unlimited tax levy, as are the High School District 2017 and 2018 Bonds. The High School District anticipates that energy cost savings will be sufficient to pay the debt service related to the High School 2011 QSCB Bonds. Other than the debt described herein, the High School will not have any other general obligation debt outstanding as the Date of Delivery of the High School District Bonds. Some of the interest figures shown below have been rounded.

			2017 Sale		2018 Sale		
	QSCB <sup>1</sup>	Bonds	High School Bonds		High School	Bonds	
Fiscal Year	Principal	Interest <sup>1</sup>	Principal	Interest	Principal	Interest	Total
2017	\$58,007	\$41,329					\$99,336
2018 <sup>2</sup>	\$121,533	\$77,051	\$480,000	\$484,441			\$1,163,025
2019	\$127,590	\$69,238	\$840,000	\$959,281	\$565,000	\$1,777,113	\$4,338,222
2020	\$133,880	\$61,036	\$875,000	\$925,681	\$945,000	\$1,398,450	\$4,339,047
2021	\$140,409	\$52,431	\$910,000	\$890,681	\$985,000	\$1,360,650	\$4,339,171
2022	\$147,188	\$43,408	\$940,000	\$858,182	\$1,025,000	\$1,321,250	\$4,335,028
2023	\$154,223	\$33,950	\$980,000	\$819,281	\$1,075,000	\$1,270,000	\$4,332,454
2024	\$161,526	\$24,041	\$1,015,000	\$785,431	\$1,125,000	\$1,216,250	\$4,327,248
2025	\$169,105	\$13,665	\$1,065,000	\$734,681	\$1,185,000	\$1,160,000	\$4,327,451
2026	\$88,245	\$2,802	\$1,115,000	\$681,432	\$1,245,000	\$1,100,750	\$4,233,229
2027			\$1,170,000	\$630,056	\$1,305,000	\$1,038,500	\$4,143,556
2028			\$1,225,000	\$572,756	\$1,370,000	\$973,250	\$4,141,006
2029			\$1,275,000	\$523,756	\$1,440,000	\$904,750	\$4,143,506
2030			\$1,325,000	\$473,357	\$1,510,000	\$832,750	\$4,141,107
2031			\$1,370,000	\$426,906	\$1,585,000	\$757,250	\$4,139,156
2032			\$1,425,000	\$372,106	\$1,665,000	\$678,000	\$4,140,106
2033			\$1,485,000	\$315,106	\$1,750,000	\$594,750	\$4,144,856
2034			\$1,540,000	\$255,707	\$1,835,000	\$507,250	\$4,137,957
2035			\$1,600,000	\$196,081	\$1,930,000	\$415,500	\$4,141,581
2036			\$1,665,000	\$132,082	\$2,025,000	\$319,000	\$4,141,082
2037			\$1,735,000	\$65,481	\$2,125,000	\$217,750	\$4,143,231
2038					\$2,230,000	\$111,500	\$2,341,500
	\$1,301,706	\$418,951	\$24,035,000	\$11,102,485	\$28,920,000	\$17,954,713	\$83,732,855

<sup>1</sup>The High School District is entitled to receive subsidy payments from the United States Treasury Department under Section 6431(f) of the Code, which payments are not taken into consideration above, and the reduction in the direct payment of interest from the United States Treasury Department to the High School District because of federal sequestration is disregarded. It is not possible to predict the amount by which the federal subsidy will be reduced in the future, if at all. (See “HIGH SCHOOL DISTRICT FINANCIAL INFORMATION - Schedule of General Obligation Bond Debt Service - Federal Sequestration” herein.)

<sup>2</sup>Excludes the principal and interest payment that was paid December 15, 2017 with respect to the High School 2011 QSCB Bonds and excludes the interest payment that was paid January 1, 2018 with respect to the High School District 2017 Bonds.



# HIGH SCHOOL BOND PROJECT INFORMATION



**GREAT FALLS PUBLIC SCHOOLS**

**CHARLES M. RUSSELL HIGH SCHOOL**  
**\$11,549,124**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>• Fire Alarm</li> <li>• Sidewalk Retaining Wall</li> <li>• Bleachers</li> <li>• Water Main</li> <li>• Multipurpose/STEM</li> <li>• Elevator/Structural</li> <li>• Mechanical</li> <li>• Auxiliary Gym</li> <li>• All-Weather Track</li> <li>• Phone System</li> </ul>	<ul style="list-style-type: none"> <li>• Auditorium Room</li> <li>• Video Surveillance</li> <li>• Aux Gym Drainage</li> <li>• Exterior Alarm System</li> <li>• Tennis Court Resurface</li> <li>• Irrigation System</li> <li>• Bus Loop Asphalt Replacement</li> <li>• Courtyard Concrete</li> <li>• Senior Parking Lot Resealed</li> <li>• Auxilliary Gym/Fitness Center</li> <li>• Elevators Shaft to Code &amp; Remodel</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1964  
 Functional Capacity: 1,533 students  
 Classrooms: 60 general / 6 SPED  
 Sq. Ft.: 301,673

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**


**GREAT FALLS HIGH SCHOOL**  
**\$41,301,466**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>• Boilers</li> <li>• Windows</li> <li>• Memorial Stadium</li> <li>• Parking Lot/Turf Parking</li> <li>• HUB &amp; CTE Renovation</li> <li>• Phone System</li> </ul>	<ul style="list-style-type: none"> <li>• Fiber Optic System Installed</li> <li>• Irrigation</li> <li>• HVAC</li> <li>• Stadium Sound System</li> <li>• Fire Lane</li> <li>• ADA Curb</li> <li>• Auditorium</li> <li>• Pool Showers and Pumps</li> <li>• Electrical Upgrade to Sewing Room</li> <li>• Sprinkler System in Storage Area</li> <li>• Windows, HUB, Parking Lots</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1930  
 Additions: 1949, 1954, 1976, 1977, 2019  
 Functional Capacity: 1,995 students  
 Classrooms: 57 MC / 15 SC  
 Sq. Ft.: 318,201

Elementary	High School
\$45,910,000	\$52,955,000



**GREAT FALLS PUBLIC SCHOOLS**

**PARIS GIBSON EDUCATION CENTER**  
**\$4,372,006**

Bond Projects	District Budget Projects since 2017
<ul style="list-style-type: none"> <li>• Windows &amp; Elevator</li> <li>• Partial Reroof</li> <li>• Cafeteria Tables</li> <li>• Parking Lot</li> <li>• Mechanical System Upgrade</li> <li>• Boilers</li> <li>• Phone System</li> </ul>	<ul style="list-style-type: none"> <li>• Loading Dock</li> <li>• Cafeteria Remodel</li> <li>• Outdoor Alarm System</li> <li>• Domestic Water Lines</li> <li>• Ceilings (HUB &amp; Lobby)</li> <li>• Library Flood Renovation</li> <li>• Major Paint and Patch</li> <li>• HVAC</li> <li>• New Video Surveillance System</li> <li>• Moved Hydroponics</li> <li>• Dropped Ceiling</li> </ul>

**DISTRICT BOND SALE**  
**\$98,865,000**

School Constructed: 1948  
 Functional Capacity: 1,239 students  
 Classrooms: 59  
 Sq. Ft.: 128,956

Elementary	High School
\$45,910,000	\$52,955,000

# LEAD WATER TESTING INFORMATION

In January of 2020, the Department of Health and Human Services required that all Montana Department of Public Education accredited schools test their drinking water for lead. This includes all drinking water fountains and kitchen fixtures that can be used for human consumption. The chart below includes the results from water samples. The classification system includes categorizing the results into three established categories. The categories are Blue, Yellow, and Red.

The Blue category includes fountains that meet the established safe standards for use. This is any sample that had less than 5 parts per billion or .005 micrograms per liter.

The Yellow category includes a higher level of lead that must be addressed by fixing the faucet, replacing the faucet, and/or removing it from service. The test range for this category is greater than 5 micrograms per billion and less than 15 parts per billion. The District elected to immediately remove these drinking water faucets from service.

The Red category has a lead level higher than the recommended limit and is required to be immediately removed from service. This category is for any test results that include over 15 parts per billion.

The faucets that fall in the Red and Yellow categories were immediately removed from service and will not be used until they have been fixed and tested with the results from that test falling in the Blue category. Only drinking fountains that have tested in the Blue category will be available for use.

Mitigation measures are currently in the works. The results of the tests are posted to our website (<https://www.gfps.k12.mt.us>) (Our District Tab- Lead Reduction in School Drinking Water) for your information. Also included on our website are links to additional information from the Department of Environmental Quality.

We believe that the higher concentrations for lead are due to two main factors. Most GFPS buildings have older pipes that have lacked a constant use of water in part due to little or no usage during the summer months when the tests were conducted and for the past year and a half, little or no use due to COVID.

Schools are also required to create and implement a water flushing plan when schools are not in session. All District schools were thoroughly flushed before the school year began and will be flushed at the end of each extended break from school.

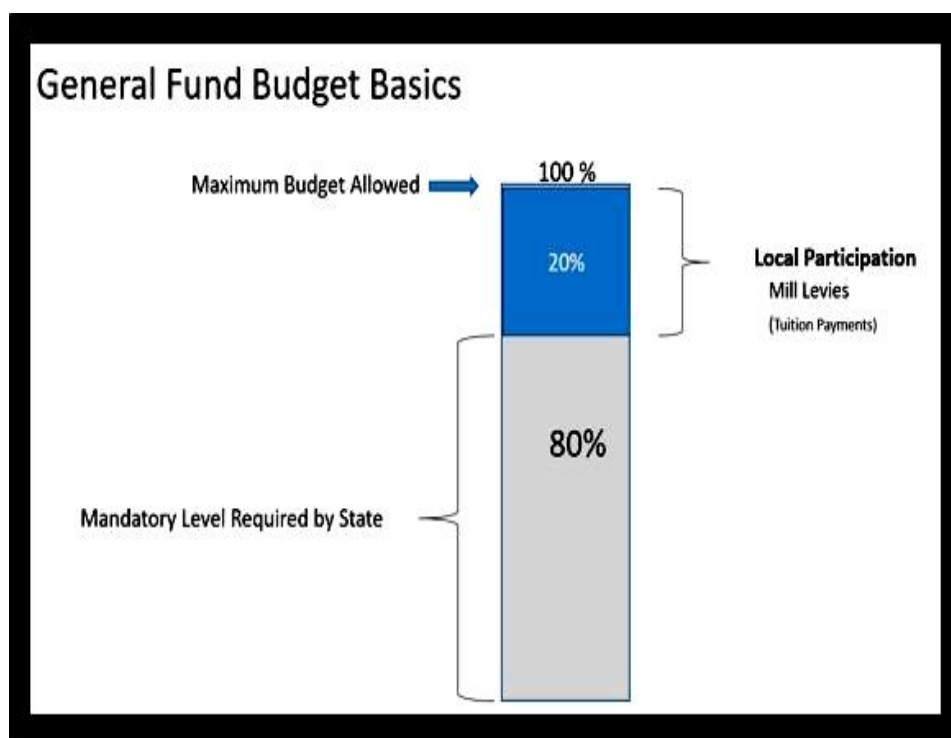
GFPS Lead Water Testing								
Numbers by School								
School	Blue	% Deficient	Yellow	% Deficient	Red	% Deficient	Total	
Chief Joseph	21	65.6%	8	25.0%	3	9.4%	32	100%
Lewis and Clark	6	20.7%	12	41.4%	11	37.9%	29	100%
Lincoln	11	37.9%	6	20.7%	12	41.4%	29	100%
Longfellow	34	100.0%	0	0.0%	0	0.0%	34	100%
Loy	36	100.0%	0	0.0%	0	0.0%	36	100%
Meadow Lark	32	100.0%	0	0.0%	0	0.0%	32	100%
Morningside	33	97.1%	1	2.9%	0	0.0%	34	100%
Mountain View	23	95.8%	1	4.2%	0	0.0%	24	100%
Riverview	27	100.0%	0	0.0%	0	0.0%	27	100%
Sacajawea	34	100.0%	0	0.0%	0	0.0%	34	100%
Sunnyside	18	54.5%	11	33.3%	4	12.1%	33	100%
Skyline	20	87.0%	2	8.7%	1	4.3%	23	100%
Valley View	26	100.0%	0	0.0%	0	0.0%	26	100%
West	48	90.6%	5	9.4%	0	0.0%	53	100%
Whittier	22	100.0%	0	0.0%	0	0.0%	22	100%
Giant Springs	38	100.0%	0	0.0%	0	0.0%	38	100%
East	34	75.6%	10	22.2%	1	2.2%	45	100%
North	34	100.0%	0	0.0%	0	0.0%	34	100%
CM Russell HS	88	96.7%	3	3.3%	0	0.0%	91	100%
Paris Gibson	26	86.7%	4	13.3%	0	0.0%	30	100%
Great Falls HS	64	83.1%	10	13.0%	3	3.9%	77	100%
<b>Totals</b>	<b>675</b>	<b>86.2%</b>	<b>73</b>	<b>9.3%</b>	<b>35</b>	<b>4.5%</b>	<b>783</b>	<b>100%</b>

# LEVY ELECTIONS

## Funding System Designed for Local Participation in Schools

**Montana's** school funding system was designed to include both a State share and for local involvement in their schools. The legislature understood that schools are a reflection of the values of their community and that local citizens have a clear shared responsibility and role in the education of their children. The funding system, established in 1989, guarantees an 80% level of funding from the State and is also deliberate by requiring the opportunity for community participation up to 20% of an allowable maximum budget. Once the 20% local funding level is attained, by law, school districts are no longer allowed to request by a local levy additional General Fund budget support.

The General Fund Budget finances the general maintenance and operations costs and instructional costs for schools. It accounts for just under 75% of the total budgeted funds for our District. The brief overview below covers why the system was created and how it operates. Additional information on school finance including all the budgeted funds, can be found in the school finance link located at the bottom of this page.



**School Funding History** In 1989, a lawsuit forced the legislature to dramatically change the school funding system. At the time, there was a significant difference in per student spending between schools depending mainly on the property wealth of local communities. The settlement required the legislature to create a more equitable funding system for all Montana students. This was not an easy task when considering the varying size and unique circumstances of each Montana school. The main equity components of the new system incorporates the number of students, number of teachers, and finally an allocation for each school in a formula to determine the required budget for that school. The student numbers are the main factor in determining the overall budget. The gray section of the chart (Mandatory Level Required by State) demonstrates the amount of funding guaranteed each school by the State. The blue section of the chart is the amount that local communities may support their schools. This amount is capped at a maximum amount that cannot be exceeded except in some rare circumstances. Since the original creation, school funding continues to be complex and unique as it evolves and changes with each legislative session.

### **School Funding Resources**

Link: [Understanding Montana School Finance And School District Budget—Office of Public Instruction](#)

# VOTED LEVY HISTORY

FISCAL YEAR	ELEMENTARY		HIGH SCHOOL		TOTAL K-12		VOTE BREAKDOWN				
	VOTED LEVY APPROVED	VOTED LEVY USED	VOTED LEVY APPROVED	VOTED LEVY USED	VOTED LEVY APPROVED	VOTED LEVY USED		For	Against	Total	Difference
2006-2007 No Levy Request	0 mills \$0	0 mills \$0	0 mills \$0	0 mills \$0	0 mills \$0	0 mills \$0	Elem HS	NO VOTE NECESSARY			
2007-2008	12.92 mills \$1,206,537	0 mills \$0	6.53 mills \$628,727	6.15.mills \$596,534	19.45 mills \$1,835,264	6.15 mills \$596,534	Elem HS	3,724 3,767	3,694 3,655	7,418 7,422	30 112
2008-2009 Levy Failed	0 Mills \$1,672,699	0 Mills \$0	0 Mills \$1,045,341	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	9,129 9,035	9,262 9,387	18,391 18,422	-133 -352
2009-2010 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			
2010-2011	\$247,224 2.36 Mills	\$247,224 2.36 Mills	\$647,926 6.02 Mills	\$647,926 6.02 Mills	\$895,150 8.38 Mills	\$895,150 8.38 Mills	Elem HS	10,627 10,153	8,224 8,728	18,851 18,881	2403 1425
2011-2012 Levy Failed	0 Mills \$ 640,000	0 mills \$0	0 mills \$ 358,000	0 mills \$0	0 mills \$0	0 mills \$0	Elem HS	7,985 7,993	9,474 9,500	17,459 17,493	-1489 -1507
2012-2013 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			
2013-2014 Levy Failed	0 Mills \$981,748	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	7,823 7,993	9,496 9,500	17,319 17,493	-1673 -1507
2014-2015	11.2 Mills \$1,222,209	11.2 Mills \$1,222,209	3.44 Mills \$396,767	3.44 Mills \$396,767	14.65 Mills \$1,618,976	14.64 Mills \$1,618,976	Elem HS	10,060 10,050	8,365 8,297	18,425 18,347	1695 1753
2016-2017 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			
2017-2018 Bond Election	TBD \$45,910,000	TBD TBD	TBD \$52,955,000	TBD TBD	TBD \$98,865,000	TBD TBD	Elem HS	12,290 11,553	7,669 8,474	19,959 20,027	4,621 3,079
2017-2018 Tech Levy Request	0 mills \$0	0 mills \$0	0 mills \$500,000	0 mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			
2018-2019 Levy Failed	est. 9.84 mills \$1,349,048						Elem HS	8,090 9,678	9,678 17,768	17,768 17,768	-1588 0
2019-2020 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			
2020-2021	\$1,750,000	12.05					Elem HS	5,480 4,715	4,715 10,195	10,195 10,195	765 0
2021-2022 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			
2022-2023 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	Elem HS	NO VOTE NECESSARY			

Voters Approved - Used Total Amount

Levy Failed

No Levy Request

Approved Levies since 2010			No Levy Requested	Failed Levies		
2010-2011	\$ 895,150	Elem & HS	2006-2007	2011-2012	\$ 998,000	Elem
2014-2015	\$ 1,618,976	Elem & HS	2009-2010	2017-2018	\$ 500,000	Tech Levy
2017-2018	\$ 98,865,000	Bond	2012-2013	2018-2019	\$ 1,349,048	Elem
2020-2021	\$ 1,750,000	Elem	2015-2016			
			2016-2017			
			2019-2020			
			2021-2022			
			2022-2023			



# NON-VOTED LEVY NOTICE — MCA 20-9-116

Senate Bill 307 from the 2017 Session has become Montana Law 20-9-116. The Resolution of Intent to Increase Non-voted Levy Notice provides a system for trustees to address facility issues by allowing a permissive levy up to 10 mills with a cap of \$15,000 per district and \$100/student. The Great Falls School District has the potential to levy approximately \$1,030,000 annually. This is calculated by the following formula. (\$100/student x 10,000 students = \$1,000,000 plus \$15,000 per district). By law, the District is required to publish an advertisement in the general paper of circulation, by March 31st, which estimates the increases/decreases in revenues and mills of all the permissive levied funds. The amounts in the attached resolution are estimates only. This is because there are a variety of factors that impact the actual mills levied during the next budget year. Many of these items are not determined until the end of the fiscal year in late June as well as the impact of new legislation. The new revenue will be accounted for in the Building Reserve Fund as a sub fund. The district must also identify and list school facility maintenance projects anticipated as part of the resolution. The money does not have to be spent in the fiscal year levied and must address items identified in the Facilities Condition Inventory (FCI). The FCI was updated by the District by July 1, 2019.

## Resolution of Intent to Impose an Increase in Levies

As an important component of our transparent budgeting process, the Great Falls Public Schools Board of Trustees is authorized by law to impose levies to support its budget. The Great Falls Public School Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using certified taxable valuations from the current school fiscal year as provided to the District:

## Resolution of Intent to Impose an Increase in Levies

As an important component of our transparent budgeting process, the Great Falls Public Schools Board of Trustees is authorized by law to impose levies to support its budget. The Great Falls Public School Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2023, using certified taxable valuations from the current school fiscal year as provided to the district:

Fund Supported	Estimated Change in Revenues*		Estimated Change in Mills*		Estimated Impact, Home of \$100,000*		Estimated Impact, Home of \$200,000*	
<b>Adult Education</b>	Elementary	No Increase	Elementary	.00	Elementary	\$0.00	Elementary	\$0.00
	High School	No Increase	High School	.00	High School	\$0.00	High School	\$0.00
<b>Bus Depreciation</b>	Elementary	\$12,876	Elementary	.09	Elementary	\$0.12	Elementary	\$0.23
	High School	\$7,305	High School	.05	High School	\$0.06	High School	\$0.13
<b>Transportation</b>	Elementary	\$154,912	Elementary	1.03	Elementary	\$1.40	Elementary	\$2.79
	High School	\$123,257	High School	.81	High School	\$ 1.09	High School	\$2.19
<b>Tuition</b>	Elementary	-\$757,663	Elementary	-5.06	Elementary	-\$6.83	Elementary	-\$13.65
	High School	-\$185,001	High School	-1.21	High School	-\$1.64	High School	-\$ 3.27
<b>Building Reserve</b>	Elementary	-\$22,992	Elementary	-0.15	Elementary	-\$0.21	Elementary	\$0.41
	High School	-\$31,538	High School	-0.21	High School	-\$0.28	High School	-\$0.56
<b>Flexibility</b>	Elementary	No Increase	Elementary	None	Elementary	None	Elementary	None
	High School	\$55,000	High School	.36	High School	\$0.49	High School	\$0.97
<b>Total</b>	Elementary	-\$612,867	Elementary	-4.09	Elementary	-\$5.52	Elementary	-\$11.04
	High School	-\$30,977	High School	-0.20	High School	-\$ .28	High School	-\$ .55

**\*Impacts are based on** the certified taxable valuations from the 2022-23 school fiscal year. These taxable valuations may change in August.

Regarding the Building Reserve levy, the following are school facility maintenance projects anticipated to be completed:

Elementary: Mechanical, electrical, and plumbing upgrades & window replacements.

High School: Mechanical, electrical, roofing, and plumbing upgrades and window replacements at CM Russell High School, Great Falls High School, and the Paris Gibson Education Center.

February 16, 2023

# MONTANA PROPERTY TAX SYSTEM

## How are Property Taxes Calculated?

Montana has a classified property tax system that has been established by the legislature. Property is placed in one of thirteen classes based on the use of the property. A tax rate is then assigned to each class of property. The tax rate determines the share of the total property taxes each class of property pays in relation to its market value. The Montana Department of Revenue is responsible for the assessment process to determine the value of the property. Market value is determined by comparing the sales of similar properties in the area, depreciated replacement costs, or capitalizing the income of the property. The law requires agricultural land and timber land to be valued on the productive value.

The final factor in determining the property tax bill is the mill levy set by all the government entities in which the property is located. These entities are the State, county, school districts, city, special districts and the university system.

The tax formula is the Market Value x Tax Rate x Total Mill Levy equals the taxes owed.

Property Class		Tax Rate
3	Agricultural Land	2.16%
4	Residential	1.35%
4	Commercial and Industrial	1.89%
5	Pollution Control Equipment, Independent and rural Electric and Telephone Cooperatives, New and Expanding Industry, Electrolytic Reduction Facilities, Research and Development Firms, and gasohol Production Property	3.00%
7	Noncentrally Assessed Utilities	8.00%
8	Business Equipment - First \$100,000 in market value is tax exempt; next six million dollars of market value is taxed at:	1.50%
8	Business Equipment/any property above \$6.1 million	3.00%
9	Pipelines and Nonelectric Generating Property of Electric Utilities	12.00%
10	Forest Land	0.37%
12	Airlines and Railroads	3.04%
13	Telecommunication Utilities and Electric Generating Property of Electric Utilities	6.00%
14	Renewable Energy Production and Transmission Property	3.00%
15	Carbon Dioxide and Liquid Pipeline Property	3.00%
16	High Voltage DC Converter Property	2.25%
17	Qualified Data Center	0.9

## Where do Property Tax Dollars Go?

Property taxes are used to fund all levels of government. The chart to the right breaks down the taxes paid to the areas of government on a statewide basis. Generally, property taxes are paid to the county treasurer in November and May. The county treasurer then distributes the money to each entity based on the approved mill levy. School tax collections, which account for 58% of all property taxes, are controlled by a funding formula contained in law. Operating budgets are determined mainly by student and staff numbers. Schools are required to budget a minimum amount and are limited to a maximum amount. The legislature is responsible for setting an inflation factor for the general fund budgets. Schools also budget for retirement costs, transportation, and facilities.

County, city and Special District mills, which account for 41% of all property taxes, are controlled by law. They may levy enough mills to raise the dollars they budgeted the previous year and increase that amount by one half the rate of inflation. Mills can be increased to fund some of their health insurance costs. All other mill increases must be approved by the voters. Special district levies are usually limited by the resolution that created the district. The mills collected by the State and university are set by law and account for 1% of the total property taxes.

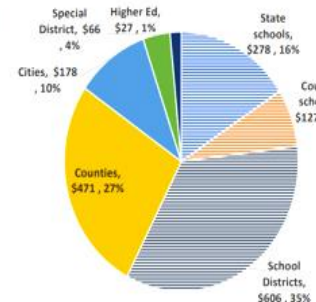
- 58% of property taxes support local school districts

- School district levies 35%
- County school levies 7%
- State school levies 16%

- 41% of property taxes support Local government

- Counties 27%
- Cities 10%
- Special districts 4%

- 1% of property taxes support higher education



Q: How much of Montana's school funding comes from local property taxes, federal, state, county, and local sources?

A: The revenue sources for statewide total public school district expenditures are listed in the table below.

Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
State	43.74%	43.53%	43.34%	42.99%	43.43%
Local Property Taxes	26.71%	27.00%	30.46%	30.57%	30.81%
County	8.94%	9.21%	8.97%	8.75%	8.88%
Local Non-Tax	8.66%	8.40%	4.86%	4.86%	4.52%
Federal	11.95%	11.86%	12.38%	12.83%	12.36%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

On a state-wide basis, just under 31% of local property taxes are paid to schools. The State funds 43.43% for the costs needed for school operation and the county contributes just under 9%, for retirement and transportation costs. Federal revenue accounts for over 12% of the total school budgets.

Source: Montana Tax Business Association

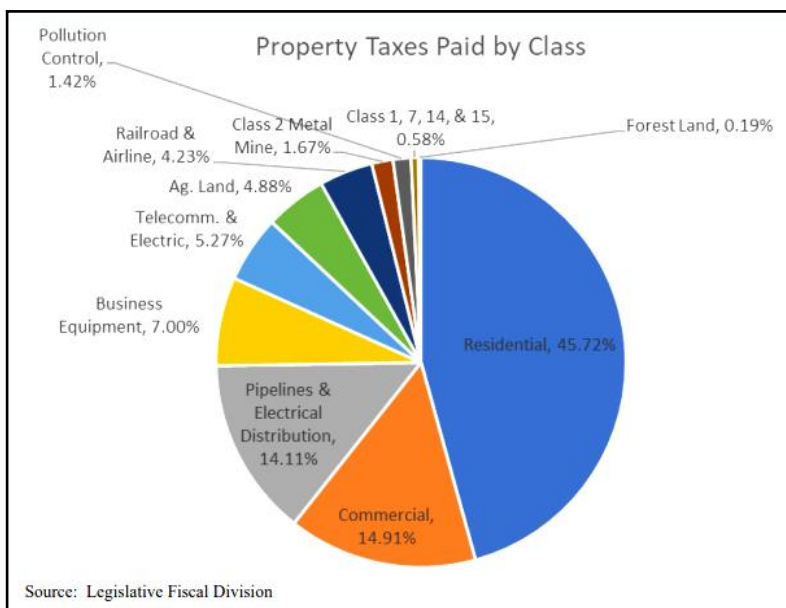
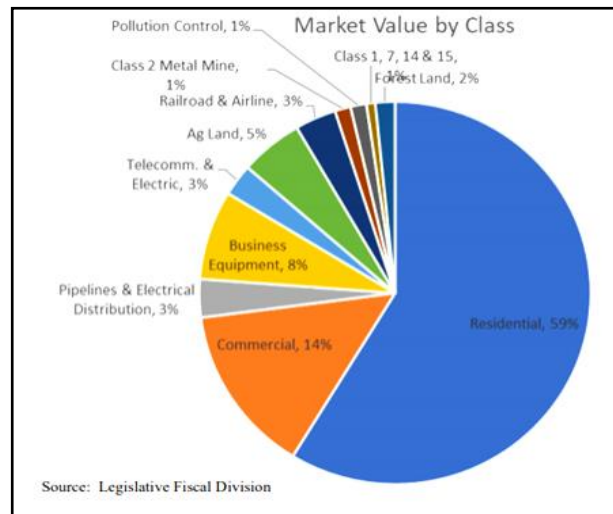
# MONTANA PROPERTY TAX SYSTEM

## 13 Classes of Property

### Property Classification System Market Value vs. Taxes Paid

The Market Value and actual taxes paid by a Class of Property are not exactly the same because each property classification has a different tax rate. The Property Class tax rates range from 12% on Pipelines & Electrical Distribution to .9% on qualified Data Centers. Four of the thirteen classifications have a 3% tax rate. The largest Property Class, Residential, has a tax rate of 1.35%.

This chart shows the market value of the thirteen classes of property. Residential property market value, which is the biggest share of the Market Value, is 59% of the total value of all property in Montana. The next biggest category is Commercial property which comprises 14% of the total value, followed by the Business Equipment taxes at 8%.



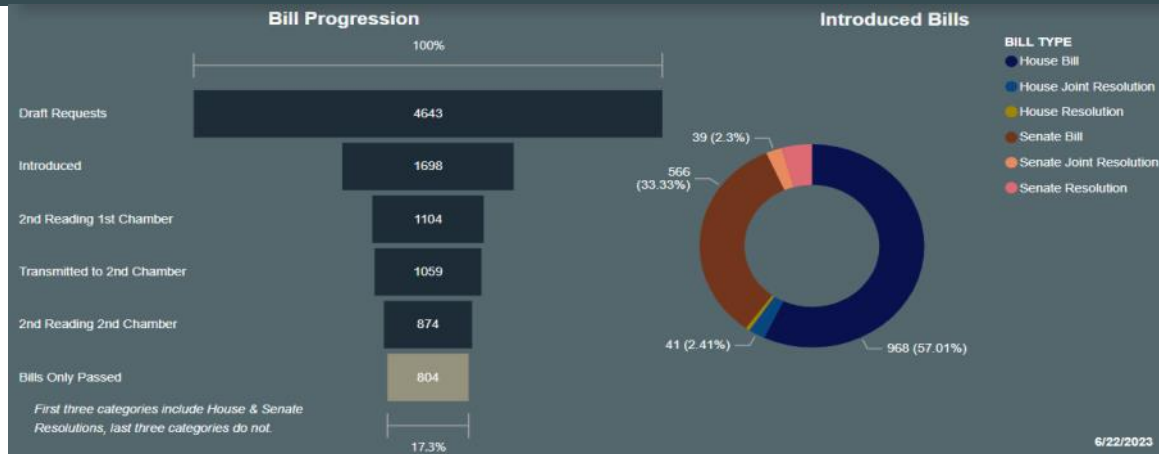
The chart to the left breaks down the property taxes paid by each of the thirteen classifications. The share of taxes paid by each class does not correspond exactly to the share of market value. This is due to the different tax rates applied to each class. Classes with higher rates pay a higher share of the taxes than their market value would indicate. Residential property makes up 59% of the state market value, but pay 46% of the total property taxes. Pipeline and electrical distribution make up 3% of the property value, but pay 14% to the taxes due because their tax rate is almost nine times higher than residential property.

This pie chart shows the share of property taxes paid by each class of property.





# 2023 Regular Session 68th Legislature



Bills Amended

(H) Returned to Senate with Amendments

112

Count of Bills

(S) Returned to House with Amendments

184

Count of Bills

725

Fiscal Notes

28

Conference Committees

15

Free Conferences

Hearings by Chamber & Committee

CHAMBER / COMMITTEE	House Bill Hearings	Senate Bill Hearings
<div><div></div>Senate</div>	731	756
<div><div></div>House</div>	1155	440
<div><div></div></div>	1	

INTRODUCED BILLS BY SUBJECT		
SUBJECT AREA	2023	
AGRICULTURE	47	HEALTH AND SAFETY 196
ALCOHOL, TOBACCO, AND MARIJUANA	125	HIGHWAYS AND TRANSPORTATION 72
CIVIL LIABILITY, REMEDIES, AND LIMITATIONS	18	HUMAN RIGHTS 18
CIVIL PROCEDURE	22	INSURANCE AND INSURANCE COMPANIES 52
CONTRACTS AND OTHER OBLIGATIONS	22	JUDICIARY, COURTS 149
CORPORATIONS, PARTNERSHIPS, AND ASSOCIATIONS	5	LABOR 63
CRIMES	106	LAND RESOURCES AND USE 3
CRIMINAL PROCEDURE	76	LAW ENFORCEMENT 44
EDUCATION		LEGISLATURE 199
EDUCATION		LIBRARIES, ARTS, AND ANTIQUITIES 17
Colleges (see also: University System)	10	LIVESTOCK 28
School Finance	54	LOCAL GOVERNMENT 229
Schools and Education	126	MILITARY AFFAIRS AND DISASTER AND EMERGENCY SERVICES 53
Teachers	11	MINERALS, OIL, AND GAS 67
University System (see also: Colleges)	20	MOTOR VEHICLES 71
Vocational Education	4	PARKS, RECREATION, SPORTS, AND GAMBLING 36
ELECTIONS		PLANNING, RESEARCH, AND DEVELOPMENT 65
Ballot Issues (see also: Elections)	11	PROFESSIONS AND OCCUPATIONS 88
Elections (see also: Ballot Issues)	102	PROPERTY 126
ESTATES, TRUSTS, AND FIDUCIARY RELATIONSHIPS	10	PUBLIC CONTRACTS 16
EVIDENCE	5	PUBLIC RETIREMENT SYSTEMS 21
FAMILY LAW	106	PUBLIC UTILITIES AND CARRIERS 49
FINANCIAL INSTITUTIONS	44	SOCIAL SERVICES AND INSTITUTIONS 121
FISH AND WILDLIFE	70	STATE FINANCE 468
GENERAL LAWS	19	STATE LANDS 13
GOVERNMENT STRUCTURE AND ADMINISTRATION	344	TAXATION 193
		TRADE AND COMMERCE 10
		WATER USE 47

# 2023 MONTANA LEGISLATIVE SESSION SUMMARY

Following is a summary of bills that impact education in the areas of School Finance, Facilities Funding, Elections, School Safety, and Other Related Education bills.

ANB = Average Number Belonging (Student Count)  
 FY = Fiscal Year (July 1 - June 30)  
 GTB = Guaranteed Tax Base  
 HB = House Bill  
 MPERA = Montana Public Employees Retirement Administration  
 OPI = Office of Public Instruction  
 QEC = Quality Educator Component  
 SB = Senate Bill  
 SOS = Secretary of State  
 TRS = Teachers Retirement System

S C H O O L  F I N A N C E	BILL NUMBER	DESCRIPTION
	<a href="#"><u>HB 15</u></a> <a href="#"><u>Implement K-12 Inflation</u></a>	Provides funding for the present law base inflationary adjustment for schools. This includes a 2.70 increase in FY 2024 and a 3.00% increase in FY 2025.
	<a href="#"><u>HB 36</u></a> <a href="#"><u>Revising School Funding Laws Related to Enrollment Increases</u></a>	Revises school enrollment increase payment to allow districts to be eligible for a significant enrollment increase payment based on the October enrollment count if the current year ANB exceeds the districts budget limit ANB for the school fiscal year for the three years prior by 110% or more. This significant enrollment increase replaces the anticipated unusual enrollment increase.
	<a href="#"><u>HB 203</u></a> <a href="#"><u>Tuition - Open Enrollment (2025 Effective date)</u></a>	Revises education laws related to students who attend school out of district and the associated tuition, out-of-district attendance choice, and assures taxpayer equity. A child may enroll and attend a district that is the non-resident district at the request of the parent or guardian with approval of the trustees of the intended district of attendance. The parents or guardians may be responsible for transportation of the child to the non-located district of attendance unless the district of attendance discretionarily provides transportation pursuant to 20-10-122, MCA. The district of attendance is required to notify the district of residence, the county of attendance, the county of residence and the superintendent of public instruction should the attendance agreement be accepted. The district of residence shall pay the district of attendance a calculated amount of mandatory tuition. Tuition is to be considered anticipated revenue in the BASE of the district's general fund.
	<a href="#"><u>HB257</u></a> <a href="#"><u>Advanced Opportunities Program</u></a>	Increases the funding formula for elementary (4.5% of prior year Quality Educator payment) and high school (30% of prior year Quality Educator payment). Pupil's out-of-pocket cost adjusts from 60% to 75%. The number of districts who qualify now to be based on the appropriation however distributions continue to be limited to the total appropriation authority. Language is expanded for permissible district expenditures to include costs of participation in out-of-school enrichment activities that advance the pupil's opportunity for postsecondary career and educational success.
	<a href="#"><u>HB332</u></a> <a href="#"><u>Health Insurance Trust</u></a>	Provides an incentive for school districts to participate in a qualifying Health Insurance Trust. It requires the State Auditor to qualify the District Health Insurance Trust that meets specified requirements. It prohibits school districts entering the trust from imposing their health benefit liabilities on the trust and provides conditions for withdrawal from the trust. It specifies processes in case of dissolution and provides conditions for eventual repayment of excess reserves to the State. It also provides rulemaking authority, a statutory appropriation and a money transfer.
	<a href="#"><u>HB 338</u></a> <a href="#"><u>Indian Education for All</u></a>	The Indian Education for All payment is amended to require that, in addition to the expenditure reporting of Indian education for all expenditures additional reporting requirements are to include the instruction provided to certified personnel and students; and how this instruction was developed cooperatively with the advice and assistance of Montana tribes. A school district that fails to file the annual report required is ineligible for Indian education for all funding for subsequent school fiscal years until the report is filed. If a school district files a report failing to show that all funds received under this section were spent for the purposes of the requirements of Indian education for all the school district's BASE budget and funding under this section for the subsequent fiscal year must be reduced by the amount of funding received that was not spent for the purposes of Indian Education for All.

BILL NUMBER	DESCRIPTION
<a href="#"><u>HB 346</u></a> <a href="#"><u>Tribal Computer Programming Boost Scholarship</u></a>	Scholarship administration is moved to the Department of Labor and Industry. High school technology teachers currently employed or under contract for employment in a high school located on an Indian reservation or a high school serving members of the Little Shell Chipewa tribe are eligible for the scholarships provided under this section of statute.
<a href="#"><u>HB 352</u></a> <a href="#"><u>Targeted Interventions to Support 3rd Grade Reading Proficiency</u></a>	Establishes an Early Literacy Targeted Intervention Program, with an appropriation of \$1.5 million for FY 2025. Provides parents with a voluntary early literacy intervention program that would increase the number of children who are reading proficient at the end of third grade. Funding must be used for per-student costs of the home-based early literacy program. The Board of Public Education, the OPI, and school district trustees are directed to collect, analyze, and report outcomes on an ongoing basis providing continual refining of interventions to increase efficacy and efficiency of each intervention. An Early Literacy Targeted Intervention is a classroom-based early literacy program, a home-based literacy program, or an early literacy jumpstart program. An eligible child participating in a home-based program may receive not more than \$1,000 per year. The legislation clarifies both exceptional circumstances and kindergarten and preschool eligibility. The bill deletes language allowing trustees to include children who have been “enrolled by special permission” and redefines the allowance to include children who have been “admitted through the exceptional circumstances. A kindergarten program is defined to mean a half-time or full-time 1-year program immediately preceding a child’s entry into 1st grade with curriculum and instruction selected by the Board of Trustees and aligned to the content standards established by the Board of Public Education. A preschool program is defined to mean a half-time or full-time program to prepare children for entry into kindergarten and governed by standards adopted by the Board of Public Education.
<a href="#"><u>HB 393</u></a> <a href="#"><u>Students with Special Needs Savings Account</u></a>	Establishes a special needs equal opportunity education savings account program for a qualified student between the ages of 5 and 18 (inclusive) who was counted during the previous school year for ANB funding. The student must also be identified as a student with a disability under the Individuals with Disabilities Education Act. Money deposited into a Montana Special Needs Education savings account may be used on behalf of a student for tuition, fees, software, instructional materials, and a wide range of both curricular and extracurricular services. The account can also be used to pay tuition, books, online courses, or other fees for postsecondary institutions. Funds from the educational savings account may not be spent by the student for computer hardware, other technological devices, or transportation unless specific to the allowable costs outlined in section 5 of HB 393. The bill outlines the procedures and processes the Superintendent of Public Instruction must take to implement the program.
<a href="#"><u>HB 408</u></a> <a href="#"><u>Student Scholarship Organization and Innovative Education Tax Credits</u></a>	Expands the list of eligible uses of these funds to include distributions to capital improvements and equipment necessary to support an innovative educational program. School districts are limited to the amount of tax credit donations a district may retain. Donations more than the greater of \$50,000 or 15% of the district’s maximum general fund budget or 20% of the maximum amount of statewide donations allowed for that fiscal year must be transferred to OPI to the Innovative Educational Program state special revenue account.
<a href="#"><u>HB 549</u></a> <a href="#"><u>Public Charter Schools</u></a>	Creates two types of Public Charter Schools under the general supervision of the elected Board of Public Education and under the supervision and control of trustees. <ul style="list-style-type: none"> <li>Established within a K-12 public school district and governed by the local board of trustees.</li> <li>Formed within a K-12 public school district with the boundaries of the public charter school district removed from the territory of the located school district with a governing board other than the local school board.</li> </ul> Must be considered a separate budget unit of the located school district, must have ANB calculated separately from other budget units of the district, and must receive a basic entitlement calculated separately from other budget units in the district.



S C H O O L  F I N A N C E	BILL NUMBER	DESCRIPTION
	<a href="#"><u>HB 562</u></a> <a href="#"><u>Community Choice Schools</u></a>	Creates an option for private charter schools with approval of a charter school commission. Private charter would receive student (ANB) and basic entitlement payments. No accountability because it would be exempt from all requirements in the school codes.
	<a href="#"><u>HB 588</u></a> <a href="#"><u>TEACH Act Incentives to Increase Starting Teacher Salary</u></a>	Revises laws related to incentive to raise starting teacher pay. Clarifies that the first three years of a teacher's career do not include any years under an emergency authorization for the incentive. Class 5 Provisional licenses are included in the incentive eligibility.
	<a href="#"><u>SB 10</u></a> <a href="#"><u>General Fund Over Base Budget Language Changes</u></a>	Revises school funding laws by removing references to an additional levy for the District General Fund. This bill revises the definition of an Over Base Budget Levy. It also clarifies the trustees' authority related to acquiring or disposing of sites and buildings.

E L E C T I O N S	BILL NUMBER	DESCRIPTION
	<a href="#"><u>HB 335</u></a> <a href="#"><u>Absentee Ballot List</u></a>	Revises Absentee Ballot list procedures. Prohibits voters on the inactive list from being mailed an absentee ballot. Requires that certain notices be sent before an absentee voter is placed on the inactive voter list after the voter's ballot is returned as undeliverable.
	<a href="#"><u>HB 536</u></a> <a href="#"><u>Write-in Candidates</u></a>	Revises laws related to write-in candidates. It requires all write in candidates to file a declaration of intent form. Immediate effective date.
	<a href="#"><u>HB 543</u></a> <a href="#"><u>Ballot Wording for Bonds and Levies</u></a>	Revises the information that must be included on the ballot for a bond election and a mill levy election and requires a statement about rental costs.  The remaining language requires the form of the mill levy ballot to reflect the content of the resolution and include a statement that "an increase in property taxes may lead to an increase in rental costs" and a statement of property tax impact on homes with specific property values. The new values are \$100,000, \$300,000 and \$600,000. Applies to mill levy elections held on or after July 1, 2023.
	<a href="#"><u>SB 123</u></a> <a href="#"><u>Bond Election Estimates</u></a>	Require ballot for bond election to estimate additional taxes for homes with specific property values. The new values are \$100,000, \$300,000, and \$600,000. It must also include a statement that "an increase in property taxes may lead to an increase in rental costs.

# T R A N S P O R T A T I O N

BILL NUMBER	DESCRIPTION
<a href="#"><u>HB 366</u></a> <a href="#"><u>Increase Penalties for Passing School Buses</u></a>	Increase the penalties for illegally passing a school bus that has stopped on the roadway or street to receive or discharge school children and has its flashing red lights operating. For a first offense, a fine of not less than \$500 or more than \$1,000, a sentence of community service of not less than 50 hours or more than 100 hours, or both; For a second offense, a fine of not less than \$2,000 or more than \$3,000, a sentence of community service of not less than 100 hours or more than 200 hours, or both; and for a third or subsequent offense, a fine of not less than \$5,000 or more than \$10,000, a sentence of imprisonment for a term of not less than 30 days, or both.
<a href="#"><u>SB 47</u></a> <a href="#"><u>CDL Federal Compliance</u></a>	Revised Montana's Commercial Driver's License (CDL) law to comply with Federal requirements by requiring the Department of Justice (DOJ) to query the entry-level driver training provider registry and the commercial drug and alcohol clearinghouse under certain conditions.
<a href="#"><u>SB 69</u></a> <a href="#"><u>Passenger Vehicle Clarification</u></a>	Clarifies that a passenger vehicle used for transportation for special activities is not a school bus and is not eligible to be included in the Bus Depreciate Reserve Fund.

# S C H O O L S A F E T Y

BILL NUMBER	DESCRIPTION
<a href="#"><u>HB234</u></a> <a href="#"><u>Public display or dissemination of obscene material to minors</u></a>	Grants school districts permission to adopt ordinances, resolutions, or policies that are more restrictive when defining obscenity. Defines "commercial establishment," and modifies the definition of the word "newsstand," clarifying that neither definition includes a school, library, or museum. Public display or dissemination of obscene material to minors, is amended to remove exceptions for employees and officers, and for the display of nudity for a bona fide scientific or medical purpose in a school, library, or museum. Effective Date: May 10, 2023
<a href="#"><u>HB361</u></a> <a href="#"><u>Use of a name and sex by a student is not discrimination</u></a>	Prohibits trustees of a school district from adopting a policy that subjects a student to disciplinary action for behavior that doesn't rise to the level of unlawful discriminatory practice under § 49-2-307, MCA, or bullying under § 20-5-208, MCA. It is not an unlawful discriminatory practice to call another student by that student's legal name or to refer to that student by their sex.
<a href="#"><u>HB450</u></a> <a href="#"><u>Protect Physical self-defense in K-12 schools</u></a>	Provides an exemption from the normal punishments for pupils who cause harm or show defiance if the pupil is protecting themselves or another person. Additionally, self-defense authorized is amended allowing students who are physically attacked to use physical force that's reasonable and necessary for self-protection or protection of others. School districts are directed to investigate the use of physical force and prohibits reprimand of the student who is found to have more likely than not used physical force for self-protection or protection of another. Effective Date: July 1, 2023
<a href="#"><u>SB213</u></a> <a href="#"><u>School Safety Teams</u></a>	Requires an annual review of school safety or emergency operations plans by school district trustees and clarifies the ability to use school safety funds for communitywide programs and training. SB 213 also requires county or regional interdisciplinary child information and school safety teams to adopt written agreements for operations. Effective Date July 1, 2023

BILL NUMBER	DESCRIPTION
<a href="#"><u>HB5</u></a> <a href="#"><u>Funding to DEQ for Lead Water Testing</u></a>	Appropriated \$3.7 million to the Department of Environmental Quality (DEQ) for grants to reduce the exposure to lead in the water at school facilities.
<a href="#"><u>HB21</u></a> <a href="#"><u>School Accreditation Standards Process</u></a>	Requires that an economic impact statement associated with consideration of accreditation standards must include an analysis of the ability of the school to implement the standards with existing resources, including time.
<a href="#"><u>HB117</u></a> <a href="#"><u>Revise Working Retiree Laws Under the Teachers Retirement System (TRS)</u></a>	Retirement earnings moved from 33% to 49%. Current break in service required is reduced from 150 days to 120 days.
<a href="#"><u>HB181</u></a> <a href="#"><u>State Superintendent of Public Instruction Qualification Requirements</u></a>	Eliminates the requirement that the State Superintendent of Public Instruction have a bachelors degree and adds a requirement that if the Superintendent has fewer than 5 years of teaching or school administrative experience, the Superintendent must appoint a deputy with at least 5 years experience. It also requires that the Superintendent hire a staff with expertise in curriculum, instruction and assessment, career and technical education, and health science education.
<a href="#"><u>HB214</u></a> <a href="#"><u>Remote Instruction Allows for Indian Language Immersion Program</u></a>	Provides fractional enrollment for ANB calculations under certain circumstances when a student is enrolled in multiple school districts. <i>Allows for a multidistrict agreement that provides culturally rooted instruction providing an Indian Language Immersion Program to pupils.</i> When a pupil is concurrently enrolled in more than one district, any fractional enrollment must be attributed first to a pupil's nonresident district.
<a href="#"><u>HB245</u></a> <a href="#"><u>Trades and Education Training Tax Credit</u></a>	Revised the Trades and Education Training Tax Credit by expanding the list of qualifying trades for Trades Education and training tax credit. It allows the Department of Revenue to expand the list through its existing rulemaking authority. The termination date was extended two years.
<a href="#"><u>HB287</u></a> <a href="#"><u>Montana Indian Language Preservation Program</u></a>	Revised the Montana Indian Language Preservation Program while emphasizing the perpetuation of Indian languages through partnerships between tribal governments and school districts. It modifies the program parameters and application requirements while emphasizing the roles of tribal education and culture departments and Indian Language and cultural specialists along with revising reporting requirements.
<a href="#"><u>HB359</u></a> <a href="#"><u>Prohibit Minors from Attending Drag Shows</u></a>	Schools may not allow sexually oriented performances during regularly scheduled operating hours or at any school sanctioned extracurricular activity. Penalties include fine and loss of license.
<a href="#"><u>HB382</u></a> <a href="#"><u>State Level Strengthening Career and Technical Student Organizations Program</u></a>	Revised the State Level Strengthening Career and Technical Student Organizations Program. It revised the funding allocation between the Career and Technical Student Organizations Program and established reporting requirements.
<a href="#"><u>HB396</u></a> <a href="#"><u>Admission of Part-time Students</u></a>	Requires school trustees to admit resident children on a part-time basis at the request of the child's parent or guardian. The bill amends the compulsory enrollment and excuses section of 20-5-102, MCA. It is amended to include a child who is enrolled in a nonpublic or home school who may be enrolled on a part-time basis in a public school.



OTHER EDUCATION RELATED	BILL NUMBER	DESCRIPTION
	<a href="#"><u>HB399</u></a> <a href="#"><u>Childhood Sexual Abuse Definition Revision</u></a>	Revises general reporting requirements related to childhood sexual abuse and provides a definition.
	<a href="#"><u>HB504</u></a> <a href="#"><u>Adopt a Grievance Policy</u></a>	Requires boards to adopt a grievance policy. Bill includes the parameters required.
	<a href="#"><u>HB 549</u></a> <a href="#"><u>Public Schools Charter Act</u></a>	Authorizes Public Charter Schools as a means of providing additional educational opportunities. Defines Public Charter School and prescribes duties for the Board of Public Education and required elements of the application and contracts along with reporting requirements. Provides governance requirements, funding components and performance measures. Outlines the creation, renewal, revocation and closure of Charter Schools.
	<a href="#"><u>HB583</u></a> <a href="#"><u>Revises Licensing and Certification Laws</u></a>	Revises licensing and certification laws while providing educational certification and endorsement reciprocity and occupational licensing reciprocity for military members, their spouses, and veterans.
	<a href="#"><u>HB674</u></a> <a href="#"><u>Concealed Weapon Enhanced Permits</u></a>	Creates an enhanced permit to carry a concealed weapon while providing application criteria and instructions for applicants. Specifies who may not hold an enhanced permit along with permit renewal process and provides for a temporary restricted enhanced permit for individuals who are 18 to 20 years of age.
	<a href="#"><u>HB676</u></a> <a href="#"><u>Fundamental Parental Rights</u></a>	Establishes parent rights, most of which are already protected in state and federal law. Parents will be notified promptly if and provide consent before the child would share a room or sleeping quarters with an individual of the opposite sex.
	<a href="#"><u>HB715</u></a> <a href="#"><u>Exemptions to School Immunization Requirements</u></a>	Revises laws related to exemptions to school immunization requirements. Requires schools to provide information about exemptions to immunization requirements. Prohibits the Department of Public Health and Human Services from establishing exemption requirements beyond what is established in State law.
	<a href="#"><u>HB724</u></a> <a href="#"><u>Public Notice Requirements</u></a>	Public agencies required to publish meeting agendas on newspaper websites if there is no charge. Agendas need to be posted on school district website or social media.
	<a href="#"><u>HB744</u></a> <a href="#"><u>Protect Religious Expression</u></a>	Allows a student to initiate or participate in a conversation about religion, religious beliefs, or religious practices with another student or teacher.
	<a href="#"><u>HB745</u></a> <a href="#"><u>Education Laws on Religious Practices and Materials</u></a>	Allows the use of religious books during free reading and self-selected reading requirements. It also expands and clarifies the authorization of prayer in schools.

OTHER EDUCATION RELATED

BILL NUMBER	DESCRIPTION
<a href="#"><u>HB749</u></a> <a href="#"><u>Remote Instruction</u></a>	Revised Digital Academy laws to reflect a change in the purpose while providing new requirements and parameters for remote instruction. This law revises the composition and membership to the Digital Academy Board, creates a Montana Digital Academy Clearing-house while providing requirements for remote instruction offerings through the Clearing-house along with establishing reporting requirements.
<a href="#"><u>HB811</u></a> <a href="#"><u>Create On-line Repository on Boards of Trustees</u></a>	Requires the Office of Public Instruction to create and maintain a repository of information regarding district trustees terms, contact information, and website links.
<a href="#"><u>HB833</u></a> <a href="#"><u>Teacher Recruitment and Retention</u></a>	Revises laws related to teacher recruitment and retention. Establishes a teacher residency program to be administered by the Office of Public Instruction. The law outlines program parameters including definitions and an appropriation.
<a href="#"><u>HB890</u></a> <a href="#"><u>Audio/Visual Recording of Board Meetings</u></a>	Requires audio/visual recording of board meeting and posting link on website within five business days. Recording is not the official record of the meeting. Do not have to stop or postpone a meeting for technical difficulties. Applies to districts greater than 1000. Effective date is July 1, 2024.
<a href="#"><u>SB 8</u></a> <a href="#"><u>Personalized and Transformational Learning</u></a>	Revised laws related to personalized and Transformational Learning. It defines proficiency based learning while revising eligibility requirements for Transformational Learning. Revised eligibility requirements for Transformational Learning Aid Payments.
<a href="#"><u>SB70</u></a> <a href="#"><u>Quality Educator Loan Assistance Program</u></a>	Revised the Quality Educator Loan Assistance program by removing the requirements for a qualifying educator to be teaching in a critical shortage area along with revising the reporting requirements.
<a href="#"><u>SB300</u></a> <a href="#"><u>Speech-Language Pathologists and Audiologists Qualification</u></a>	Revised laws relating to Speech-Language Pathologists/Audiologists and the qualification for licensure as a Speech-Language Pathology Assistant or Audiology Assistant.
<a href="#"><u>SB358</u></a> <a href="#"><u>Disclosure of Local Government Contracts</u></a>	Requires the disclosure of local government contracts for lobbying services by requiring a local government to post certain information or the lobbying contract to the local government's website. It requires the local government provide notice that contracts for lobbying services are available for public review if the local government does not maintain a website. Provides an exemption for certain contracts between a local government and an association of local government officials. Immediate effective date.
<a href="#"><u>SB373</u></a> <a href="#"><u>Teacher Certification</u></a>	Revised laws related to teacher certification, established alternate teacher credentialing while providing requirements for applicants seeking alternative credentialing and for alternate teacher certification and endorsement programs approved the Board of Public Education upon the recommendation of the Superintendent of Public Instruction.
<a href="#"><u>SB518</u></a> <a href="#"><u>Parental Rights Laws</u></a>	Details requirements for parent involvement. Procedures established in which a parent may learn about the nature and purpose of clubs and activities.

# HISTORY OF SCHOOL FINANCE LAWS

## Understanding Montana School Finance And School District Budgets

MONTANA OFFICE OF PUBLIC INSTRUCTION

DECEMBER 2022

In 1985, a coalition of 64 school districts filed a lawsuit in Helena District Court claiming that the funding of the education system in Montana, guaranteed under the Montana Constitution, was unconstitutional. On January 13, 1988, the “Loble Decision” was handed down. This decision, which was challenged by the state of Montana and subsequently upheld by the Montana Supreme Court, confirmed that the State of Montana: “. . . Has failed to provide a system of quality public education granting to each student the equality of education opportunity guaranteed under Article X, Section I of Montana’s Constitution.” In June of 1989, a special session was called to address the problem. During that session, HB 28 was passed to solve the equity problem. HB 28 increased funding and instituted a Guaranteed Tax Base System (a mechanism designed to assist low wealth districts by subsidizing their tax base through state assistance). However, the under-funded coalition did not feel that this solved the equity problem and the funding disparity issue ended up back in District Court. The result was two additional equity lawsuits filed in 1991. Subsequent legislative action passed by HB 667 established the current method of school funding for all public-school districts in the state. It established a formula that created maximum and minimum general fund budget levels for all school districts. Each school district was required to be within that range on or before 1998. SB 460 (1999 session) and SB 390 (2001 session) expanded the capacity of districts to adopt budgets that exceed the “Maximum” level. In April 2004, the Sherlock decision in Columbia Falls v. Montana found the state share of school district spending inadequate and found that Montana’s funding formula is not reasonably related to the costs of providing a basic system of free quality public elementary and secondary schools. The state appealed the decision to the Montana Supreme Court and the Court upheld the Sherlock decision.

In the 2005 legislative session, the legislature adopted a definition of a quality education and appointed a committee to study the formula and propose changes that would align it with the new definition. Also, schools received additional funding for FY 2007 from several new funding components, some which expanded the district general fund and some which were deposited as One-Time-Only payments (OTO) in the district miscellaneous programs fund. In the 2007 legislative session, the legislature provided additional funding which further expanded the district general fund and state OTO payments in the miscellaneous programs fund. In the 2009 legislative session, federal funds allocated to Montana in the American Recovery and Reinvestment Act (ARRA) were appropriated to support K-12 BASE aid in the district general fund and for federal grants to school districts for existing programs administered by the U.S. Department of Education in the miscellaneous programs fund. School districts and special education cooperatives received state OTO payments in the miscellaneous programs fund in support of deferred maintenance and energy efficiency expenditures. In the 2011 legislative session, the Pathway to Excellence Program was established to promote educational excellence in Montana’s public schools through data-driven decision making and to maintain a focus on continuous improvement and increased academic achievement for public school students. The session also authorized the creation of multidistrict cooperatives, in addition to establishing new mechanisms for the distribution of oil and natural gas production taxes.

In the 2013 legislative session, SB 175 redesigned the Basic Entitlement to provide additional resources for larger school districts. A new general fund budget component, the Data for Achievement (D4A) component, was added. The Natural Resource Development Funding (NRD) payment was established to provide a payment to each district in proportion to the district’s direct state aid and to reduce local property taxes in support of general funds. Oil and gas production taxes were required to be remitted to the state when amounts exceeded thresholds of budget authority, and amounts were redistributed among districts with oil and natural gas production within their boundaries or which border on districts with the revenues. In some cases, depending on the size of district budgets, oil and gas revenues were not required to be anticipated to fund the general fund and could instead be redirected to the general fund from other budgeted funds to make up revenue shortfalls. In the general funds, districts could transfer unused levy authority from other budgeted funds to the Flexible Non-voted Levy for the general fund over-BASE. The law established a third annual enrollment for determining funding. Schools gained authority to establish voted revenue bonds to be repaid using oil and gas production taxes.

### In the 2015 legislative session:

- HB 87 amended 20-9-311, MCA to eliminate the official enrollment count in December that was instituted in SB 175 (2013 session).
- HB 114 required school districts that received a remittance from a tax increment financing districts to use the remittance to reduce property taxes or to fund the general fund operating reserve.
- HB 373 provided for the bonding capacity of a school district to be the greater of 100 percent of the district’s taxable valuation (200 percent for K-12 districts) or the amount determined by applying the facility guaranteed mill value.
- SB 252 amended 20-9-310, MCA to allow a school district to deposit its oil and natural gas production tax revenues in any budgeted fund of the district. If a district allocated an amount to its BASE budget that is less than 12.5 percent of its prior year receipts of oil and natural gas production taxes, the district must levy permissive mills to make up the difference between 12.5 percent of its prior year receipts and the amount allocated to its BASE budget. This portion of the BASE levy will not be matched by guaranteed tax base aid.

- SB 260 eliminated the concentric circles funding mechanism effective July 1, 2016. Any monies deposited in the state school oil and natural gas distribution account will be distributed to school districts that are directly impacted by oil and natural gas development but that receive insufficient oil and natural gas production taxes to address the impacts.
- SB 410 created two new tax credits: 1) donations to a new educational improvement special revenue account for distribution to school districts to fund innovative educational programs and technology deficiencies in public schools and 2) donations to organizations that would give scholarships to students in private schools.

#### In the 2017 legislative session:

- HB 2 provided an increase of 1.44% in FY 2018 to Special Education and a 0.50% increase in FY 2018 and 1.86% increase in FY 2019 to the At-Risk Payment.
- HB 191 provided inflationary increases of 0.5 percent for FY 2018 and 1.87 percent for FY 2019 to the funding components of school district general fund budgets. The increases were applied to the basic and per-ANB entitlements, the quality educator payment, the Indian Education for All payment, the American Indian achievement gap payment, and the data for achievement payment.
- HB 355 added a new school bus type which allows for a "multi-purpose vehicle" to be used as a school bus if it has a 5-star NHTSA rating and reimbursed at \$0.50 per mile.
- HB 390 required local funding associated with non-materialized ANB be automatically calculated as an overpayment for BASE and Over-BASE budget levies in the ensuing fiscal year. This bill also suspended the tech payment for FY 2018 and FY 2019 (to fund the e-rate match in Commerce). The payment will begin again in FY 2020.
- HB 647 eliminated two entitlement payments: 1. the school general fund block grants (statewide total reduction of \$54 M, but also increased the GTB payment by approximately \$25.7 M); 2. The K-12 Natural Resources Development (NRD) Fund payments (statewide reduction of \$9.2 M but also an increase in GTB payments by approximately \$4.8 M). In FY 2019, the GTB ratio will increase to 216%, in FY 2019 the state major maintenance aid funding (the new K12 Facilities Natural Resources Development payment) will begin and a total of up to \$5.8 M (if revenues are sustained see SB 261) may be available, this bill also creates a coal-fired generating unit closure mitigation block grant, and amended the oil and gas section of law to direct oil and natural gas production taxes that exceed 130% of a districts maximum general fund budget to the state guarantee account.
- SB 5 amended the INTERCAP loans program to allow loans to finance storage buildings for vehicles and equipment and modular classrooms and extends the term up to 15 years (instead of 5).
- SB 95 implemented a temporary new payment of \$100,000 to schools located in a county with 20% or more of state school trust land which will be included as general fund revenue. This program terminates June 30th, 2019.
- SB 103 revised laws to clarify minimum aggregate hours for proficient students.
- SB 115 revised stipends for National Board Certified Teachers to allow newly certified teachers a stipend ranging from \$500 - \$2,000 from OPI paid to the district.
- SB 139 revised K-12 school district expansion laws.
- SB 227 revised state school transportation laws to amend 180 days to aggregate hours.
- SB 260 revised the coal tax trust fund to help fund the school major maintenance aid (SB 307). If this fund were to fully fund the state's major maintenance aid payment allowed in SB 307, then the additional revenues can be transferred to help fund the state's facility reimbursement.
- SB 261 adjusted payments for schools if HB 2 revenue projections reach certain trigger points. There are two levels that affect schools. Level 2 – a reduction of 0.50% to the At Risk and Special Education appropriations. Level 4 – suspended the data for achievement payment, reduced the school combined block grants by 47.68%, and suspended the state general fund portion of the new Natural Resources Development K-12 Facilities (SB 307) payment. These reductions did not change district general fund budget limits.
- SB 307 created a new mechanism for funding major maintenance and building improvement expenditures for public schools. The new program allows districts to permissively levy up the sum of \$15,000 per district plus the product of \$100 multiplied times the district's budgeted ANB for the prior fiscal year not to exceed 10 mills. This bill repealed the Quality School Facility Grant program at the Department of Commerce and makes permanent the safety transfers for school improvements. This bill requires districts to publicly notice increases in permissively levied funds yearly.
- SB 372 Legislature revised the audit threshold of reviews by increasing from the current \$500,000 of revenues to \$750,000 of revenues. The amendment doesn't refer to \$750,000 directly – instead it refers to USC and OMB references (the Uniform Grant Guidance expenditure threshold), which is currently \$750,000.
- SB 372 Legislature revised the audit threshold of reviews by increasing the threshold from the current \$500,000 of revenues to \$750,000 of revenues. The amendment doesn't refer to \$750,000 threshold directly, but references USC and OMB levels (the Uniform Grant Guidance expenditure threshold), which is currently \$750,000.



In the 2017 legislative special session: Due to lower than anticipated state revenues, the Governor called the Legislators back for a Special Session. The total appropriation reductions to the school funding line items totaled \$42.52 million (included already implemented SB 261 reductions).

The following changes were addressed:

- The triggered reductions from SB 261 and the reductions initiation by the Governor's Office for 17-7-140 reductions were codified in HB 2. Total biennial reductions are \$19.67 million. This included:

<b>Line Item <u>Reduction SB 261</u></b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Total Biennium</b>
0.50 % Reduction – At Risk	(\$26,953)	(\$27,457)	(\$54,410)
0.50 % Reduction – Special Education	(\$217,547)	(\$217,547)	(\$435,094)
0.50 % Reduction – In State Treatment	(\$ 3,939)	(\$ 3,939)	(\$ 7,878)
0.50 % Reduction – Career and Technical Ed	(\$ 10,000)	(\$10,000)	(\$20,000)
0.50 % Reduction – Adult Basic Education	(\$2,625)	(\$2,625)	(\$5,250)
0.50 % Reduction – Gifted and Talented	(\$1,250)	(\$1,250)	(\$2,500)
0.50 % Reduction – School Food	(\$3,319)	(\$3,319)	(\$6,638)

<b>Line Item <u>Reduction SB 261</u></b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Total Biennium</b>
0.50 % Reduction – Advancing Agricultural Ed	(\$760)	(\$757)	(\$1,517)
Suspension of the Data for Achievement Payment	(\$3,109,347)	(\$3,180,038)	(\$6,289,385)
Combined Block Grant Reduction	(\$2,800,000)	(\$2,800,000)	(\$5,600,000)
Career and Technical Education Reduction	(\$500,000)	(\$500,000)	(\$1,000,000)
Suspension of the Natural Resources K-12 Facilities General Fund Appropriation		(\$5,800,000)	(\$5,800,000)
<b>Total from SB 261</b>	<b>(\$6,675,740)</b>	<b>(\$12,546,932)</b>	<b>(\$19,222,672)</b>

<b>Governors</b>	<b>Line Item <u>Reduction</u></b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Total Biennium</b>
17-7-140	State Tuition	(\$25,000)	(\$25,000)	(\$50,000)

- HB 6 transferred funding to offset projected general fund shortfalls and moves projected revenues from the school facility and technology (state special revenue) to the guarantee account to fund BASE Aid. The school facility and technology account funds the technology payment (already suspended to schools this biennium) and the facilities debt service payment (which was projected to be \$0 due to litigation for riverbed rents). The state general fund appropriation was reduced to match the amount anticipated in the guarantee account (\$3,400,000 in FY 2018 and \$4,800,000 in FY 2019). This bill also removes the state special funding associated with SB 307 (state major maintenance aid) to the general fund. A total of \$500,000 in FY 2018 and \$1,200,000 in FY 2019 for a biennial transfer of \$1,700,000. No state major maintenance aid payment will be issued in FY 2019. Total biennial reductions are \$9.9 million.
- SB 2 removed the requirement in 20-9-630 and 20-9-632 for OPI to pay schools for the school combined block grant, school transportation block grant, the county retirement block grant, and the county transportation block grant. In addition, the transportation appropriation for OPI is reduced by \$1.7 million each fiscal year of the current biennium and restricts payments to schools to the appropriation level. Total biennial reductions are \$15.04 million.

#### The following changes were addressed:

- HB 41 provided funding and extended the Indian language immersion program. The program is extended to June 30th, 2023.
- HB 127 adjusted the state payment schedule by aligning state payments with state revenue collections. The guaranteed tax base payments were moved to December, as opposed to November, and then the funding components are paid in November instead of December.
- HB 153 requires the OPI to report on even-numbered years on the status and effectiveness of programs serving gifted and talented students.
- HB 159 provided inflationary increases of 0.91 percent for FY 2020 and 1.83 percent for FY 2021 to the funding components of school district general fund budget and provided funding for the state major maintenance aid formula.
- HB 211 renews the quality educator loan assistance program as a teacher recruitment and retention aid for rural schools and moves the responsibility for administering the program from the Office of the Commissioner of Higher Education to the OPI.
- HB 351 amends section 20-9-116, MCA, and revises education laws to support transformational learning which is defined in the bill as a flexible system of pupil-centered learning that is designed to develop the full educational potential of each pupil and provides an appropriation of \$2.6M.
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- HB 387 amends section 20-7-701, MCA, and creates the Montana Advanced Opportunity Act, defined as any course, exam, experiential, online, or other learning opportunity that is incorporated in a district's advanced opportunity plan and that is designed to advance each qualifying pupil's opportunity for postsecondary career and educational success and provides an appropriation of \$750,000.
- HB 413 amends section 20-1-220, MCA, prohibiting the use of tobacco products on public school property. The amended language extends the prohibition on the use of tobacco products on public school property to vapor products, or alternative nicotine products.
- HB 576 amends section 20-9-604, MCA, relating to donations made to the endowment fund in school districts.
- HB 601 allows school districts to apply for school safety professional development grants that give teachers, administrators, and other school district personnel skills to combat mental and physical threats to students. The OPI had \$100,000 each fiscal year for distribution.
- HB 638 appropriates \$393,957 for FY 2020 and \$1,193,409 for FY 2021 over the base for state special education payments to schools.
- HB 643 amends section 20-9-640, MCA, extending the state lands reimbursement block grant for schools through the end of FY 2021 and provides an annual appropriation of \$100,000 for the 2021 biennium.
- HB 652 amends Title 17 with the addition of several statutes providing for infrastructure funding in the form of general obligation bonds, general fund appropriations, and state special revenues from bonds. This bill appropriates \$10.75 million to the Department of Commerce for local governments for school district infrastructure projects related to safety or security issues, major repairs or deferred maintenance, and major improvements or enhancements.

- HB 657 provides for a legislative study of education-related topics to be conducted by a bipartisan subcommittee of the legislative finance committee.
- HB 745 creates the Montana Pupil Online Personal Information Protection Act which addresses the issue of third-party education software providers who collect student information and then sell the data to marketers.
- HJ 3 is an interim study bill designed to examine state and federal laws related to electors with disabilities, regarding accessible voting machines and technology, improving accessibility for electors with disabilities, and conflicts between state and federal laws.
- SB 9 amends sections 20-9-141, 20-9-308, 20-7-457, and 20-9-314, MCA, revising laws related to overpayments of school district property taxes, ensuring that overpayments of school district general fund property taxes resulting from anticipated unusual enrollment increases that are not realized are fully returned to local taxpayers.
- SB 12 repeals outdated statutes related to oil and gas accounts.
- SB 40 adds a new section to Title 20, chapter 7, part 13, MCA, and directs the OPI to create and maintain an electronic directory photograph repository of individual students for the purposes of providing photographs to law enforcement for any student who has been identified as a missing child.
- SB 92 amends sections 20-9-236, 20-9-502, and 20-9-525, MCA and clarifies permissible expenditures for school and student safety and security within the school safety sub-fund of the building reserve fund and authorizes the trustees of a school district to seek voter approval of a levy for school and student safety and security within the district's school safety sub-fund of the building reserve fund.
- SB 130 extends the time to canvass issue certificates of election and hold the school board's annual organizational meeting from 15 to 25 days.
- SB 140 establishes the Montana Dyslexia Screening and Intervention Act. SB 140 requires school districts to identify children with disabilities and evaluate for special education as early as possible.
- SB 197 amends section 10-1-1402, MCA, to add a provision that allows students participating in the Montana Youth Challenge Academy (MYCA) to earn a high school diploma. The bill provides that the ability to receive a diploma is based on the student's proficiency and is at the discretion of the resident district trustees.
- SB 291 directs county election administrators to ensure that at least one voter interface device is available at every polling location.
- SB 292 amends section 20-9-235, MCA, allowing the Office of Public Instruction to remit transportation and debt service payments directly to school districts with investment accounts separate from the county.
- SB 302 amends Title 2, Chapter 7, requiring the Department of Justice (DOJ) to monitor and investigate noncompliance of local government entities regarding timely submission of financial reports and audits to the state. If local governments fail to report either financial audits or adopt budgets within two years of the deadline, the DOJ can file a cause of action against the local government entity.

#### In the 2021 legislative session:

- HB 15 amends section 20-9-306, MCA, providing inflationary increases of 1.5% for FY 2022 and 2.57% for FY 2023 for funding of BASE aid components.
- HB 630 provides appropriation for federal funds for COVID-19 relief, establishes a temporary maintenance of equity payment for school districts, temporarily suspends anticipated enrollment increases due to covid-19, temporarily modifies financial support for unanticipated enrollment increases due to COVID-19.
- HB 632 appropriates federal funds for COVID-19 emergency relief pursuant to the American Rescue Plan Act of 2021.
- HB 46 Section 20-9-306, MCA is amended to include the special education allowable cost payment as a part of the definition of BASE and to describe the calculation for determining the size of the "total special education allocation".
- HB 143 provides additional quality educator component payments for districts that meet legislative goals for competitive base pay of teachers.
- HB233 amends section 20-9-311, MCA, the calculation of average number belonging (ANB), is modified to include a pupil with disabilities who is over 19 years of age and has not yet reached 21 years of age by September 10 of the school year and who is receiving special education services from a school district.
- HB 303 permits an increase to class eight business equipment tax exemption from \$100,000 to \$300,000 provided for in 15-6-138(4), MCA, and provides a reimbursement to school districts by increasing the district general fund guaranteed tax base aid (GTB) multiplier in 20-9-366, MCA from 232% to 236% beginning in FY 2023, however certain contingencies apply.
- HB 663 amends section 20-9-366, MCA by increasing the district general fund guarantee tax base aid (GTB) multiplier from 232% to 250% beginning in FY 2022.



# Property taxes, explained — with pictures

by Eric Dietrich  
06.22.2023

(with permission from the author)

Property owners across Montana are receiving their 2023 reappraisal letters from the state Department of Revenue this month, notices that are in many cases indicating the valuations used to calculate their property tax bills have risen dramatically since the last reappraisal cycle in 2021. However, with property values rising across the board, the department's efforts to estimate your new tax obligation may overstate what you'll actually owe when your county treasurer sends over your tax bill this fall. This piece is an effort to explain why.

Property taxes are the primary way Montanans pay for local government services including schools, law enforcement and fire departments, among other things. But the math used to calculate them can be quite complex, making it hard to understand who's paying how much and why. It can also be hard to know what's going to happen to your taxes when your home's value rises.

In the hope of providing some clarity, here's a simplified model of a Montana school district.






It has one school.



Let's say the school costs \$40,000 a year to run. That's a very inexpensive school — but, as you'll see, it serves a very small district.

In the real world, schools are funded by money from many sources, including the state and federal governments. For the sake of keeping this example simple, let's say this one is funded only by local property taxes.

This is the school district.

The school district's <b>PROPERTIES</b>					
					
<b>Assessed value</b>	\$1 million factory building	\$750,000 office building	\$300,000 small house	\$300,000 small house	\$600,000 large house
<b>Property class rate</b>	x 1.89% industrial rate	x 1.89% commercial rate	x 1.35% residential rate	x 1.35% residential rate	x 1.35% residential rate
	=	=	=	=	=
<b>Taxable value</b>	\$18,900	\$14,175	\$4,050	\$4,050	\$8,100
Sums to a <b>TAX BASE</b> of \$49,275 total taxable value					
	38% of tax base	29% of tax base	8% of tax base	8% of tax base	16% of tax base

The district includes a factory, one office building and three houses (one of them a bit bigger than the other two). Those properties compose the tax base that the school district can draw on to fund its operations.

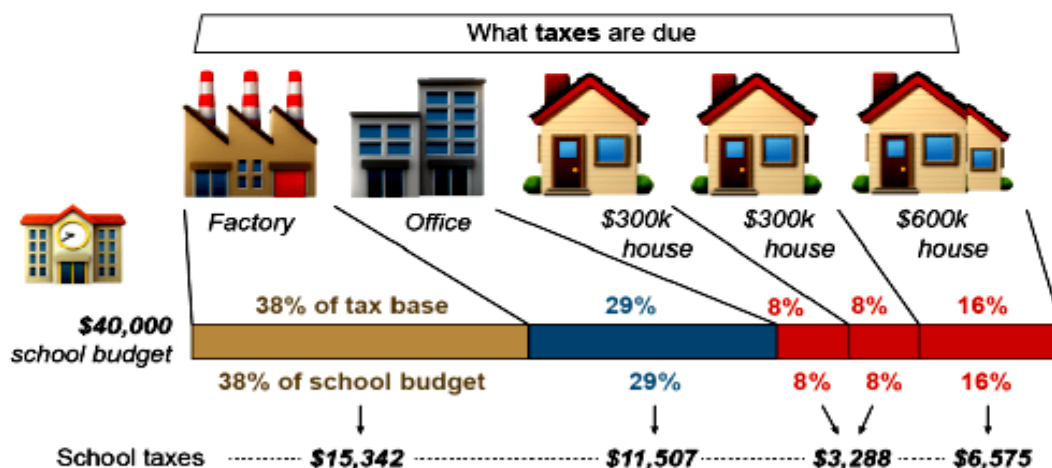


The tax system divides the cost of the school budget among the properties in the tax base. Here's how that math works:

1) The **assessed value** of each property is estimated by the Montana Department of Revenue. That can be [a complicated process](#), but most homes are assessed at the department's best estimate of what they would sell for on the current market. In most cases, property values include the value of both structures and the underlying land.

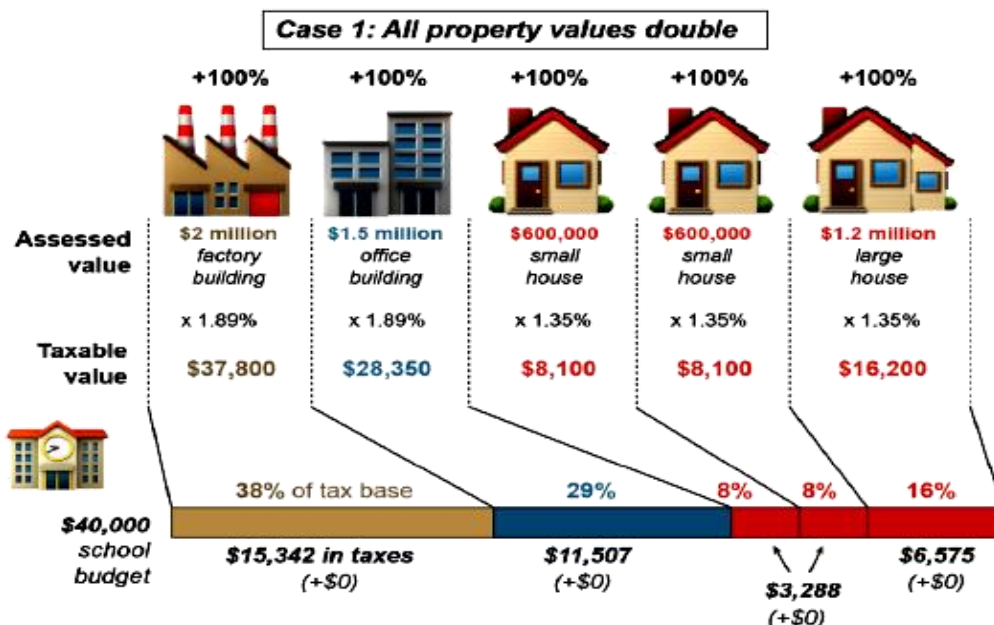
2) The assessed value is multiplied by a property class rate to produce its **taxable value**. The property class rate is different for different types of property (a complete list [is here](#)). The commercial properties in our example are converted to taxable value at a higher rate, 1.89%, than the residential properties, which are converted at 1.35%. Those rates are set by the Legislature to balance tax burden between different types of property.

3) Tax bills are allocated proportionally to each property's share of the tax base. This is typically done by calculating millage rates (more on those in a bit), but the important thing to understand is that **your taxes are proportional to your taxable value**. So, for example, a home that represents 8% of the tax base is responsible for 8% of the school budget. Of course, in the real world, with many more taxable homes and businesses in a school district, your share of the school budget is much smaller.



A couple of things to note here: This math means that residential properties worth the same amount pay the same amount — as is the case with the two \$300,000 homes in our simple example. And more expensive homes, such as our \$600,000 house, pay more.

So, what happens if property value assessments go up — as they have across Montana in recent years? Let's first look at what happens if every property within the tax base doubles in value:

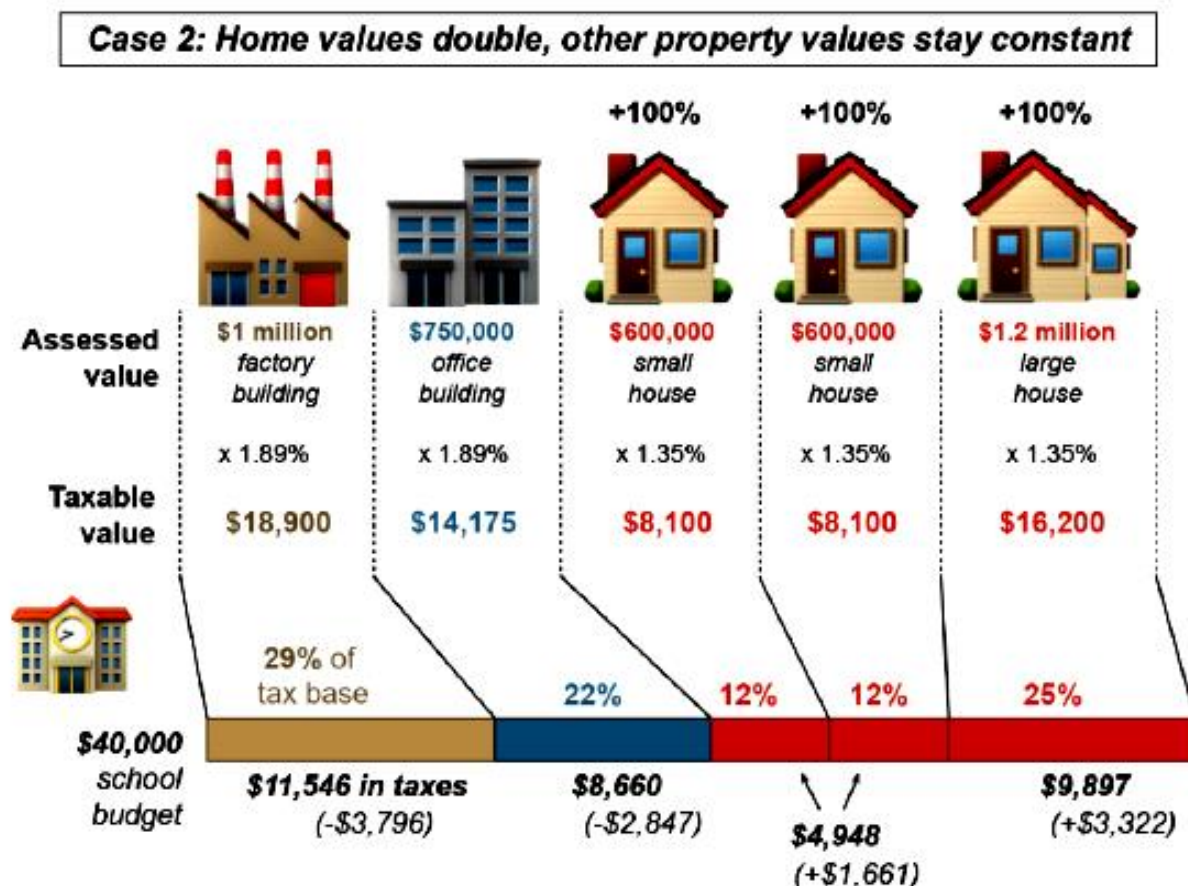


As it turns out, when assessed values rise evenly across the board, everyone's share of the school bill stays the same. That's because what matters isn't your absolute property value, but instead the proportion of the tax base your property represents.

So, does that mean you should rest easy if the state department of revenue has told you your home value spiked this reappraisal cycle? After all, your neighbors' values are probably headed up too.

Well, maybe. Because things are of course a bit more complicated than that.

For starters, let's see what happens when residential home values rise faster than other types of properties — a dynamic that's common in communities across Montana right now. For the sake of simplicity, let's assume home values in our example school district double, while the factory and office properties stay constant at their original level.

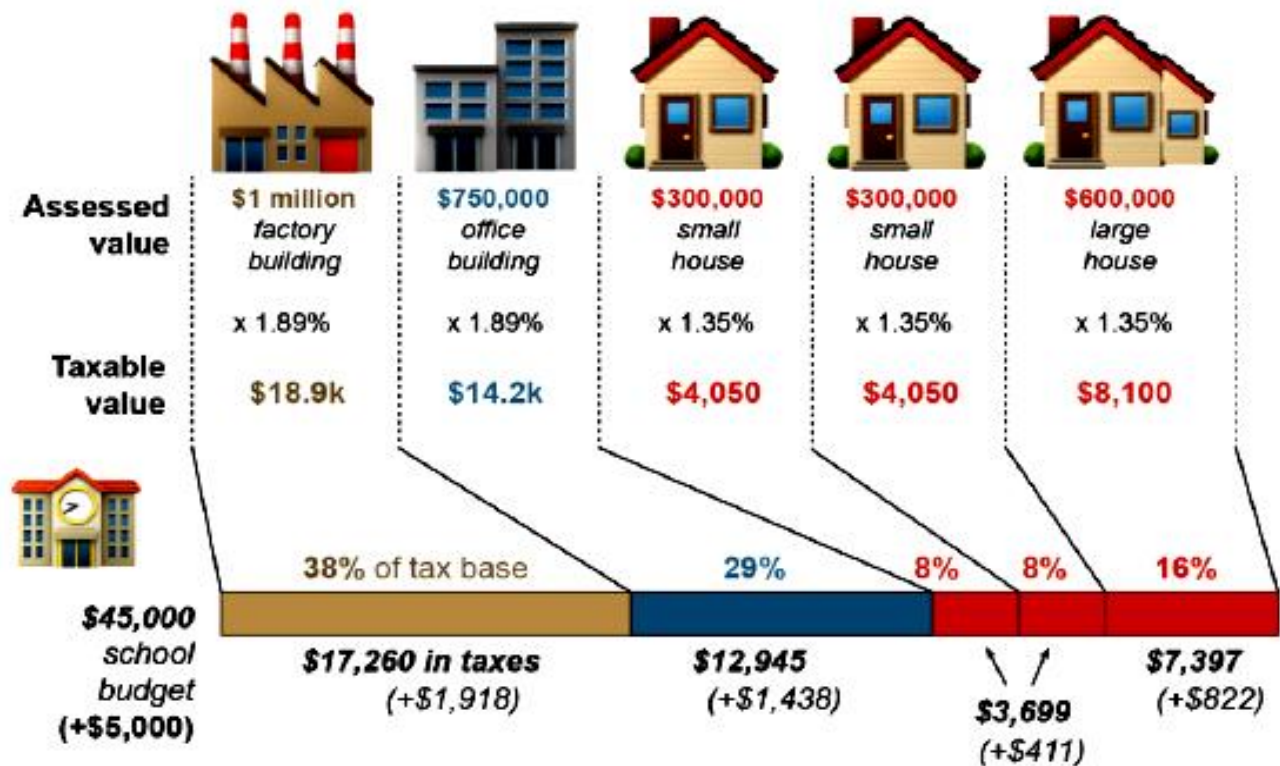


When home values rise faster than other types of property, tax burden shifts from those other property classes onto homeowners and landlords who rent out residential properties. Again, that's because taxes are levied proportionally to each property's share of the tax base.

Secondly, let's look at what happens when that school budget grows. Let's say the school board votes to give the school's only employee a raise that bumps the budget to \$45,000. (That's a 12.5% increase.) Let's also assume property values stay constant:



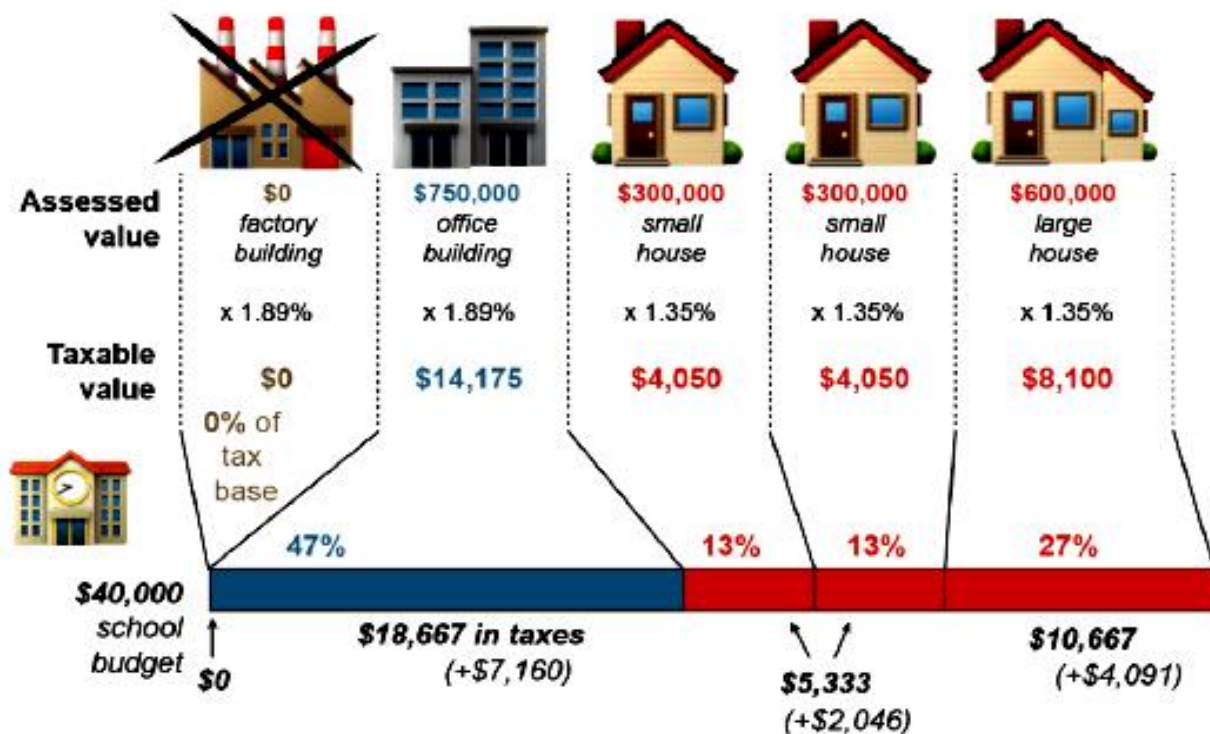
### Case 3: School budget increases



This one is pretty straightforward. All property owners pay 12.5% more, proportional to the spending increase.

Let's do one final example where the factory is closed, reducing its property value to zero. Again, let's assume other property values and the school budget stay constant.

### Case 4: Factory shuts down



With the tax base significantly smaller, the portion of the school budget that was previously paid for by the factory owners now shifts to the district's commercial and residential properties. That substantially increases their tax bills.

Conversely, new development — such as home construction, or a new hotel being built in the district, grows the tax base, spreading the cost of running local services across more properties. However, growth also typically brings higher bills for local governments (e.g., more kids to teach, which means hiring more teachers and maybe building a bigger school) — so taxpayers don't necessarily come out ahead when a district's tax base grows.

In the real world, shifts like these are happening on an ongoing basis across Montana's hundreds of thousands of individual properties, combining in ways that can be baffling to researchers and elected officials — much less to individual taxpayers. Additionally, taxpayers have to contend with multiple taxing jurisdictions layered on top of one another.

If you look at your tax bill (or your landlord's, which you can often look up online if you're a renter), you'll probably see a stack of different line items contributing to the total at the bottom. Sometimes you'll see those items expressed in terms of "millage rates" or "mills."


Mills are a source of endless confusion for public officials, taxpayers and journalists tasked with writing about tax policy. But they're essentially just a way of describing tax rates, an indication of how much tax is owed for each dollar of property's taxable value. Mills are usually expressed as dollars owed per thousand dollars of taxable value (hence the name "mills," which is derived from the Latin word for "thousand").

Mills are calculated by dividing the total amount of money a school district or other tax jurisdiction wants to collect by the value of its tax base, then multiplying that by 1,000.

So, for our original school example above:

$$\begin{array}{c}
 \text{🏫 } \$40,000 \text{ school budget} \div \text{🏭🏢🏠 } \$49,275 \text{ total tax value in tax base} \times 1,000 \text{ mill factor} \\
 \\
 = 812 \text{ mills of school taxes}
 \end{array}$$

That means the school district is levying 812 mills of property taxes. You can calculate each property's school tax by applying that millage rate to its taxable value:

	Taxable value	Millage rate	School tax	
🏭	\$18.9k	$\times 812 \text{ mills} \div 1000$	= \$15,342	
🏢	\$14.2k	$\times 812 \text{ mills} \div 1000$	= \$11,507	
🏠	\$4,050	$\times 812 \text{ mills} \div 1000$	= \$3,288	
🏠	\$4,050	$\times 812 \text{ mills} \div 1000$	= \$3,288	
🏠	\$8,100	$\times 812 \text{ mills} \div 1000$	= \$6,575	
			<u>\$40,000</u>	<div>   School budget </div>


Note that you have to divide by 1,000 in these calculations to strip out the mill factor.



In the real world, some property taxes are actually defined in terms of mills. The Montana University System's [six-mill levy](#), for example, levies six mills worth of taxes to help fund public colleges. The state also collects 95 mills of taxes to equalize funding between rich and poor school districts (this is one of the details we're neglecting with our example district's simplified budget).

Unlike most local taxes, which are based on taxing jurisdiction budgets and then translated into mills for tax bills, mill-based taxes do scale directly with property value increases. If your assessed property value doubles, you'll be responsible for paying twice as much into Montana's six-mill higher education levy, for example.

Here's a how layered taxes from multiple government entities combine to build a hypothetical tax bill for one homeowner in our example district:



$$\text{\$300,000 house} \times 1.35\% = \text{\$4,050 taxable value}$$

	Millage rate	Taxable value	Tax assessed
School district	812 mills	$\times \text{\$4,050} + 1000$	= <b>\\$3,288</b>
Town government	500 mills	$\times \text{\$4,050} + 1000$	= <b>\\$2,025</b>
County government	300 mills	$\times \text{\$4,050} + 1000$	= <b>\\$1,215</b>
State K-12 ed	95 mills	$\times \text{\$4,050} + 1000$	= <b>\\$385</b>
State higher-ed	6 mills	$\times \text{\$4,050} + 1000$	= <b>\\$24</b>
	<b>1713</b> total mills	$\times \text{\$4,050} + 1000$	= <b>\\$6,937</b> ← <b>TOTAL TAX BILL</b>

Stating taxes in terms of mills means you can add the rates assessed by different taxing entities together to get a combined tax rate — 1,713 mills in our example. Because of the way math works, applying that combined rate to your property's taxable value gives you the same total tax as calculating each tax line individually and summing the result.

One last thing to address before we're done: If you're a Montana homeowner who's trying to take the information in this piece and square it with the various property tax documents you get in the mail, you should know that there are a couple of different entities involved in administering the property tax math.

First, appraising your property — determining the assessed value used for these calculations — is the responsibility of the Montana Department of Revenue. The revenue department, which reports to the governor and has branch offices scattered around the state, reappraises residential properties every other year.

Your tax bill, however, is calculated by your county treasurer, who combines the state appraisals with the budgets passed by county commissioners, city councilors and school board trustees. Property tax payments are due in Montana twice a year, in November and May. If you have a mortgage, the actual payments are likely processed through your bank, which typically bundles taxes with your monthly mortgage payments.

If you're a Montana homeowner reading this piece in summer 2023, you've likely received a reappraisal notice from the Montana Department of Revenue — and, given how much home prices have grown in recent years, it probably tells you your taxable value has gone up significantly.

Those reappraisal notices include an estimate for your next annual tax bill, which will show it increasing proportionately to your home value. But if you call your county treasurer and ask, they'll probably tell you that the state's estimate won't be what you see when they send your actual tax bill out this fall.

Here's why: If you look closely at the fine print, the 2023 appraisal notice will tell you that its tax estimate is based on your new taxable value and last year's millage rate. Last year's millage rate, however, is based on last year's taxable values. And, when property values have risen dramatically across the board, that means the current year's tax base is going to be much larger than last year's — just like in our 'Case 1' example above.

All that means taxing jurisdictions like our little school district will, in theory, be able to assess fewer mills of taxes, assuming they hold their budgets constant.

Furthermore, state law [caps how quickly local governments can expand their tax collections](#), limiting the growth of taxes cities and counties can collect on existing properties to half the rate of inflation. That statute exempts new developments coming onto the tax rolls, as well as voter-approved tax increases. It also doesn't cover some non-tax fees.

The long and short of all that? If you've received a reappraisal notice saying your property value has risen by 30, 40, or 50% or more, that doesn't necessarily mean your taxes will rise that much — because most other Montana taxpayers are in the same boat. You won't know for sure, however, until your county treasurer sends you your tax bill this fall.

There's plenty more that could be explored about what goes into your final tax bill — the state's [property tax assistance programs](#), for example, or [how you can appeal your tax valuation if you think it's wrong](#), or (if you really want to get into the weeds) the [tax increment finance districts](#) that, in some parts of the state, divert some property tax dollars to economic development efforts.

Let's leave things here for now though. If you have further questions or would like better clarity on some of the questions addressed here, please reach out at [edietrich@montanafreepress.org](mailto:edietrich@montanafreepress.org).

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*About the Author:*



*Eric came to journalism in a roundabout way after studying engineering at Montana State University in Bozeman. He has worked as a professional journalist in Montana since 2013, with stints at the Great Falls Tribune, Bozeman Daily Chronicle, and Solutions Journalism Network before joining the Montana Free Press newsroom in Helena full time in 2019.*



# AUDIT MANAGEMENT DISCUSSION & ANALYSIS 2022

## GREAT FALLS SCHOOL DISTRICT 1 & A CASCADE COUNTY GREAT FALLS, MONTANA MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended June 30, 2022 (Unaudited)

The discussion and analysis of Great Falls School District 1 & A, Cascade County, Great Falls, Montana's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the District's financial performance.

### FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2022 are as follows:

- Total current assets, which include cash, investments, receivables, inventories and prepaid expenses, increased by \$519,205.
- Long-term assets increased by \$3,545,699 due to the improvements made on the District facilities as result of the prior bond passage.
- Current liabilities increased by \$536,644, while long-term liabilities decreased by \$30,956,498 and deferred inflows increased by \$25,232,068, due to the decreased pension liabilities.
- In total, net position increased \$7,509,347, from a negative \$22,844,230, after restatement, to a negative \$15,334,883, which represents a 32.87% increase. In fiscal year 2021, net position increased \$6,631,027, from a negative \$29,475,257, after restatement, to a negative \$22,844,230, which represents a 22.50% increase.
- Total revenues for the District increased by \$8,956,954 or 6.69%.
- General revenues accounted for \$108,487,768 in revenue or 75.95% of all revenues. Program specific revenues, in the form of charges for services and operating grants and contributions, accounted for \$34,349,414 or 24.05% of total revenues of \$142,837,182. When compared to fiscal year 2021, general revenues increased by \$281,858 while program specific revenues increased by \$8,675,096, for a net increase in total revenues of \$8,956,954.
- The District had \$135,369,408 in expenses, which included a decrease in Instructional Services of \$5,028,425, or 6.16%. \$34,349,414 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes, state and county equalization and federal impact aid) of \$108,487,768, combined with ESSER funds, were just enough to provide for these programs so reserves were not needed to fund any difference.
- Among the major funds, the general fund had \$79,323,610 in revenues, \$78,911,035 in expenditures and \$753,101 of transfers out, leading to a decrease in fund balance of \$340,526.

# ENDING FUND BALANCES (GASB 54)

## Great Falls Public Schools ENDING FUND BALANCES – June 30, 2022

Each fiscal year, the district is required to complete a financial breakdown of ending fund balances in all funds. In 2011, the Governmental Accounting Standards Board (GASB 54) required that ending fund balances must be categorized into more specific, easier to understand fund balances rather than just being classified as an ending fund balance amount. It also delineates the extent to which a government is bound to observe constraints imposed upon the use of the resources. For further clarification, see School Board Policy 7515.

### Effective - Fiscal Year 2022 - GASB 84 Guidelines

GASB 84 required determinations impacting the classification of the Interlocal Fund, Endowment, Miscellaneous Trust, Student Activities (Extra Curricular), and Accounts Payable and Payroll Clearing Funds. Under the new guidelines, the Endowment fund was reclassified from the Non-Spendable Category to the Restricted Category, the Miscellaneous Trust Fund is now classified as Restricted, and the Student Activities Fund is now called the Extra Curricular Fund and is classified as Restricted. Accounts Payable and Payroll Clearing Funds remained as Special Revenue Funds.

Below is a category description and listing of fund balances as of June 30, 2022.

### Non-spendable - \$1,644,569

Resources not in a spendable form or Are legally required to be maintained intact.  
Examples include inventory or the corpus of an endowment fund.

Prepaid Insurance	\$ 1,082,423	School Food Inventory	\$ 157,282	Tech Warehouse	\$ 84,485
Warehouse Inventory	\$ 207,056	Prepaid Dues & Fees	\$ 113,323		

### Restricted - \$40,207,050

Constraint EXTERNALLY imposed by third party (grantor, contributor, etc.) State Constitution or by enabling legislation.  
Legally enforceable by external parties.

*Impact Aid	\$ 10,291,495	Transportation	\$ 2,297,213	Endowment	\$ 408,138
Inter-local Agreement	\$ 6,311,411	Extra-Curricular Fund	\$ 1,680,604	Compensated Absence	\$ 398,241
School Food Service	\$ 4,991,574	*Flexibility Fund	\$ 983,674	Traffic Education	\$ 300,241
Retirement	\$ 3,571,503	Adult Education	\$ 838,021	Bus Depreciation	\$ 45,265
Building Fund	\$ 3,552,453	Technology Fund	\$ 647,894	Miscellaneous Trust	\$ 36,642
Building Reserve	\$ 3,223,710	Debt Service	\$ 614,247	Rental Fund	\$ 14,674

\*District can spend these funds within the legal guidelines established by the fund.

### Committed - \$8,114,513

Constraint INTERNALLY imposed by local government's highest level of authority (School Board and the Office of Public Instruction Approval) of formal action using the highest level of decision-making authority. (MCA-20-9-101)

General Fund – reserves \$8,114,098

### Assigned - \$6,385,035

Constraint is an INTERNAL expression of intent by governing body or authorized official.

Rate Stabilization Reserve	\$1,542,894	Indirect Costs	\$ 428,750
Internal Local	\$1,212,788	General Fund (Encumbrances)	\$ 168,169
Medicaid	\$1,201,387	Miscellaneous	\$ 164,395
Specific Purpose	\$ 644,707	Vocational Education	\$ 70,661
Athletics Revenue Enhancement	\$ 454,943	Swimming Pool	\$ 61,142
Skyline Ride	\$ 435,131	Tuition Transfer	\$ 68

### Unassigned – (\$213,513)

No constraints. Category includes reserves that do not meet the requirements of the other classifications.  
(\$213,513)

Flexibility in Spending

The ending fund balance information is a combination of both the audited financial statements and Trustees Financial Summary (TFS). The TFS is the final closeout of a fiscal year. During the audit process, combinations of funds are reported together which may lead to a small discrepancy between the two reports. (The Cascade County Superintendent's Annual Report of Balances listed in the newspaper may not reflect audit adjustments depending on the nature of the adjustment.) 6/30/22



# INVESTMENT HISTORY

## Great Falls Public Schools

### Investments

	2015	2016	2017	2018	2019	2020	2021	2022	2023
>Building	\$ 930,000	\$ 930,000	\$ 930,000	\$ 930,000	\$ 930,000	\$ 930,000	\$ 930,000	\$ 930,000	\$ 930,000
>Building Reserve	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Compensated Absences	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
Drivers Education	\$ 350,000	\$ 350,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
>Flex	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Impact Aid	\$ 8,100,000	\$ 7,725,000	\$ 7,725,000	\$ 7,725,000	\$ 7,725,000	\$ 7,725,000	\$ 7,725,000	\$ 7,725,000	\$ 7,725,000
Indirect Costs	\$ 400,000	\$ 260,000	\$ 260,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Medicaid	\$ 1,069,000	\$ 1,069,000	\$ 1,069,000	\$ 994,000	\$ 994,000	\$ 994,000	\$ 994,000	\$ 844,000	\$ 844,000
Rate Stabilization ▲	\$ 2,714,000	\$ 2,364,000	\$ 2,114,000	\$ 1,914,000	\$ 1,739,000	\$ 1,739,000	\$ 1,739,000	\$ 1,439,000	\$ 1,439,000
Tuition Transfer	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	Fund Closed	Fund Closed	Fund Closed	Fund Closed	Fund Closed
*Endowment	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 435,000	\$ 435,000	\$ 435,000	\$ 435,000	\$ 400,000
*Revenue Enhancement	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
*RIDE	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
*Student Activity	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
*Trust	\$ 63,000	\$ 63,000	\$ 63,000	\$ 49,000	\$ 49,000	\$ 49,000	Fund Closed	Fund Closed	Fund Closed
<b>Total Investment Balance</b>	<b>\$ 16,531,000</b>	<b>\$ 15,666,000</b>	<b>\$ 15,416,000</b>	<b>\$ 14,867,000</b>	<b>\$ 14,527,000</b>	<b>\$ 14,477,000</b>	<b>\$ 14,428,000</b>	<b>\$ 13,978,000</b>	<b>\$ 13,593,000</b>

\*Accounts that must maintain current balance or do not apply to General Operations

>Budgeted Funds

▲Rate Stabilization Balance 2013 \$4,589,716

Recent Drawdown History		
	Account Balance	Drawdown Amount
June 2011	\$ 21,050,000	
November 2011	\$ 20,650,000	\$ 400,000
December 2011	\$ 20,050,000	\$ 600,000
October 2012	\$ 19,750,000	\$ 300,000
February 2013	\$ 19,550,000	\$ 200,000
July 2013	\$ 19,140,000	\$ 410,000
February 2014	\$ 18,490,000	\$ 650,000
June 2014	\$ 18,150,000	\$ 340,000
September 2014	\$ 17,808,000	\$ 342,000
December 2014	\$ 17,558,000	\$ 250,000
May 2015	\$ 17,381,000	\$ 177,000
June 2015	\$ 16,881,000	\$ 500,000
December 2015	\$ 16,531,000	\$ 350,000
April 2016	\$ 16,216,000	\$ 315,000
June 2016	\$ 15,666,000	\$ 550,000
April 2017	\$ 15,416,000	\$ 250,000
September 2017	\$ 15,106,000	\$ 310,000
April 2018	\$ 14,867,000	\$ 239,000
October 2018	\$ 14,862,000	\$ 5,000
March 2019	\$ 14,827,000	\$ 35,000
June 2019	\$ 14,527,000	\$ 300,000
May 2020	\$ 14,477,000	\$ 50,000
June 2021	\$ 14,428,000	\$ 49,000
April 2022	\$ 13,978,000	\$ 450,000
January 2023	\$ 13,943,000	\$ 35,000
May 2023	\$ 13,593,000	\$ 350,000
<b>Total</b>	<b>\$ 434,895,000</b>	<b>\$ 7,457,000</b>

Year By Year Drawdown Recap	
2011	\$ 1,000,000
2012	\$ 300,000
2013	\$ 610,000
2014	\$ 1,582,000
2015	\$ 1,027,000
2016	\$ 865,000
2017	\$ 560,000
2018	\$ 244,000
2019	\$ 335,000
2020	\$ 50,000
2021	\$ 49,000
2022	\$ 450,000
2023	\$ 385,000
<b>Total</b>	<b>\$ 7,457,000</b>

CLOSED ACCOUNTS SINCE 2013	
OTO Deferred Maintenance	\$ 879,973
OTO Kindergarten	\$ 558,930
Tuition Transfer *	\$ 153,763
State K-12 Data	\$ 47,518
Trust	\$ 49,000
<b>Total</b>	<b>\$ 1,689,184</b>

*The information included on this page demonstrates the planned strategic reduction of investment funds and fund balances. Since 2011, no additional contributions have been made to any District investment account. Four fund accounts have been permanently closed that total over \$1.6 million. In addition, over \$6.5 million in reductions have been made to the investment accounts. The Rate Stabilization Fund is used to offset staff health insurance premium costs. The funds in the highlighted section have strict limitations on their use and, by law, can't be used for the general operation of the school district. The District will continue to strategically reduce these funds to offset ongoing budget shortfalls.*

# NON BUDGETED FUNDS

A Non Budgeted Fund does not require Board approval so no formal adoption of a budget is needed in order to spend the existing fund balance. Expenditures are limited to cash available in the fund (20-9-210 MCA). The exception is Title program federal grants and state grant applications accounted for in Fund 15. Funds highlighted are accounted for using the Miscellaneous Programs Fund. Any fund listed with an X as a first number indicates that it is both an elementary and high school budget. If the beginning digit is the number 1, it is in the elementary budget. If it starts with the number 2, it is found only in the high school budget.

## Individual Fund Descriptions

### FUND

**112 Food Service** - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements. End of year fund balance is limited to the equivalent of 3 months of expenditures (federal government). Healthy Hunger Free Kids Act sets program and meal price requirements. June 30 Balance: \$6,171,000

**X15 Miscellaneous Programs** - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund. Allowable expenditures are determined by the grant award or agreement. Indirect costs may be recovered at the approved Indirect Cost Rate. June 30 Balance: Elem -\$342,614 HS \$153,586

**218 Traffic Education** - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities. Revenue is generated from students fees and a State Traffic Education Reimbursement. June 30 Balance: -\$9,220 Invested: \$200,000

**X20 Lease Rental Agreement** - Authorized by Section 20-9-509, MCA, for the purpose of accounting for revenues and expenditures related to lease or rental of school property. End of year fund balance is limited to \$10,000 per district. Excess must be transferred to the General Fund. June 30 Balance: Elem \$ 5,690 HS \$4,161

**X21 Compensated Absences** - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. It is funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund. This fund is limited to 30% of the sick and vacation leave payout for non-teaching and administrative employees. There must be budget authority in the General Fund for a transfer. June 30 Balance: Elem \$539,986 HS \$209,811 Invested: \$0

**123 RIDE** – District staff worked with a private company, Sopris West, to create education plans and activities for special needs students. Sopris West purchased the rights to this program from the District. Funds were placed in this account with the interest generated to be allocated to teacher grants to improve instruction. June 30 Balance: \$114,102 Invested: \$350,000

**X24 Internal Local** – This fund is used to account for miscellaneous activities operated on a cost-reimbursement basis within the district. June 30 Balance: Elem 124,636 HS \$1,077,727

# NON BUDGETED FUNDS CONTINUED

**225 Indirect Cost** – Fund to deposit indirect costs associated with federal grants. The indirect cost rate is a means of determining the percentage of allowable general administrative expenses that each Federal grant should bear. The indirect cost rate is the ratio of total indirect costs to total direct and unallowable costs, exclusive of any extraordinary or distorting expenditures such as capital outlay and debt service. An indirect cost rate allows a portion of the total grant to reimburse the school district for indirect costs such as accounting, payroll, personnel, etc. June 30 Balance: \$682,690 Invested: \$75,000

**X26 Impact Aid** - Authorized by Section 20-9-514, MCA for the purpose of the receipt and expenditure of Public Law 81-874 Impact Aid. Districts must submit an annual application in January for the ensuing fiscal year. Allocations are based on students who live on non-taxable land. June 30 Balance: Elem \$3,406,653 HS \$59,833 Invested: \$7,725,000

**231 Specific Purpose** – This fund is used to financially track grants that are not State or Federal. Allowable expenditures are determined by the grant award or agreement. Depending on the requirements of the grant, fund balance can carry over from year to year. June 30 Balance: \$632,067

**151 Medicaid** – This fund was established to manage the Medicaid Reimbursements the District receives for health-related services provided as a part of an Individual Education Program (IEP). It is intended to assist with the costs associated with the administration of school based health services as well as outreach activities. June 30 Balance: \$173,185 Invested: \$844,000

**255 Swimming Pool** – This fund manages the operational costs associated with running the District swimming pool. Revenues include fees paid for use of the pool and swimming lessons. June 30 Balance: \$24,367

**256 Revenue Enhancement** – Revenue for this fund is generated from advertising in the schools. It is intended to support athletic programs in the district. June 30 Balance: \$139,169 Invested: \$340,000

**157 Rate Stabilization Reserve (RSR)** – This health insurance related fund was created from rebates from health insurance companies for unused premiums. It assisted the district in negotiating lower health insurance premiums. The district premium for employees who waived the district insurance was placed in this fund until 2014 when the Office of Public Instruction determined that this violated fund transfer rules. Funds in this account have been used for employee wellness and a \$55 per month insurance premium offset. June 30 Balance: \$110,746 Invested: \$1,439,000

**259 State Vocational Education (VOED)** – This fund is used to account for revenues and expenses associated with the State Vocational Education Program. June 30 Balance: \$113,420

**X60 Building** - Authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA. June 30 Balance: Elem \$1,264,774 HS \$292,704 Invested: \$930,000

**173 Internal Service** - Authorized by Section 10-10-314, MCA, the Internal Service Fund is used to account for printing services provided to schools or other departments of the district on a cost-reimbursement basis. This fund was approved by the Office of Public Instruction when it opened. June 30 Balance: \$45,078

# NON BUDGETED FUNDS CONTINUED

**281 Endowment** - Authorized by Section 20-9-604, MCA, to account for trusts and endowments that only allow use of interest earnings, and not principal, to support the district's programs. The OPI budgeting manual recommends that it be coded as 45. June 30 Balance: \$23,611  
Investment: \$400,000

**182 Interlocal Cooperative** - Authorized by Sections 20-7-457, 20-3-363, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments. Expenditures are limited to the amount of cash on hand. Expenditures must be mutually agreed upon in an interlocal cooperative agreement or multi-district agreement. Trustees may transfer money from any budgeted fund to the Interlocal Agreement Fund. Transfers are not allowed from the Retirement Fund or Debt Service Fund. General Fund transfers are limited to the amount of Direct State Aid (DSA). Transfers made from a fund with a permissive levy may not be replenished in a subsequent year.  
June 30 Balance: \$10,210,912

**X84 Student Extracurricular** - Authorized by Section 20-9-504, MCA for the purpose of receiving and expending money collected for pupil extracurricular functions. Examples include athletics, clubs, classes, student government organizations and student publications. Funds may be maintained in a separate bank account outside control of the county treasurer. June 30 Balance: \$767,293  
Invested: \$1,000,000

**285 Endowment** - Authorized by Section 20-9-604, MCA, to account for trusts and endowments that allow use of interest earnings, and principal, to support the district's programs. In the OPI budgeting manual, this is recommended to be coded as 45. June 30 Balance: \$32,168 Invested: \$0

**186 Payroll Clearing Fund** - This is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants. June 30 Balance: \$681,656

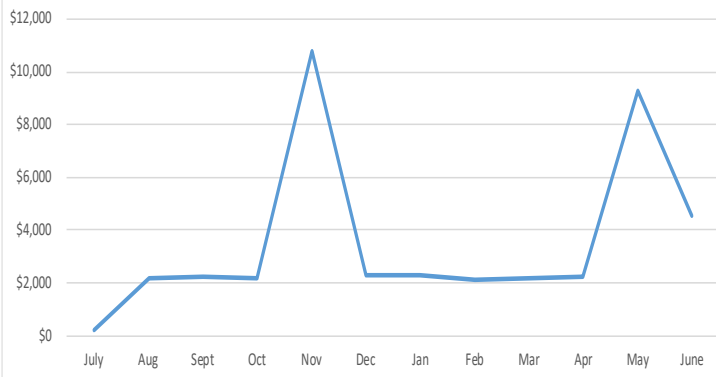
**187 Claims Clearing Fund** - An agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Claims Fund to a single payee and maintain only one list of unpaid outstanding warrants. June 30 Balance: \$3,430,717





# GENERAL FUND CASH FLOW ANALYSIS

Revenue by Month



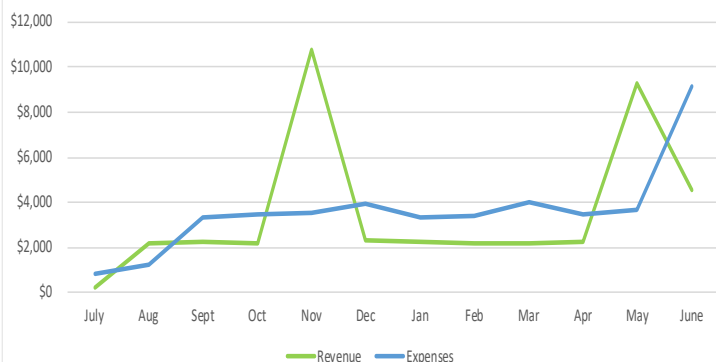
The Revenue graph to the left demonstrates the revenues received by the district per month. The district receives no revenue in July. Payments from the State of Montana are equally distributed during the remaining months with the exception of November and May when local tax payments are received.

Expenditures by Month



The Expenditure graph to the left demonstrates typical school district expenditures per month. Low expenditures in July represent payroll for the year-round employees and utility costs. In August when school begins teachers and support personnel are added to the expenditures. At the end of the school year, teachers, who are paid on a twelve month schedule, receive their summer checks. Supplies, including textbooks are ordered for the upcoming school year. Also, major construction projects and building improvements are taking place in the summer months because school is not in session.

Revenues and Expenditures by Month



The information to the left demonstrates how expenses and revenues are not equal each month. The expenses, demonstrated by the blue line are higher than the revenues (green line) in about seven months during the fiscal year. This is the reason schools must maintain a cash reserve.

# GENERAL FUND CASH FLOW ANALYSIS

Cash Flow						
	July	Aug	Sept	Oct	Nov	Dec
Revenue	\$181	\$2,148	\$2,232	\$2,186	\$10,774	\$2,284
Expenses	\$809	\$1,211	\$3,337	\$3,429	\$3,516	\$3,958
	Jan	Feb	Mar	Apr	May	June
Revenue	\$2,265	\$2,142	\$2,171	\$2,208	\$9,305	\$4,540
Expenses	\$3,300	\$3,400	\$3,988	\$3,447	\$3,685	\$9,177

The information above is typical for General Fund revenues and expenses for each month of a standard school year. The amounts are taken from an actual recent school year and are listed in thousands of dollars to help simplify the analysis. The payment (Revenue) system has evolved over time and continues to change with each legislative session. Expenses are higher in the months of July, September, October, December, January, March, April, and June. Schools receive local taxes twice per year in November and May which are substantially higher than the expenses. Schools are required to maintain a positive cash flow because bills must be paid in a timely manner and payroll must be met. A General Fund reserve amount of 10% is included in State law because the funding to support schools is not consistent month to month. By law, this reserve can only be spent for unforeseeable expenses such as a drastic enrollment increase or an act of nature that impacts facilities. An example of how the reserve could be spent includes moving to a new location due to an earthquake that compromised the safety of the structure of a building. A requirement to access the reserve is a special resolution that must be passed by the school board and approved by the Office of Public Instruction. A common question about cash flow is “Why are expenses high in June? School is not in session”. During the summer, when students are not in the building, major construction projects are occurring and supplies are being ordered so they can be ready when the school year begins and teachers who are paid on a 12 month contract receive their summer checks.

# 2008 - 2021 BUDGET ADJUSTMENTS

The information below is a thirteen year historic overview of operational adjustments. As the state school funding formula has not kept up with increasing costs, the District used a combination of voter approved levies, staffing and programmatic reductions along with the use of one-time reserves in order to balance the budget each year. The staffing reduction numbers are listed as Full Time Equivalent (FTE). A staff person who works half-time would be considered a .5 FTE. In addition to reducing the number of people who work for our District, the other adjustments, including programs and supply purchases, are included on the next page. The color coded charts allow the viewer to more easily distinguish reductions made in the elementary, middle school, and high schools.

School Year	Revenues		
	Levy	Reserves	Reduction Amount
2008-09			\$ 2,650,000
2009-10		\$ 1,500,000	\$ 614,894
2010-11		\$ 937,193	\$ 311,635
2011-12		\$ 1,054,516	\$ 1,800,000
2012-13		\$ 598,579	\$ 500,000
2013-14		\$ 600,000	\$ 139,748
2014-15	\$ 1,618,976	\$ -	\$ -
2015-16		\$ 430,000	\$ -
2016-17			\$ 1,034,736
2017-18			\$ 1,822,836
2018-19			\$ 1,565,363
2019-20			
2020-21	\$ 1,750,000		

Staffing Reductions		
Elementary	Middle School	High School
Regular Instruction	Regular Instruction	Regular Instruction
2	0	6.85
1	1.5	3.75
		4.6
4	3.8	12.2
1	1	8
0		2.4
0		
	4	7.6
	5	14
5		8
5		

13 years

**Total**      \$ 3,368,976    \$ 5,120,288    \$ 10,439,212  
**Avg/Year**    \$ 259,152    \$ 393,868    \$ 803,016

<b>18</b>	<b>15.3</b>	<b>67.4</b>	<b>101</b>	Total Staff
1.38	1.18	5.18	7.75	

KEY
Revenues
Elementary
Middle School
High School
District-wide
Shifts

Great Falls has an excellent reputation for the educational program offered to our students. Any reduction in staffing and programming impacts that excellence. Over the years, the reductions in staffing, professional development, and complete program elimination have impacted our overall program. Larger class sizes due to reduced staffing also impacts the educational environment for our students. The information included on these two pages does not include everything but is intended to show the breadth of decisions made. Each year, the reductions became more and difficult.



Over the past thirteen years, many reductions and adjustments have been made to the overall programming offered in our District. The information below highlights the main changes that have been made to our comprehensive program. It is not inclusive of all the reductions made.

Elementary	Middle School	High School	District-wide	Shifts
Pre-school Little Learner, Summer School, Artist in Residence, Field Trips	Equipment, Supplies	Summer School - 1 session, Music Budget, Athletic Budget	Long Range Facility Maintenance, Custodial Supplies, Travel, Contracted Services, Office Supplies, Equipment Purchases	Portion of Associate Principal Salaries to Title ID, Drug & Alcohol Salaries to Medicaid, MAP Assessment to Data for Achievement Funds
PD Expenditures, Library Supplies, Curriculum Expenditures, Equipment & Supplies	PD Expenditures, Library Supplies, Curriculum Expenditures, Equipment & Supplies	Professional Development Travel, Contracted Services, Office Supplies, Equipment Purchases	Custodial Supplies, PD Travel, Contracted Services, Office Supplies, Equipment Purchases	Textbook purchase suspended
Enviornmental Ed. Busing & Supplies, PD & Associated Travel, Supplies, Subs, School Budget Allocations , Operating Costs	Summer School Athletics Reduction	Staff Development, Library Services, Books	Cabinet Level Admin, District Supervisor, Reduce Athletic Director Duties (PE teacher supervision to Principals) & position, eliminate supervisor position	Addiction Counselor, Mental Health Counselor, Increase Director Support from Foundation, SPED Costs to Tuition Fund
Hip Hop- After School Program	School Level Budget Reduction	School Level Budget Reduction	2 Custodial, Custodial Supplies, 1 FTE Purchasing, Data Center Lead	
15% School Budget Reduction, Teacher Tech Stipends, Curriculum Committee, Successmaker program eliminated, PG Square Artist in Residence	15% School Budget Reduction, Teacher Tech Stipends, Curriculum Committee, Advocate Summer work	15% School Budget Reduction, Teacher Tech Stipends, Curriculum Committee, GFC-MSU Carreer Pathway Advisor	Tech Clerical, additional Foundation support for Director, Custodial Position, WC Premium Reduction	
Environmental Ed Program Eliminated		Laundry aides, Intervention aide, Clerical	1 FTE K-12 Assessment Specialist, 2 Clerical, 1 Buildings & Grounds, .75 Prevention Specialist, Curriculum Dev., Supply Reductions, Eliminate New Teacher Training for 2nd & 3rd Year Teachers, Special Projects, Administrative, Assessment, Additional Support from Foundation for Director Position, Cell Phone stipends eliminated	

# IMPACT AID

The Impact Aid Program, signed into law by President Harry Truman in 1950, is the nation's oldest K-12 Federal education program. Nationwide, approximately 1,300 school districts enroll more than 11 million students who benefit from Impact Aid funding. Impact Aid, originally PL. 81-874, was incorporated in 1994 into the Elementary and Secondary Education Act. It's now Title VII of the Every Student Succeeds Act. Funding for the program is approved annually by Congress.

It is designed to assist schools, like Great Falls, that have experienced increased expenditures due to the enrollment of federally connected children on military bases, low-rent housing properties, or other Federal properties and, to a lesser extent, for children who have parents in the uniformed services or employed on eligible Federal properties who do not live on Federal property. Nearly 97 percent of the \$864 million appropriated for FY 1999 is targeted for payment to school districts based on an annual count of federally connected school children.

Impact Aid funding is direct, locally controlled and flexible with the exception of funds that are required to be designated to Special Education. All Impact Aid funds appropriated annually by Congress are disbursed directly to school districts – bypassing state involvement and can be used for any general fund budget purpose. All decisions on how Impact Aid funds are spent are made locally by elected school boards. Each school district must submit an Impact Aid application annually to the U.S. Department of Education. The Department reviews the applications and processes payments based on Congressional appropriations each fiscal year (October 1 - September 30). The Department allocates funding in multiple installments until all available funds are distributed. School district applications are audited, on average, once every five years.

The Impact Aid Program is the only K-12, Federal education program that is not forward funded. The \$67.5 million sequester of Impact Aid in FY 2013 had a devastating impact on federally impacted schools. While a near-full restoration of Impact Aid in FY 2014 and a \$17 million increase in FY 2016 were welcome relief, funding caps on discretionary spending continue to be a concern for federally impacted schools.

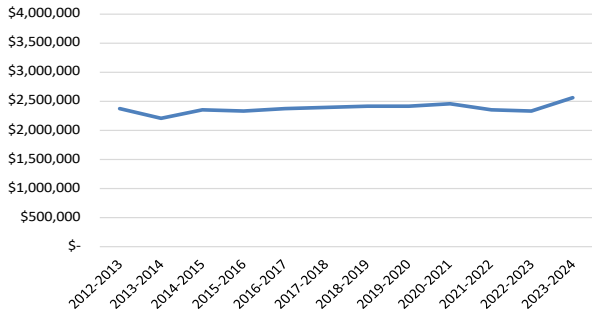
## Determining a School District's Actual Payment

- The Impact Aid funding calculations are complicated because the program has not been fully funded since 1969. Currently, the Basic Support program is funded at about 55-percent of need, leaving a 45-percent unmet need and therefore, a formula was developed by Congress to fairly distribute available funds.
- Payments are reduced and distributed on a “needs-based” formula.
- The **“Learning Opportunity Threshold” (LOT)**, is the percentage that indicates how dependent a school district is on Impact Aid funds—the higher the LOT percentage, the closer the LOT payment is to the Maximum Payment.
- Each school district has its own LOT percentage, ranging from one-percent to 100-percent. As long as the appropriations are sufficient to fund LOT at 100 percent, a 100-percent LOT district will receive its Maximum Payment. Over the past decade, appropriations have not kept pace with increasing education costs resulting in districts receiving an increasingly lower percentage of their calculated need based payment (a percentage of a district's maximum payment). The payout fell below 100-percent in FY 2011 (see chart), meaning even the highest-needs districts - those with a 100-percent LOT - did not receive their Maximum Payment. The GFPS lot payment has been approximately 80% on average.

Great Falls Public Schools - Impact Aid Revenues													
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
<b>Elem</b>													
Payments	\$892,449	\$616,050	\$627,758	\$489,755	\$618,763	\$559,079	\$473,676	\$488,984	\$673,754	\$654,115	\$672,729	\$ 587,086	\$ 593,305
Interest	\$100,134	\$71,029	\$52,561	\$17,583	\$41,428	\$50,905	\$61,569	\$83,124	\$129,135	\$108,394	\$156,535	\$ 120,745	\$ 118,893
<b>Total</b>	<b>\$992,583</b>	<b>\$687,079</b>	<b>\$680,319</b>	<b>\$507,338</b>	<b>\$660,191</b>	<b>\$609,984</b>	<b>\$535,245</b>	<b>\$572,108</b>	<b>\$802,889</b>	<b>\$762,509</b>	<b>\$829,264</b>	<b>\$ 707,831</b>	<b>\$ 712,198</b>
<b>HS</b>													
Payments	\$114,773	\$76,605	\$70,619	-	\$66,100	\$61,384	\$46,669	\$63,888	\$69,706	\$43,275	\$49,832	\$ 44,532	\$ 90,651
Interest	\$14,088	\$10,003	\$7,303	\$3,866	\$4,339	\$4,407	\$3,298	\$4,637	\$7,386	\$5,864	\$7,992	\$ 6,154	\$ 5,956
<b>Total</b>	<b>\$128,861</b>	<b>\$86,608</b>	<b>\$77,922</b>	<b>\$3,866</b>	<b>\$70,439</b>	<b>\$65,791</b>	<b>\$49,967</b>	<b>\$68,525</b>	<b>\$77,092</b>	<b>\$49,139</b>	<b>\$57,824</b>	<b>\$ 50,686</b>	<b>\$ 96,607</b>
<b>Combined</b>	<b>\$1,121,444</b>	<b>\$773,687</b>	<b>\$758,241</b>	<b>\$511,204</b>	<b>\$730,630</b>	<b>\$675,775</b>	<b>\$585,212</b>	<b>\$640,633</b>	<b>\$879,981</b>	<b>\$811,648</b>	<b>\$887,088</b>	<b>\$ 758,517</b>	<b>\$ 808,805</b>

# FEDERAL PROGRAMS

**Education for Children with Disabilities (IDEA)**



The Individuals with Disabilities Education Act (IDEA) is a federal law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

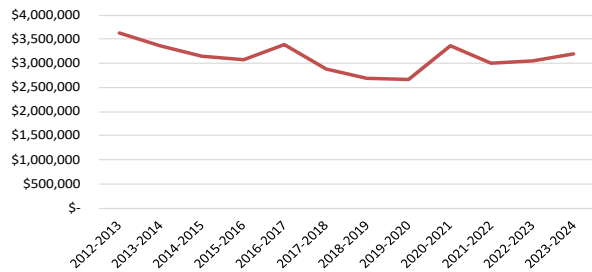
The IDEA governs how schools provide early intervention, special education, and related services to more than 7.5 million eligible children, and youth with disabilities.

Funding comes in the form of formula grants to support special education related services and discretionary grants.

The goal for the funding is to ensure equality of opportunity, full participation, independent living, and economic self-sufficiency for individuals with disabilities.

This grant's main factor is based on the poverty level by the school. Enrollment trends at both the secondary and elementary levels are also the main factors. As enrollment fluctuates, so does the base funding in these areas.

**Education for Children Living in Poverty (Title I)**



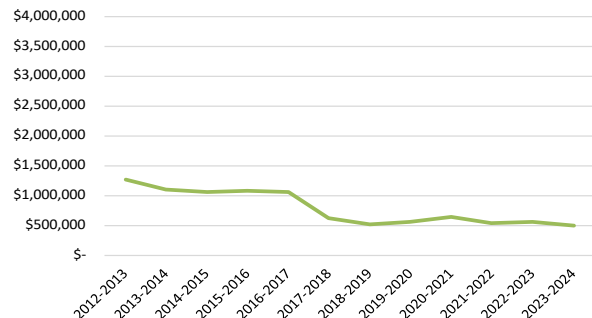
Title I programs provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects

Schools in which children from low-income families make up at least 40 percent of enrollment are eligible to use Title I funds to operate school wide programs that serve all children in the school in order to raise the achievement of the lowest-achieving students.

The funds are used in schools with the highest percentages of children from low-income families. If a Title I school is operating a targeted assistance program, the school provides Title I services to children who are failing, or most at risk of failing, to meet challenging State academic standards.

The funds are allocated through four formulas that are based primarily on census poverty estimates and the cost of education in each state. These include: Basic Grants, Concentration Grants, Targeted Grants, and Education Finance Incentive Grants.

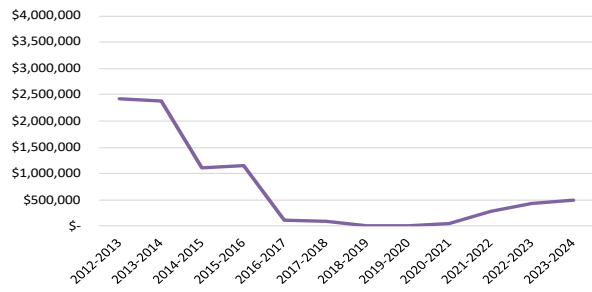
**Formula Grants**



Formula Grants are specific to a particular education area including Neglected and Delinquent Programs, Class Size Reduction, English as a Second Language, Enhancing Educational Opportunity, Homeless, and Adult Basic Education. Each of these programs has specific regulations and requirements which must be met to receive and spend the funds.

All of the above grants are based on enrollment trends at both the elementary and secondary levels. As enrollment fluctuates, so does the base funding in these areas.

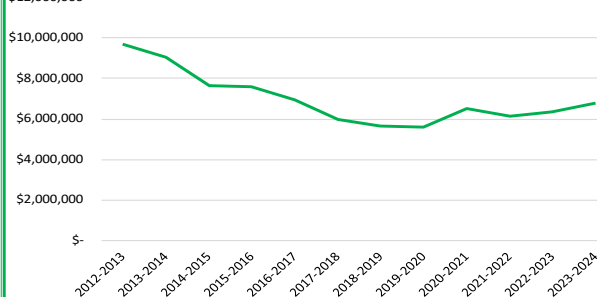
**Competitive Grants**



The Competitive Grants are grants the District has applied for and received over the course of the past 10 years. Grants the District has received include: School Nurse Workforce, Infant Early Child Home Visitation, Reading & Technology, Support of Military Children, US History Curriculum Development, Employment Opportunities for Disabled, Montana Literacy Grant, Develop.

Since the 2016-17 year, the District has not applied for these one-time only funds because the impact is limited to the length of the grant and amount of money received.

**Non COVID Federal Funding**



The graph on the left combines all Federal funding from the graphs located above this chart. The trend has been a slow steady decline in Federal funding. This has happened while costs have increased over time. The programs have been reduced to meet available funding levels.

# Federal CARES Act COVID-19 Emergency Relief Fund

**Elementary-** \$1,883,414.90 est, **Secondary-** \$499,037.63 est

- These funds will be allocated based on the Title I distribution formulas and distributed to school districts by OPI through to the E-grants portal.
- The funds allocated to school districts must be utilized by September of 2021 or returned to the Federal Government.

## **What the CARES Act Relief money CAN be used for:**

### **Priorities for GFPS based on Federal guidelines:**

*Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population. THE CARES ACT FUNDS ARE RESTRICTED FOR THE FOLLOWING PURPOSES AND CANNOT BE USED TO REPLACE GENERAL FUND EXPENDITURES.*

- ◇ Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- ◇ Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- ◇ Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- ◇ Purchasing educational technology (including hardware, software, and connectivity) for students and staff who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment
- ◇ Providing additional mental health services and supports.
- ◇ Planning and providing meals to eligible students,
- ◇ Providing guidance for carrying out requirements under the Individual with Disabilities Education Act (20 U.S.C. 1401 et seq.) and,
- ◇ Ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.

## **What the CARES Act Relief money CANNOT be used for:**

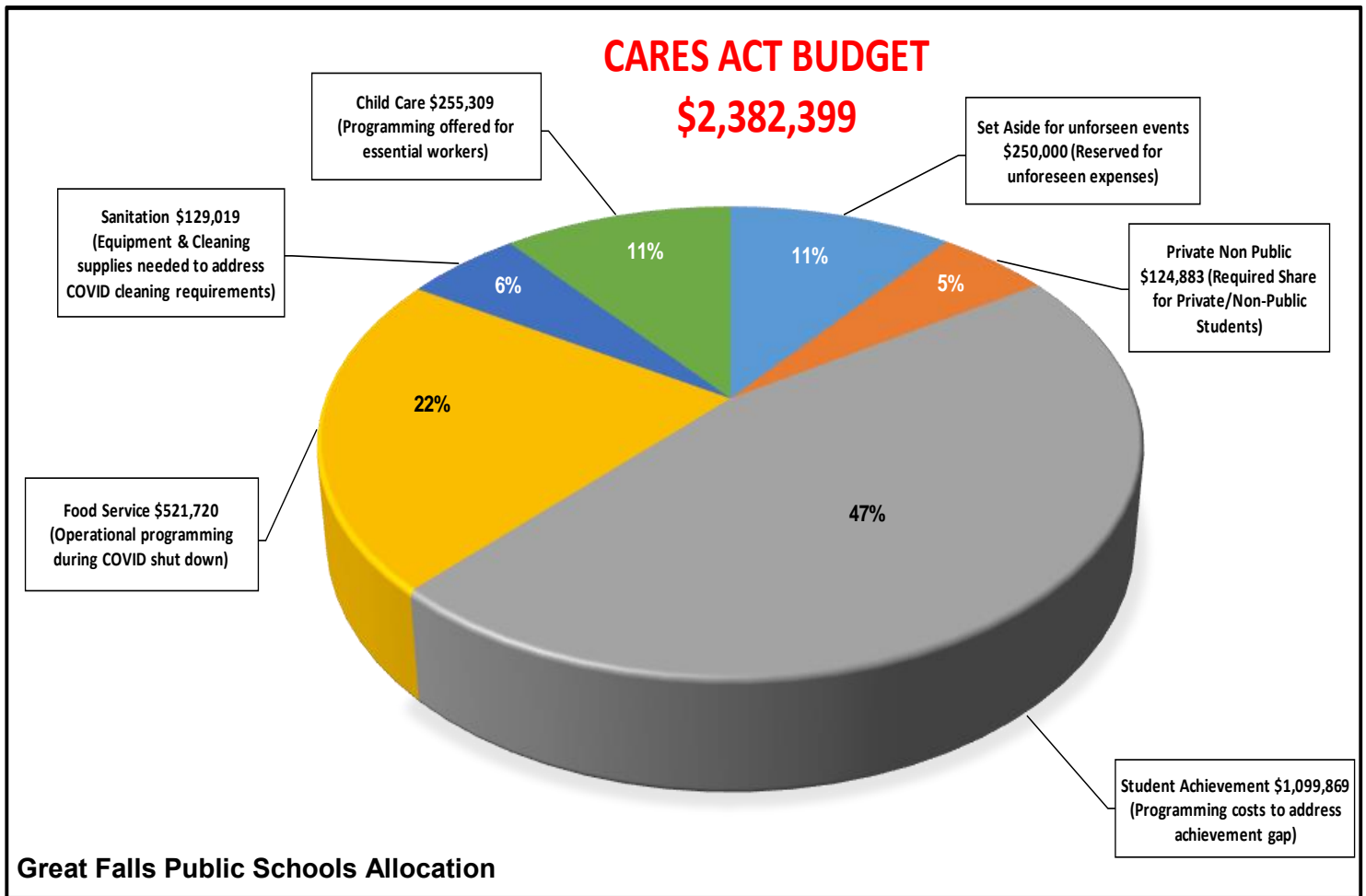
### **General Fund Budget expenditures for 2020-2021 or ongoing operational costs such as:**

- ◇ Insurance, utilities, regular cleaning, maintenance and up keep of facilities
- ◇ Supplies, materials and equipment for student learning and teaching
- ◇ Supplies and materials for business, data processing and administrative operations
- ◇ Contractual service agreements for various supports for business operations and student achievement
- ◇ General Curriculum materials and text books
- ◇ Travel and professional association dues
- ◇ Professional development of staff and orientation of new employees
- ◇ Contractual obligations for all employee groups; salaries and benefits
- ◇ Human Resources recruitment, hiring and on-boarding
- ◇ Student athletic and co-curricular activities
- ◇ Printing and mailing costs
- ◇ Contractual services for safety and security
- ◇ General technology, software agreements, maintenance costs and refresh of equipment
- ◇ Library materials, data bases and resources
- ◇ Regular Counseling services and resources
- ◇ Substitute teachers and aides
- ◇ Communication equipment and maintenance agreements
- ◇ District vehicle and equipment maintenance, repair and fuel costs

Link to CARES Act Document- <https://home.treasury.gov/policy-issues/cares>



# Federal CARES Act COVID-19 Emergency Relief Fund

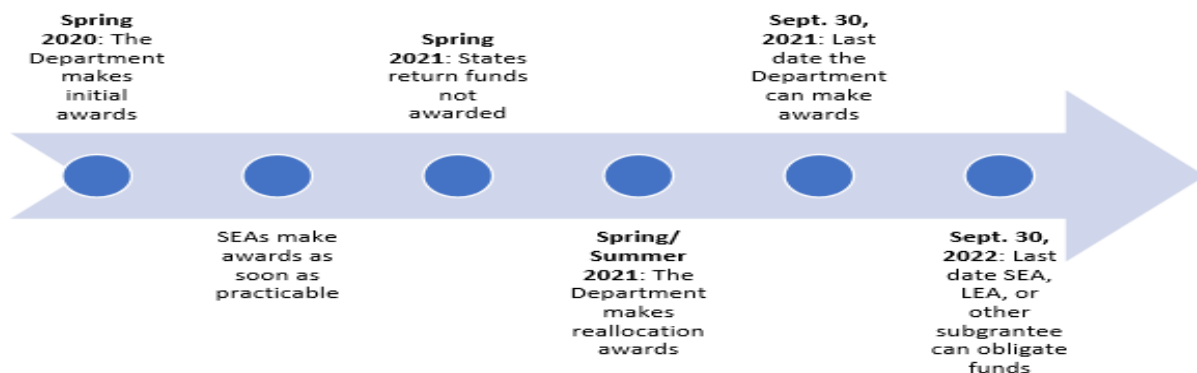


## CARES Act

The **C**oronavirus **A**id, **R**elief, and **E**conomic **S**ecurity Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States.

The **E**lementary and **S**econdary **S**chool **E**mergency **R**elief **F**und (**ESSER**) was established as a part of the Education Stabilization Fund in the CARES Act. The Montana Office of Public Instruction was awarded money to pass along to local schools to address the impact of the Novel Coronavirus Disease 2019 (COVID-19).

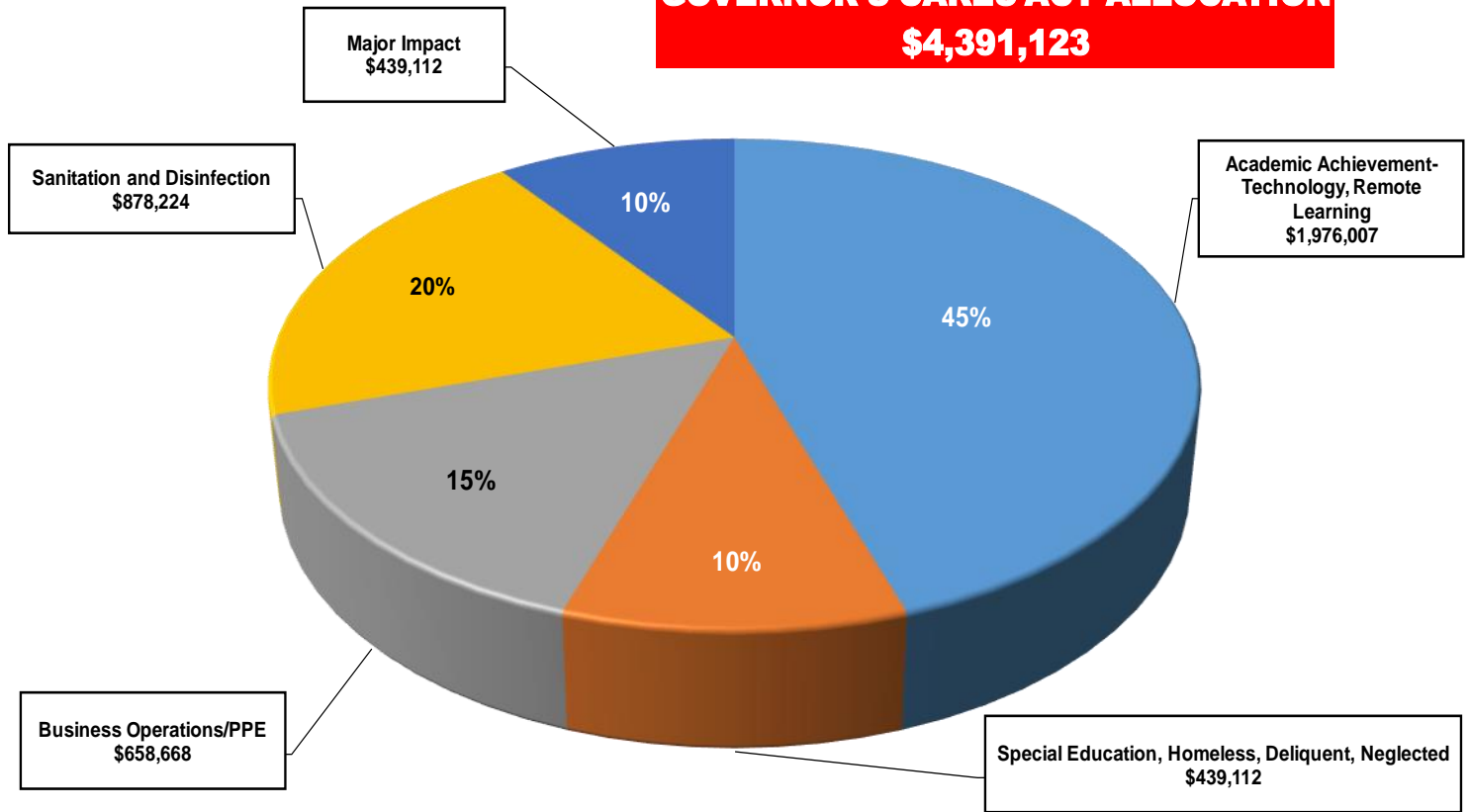
### What is the overall timeline for using ESSER funds?



# Governor's CARES Act Allocation

(Must be spent by December 30, 2020)

## GOVERNOR'S CARES ACT ALLOCATION \$4,391,123



### Allowable Expenses from the governor's announcement are listed below:

Expenses must be specifically related to adjusting, adapting, and providing accommodations for students, parents, educators, and schools and their learning environment due to the needs generated by COVID 19.

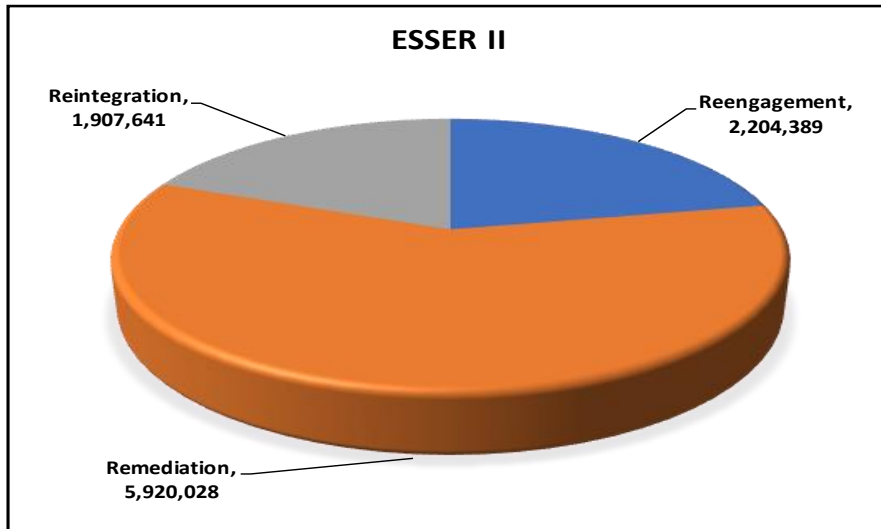
#### 1. Public Health Expenses Such As:

- Expenses for communication by education officials to students, families, staff, and other related parties about public health orders related to COVID-19.
- Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment in connection with the COVID-19 public health emergency.
- Expenses for disinfection of public areas in response to the COVID-19 public health emergency.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

#### 2. Additional Expenses Such As:

- Expenses for providing nutritional programs to students in connection with the COVID-19 public health emergency.
- Expenses to improve remote learning for students and staff required due to the COVID 19 pandemic.
- Expenses required due to COVID 19 to provide instructional materials to students which can include items such as internet services.
- Expenses for providing instructional materials, supplies, and software licenses necessary due to COVID 19.
- Expenses for providing technological equipment purchased by the school district and loaned to students and staff without such equipment to accommodate COVID 19.
- Expenses to improve services to students with an IEP in connection with the COVID-19 public health emergency.
- Expenses for staff and personnel in connection with the COVID-19 public health emergency.
- Expenses related to modifications to satisfy social distancing requirements related to COVID 19.
- Other expenses specifically documented and necessary related to COVID 19.

# ESSER II and III BUDGETS



Normal school instruction was suddenly suspended in March 2020 when Montana Governor Bullock declared a State of Emergency due to COVID. Our District quickly pivoted to remote learning opportunities for the remainder of the school year. At the beginning of the 2020-21 school year, the District offered a combination of remote options and five days a week in person learning.

The federal American Recovery Act Funding provides funding to school districts across our nation to help the students address the problems caused by COVID. The Great Falls Public Schools 2021-22 Strategic Plan was written specifically to focus on operational changes to address the learning loss that occurred during this disruption. The plan centers around the goals of **Reengagement, Reintegration, and Remediation**. Specific goals, activities and strategies to meet these goals can be found on the District web page at <http://www.gfps.k12.mt.us>. Funding has been allocated to each of these goal areas.

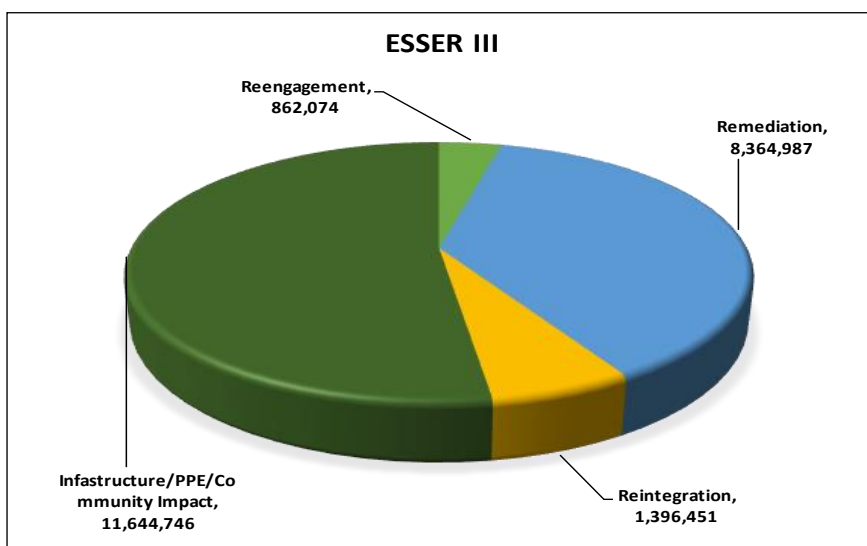
Professional development for staff is essential in meeting the learning and emotional needs of our students. Engagement and re-engagement activities for students and families is also an important part of returning to normal school operations.

A school-based mental health program has been identified as a key component needed in our District. Measures will be taken to address the social-emotional learning plan for students. Retaining school-based nurses is also an important component in addressing the ongoing COVID pandemic. COVID-19 health and safety protocols continue to be revised and improved to include support plans for immune-compromised students, staff and families.

Learning loss incurred by students will be identified and prioritized for individual students and subgroups. Before/After School Programming Credit Recovery opportunities will be customized for homebound and remote learning model programs that differentiate instruction improving learning outcomes.

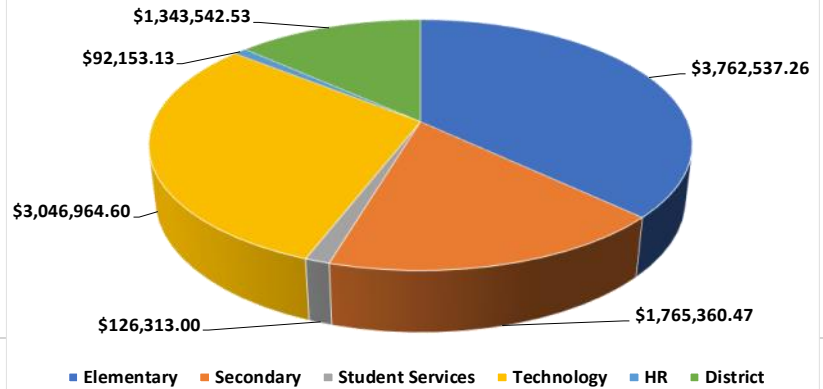
American Recovery Plan (ARP) money is also being directed to improving safety. This includes improving secured entrances and alert notification systems. Air handling systems will be updated to increase fresh air circulation. This will mean the addition of new air handlers and mechanical system upgrades. Water quality in our aging facilities will also be addressed. Other improvements include the installation of Energy Efficient windows and continued asbestos abatement.

**District technology** and infrastructure will be improved by enhancing the internal network. Money has been designated for a synchronous Audio-Visual system and a new Parent/Student communication system.



# ESSER II and III Spent-to-Date

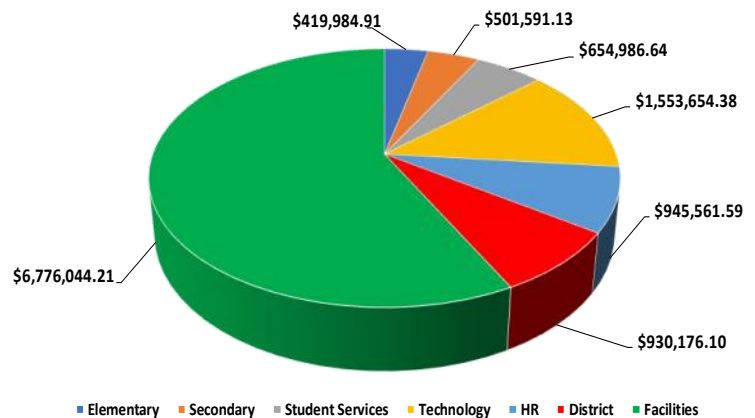
**ESSER II Expenses-06/30/23**



**ESSER II- By Department** \$ 10,136,871.00

Department	Dollar Amount	Activities
Elementary	\$ 3,762,537.26	ELA Curriculum, Summer learning and supplies, After School Support, Intervention Teachers, Behavior Support Paras Teacher PD, Planning
Secondary	\$ 1,765,360.47	ELA Curriculum, Summer School At Risk Support, Home Visits, After School Support, Intervention Teachers, Behavior Support Paras Teacher PD, Planning
Student Services	\$ 126,313.00	ESY, Summer Learning, Teacher Professional Development
Technology	\$ 3,046,964.60	Classroom Technology for Instruction and remote learning/Fiber Project
HR	\$ 92,153.13	Recruitment and Retention of Staff
District	\$ 1,343,542.53	PPE, Cleaning and Disinfection, Teaching staff, Indirect cost rates
	\$ 10,136,870.99	Total

**American Rescue Plan: ARP- Spent to Date: 08/01/2023**



**ESSER III- Dollars Spent By Department** Grant Amount: \$22,056,111

Department	Dollar Amount	Activities
Elementary	\$ 419,984.91	ELA Curriculum, Summer Learning and Teacher Planning
Secondary	\$ 501,591.13	Summer supports and teacher time for planning
Student Services	\$ 654,986.64	Extended School Year, Special Education, Intervention support, Mental Health Therapists, Homeless, At Risk
Technology	\$ 1,553,654.38	Classroom Technology for Instruction
HR	\$ 945,561.59	Staff Stipend, Recruitment and Retention of staff
District	\$ 930,176.10	Summer School food for students, PPE, Cleaning and Disinfection, Community Group Collaborations, Indirect costs
Facilities	\$ 6,776,044.21	Fresh Air and Ventilation, Window, Facilities projects
	\$ 11,781,998.96	Total



# COMMON K-12 ACRONYMS

<b>ADA</b> – Americans With Disabilities Act	<b>LEA</b> – Local Education Agency
<b>ADD/ADHD</b> – Attention Deficit Disorder/ Attention Deficit Hyperactivity Disorder	<b>LEP</b> – Limited English Proficiency
<b>AFS</b> – American Field Service (Intercultural Program)	<b>LRE</b> – Law-Related Education; Least Restrictive Environment
<b>AFT</b> – American Federation of Teachers	<b>MAEFAIRS</b> – Montana Automated Educational Finance and Information Reporting System
<b>AHERA</b> – Asbestos Hazard Emergency Response Act	<b>MAPS</b> – Measures of Academic Progress
<b>AIDS</b> – Auto Immune Deficiency Syndrome	<b>MASBO</b> – Montana Association of School Business Officials
<b>AIFS</b> – American Institute for Foreign Study	<b>MCA</b> – Montana Code Annotated
<b>ANB</b> – Average Number Belonging	<b>MDR</b> – Manifestation Determination Review
<b>AP Program</b> – Advanced Placement Program	<b>MEA/MFT</b> – Montana Education Association/Montana Federation of Teachers
<b>ARM</b> – Administrative Rules of Montana	<b>METNET</b> – Montana's publicly-funded Education Telecommunications Network
<b>ARP</b> —American Rescue Plan	<b>MHSA</b> – Montana High School Association
<b>ARRA</b> – American Recovery and Reinvestment Act	<b>MOU</b> – Memorandum of Understanding
<b>AYP</b> – Adequate Yearly Progress	<b>MQEC</b> – Montana Quality Education Coalition
<b>BPE</b> – Board of Public Education	<b>MREA</b> – Montana Rural Education Association
<b>CARES</b> — Coronavirus Aid, Relief, and Economic Security Act	<b>MSELC</b> – Montana Schools E-Learning Consortium
<b>CBA</b> – Collective Bargaining Agreement	<b>MSGIA</b> – Montana Schools Group Insurance Authority
<b>CFR</b> – Code of Federal Regulations	<b>MT-PEC</b> – Montana Public Education Center
<b>CIPA</b> – Children’s Internet Protection Act	<b>MTSBA</b> – Montana School Boards Association
<b>CLIA</b> – Clinical Laboratory Improvement Act	<b>MTSUIP</b> – Montana Schools Unemployment Insurance Program
<b>COVID-19</b> — Novel Coronavirus Disease	<b>NAEP</b> – National Assessment of Educational Progress
<b>CPA</b> – Certified Public Accountant	<b>NAFIS</b> – National Association of Federal Impact Schools
<b>CRT</b> – Criterion-Referenced Test	<b>NCE</b> – Normal Curve Equivalency
<b>CSPAC</b> – Certification Standards and Practices Advisory Council	<b>NCLB</b> – No Child Left Behind Act
<b>CST</b> – Child Study Team	<b>NCES</b> – National Center for Education Statistics
<b>DAP</b> – District Action Plan	<b>MTCRR</b> – Montana Commissioner’s Rules and Regulations
<b>DARE</b> – Drug Abuse Resistance Education	<b>OCHE</b> – Office of Commissioner of Higher Education
<b>ED</b> – Education Department	<b>OPI</b> – Office of Public Instruction
<b>E.D.</b> – Emotionally Disturbed	<b>OSHA</b> – Occupational Safety and Health Act
<b>EF</b> – European Field (International Language Program)	<b>PAC</b> – Political Action Committee
<b>EOE</b> – Education Opportunity and Equity	<b>PEP</b> – Pupil Evaluation Program Test
<b>ESEA</b> – Elementary and Secondary Education Act	<b>PET</b> – Program Evaluation Test
<b>ESSA</b> – Every Student Succeeds Act	<b>PHI</b> – Protected Health Information
<b>ESSER</b> - Elementary and Secondary School Emergency Relief Fund	<b>PI</b> – Pupil Instruction
<b>FAPE</b> – Free Appropriate Public Education	<b>PILT</b> – Payment In Lieu of Taxes
<b>FERPA</b> – Family Educational Rights and Privacy Act	<b>PINS</b> – Persons In Need of Supervision
<b>FLSA</b> – Fair Labor Standards Act - Governs conditions of employment for certain school employees.	<b>PIR</b> – Pupil Instruction Related
<b>FMLA</b> – Family Medical Leave Act	<b>PLA</b> – Project Labor Agreement
<b>FTE</b> – Full-Time Equivalent	<b>Project SAVE</b> – Safe Schools Against Violence in Education
<b>GASB</b> – Governmental Accounting Standards Board	<b>PSAT</b> – Pre-Scholastic Aptitude Test
<b>GED</b> – General Education Diploma	<b>RCT</b> – Regents Competency Test
<b>GEMS</b> – Growth and Enhancement of Montana Students	<b>SAM</b> – School Administrators of Montana
<b>GPA</b> – Grade Point Average	<b>SARA</b> – State Archives & Records Administration
<b>GTB</b> – Guaranteed Tax Base	<b>SAT</b> – Standardized Assessment Test
<b>HBV</b> – Hepatitis B Virus	<b>SASS</b> – System of Accountability of Student Success
<b>HIPAA</b> – Health Insurance Portability and Accountability Act	<b>SEA</b> – State Education Agency
<b>HIV</b> – Human Immunodeficiency Virus	<b>SIGI</b> – School Improvement Grant
<b>HPHP</b> – High-Poverty High-Performing	<b>SINI</b> – School in Need of Improvement
<b>IDEA</b> – Individuals with Disabilities Education Act	<b>SRO</b> – School Resource (Police) Officer
<b>IEP</b> – Individualized Education Program	<b>STD</b> – Sexually Transmitted Disease
<b>IISM</b> – Indian Impact Schools of Montana	<b>STW</b> – School-to-Work
<b>ISBC</b> – Indian School Business Caucus	<b>USC</b> – United States Code
<b>ISLLC</b> – Interstate School Leaders Licensure Consortium	<b>WCRRP</b> – Workers Compensation Risk Retention Plan
<b>JCAHO</b> – Joint Commission of Accreditation of Healthcare Organizations	

# JARGONS AND ACRONYMS



## Translating the Jargon and Acronyms

There are a lot of abbreviations and acronyms for educational terms. For jargon or acronyms that are not included consider asking your superintendent, other board members or contact the staff at MTSBA.

## A Glossary of Education Terms

**Academic intervention** – Services required of the school district to provide extra help to students who are not yet meeting the learning standards, as mandated under the federal No Child Left Behind Act.

**Accountability** – The obligation of states, school districts and individuals to ensure that students meet performance standards, and the obligation of school boards to fulfill their stewardship responsibilities.

**Adequate yearly progress** – The measure each state must establish to determine the progress of all students and students in certain specified accountability groups in each public school, school district and charter school within the state toward attaining proficiency in state assessments, as specified under the federal No Child Left Behind Act.

**Appropriation** – An authorization from the board of trustees or voters to make expenditures and to incur obligations for specific purposes.

**Assessed valuation** – The monetary worth of all property in the district.

**Assessment** – Measuring or judging the learning and performance of students, teachers, administrators and the board itself.

**Average number belonging** – The aggregate days of attendance during a given reporting period divided by the number of days school is in session during that period.

**BASE** – The minimum budget that all public school districts must adopt in Montana.

**Block grants** – Federal or state funding distributed in a lump sum directly to states or localities to administer and direct programs.

**Categorical aid** – State or federal aid which is intended to finance or reimburse a specific category of instructional or supporting program or to aid a particular target group of pupils.

**Cohort** – A group of students who share the same statistical or demographic characteristics, such as grade level.

**Core curriculum** – The body of knowledge that all students are expected to learn.

**Criterion-referenced tests** – Tests designed to determine whether students have acquired predefined knowledge or mastered specific skills; measures how well students perform in relation to established criteria, rather than how students compare with each other.

**Data-based decision making** – Analyzing quantitative information from varied sources to make decisions about the school or district.

**Distance learning** – A course taken and/or taught simultaneously in two or more locations using video and computer technology.

**Executive session** – A portion of the school board meeting that is not open to the public.

**Fund balance** – The reserves districts have to protect education programs and avoid property tax spikes when state aid is reduced or unexpected contingencies occur.

**Guaranteed Tax Base** – A legislative method by which BASE funding of school districts with a small tax base is supplemented with taxes from school districts with a larger tax base.

**Individualized education program (IEP)** – A written statement outlining the plan for providing an educational program for a disabled student based on the unique needs of that student.

**Norm-referenced tests** – Tests designed to compare student performance to a representative sample of students known as the norm group. Focus is on comparing a student's score to performance of other students at the national, state or local level.

**Section 504** – That portion of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

**Title I** – Federal law providing funding for a variety of programs designed to assist children from low-income families.

**Value-added assessment** – Using test scores to measure the gains made by individual students – as well as their school districts – from year to year, providing a snapshot of student achievement.



## Montana Automated Educational Finance and Information Reporting System

School Districts in Montana submit their annual budgeted fund information to the Office of Public Instruction using the MAEFAIRS electronic system. The following pages contain the official standard accounting information for each fund. There is a distinct set of rules and regulations established by Montana law and Administrative Rule that pertain to each fund. Since Great Falls has separate elementary and high school districts, the information is provided for each District and then combined so the reader can view our District as a total. Each fund establishes a budget, includes revenues, and determines the number of mills necessary in order to fund the budget.

General Fund (page 101-102)  
Transportation Fund (page 103)  
Bus Depreciation (page 103)  
Tuition Fund (page 103)  
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# BUDGET REPORT FY 2023-24 07 Cascade 0098 Great Falls Elem/ 0099 Great Falls High School

## GENERAL FUND – 01 *(see pages 26-34)*

### PART I. CERTIFIED BUDGET DATA

ANB BY Budget Unit:	E1	Great Falls K-6	5,753.00	
	M1	Great Falls 7-8	1,629.00	
		Great Falls 9-12	3,172.00	
* indicates that the 3 year average ANB was used to				
		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
A Direct State Aid	(I-A)	20,945,452.03	10,887,618.11	31,833,070.14
C Quality Educator	(I-C)	2,025,092.17	828,096.52	2,853,188.69
D At Risk Student	(I-D)	379,449.24	102,573.39	482,022.63
E Indian Education For All	(I-E)	174,590.82	75,053.49	249,644.31
F American Indian Achievement Gap	(I-F)	281,060.00	109,040.00	390,100.00
G Data For Achievement	(I-G)	167,142.78	71,851.71	238,994.49
H State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,919,115.07	728,605.51	2,647,720.58
J District GTB Subsidy Per Elementary Base Mill	(I-J)	419,165.00		419,165.00
K District GTB Subsidy Per High School Base Mill	(I-K)	N/A	384,858.00	384,858.00

### PART II. GENERAL FUND BUDGET LIMITS

		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
<b>Prior Year Budget Data:</b>				
A ANB	(II-A)	7,382	3,172	10,554.00
B BASE Budget Limit	(II-B)	42,228,467.97	21,139,901.98	63,368,369.95
C Maximum Budget Limit	(II-C)	52,456,911.94	26,312,214.31	78,769,126.25
D Over-BASE Levy As Submitted on Budget	(II-D)	9,987,976.54	4,423,049.10	14,411,025.64
E Adopted Budget	(II-E)	52,251,443.45	25,595,800.03	77,847,243.48
<b>Current Year Budget Data:</b>				
F % Special Education in Maximum Budget	(II-F)	100.00	89.00	
G BASE Budget (Minimum Budget Amount Required)	(II-G)	43,200,363.71	21,692,334.22	64,892,697.93
H Maximum Budget Limit	(II-H)	53,723,399.65	26,920,768.91	80,644,168.56
I Highest Budget Without a Vote	(II-I)	53,211,034.30	26,154,929.05	79,365,963.35
J Highest Budget	(II-J)	53,723,399.65	26,920,768.91	80,644,168.56
K Highest Voted Amount	(II-K)	512,365.35	765,839.86	1,278,205.21
L Amount Approved on Ballot by Voters	(II-L)	0.00	0.00	0.00
M Adopted Budget	(II-M)	53,211,034.30	26,154,929.05	79,365,963.35

### PART III. GENERAL FUND BALANCES FOR BUDGET AS OF JUNE 30

		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
A Operating Reserve (961)	(III-A)	5,321,103.43	2,615,492.91	7,936,596.34
C Excess Reserves	(III-C)	68,819.67	6,675.78	0.00
1. Reserve for Protested/Delinquent Taxes (963)	(III-C1)	68,819.67	6,675.78	0.00
D Unreserved Fund Balance Reappropriated (970)	(III-D)	0.00	0.00	0.00
2. Remaining Fund Balance Available (970B)	(III-D2)	0.00	0.00	0.00
E TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)	5,389,923.10	2,662,168.69	8,052,091.79

### PART V. GENERAL FUND WORKSHEET

		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
<b>General Fund Budget</b>				
A Adopted General Fund Budget	(V-A)	53,211,034.30	26,154,929.05	79,365,963.35
1. BASE Budget Limit	(V-A1)	43,200,363.71	21,692,334.22	64,892,697.93



2. Over-BASE Budget	(V-A2)	10,022,975.48	4,462,594.83	14,485,570.31
<b>Funding the BASE Budget</b>		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
B Direct State Aid	(V-B)	20,615,704.86	10,887,618.11	31,503,322.97
1. Direct State Aid Paid By State	(V-B1)	20,615,704.86	10,887,618.11	31,503,322.97
C Quality Educator	(V-C)	2,078,269.76	828,096.52	2,906,366.28
D At Risk Student	(V-D)	297,188.52	75,053.49	372,242.01
E Indian Education For All	(V-E)	171,852.96	75,053.49	246,906.45
F American Indian Achievement Gap	(V-F)	276,861.00	109,040.00	385,901.00
G Data For Achievement	(V-G)	164,544.74	71,851.71	236,396.45
H Special Education Allowable Cost Payment	(V-H)	1,674,024.91	728,606.51	2,402,631.42
I Remaining Fund Balance Available	(V-I)	0.00	0.00	0.00
J Non-Levy Revenue	(V-J)	544.92	23,583.80	24,128.72
1. Actual Non-Levy Revenue	(V-J1)	544.92	23,583.80	24,128.72
L BASE Levy Requirements	(V-L)	16,949,476.26	8,865,910.69	25,815,386.95
1. State Guaranteed Tax Base Aid	(V-L1)	12,348,742.88	5,996,087.64	18,344,830.52
2. *District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,600,733.38	2,869,823.05	7,470,556.43
M **Subtotal of BASE Budget Revenue	(V-M)	42,228,467.97	21,692,334.22	63,920,802.19
<b>Funding the Over-BASE Budget</b>				
O Over-BASE Only Revenues	(V-O)	34,998.94	39,545.73	74,544.67
2. Tuition	(V-O2)	34,998.94	39,545.73	74,544.67
P District Property Tax Levy to Fund Over-BASE Budget (O	(V-P)	9,987,976.54	4,423,049.10	14,411,025.64
Q Subtotal of Over-BASE Revenue	(V-Q)	10,022,975.48	4,462,594.83	14,485,570.31
<b>Mill Levies</b>				
S BASE Mills- Elementary	(V-S)	30.38	0.00	30.38
T BASE Mills- High School	(V-T)	N/A	15.58	15.58
		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
U Over-BASE Mills	(V-U)	66.66	24.02	90.68
1. District Property Tax Levy Mills	(V-U1)	66.66	24.02	90.68
V Total General Fund Mills	(V-V)	97.04	39.60	136.64
Adopted Budget	0001	52,251,443.45	26,154,929.05	78,406,372.50
<b>Budget Uses</b>				
Expenditure Budget	0002	52,251,443.45	26,154,929.05	78,406,372.50
<b>Estimated Funding Sources</b>		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
Unreserved Fund Balance Reappropriated	0970			0.00
Direct State Aid	3110	20,615,704.86	10,887,618.11	31,503,322.97
Quality Educator	3111	2,078,269.76	828,096.52	2,906,366.28
At Risk Student	3112	297,188.52	73,053.49	370,242.01
Indian Education For All	3113	171,852.96	75,053.49	246,906.45
American Indian Achievement Gap	3114	276,861.00	109,040.00	385,901.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,674,024.91	728,606.51	2,402,631.42
Data For Achievement	3116	164,544.74	71,851.71	236,396.45
State Guaranteed Tax Base Aid	3120	12,397,713.44	5,996,087.64	18,393,801.08
<b>Actual Non-Levy Revenue</b>				
Interest Earnings	1510	544.92	13,431.91	13,976.83
Summer School Fees	1981	0.00	10,151.89	10,151.89
<b>Anticipated Non-Levy Revenue- BASE</b>				
<b>Anticipated Non-Levy Revenue- Over-BASE</b>		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
Individual Tuition	1310	34,998.94	39,545.73	74,544.67
<b>Levies</b>				
BASE Levy	1110(b)	4,551,762.82	2,869,823.05	7,421,585.87
Over-BASE Levy	1110(c)	9,987,976.54	4,423,049.10	14,411,025.64
District Tax Levy	1110	14,588,709.92	7,292,872.15	21,881,582.07

## TRANSPORTATION FUND – 10 *(see page 35)*

		Elementary	High School	Total
Adopted Budget	0001	3,850,157.00	1,785,425.14	5,635,582.14
<b>Budget Uses</b>				
Expenditure Budget	0002	3,850,157.00	1,785,425.14	5,635,582.14
<b>Transportation Schedule Data</b>				
On-Schedule	0005	513,576.46	197,088.17	710,664.63
Contingency	0006	51,357.65	19,708.82	71,066.47
Over-Schedule	0011	3,285,222.89	1,568,628.15	4,853,851.04
<b>Fund Balance for Budget</b>	TFS48	2,150,536.69	423,581.92	2,574,118.61
Operating Reserve	0961	770,031.40	357,085.03	1,127,116.43
Unreserved Fund Balance Reappropriated	0970	1,380,505.29	66,496.89	1,447,002.18
<b>Estimated Funding Sources</b>				
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00	0.00	0.00
<b>Reimbursements</b>				
County On-Schedule Trans Reimb	2220	282,467.05	108,398.49	390,865.54
State On-Schedule Trans Reimb	3210	282,467.06	108,398.50	390,865.56
District Tax Levy	1110	1,904,717.60	1,502,131.26	3,406,848.86
District Mills	0999	10.50	8.16	18.66
Total Estimated Revenues to Fund Adopted Budget	0004	3,850,157.00	1,785,425.14	5,635,582.14

## BUS DEPRECIATION - 11 *(see page 36)*

		Elementary	High School	Total
Adopted Budget	0001	52,425.41	32,534.34	84,959.75
<b>Budget Uses</b>				
Expenditure Budget	0002	52,425.41	32,534.34	84,959.75
<b>Fund Balance for Budget</b>	TFS48	40,039.44	24,657.91	64,697.35
Unreserved Fund Balance Reappropriated	0970	40,039.44	24,657.91	64,697.35
<b>Estimated Funding Sources</b>				
District Tax Levy	1110	12,385.97	7,876.43	20,262.40
District Mills	0999	0.07	0.04	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	52,425.41	32,534.34	84,959.75

## TUITION FUND - 13 *(see page 37)*

		Elementary	High School	Total
Adopted Budget	0001	2,355,558.52	595,965.08	2,951,523.60
<b>Budget Uses</b>				
Expenditure Budget	0002	2,355,558.52	595,965.08	2,951,523.60
District Tax Levy	1110	2,355,558.52	595,965.08	2,951,523.60
District Mills	0999	12.98	3.24	16.22
Total Estimated Revenues to Fund Adopted Budget	0004	2,355,558.52	595,965.08	2,951,523.60

## RETIREMENT FUND - 14 *(see page 38)*

		Elementary	High School	Total
Adopted Budget	0001	8,000,000.00	4,500,000.00	12,500,000.00
<b>Budget Uses</b>				
Expenditure Budget	0002	8,000,000.00	4,500,000.00	12,500,000.00
<b>Fund Balance for Budget</b>	TFS48	1,494,454.89	2,322,813.57	3,817,268.46
Operating Reserve	0961	1,494,454.89	900,000.00	2,394,454.89
Unreserved Fund Balance Reappropriated	0970	0.00	1,422,813.57	1,422,813.57
<b>Estimated Funding Sources</b>				
County Retirement Distribution	2240	8,000,000.00	3,077,186.43	11,077,186.43
Total Estimated Revenues to Fund Adopted Budget	0004	8,000,000.00	4,500,000.00	12,500,000.00

## ADULT EDUCATION FUND - 17 *(see page 39)*

		Elementary	High School	Total
Adopted Budget	0001	537,204.00	522,903.00	1,060,107.00
<b>Budget Uses</b>				
Expenditure Budget	0002	537,204.00	522,903.00	1,060,107.00
<b>Fund Balance for Budget</b>	TFS48	343,036.24	405,988.87	749,025.11
Operating Reserve	0961	188,021.40	183,016.05	371,037.45
Unreserved Fund Balance Reappropriated	0970	155,014.84	222,972.82	377,987.66
<b>Estimated Funding Sources</b>				
District Tax Levy	1110	382,189.16	299,930.18	682,119.34
District Mills	0999	2.11	1.63	3.74
Total Estimated Revenues to Fund Adopted Budget	0004	537,204.00	522,903.00	1,060,107.00

## TECHNOLOGY FUND - 28 *(see page 40)*

		Elementary	High School	Total
Adopted Budget	0001	616,694.04	171,475.41	788,169.45
<b>Budget Uses</b>				
Expenditure Budget	0002	616,694.04	171,475.41	788,169.45
<b>Fund Balance for Budget</b>	TFS48	425,610.28	75,845.89	501,456.17
Unreserved Fund Balance Reappropriated	0970	425,610.28	75,845.89	501,456.17
<b>Estimated Funding Sources</b>				
State Technology Aid	3281	41,083.76	20,629.52	61,713.28
District Tax Levy	1110	150,000.00	75,000.00	225,000.00
District Mills	0999	0.83	0.41	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	616,694.04	171,475.41	788,169.45

## FLEXIBILITY FUND - 29 *(see page 41)*

		Elementary	High School	Total
Adopted Budget	0001	785,661.47	582,507.68	1,368,169.15
<b>Budget Uses</b>				
Expenditure Budget	0002	785,661.47	582,507.68	1,368,169.15
Add To Fund Balance	0003	0.00	299,244.55	299,244.55
<b>Fund Balance for Budget</b>	TFS48	692,139.33	349,480.93	1,041,620.26
Unreserved Fund Balance Reappropriated	0970	692,139.33	349,480.93	1,041,620.26
State - Transformational Learning Aid	3760	0.00	0.00	0.00
State - Advanced Opportunity Aid	3770	93,522.14	233,026.75	326,548.89
Total Estimated Revenues to Fund Adopted Budget	0004	785,661.47	582,507.68	1,368,169.15

## BUILDING RESERVE FUND - 61 *(see page 43)*

		Elementary	High School	Total
Adopted Budget	0001	3,414,413.94	1,098,316.10	4,512,730.04
<b>Budget Uses</b>				
Expenditure Budget	0002	3,414,413.94	1,098,316.10	4,512,730.04
<b>Fund Balance for Budget</b>	TFS48	2,587,393.94	734,396.10	3,321,790.04
Operating Reserve	0961	0.00	0.00	0.00
Unreserved Fund Balance Reappropriated	0970	2,587,393.94	734,396.10	3,321,790.04
<b>Estimated Funding Sources</b>				
School Major Maintenance Aid (SMMA)	3283	387,115.74	149,849.41	536,965.15
Use Estimated Non-Levy Revenue to Lower Levies? (Yes or No)		No	No	
Building Reserve Permissive Levy	1110(b)	439,904.26	214,070.59	653,974.85
District Tax Levy	1110	439,904.26	214,070.59	653,974.85
District Mills	0999	2.42	1.16	3.58
Building Reserve Permissive Mills	0135	2.42	1.16	3.58
Total Estimated Revenues to Fund Adopted Budget	0004	3,414,413.94	1,098,316.10	4,512,730.04



## DEBT SERVICE FUND - 50 *(see page 42)*

		Elementary	High School	Total
Taxable Value		181,467,410.00	184,130,161.00	
Adopted Budget	0001	3,457,443.76	4,142,481.26	7,599,925.02
<b>Budget Uses</b>				
Expenditure Budget	0002	3,457,443.76	4,142,481.26	7,599,925.02
Add To Fund Balance	0003	0.00	0.00	0.00
<b>Fund Balance for Budget</b>	TFS48	184,150.43	85,005.74	269,156.17
Unreserved Fund Balance Reappropriated	0970	184,150.43	85,005.74	269,156.17
District Tax Levy	1110	3,273,293.33	4,057,475.52	7,330,768.85
Jurisdiction Mills	0999	18.04	22.04	40.08
Total Estimated Revenues to Fund Adopted Budget	0004	3,457,443.76	4,142,481.26	7,599,925.02

### Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	2/21/2017	6/30/2037	34,675,000.00	26,185,000.00	1,460,000.00	1,168,800.00	400.00
Elementary Bond	3/29/2018	6/30/2038	11,235,000.00	8,830,000.00	450,000.00	377,843.76	400.00
<b>Total Bond Requirements</b>							3,457,443.76
<b>Total Debt Service Requirements</b>						0002	3,457,443.76

### Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	2/21/2017	6/30/2037	24,035,000.00	17,995,000.00	1,015,000.00	785,431.26	400.00
High School Bond	3/29/2018	6/30/2038	28,920,000.00	23,200,000.00	1,125,000.00	1,216,250.00	400.00
<b>Total Bond Requirements</b>							4,142,481.26
<b>Total Debt Service Requirements</b>						0002	4,142,481.26

**Business Services and Operations Department**

**Brian Patrick**, *Director*, Business Services and Operations

**Aly Konecny**, Lead Business Office

**Pam Ramsted**, Lead Finance Technician

**Jamie Wanner**, Finance Technician

**Sharon Iszler, Secretary, Central Reception**

**Katie Allen**, Lead Payroll Technician

**Sammi Casey**, Payroll Technician

**Deb LeVeaux**, Lead Accounts Payable Technician

**Amy Schmidt**, Accounts Payable Technician

**Amie Smith, Purchasing Specialist**

**Patty Broesder**, Lead Print Center Technician

**Heather Ashby**, Print Center Technician

**Heather Nelson**, Print Center Technician

## Transportation and Safety

**Julie Shotnokoff, Supervisor**

**Justin Ziessler**, Administrative Assistant

## Food Services

**Jessa Youngers, Supervisor**

**Stephanie Bautista**, Field Supervisor

## Data Center Partners

**Joe Vance**, Business Analyst

**Patrick Brennan, Programmer/Operator**

## NOTES

This image shows a blank sheet of white paper with ten horizontal black lines, resembling notebook paper. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

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