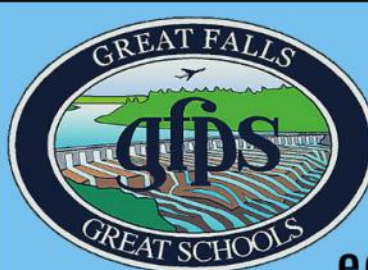


Great Falls Public Schools

DISTRICT BUDGET INFORMATION

2022 - 2023 School Year



OUR MISSION

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 the District better understand the components that impact the overall financial position of the District and its Operations. Below you will find major components that are new, moved, or removed to a new section of the publication.

NEW



Updated Strategic Plan

The Strategic Plan guides the direction of the District as it is the focal point for decisions made through the Vision, Mission, and Belief Statements. The main goal areas for the Strategic plan are Student Achievement, Healthy Safe and Secure Schools, and Stewardship and Accountability. **(Page 10)**



Great Falls Information

Great Falls Information - This page contains information on the population growth in Great Falls and Montana from the 2010 and 2020 Census and how we compare to the other AA school communities. **(Page 15)**



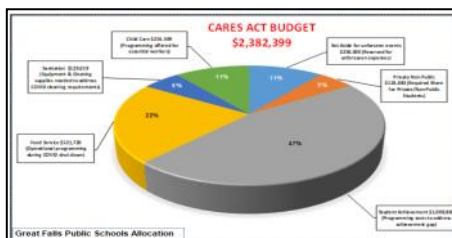
Top Employers and Health Care in Great Falls

This page includes the top public and private employers in Great Falls as well as the top Health Care employers in Great Falls. **(Page 16)**



Lead Water Testing Information

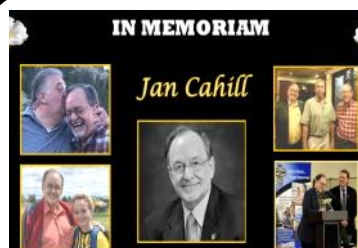
This page provides the results of the Lead Water Testing for each of the Great Falls Public Schools. **(Page 53)**



ESSER II and III Spent-to-Date

The Federal Government provided needed assistance to schools to help address issues caused by the pandemic. This section provides a brief overview of the money received along with how it is being spent. **(Page 75)**

REMOVED



Memorial Acknowledgement

Board Chairman Jan Cahill unexpectedly passed away on June 8, 2021. His leadership will truly be missed.

Legislative Information

This section highlighted the bills that impact education.

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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 4th 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

2022-2023 School Year



Gordon Johnson
Board Chairperson

Elected: 2019
Term Expires: 2025

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

Elected: 2017
Term Expires: 2023

- Committees:
- *Health Insurance*
 - *Labor Relations*
 - *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: 2023

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



Paige Turoski

Elected: 2022
Term Expires: 2025

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



Amie Thompson

Elected: 2022
Term Expires: 2023

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



BOARD OF TRUSTEES

Meeting Schedule

2022–2023

Board Policy 1400

Board Meetings

July						
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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		February (contd.)	
Annual GFPS Foundation Report		Teacher Non-renewal/Non-tenured	
Student Handbook Revisions		Budgetary Revenue Projections	
Bus Stop Requests with GFPS Boundaries		College and CTE Report	
August		Mayoral Proclamation of Youth Art Month	
Consideration of Budgets for All Budgeted Funds		Call for Paper Bids	
Adopt Final Budget		March	
Health Insurance Renewal		Teacher Non-renewal/Non-tenured	
Non-Union Classified/Support/Admin. Salaries		Accept/Adopt Board Budget Committee Recommendations	
Class Fees Report		Levy Resolution (if necessary)	
September		Adoption of School Calendar	
TR-1 Transportation Report		Tech (E-rate) Bids for Approval	
Constitution Day Proclamation		April	
Introduce Foreign Exchange Students and Board Student Reps		Teacher Non-Renewal/Termination	
Appoint MTSBA Representatives		Approve Trustee Election by a Conditional Acclamation (if necessary)	
Summer School Report		Award Instructional and Office Paper Supply Order Bids	
ESSER Update Report		MTSBA Proposed Resolutions for Delegate Assembly in June	
October		Appoint MTSBA Delegate Assembly Representatives	
Official Enrollment and Class Sizes Report		Dispose of Unsuitable District Property - Book Giveaway	
Adopt Budget Development Process		May	
Buildings and Grounds Summer Work Report		Board and Student Representative Appreciation	
Technology Summer Work Report		Annual Board Reorganization Meeting	
Indian Education/Native American Week Report		Selecting Board Members for Commencement Activities	
November		Adopt Board Meeting Calendar	
Adopt Superintendent's Evaluation Process and Instrument		Bus Route Reimbursement Claims (TR-6)	
Technology Strategic Plan Report		Call for Dairy Product Bids	
Report to Inform of Trustee Filing Timeline		Canvas of the Election Results	
School Elections Calendar		CTSO Student Recognition	
AP and Dual Credit Report		Strategic Plan Approval	
December		Montana High School Association Dues	
Audit Report		Fund Transfers	
January		June	
Montana High School Association (MHSA) Proposals		Appoint Standing Committees of the Board	
Bus Route Reimbursement Claims (TR-6)		Approve Authority to Make End of Year Budget Transfers	
School Food Service Report		Approve Transfer of Budgeted Funds	
Resolution to call for Election of Trustees and Levy		Annual Review of District-wide Safety Plan	
Request for Mail Ballot Election		Annual Review of Board Policy 3100	
Trustee Resolution requesting for County to Conduct Next School Year's Election		Annual Review of Student Discipline 3300 and Weapons 3311 Policies	
February		PIR Plan Approval	
Reduction In Force, Annual Timeline		These reoccurring agenda items are guidelines and may be subject to change.	

MESSAGE FROM THE SUPERINTENDENT

August 2022



**Superintendent
Tom Moore**

The District leadership team is looking forward to the 2022-2023 school year with great anticipation of being able to focus on the implementation of our strategic plan. 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**. Like most other school districts, our students and staff were adversely affected by the COVID-19 pandemic. I am thankful for the hard work of our staff, the dedication and perseverance of our students, and the support from parents and community members who helped us work through the myriad of challenges and issues this past year.

The Montana legislative session, beginning in January, will be addressing aspects of school funding. Among the topics for discussion will be school safety and student well-being. In addition, staffing, employee retention and other workforce issues will be a focus for our lawmakers. On the education side, making up student learning loss caused by the pandemic and behavioral supports for schools and families will undoubtedly be an important topic of discussion.

Great Falls Public Schools have been doing a remarkable job of addressing the adverse effects of COVID with the use of one-time-only Federal and State dollars. These funds are being judiciously allocated, first to address the academic and well-being needs of students, next for the health and safety of all who work, teach and learn in our schools, and finally to attend to the building infrastructure needs. This includes updating the aging air circulation units in many of our schools, replacing single pane windows, and adding an addition on to our most crowded school. New curriculum adoptions in English/Language Arts and Mathematics are being planned, which will be supported, in part, by these one-time only COVID relief funds.

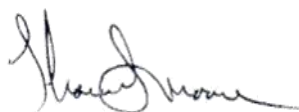
The District leadership structure will have a new look for this upcoming school year. In an effort to drive TK-12 vertical alignment of our curriculum and instructional efforts, the District instructional leaders will no longer focus separately on elementary and secondary education. Instead, the **Executive Directors for Student Achievement** will now work with integrated teams of principals and teachers from elementary, middle and secondary schools to improve student educational outcomes and the overall performance of our schools.

Undoubtedly, we will be faced with numerous challenges, just like the rest of the community and our state in the areas of workforce shortages, wage increases, cost inflation, supply chain issues and economic uncertainty. However, 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.

If you or someone you know is looking for a job, have them contact us for information on the great jobs available in our schools. There are some wonderful opportunities for parents who want to work in their children's schools. The biggest advantage is being able to work together with our staff to help prepare our students for their futures. An added bonus is having the same holidays and breaks as their children or grandchildren.

I appreciate the hard work, dedication and commitment to transparency of our Business Department as they prepared the 2022-2023 Budget Book for our internal and external communities.

I present to you the annual Budgeted Funds for Great Falls Public Schools for 2022-2023.

A handwritten signature in black ink, appearing to read "Thomas G. Moore". The signature is fluid and cursive.

**Thomas G Moore
Superintendent**



MESSAGE FROM THE DIRECTOR OF BUSINESS OPERATIONS

"It takes a community to raise a child."

As we continue to recover from the COVID pandemic, this concept is more important now than ever before. The last two school years have been extremely difficult for our community, parents, staff, and most importantly, our students. We continue this school year with the difficult task of recovering the learning loss experienced due to COVID. Know that we start each school year with a renewed hope as we prepare our students for their future. Cooperation from parents and students is and always will be key in making each school year a success.



This annual publication contains Great Falls Public School District financial information including the 2022-2023 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 web page (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.

To help address the COVID pandemic, our District received additional funding from the Federal government. This money, with its many guidelines and requirements, allowed our District to take measures to help to **Prevent, Prepare for and Respond to COVID**. Most importantly, these funds have helped us begin to address the learning loss caused by the pandemic. This funding is being used for additional staff to help struggling students during the school year, as well as providing a summer program to help address learning loss. It is also being used to purchase an updated language arts curriculum. 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, it will not be replenished.

A portion of the funds have been dedicated to facility improvements that include new heating and ventilation systems along with new windows. A four-classroom addition is also being planned for Meadow Lark Elementary School to help address the continued enrollment increases in that area.

Compared to the previous school year, the high school enrollment increased by 166 students. As the primary school funding formula component is enrollment, this increase generated sufficient revenue that allowed the trustees the option to not ask our taxpayers for additional money for the 2022-23 school year. After a number of years making reductions to meet the budget, this was a very welcome change.

Approximately 86% of our budget is directed to staff salaries and benefits. Health insurance increases, higher energy prices, along with inflation, are factors that we will monitor closely throughout the 2022-23 school year. Without another significant enrollment increase, it will be difficult to make ends meet next year.

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.

I am privileged to work with the professionals in the Great Falls Public Schools' Business Department. They are dedicated to doing what is right for our District. We are glad to play our part in the amazing team of people who work each day doing what is best for our students. Thank you for your interest in learning about district finances.

Sincerely,

A handwritten signature in dark ink that reads "Brian Patrick". The signature is fluid and cursive.

Brian Patrick
Director of Business Operations



2022-2023 ADMINISTRATIVE STAFF

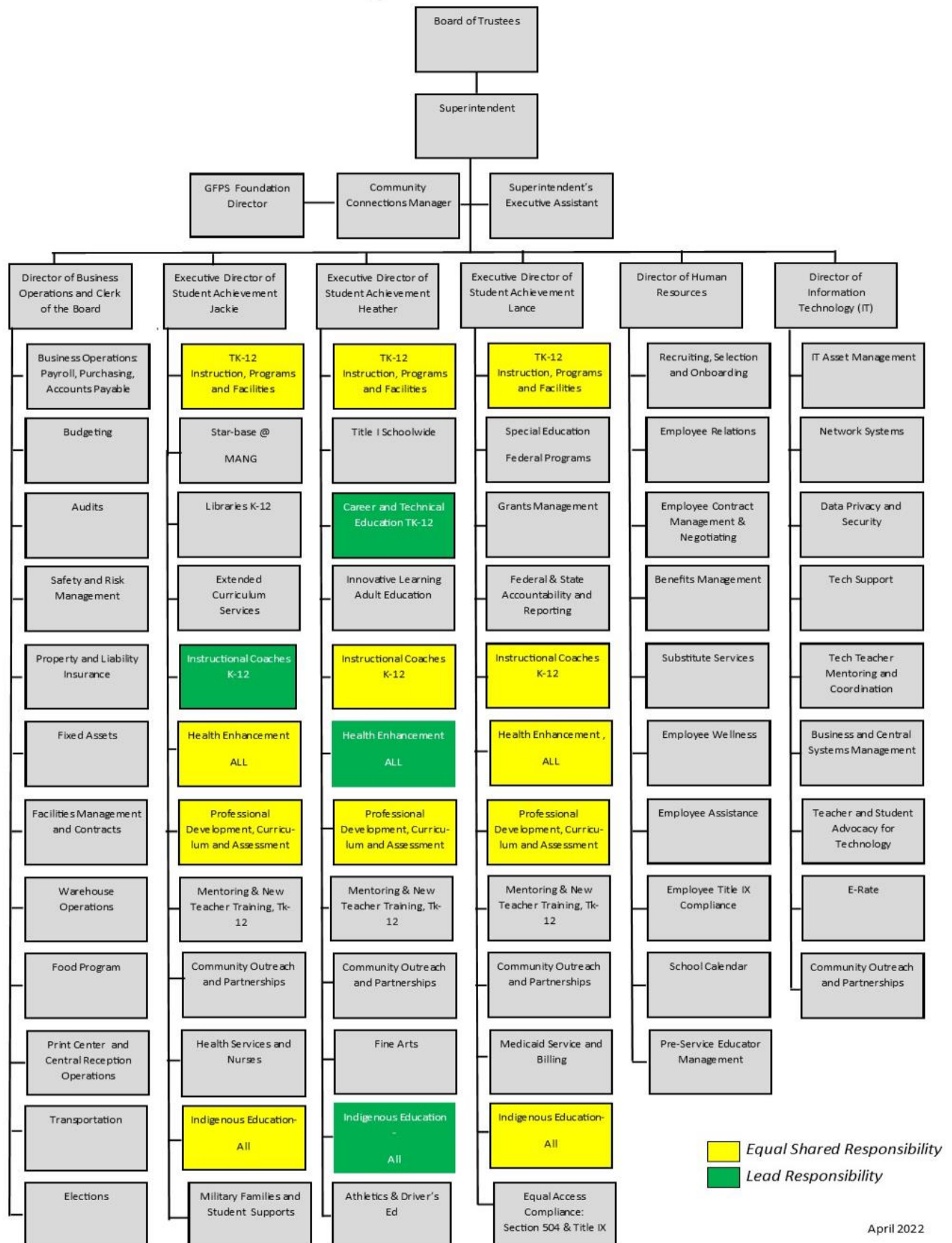
Great Falls Public Schools Great Falls, Montana

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



(L-R: Jackie Mainwaring, Tom Hering, Stephanie Schnider, Brian Patrick, Tom Moore, Heather Hoyer, Lance Boyd, Kerry Dattilo)

2022-2023 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 clear goals for student achievement through targeted strategies that will improve student learning and develop the essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data at each grade level and graduation rates.

Healthy, Safe and Secure Schools

Goal: The District will 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 federal relief funds to enhance existing funding sources to maximize allowable expenditures associated with improving learning outcomes. as measured by annual reports.

GREAT FALLS - GREAT SCHOOLS - GREATER TOMORROWS



2022-2023 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 for completion.

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 clear goals for student achievement through targeted strategies that will improve student learning and develop the essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data at each grade level and graduation rates.

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S | 1. Identify and focus on student achievement, attendance and behavioral needs for specific students and subgroups. |
| | 2. Implement and enhance building-based, extended learning opportunities. |
| | 3. Redesign homebound, digital learning and hybrid models to meet individual student and family needs. |
| | 4. a.) Implement the English Language Arts standards and curriculum, and program/resources recently adopted.
b.) Adopt the Social Studies standard and curriculum. Review and adopt resources and materials. |
| | 5. Implement a district-wide professional development plan that addresses the achievement gap through the lens of equity, fairness and respect for all. |
| | 6. Expand the access to Transitional Kindergarten and enhance communication/collaboration with community partners and District schools. |
| | 7. Restructure the organizational leadership at the district level for enhanced communication and collaboration with instructional staff to improve student outcomes. This will include the renaming of Student Services, Tk-6 and 7-12 department leaders as Executive Directors of Student Achievement. |

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

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S | 1. Continue the identification of students/families who are disengaged or at risk of disengagement and attempt to contact and re-engage. |
| | 2. Implement and collect data on the Summer-Kid-Camps (K-6), Home visits and credit recovery for (7-12); to include other district departments (Indigenous Education, Homeless Liaisons, Student Services, etc.) and applicable diverse community partners. |
| | 3. Design and implement citizenship and career readiness programs for students in grades TK-12. |
| | 4. Provide professional development designed to train personnel to facilitate re-engagement activities. |
| | 5. Enhance a sustainable school-based mental health program in collaboration with parents to address the needs of students/families in all schools. |
| | 6. Each school will continue to implement and monitor an overall wellbeing plan that addresses the adverse effects of COVID-19 on staff and students. |
| | 7. Create learning environments in schools and classrooms that are respectful and nurturing, supported by all GFPS staff. |
| | 8. The District will retain school-based nurses. |
| | 9. The District will continue to assess and evaluate facilities to identify responsible scopes of work to address safety, air and water quality within learning environments and other district facilities. |

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 federal relief funds to enhance existing funding sources to maximize allowable expenditures associated with improving learning outcomes, as measured by annual reports.

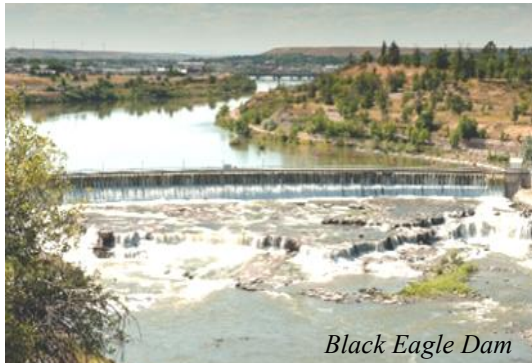
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S | 1. All District spending will follow District Policy, State Law, and the requirements set forth in Federal guidance provided for the ESSER II and ESSER III funds. |
| | 2. The District will continue to address facility projects, using consultants when appropriate, to enhance the healthy, safe and secure environments for staff and students. A scope of work specific for each facility will be outlined and carried out. Each project will follow established procurement guidelines. |
| | 3. The District will begin an assessment of specific areas of growth/enrollment within Great Falls to forecast and determine facilities needs through 2027. |
| | 4. The District will develop and implement systems of measurement and accountability for each component of the 2022/2023 strategic plan. |
| | 5. The district will enhance and support technology and infrastructure. |
| | 6. The district will recruit, hire and retain highly qualified teachers and staff members. |
| | 7. The District will work cooperatively with the GFPS Foundation to continue enhancing high-quality teaching and life-long learning for students through private funding. |
| | 8. The District will continue to study and provide enhanced opportunities for collaboration with parents and community partners. |
| | 9. The District will analyze data on programs and staffing that have been implemented, adopted or hired during the pandemic to determine priorities for sustainability or elimination as ESSER funding subsides. |

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.

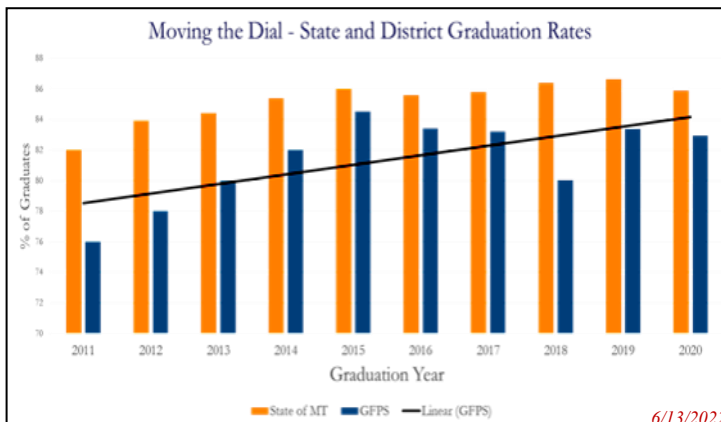
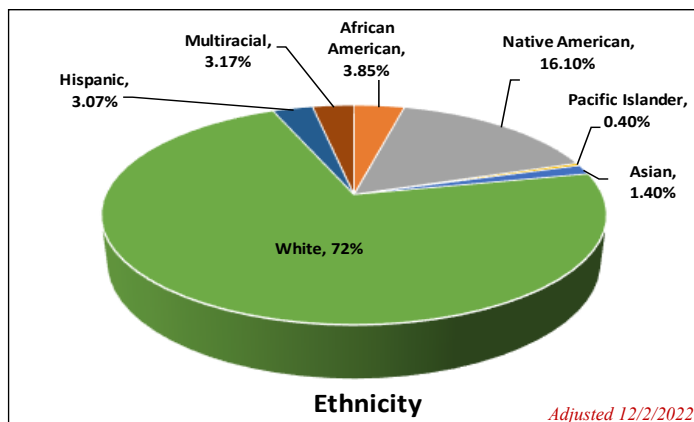
The base had an influence on the number of schools in Great Falls. Five new schools were constructed in the 1950's, nine more new schools were built in the 1960's and four additional schools were constructed in the 1970's.

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.

GREAT FALLS IS A MILITARY FRIENDLY COMMUNITY	3,273 Active Duty Personnel at MAFB	MTANG 500 Full-Time Guardsmen 431 Part-Time Guardsmen
	2,482 Military Dependents at MAFB	Over \$265,000,000 Annual Payroll for Military in Great Falls* <small>*MAFB and MTANG</small>
	645 Civilian Personnel at MAFB	OVER 130 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.

Great Falls Public Schools Fiscal Year 2022-2023 FAST FACTS

Student/School Information



1,218,451

Meals Served in
2021-2022

Programs Offered	Total meals served 8,000-10,000 DAILY
<ul style="list-style-type: none"> National School Lunch Program School Breakfast Program Fresh Fruit and Vegetable Program Summer Food Service Program 	<p><i>Fresh produce</i> 500,000 LBS ANNUALLY</p> <p><i>USDA processed proteins</i> 70,000+ LBS ANNUALLY</p>

School Nutrition Program Staffing

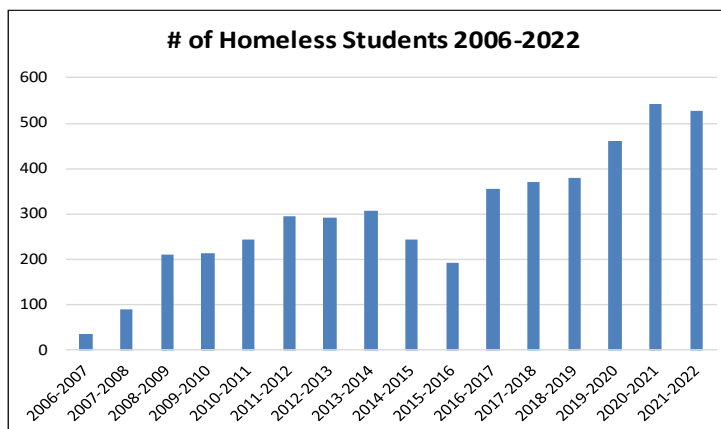
63 Food Service Employees	=	96	Total Staff Members
18 Satellite Leads			
7 Production Cooks			
5 Production Managers			
3 Office			

% of Students Engaged in Programs:

- ◇ Free and Reduced Lunch: 40.41%*
- ◇ Limited English Proficient: 5.20%
- ◇ English as Second Language: 1.16%
- ◇ Special Education: 11.83%
- ◇ Homeless: 4.94%
- ◇ Military: 11.36%

*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.

6/22/2022



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:

- Use this link: http://nativereportsgems.opi.mt.gov/ReportServer/GEMSNative/Pages/ReportViewer.aspx?%2FESSA+Report+Card%2FESSA_Report_Card_District&Year=%202018&Org=0800
- On the upper left corner, use the 'Organization' drop-down arrow to select either 'Great Falls Elem' or 'Great Falls HS'. Then click on 'View Report'.

Great Falls Public Schools Fiscal Year 2022-2023 FAST FACTS

District Information

District Website:

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: 56.43
- ◇ Oldest Building: Great Falls High School 1928
- ◇ Newest Building: Longfellow Elementary completed in 2020
- ◇ Current Public Debt (Bonds)
 - ⇒ Elementary \$43,474,018
 - ⇒ High School \$47,987,465
- ◇ 1.9 million square feet of building space
- ◇ 295 acres of land
- ◇ Up-to-date Facilities Plan information can be found at: www.gfps.k12.mt.us/domain/139

School Construction ranges in date from 1928-2021

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 clear goals for student achievement through targeted strategies that will improve student learning and develop the essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data at each grade level and graduation rates.

Healthy, Safe, and Secure Schools

The District will 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 federal relief funds to enhance existing funding sources to maximize allowable expenditures associated with improving learning outcomes as measured by annual reports.

Full Strategic Plan with Action Steps located on page 10.

Transportation:

- ◇ No. of Bus Routes: 70
- ◇ No. of Bus Drivers: 69
- ◇ No. of Student Ridership: 5,688
- ◇ No. of Miles Traveled: 685,040.67



Our Staff

	FTE
Teachers	748.1
Hourly Classified	164.5
Engineers	101
Aide-Library/Teacher	66.6
Clerical	67
Principals	28
Medical-Related	41.2
Support Personnel	14
District Administrators	14
Crafts (carpentry, paint, electric, plumbing)	10
Technology Specialists	11
Psychologists	10.9
Supervisors	4
Warehouse	6
Food Service	54.6
Total:	1340.9

**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



6/7/2022

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 under 18 years

Persons age 18-64 years

54%

19.3%

Persons 65 years and over

TOP EMPLOYERS OF GREAT FALLS

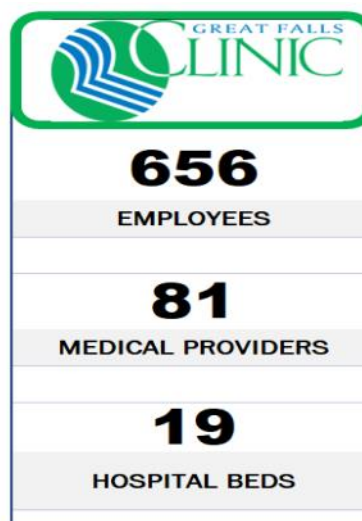
PUBLIC EMPLOYERS

EMPLOYER	ADDRESS	BUSINESS TYPE	EMPLOYEES
Malmstrom Air Force Base	21 77th St. N	Military	3,198 total; 3,273 Military
Great Falls Public Schools	1100 4th St. S	Public School System	1,920
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 2021-2022 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.

GFPS also offers employees a wellness benefit for participating in a health screening. Participating health plan members receive \$55 towards their insurance premium per month which comes from the Rate Stabilization Reserve account (RSR).

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 premium.



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

Blue Cross Blue Shield Fully Insured

CIGNA Fully Insured

Self-Insured

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 \$55.

2022-2023 Insurance Rates			
Base/Main Plan	Total Premium	GFPS Portion	Employee Portion
Employee Only (EE)	\$ 860.49	\$ 401.06	\$ 459.43
Employee and Spouse (ES)	\$ 1,763.86	\$ 853.03	\$ 910.83
Employee and Child (EC)	\$ 1,562.49	\$ 679.51	\$ 882.98
Employee and Family (EF)	\$ 2,388.15	\$ 1,442.09	\$ 946.06
Catastrophic Plan	Total Premium	GFPS Portion	Employee Portion
Employee Only (EE)	\$ 767.93	\$ 565.23	\$ 202.70
Employee and Spouse (ES)	\$ 1,578.56	\$ 1,119.70	\$ 458.86
Employee and Child (EC)	\$ 1,411.33	\$ 1,024.61	\$ 386.71
Employee and Family (EF)	\$ 2,121.27	\$ 1,616.78	\$ 504.49

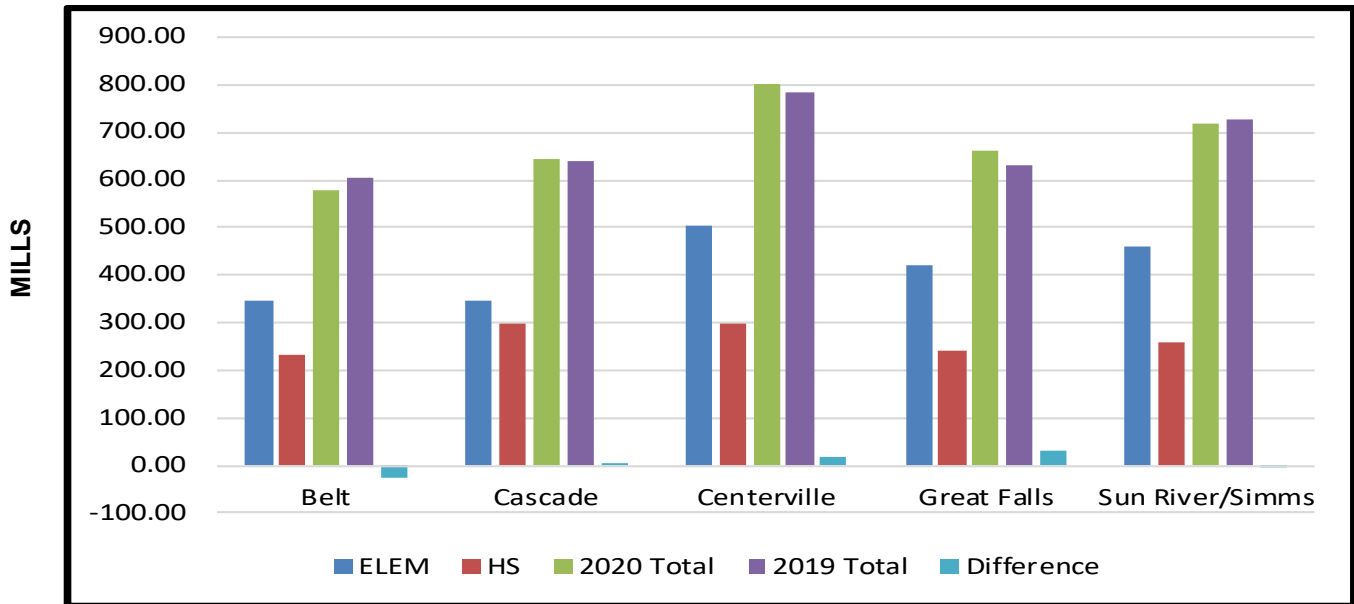
Employee Participation		
Plan Year	Employees	Dependents
2014-2015	841	1395
2015-2016	815	1235
2016-2017	782	1182
2017-2018	747	1075
2018-2019	717	984
2019-2020	731	983
2020-2021	721	1055
2021-2022	697	870

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

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 a \$55 per month insurance premium offset.

CASCADE COUNTY K-12 SCHOOL DISTRICT LEVIES 2022-2023



	Belt	Cascade	Centerville	Great Falls	Sun River/Simms
Elementary	335.48	309.74	556.07	401.01	440.22
High School	227.39	211.32	321.33	237.07	255.51
2021 Total	562.87	521.06	877.4	638.08	695.73
2020 Total	580.18	644.61	803.8	661.16	720.97
Difference	-17.31	-123.55	73.6	-23.08	-25.24

Source: Montana Tax Foundation 2022-23

Per Pupil Expenditure Trends by Legal Entity

Fiscal Year: FY2021 >> State/County: Cascade - 07



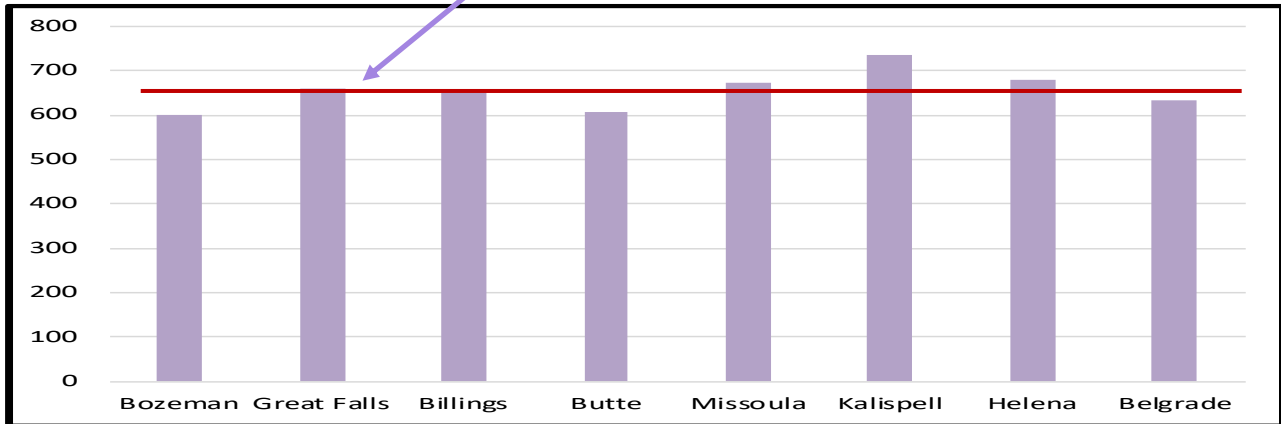
Legal Entity	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Cascade - 07											
Belt Elem - 0112	10,456	9,838	10,454	10,043	10,497	9,234	9,188	10,928	10,483	11,092	11,390
Belt H S - 0113	14,575	14,294	15,912	15,142	16,449	16,254	17,380	17,960	18,178	20,028	20,526
Cascade Elem - 0101	12,075	11,193	11,243	11,210	11,920	12,479	12,754	12,605	12,796	11,336	11,992
Cascade H S - 0102	11,899	12,443	12,881	14,414	16,280	19,539	19,205	17,450	18,341	18,169	16,346
Centerville Elem - 0104	15,127	12,800	12,196	10,459	10,870	10,562	10,667	10,502	10,305	10,008	10,564
Centerville H S - 0105	14,403	13,852	14,915	15,323	15,677	15,478	16,950	17,514	20,652	19,615	18,003
Deep Creek Elem - 1195	12,255	11,131									
Great Falls Elem - 0098	8,119	8,234	8,279	8,934	9,308	9,182	9,371	9,520	10,056	10,113	11,203
Great Falls H S - 0099	9,102	9,168	9,033	8,799	8,998	9,232	9,491	9,836	10,990	11,286	11,532
Simms H S - 0118	14,435	12,959	12,991	14,339	15,009	15,430	16,824	16,685	15,406	17,855	16,631
Sun River Valley Elem - 1225	12,481	12,585	13,026	13,185	13,132	14,248	14,983	12,583	14,969	14,546	14,250
Ulm Elem - 0131	9,964	9,216	9,636	10,395	10,588	10,348	9,637	9,837	10,035	9,968	10,923
Vaughn Elem - 0127	12,896	11,029	11,169	10,116	10,681	10,318	10,146	9,053	9,247	9,577	12,029
Total County - Cascade - 07	8,938	8,930	8,946	9,276	9,620	9,607	9,823	9,984	10,645	10,752	11,539
Report Totals	8,938	8,930	8,946	9,276	9,620	9,607	9,823	9,984	10,645	10,752	11,539
Percent Change	0.1%	-0.1%	0.2%	3.7%	3.7%	-0.1%	2.3%	1.6%	6.6%	1.0%	7.3%

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?
2021-2022 Total School Tax Mills Levied

Great Falls is 16.9 mills above the average of the eight largest districts in the State.



Average
621.99

2021-22 MT Property Tax Levies

		Bozeman	Great Falls	Billings	Butte	Missoula	Kalispell	Helena	Belgrade	TOTAL
	Elem:	324.14	401.01	394.47	380.17	399.43	462.30	430.38	385.51	3177.41
	HS:	222.15	237.07	210.09	207.05	223.50	257.44	224.25	216.93	1798.48
	TOTAL:	546.29	638.08	604.56	587.22	622.93	719.74	654.63	602.44	4975.89
Previous Year Total:		602.44	661.16	648.76	606.11	671.93	737.69	681.58	632.81	5242.48
Change from 2020-2021:		-56.15	-23.08	-44.20	-18.89	-49.00	-17.95	-26.95	-30.37	-266.59
Mills above or below avg.		-75.70	16.09	-17.43	-34.77	0.94	97.75	32.64	-19.55	621.99 Average

AA DISTRICT TECHNOLOGY LEVIES

Reported from MT OPI GEMS FY 2020

This graph shows the total and per student revenues from local technology levies. This graph does not show expenditures.



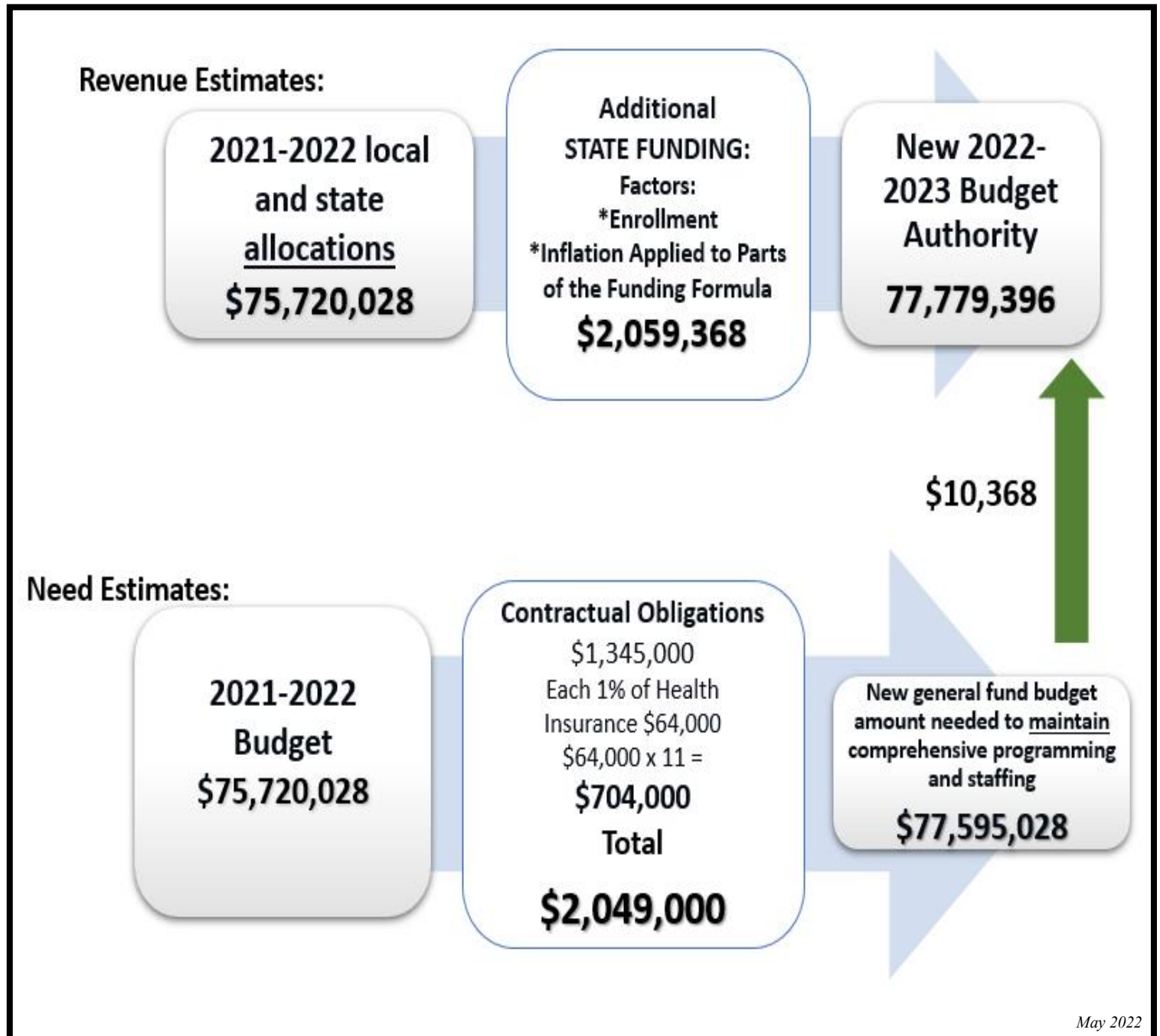
Student counts are based on ANB

* Levy for Elementary only. H.S. from General fund.

Revised 5/2022

2022-2023 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.



BUDGET REPORT SUMMARY



Budget Report

FY 2023

07 Cascade

Submit ID: 0098-66928030

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	52,251,443.45	5,459,269.92	10%	10.45%	0.00	37,711,704.09	14,539,739.36	97.04
10 Transportation	3,871,993.00	774,398.60	20%	20.00%	1,256,015.84	565,128.35	2,050,848.81	13.69
11 Bus Depreciation Reserve	40,526.02	0.00	N/A	0.00%	28,140.05	0.00	12,385.97	0.08
13 Tuition	3,100,504.44		N/A		0.00	0.00	3,100,504.44	20.69
14 Retirement	7,850,000.00	1,483,405.29	20%	18.90%	0.00	7,850,000.00		
17 Adult Education	509,068.00	178,173.80	35%	35.00%	297,527.96	0.00	211,540.04	1.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	695,947.01	0.00	N/A	0.00%	504,722.49	41,224.52	150,000.00	1.00
29 Flexibility	733,892.88	0.00	N/A	0.00%	674,361.22	59,531.66	0.00	0.00
61 Building Reserve	3,222,992.32	0.00	N/A	0.00%	2,391,352.32	378,018.18	453,621.82	3.03
Total of All Funds	72,276,367.12	7,895,247.61			5,152,119.88	46,605,606.80	20,518,640.44	136.94



Budget Report

FY 2023

07 Cascade

Submit ID: 0099-79855867

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	25,595,800.03	2,654,827.69	10%	10.37%	0.00	18,566,027.90	7,029,772.13	46.10
10 Transportation	1,485,420.14	266,798.53	20%	17.96%	0.00	212,059.55	1,273,360.59	8.35
11 Bus Depreciation Reserve	25,001.71	0.00	N/A	0.00%	17,125.28	0.00	7,876.43	0.05
13 Tuition	885,092.00		N/A		0.00	0.00	885,092.00	5.80
14 Retirement	4,500,000.00	900,000.00	20%	20.00%	1,188,097.52	3,311,902.48		
17 Adult Education	450,961.00	157,836.35	35%	35.00%	204,482.24	0.00	246,478.76	1.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	166,405.65	0.00	N/A	0.00%	70,768.33	20,637.32	75,000.00	0.49
29 Flexibility	559,902.41	0.00	N/A	0.00%	299,244.55	260,657.86	0.00	0.00
61 Building Reserve	1,181,538.33	0.00	N/A	0.00%	832,358.33	173,721.39	175,458.61	1.15
Total of All Funds	34,850,121.27	3,979,462.57			2,612,076.25	22,545,006.50	9,693,038.52	63.56

BUDGETED FUNDS MILL VALUE PREVIOUS YEAR COMPARISON

Great Falls Public Schools				MILL VALUE			
Budgeted Funds Mill Value Comparison					Elem	HS	
August 2022				2021-22 Mill Value	147,629,387	150,125,446	
				2022-23 Mill Value	149,832,901	152,524,584	
				Difference	\$ 2,203,514	\$ 2,399,138	
All Budgeted Funds Combined							
Total Mills	21-22	22-23	Difference	Total Dollars	21-22	22-23	Difference
Elementary	163.94	157.38	-6.56	Elementary	\$ 75,084,091	\$ 75,739,561	\$ 655,469
High School	93.38	89.34	-4.04	High School	\$ 37,955,703	\$ 38,995,201	\$ 1,039,498
Total	257.32	246.72	-10.60	Total	\$ 113,039,794	\$ 114,734,762	\$ 1,694,968
General Fund (X01)				General Fund (X01)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	100.53	97.04	-3.49	Elementary	\$ 51,456,950	\$ 52,251,443	\$ 794,493
High School	46.58	46.10	-0.48	High School	\$ 24,263,078	\$ 25,595,800	\$ 1,332,722
Total	147.11	143.14	-3.97	Total	\$ 75,720,028	\$ 77,847,243	\$ 2,127,215
Transportation (X10)				Transportation (X10)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	16.31	13.69	-2.62	Elementary	\$ 3,839,170	\$ 3,871,993	\$ 32,823
High School	7.67	8.35	0.68	High School	\$ 1,362,163	\$ 1,485,420	\$ 123,257
Total	23.98	22.04	-1.94	Total	\$ 5,201,333	\$ 5,357,413	\$ 156,080
Bus Depreciation (X11)				Bus Depreciation (X11)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	0.08	0.08	0.00	Elementary	\$ 27,650	\$ 40,526	\$ 12,876
High School	0.05	0.05	0.00	High School	\$ 17,698	\$ 25,001	\$ 7,303
Total	0.13	0.13	0.00	Total	\$ 45,348	\$ 65,527	\$ 20,179
Tuition (X13)				Tuition (X13)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	20.95	20.69	-0.26	Elementary	\$3,092,934	\$ 3,100,504	\$ 7,570
High School	9.75	5.80	-3.95	High School	\$1,463,511	\$ 885,092	\$ (578,419)
Total	30.7	26.49	-4.21	Total	\$ 4,556,445	\$ 3,985,596	\$ (570,849)
Retirement (X14)				Retirement (X14)			
21-22	22-23	Difference		21-22	22-23	Difference	
Cascade County is responsible for levying for this fund. Not included in the totals above.				Elementary	\$ 7,650,000	\$ 7,850,000	\$ 200,000
				High School	\$ 4,500,000	\$ 4,500,000	\$ 0
				Total	\$ 12,150,000	\$ 12,350,000	\$ 200,000
Adult Education (X17)				Adult Education (X17)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	1.63	1.41	-0.22	Elementary	\$ 509,068	\$ 509,068	\$ 0
High School	2.21	1.62	-0.59	High School	\$ 450,961	\$ 450,961	\$ 0
Total	3.84	3.03	-0.81	Total	\$ 960,029	\$ 960,029	\$ 0
Technology (X28)				Technology (X28)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	1.02	1.00	-0.02	Elementary	\$ 825,006	\$ 695,947	\$ (129,059)
High School	0.50	0.49	-0.01	High School	\$ 259,769	\$ 166,406	\$ (93,363)
Total	1.52	1.49	-0.03	Total	\$ 1,084,775	\$ 862,353	\$ (222,422)
Flexibility (X29)				Flexibility (X29)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	0.00	0.00	0.00	Elementary	\$ 718,045	\$ 733,893	\$ 15,848
High School	0.00	0.00	0.00	High School	\$ 557,005	\$ 559,902	\$ 2,897
Total	0.00	0.00	0.00	Total	\$ 1,275,050	\$ 1,293,795	\$ 18,745
Building Reserve (X61)				Building Reserve (X61)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	2.76	3.03	0.27	Elementary	\$ 3,502,924	\$ 3,222,992	\$ (279,932)
High School	1.23	1.15	-0.08	High School	\$ 936,287	\$ 1,181,538	\$ 245,251
Total	3.99	4.18	0.19	Total	\$ 4,439,211	\$ 4,404,530	\$ (34,681)
Debt Service (50)				Debt Service (50)			
21-22	22-23	Difference		21-22	22-23	Difference	
Elementary	20.66	20.44	-0.22	Elementary	\$ 3,462,344	\$ 3,463,194	\$ 850
High School	25.39	25.78	0.39	High School	\$ 4,145,231	\$ 4,145,081	\$ (150)
Total	46.05	46.22	0.17	Total	\$ 7,607,575	\$ 7,608,275	\$ 700

(See next page for Individual Taxpayer Impact)

TAXPAYER IMPACT

Great Falls Public Schools Taxpayer Impact August 2022

Taxable Valuation
\$149,832,901 Elementary
\$152,524,584 High School

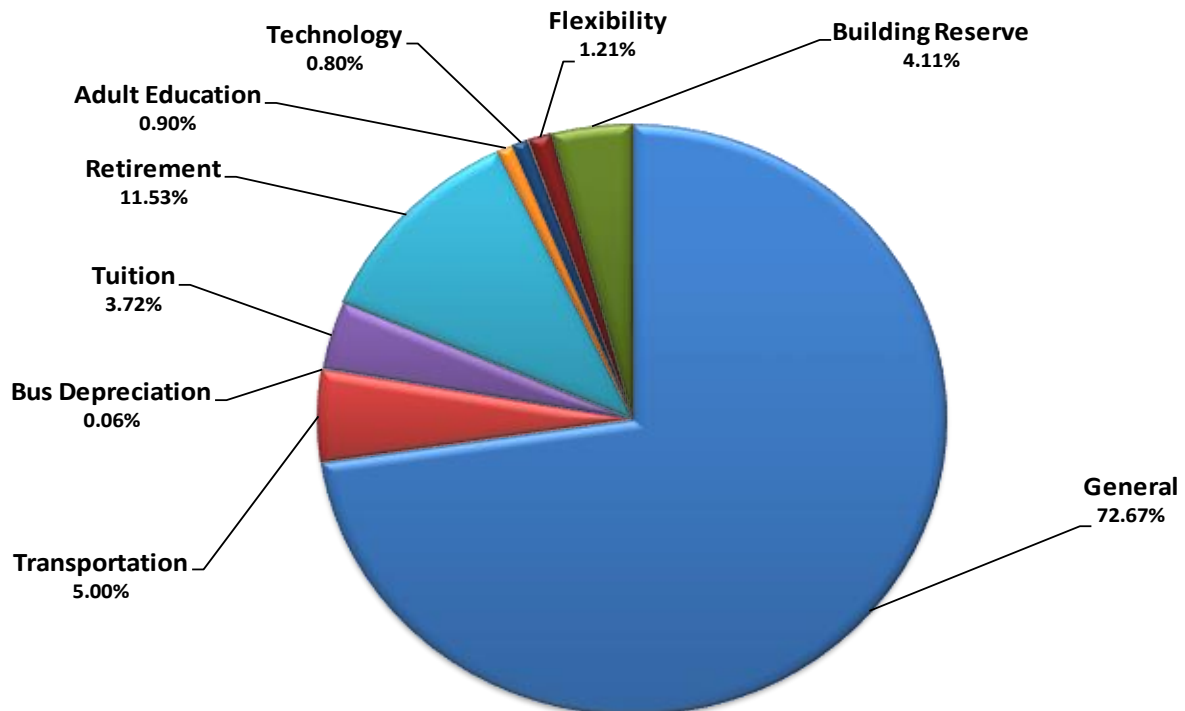
				MILLS	Dollar Impact on Taxable Value Residence					
All Budgeted Funds Combined					\$	100,000	\$	150,000	\$	200,000
Total Mills	21-22	22-23	Difference							
Elementary	163.94	157.38	-6.56		\$	(9.97)	\$	(14.95)	\$	(19.94)
High School	93.38	89.34	-4.04		\$	(6.25)	\$	(9.37)	\$	(12.50)
Total	257.32	246.72	-10.60		\$	(16.22)	\$	(24.32)	\$	(32.43)
General Fund (X01)	21-22	22-23	Difference							
Elementary	100.53	97.04	-3.49		\$	(5.30)	\$	(7.95)	\$	(10.61)
High School	46.58	46.10	-0.48		\$	(0.74)	\$	(1.11)	\$	(1.48)
Total	147.11	143.14	-3.97		\$	(6.05)	\$	(9.07)	\$	(12.09)
Transportation (X10)	21-22	22-23	Difference							
Elementary	16.31	13.69	-2.62		\$	(3.98)	\$	(5.97)	\$	(7.96)
High School	7.67	8.35	0.68		\$	1.05	\$	1.58	\$	2.10
Total	23.98	22.04	-1.94		\$	(2.93)	\$	(4.39)	\$	(5.86)
Bus Depreciation (X11)	21-22	22-23	Difference							
Elementary	0.08	0.08	0.00			\$0.00		\$0.00		\$0.00
High School	0.05	0.05	0.00			\$0.00		\$0.00		\$0.00
Total	0.13	0.13	0.00			\$0.00		\$0.00		\$0.00
Tuition (X13)	21-22	22-23	Difference							
Elementary	20.95	20.69	-0.26		\$	(0.40)	\$	(0.59)	\$	(0.79)
High School	9.75	5.80	-3.95		\$	(6.11)	\$	(9.16)	\$	(12.22)
Total	30.70	26.49	-4.21		\$	(6.50)	\$	(9.76)	\$	(13.01)
Retirement (X14)										
Cascade County is responsible for levying for this fund. Not included in the totals above.										
Adult Education (X17)	21-22	22-23	Difference							
Elementary	1.63	1.41	-0.22		\$	(0.33)	\$	(0.50)	\$	(0.07)
High School	2.21	1.62	-0.59		\$	(0.91)	\$	(1.37)	\$	(0.18)
Total	3.84	3.03	-0.81		\$	(1.25)	\$	(1.87)	\$	(0.25)
Technology (X28)	21-22	22-23	Difference							
Elementary	1.02	1.00	-0.02		\$	(0.03)	\$	(0.05)	\$	(0.06)
High School	0.50	0.49	-0.01		\$	(0.02)	\$	(0.02)	\$	(0.03)
Total	1.52	1.49	-0.03		\$	(0.05)	\$	(0.07)	\$	(0.09)
Flexibility (X29)	21-22	22-23	Difference							
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
Total	0.00	0.00	0.00			\$0.00		\$0.00		\$0.00
Building Reserve (X61)	21-22	22-23	Difference							
Elementary	2.76	3.03	0.27		\$	0.41	\$	0.06	\$	0.82
High School	1.23	1.15	-0.08		\$	(0.12)	\$	(0.02)	\$	(0.25)
Total	3.99	4.18	0.19		\$	0.29	\$	0.04	\$	0.57
Debt Service (50)	21-22	22-23	Difference							
Elementary	20.66	20.44	-0.22		\$	(0.33)	\$	(0.50)	\$	(0.67)
High School	25.39	25.78	0.39		\$	0.60	\$	0.90	\$	1.21
Total	46.05	46.22	0.17		\$	0.27	\$	0.40	\$	0.54

EXPENDITURE BUDGETS - ALL BUDGETED FUNDS

All Budgeted Funds 2022-2023 School Year

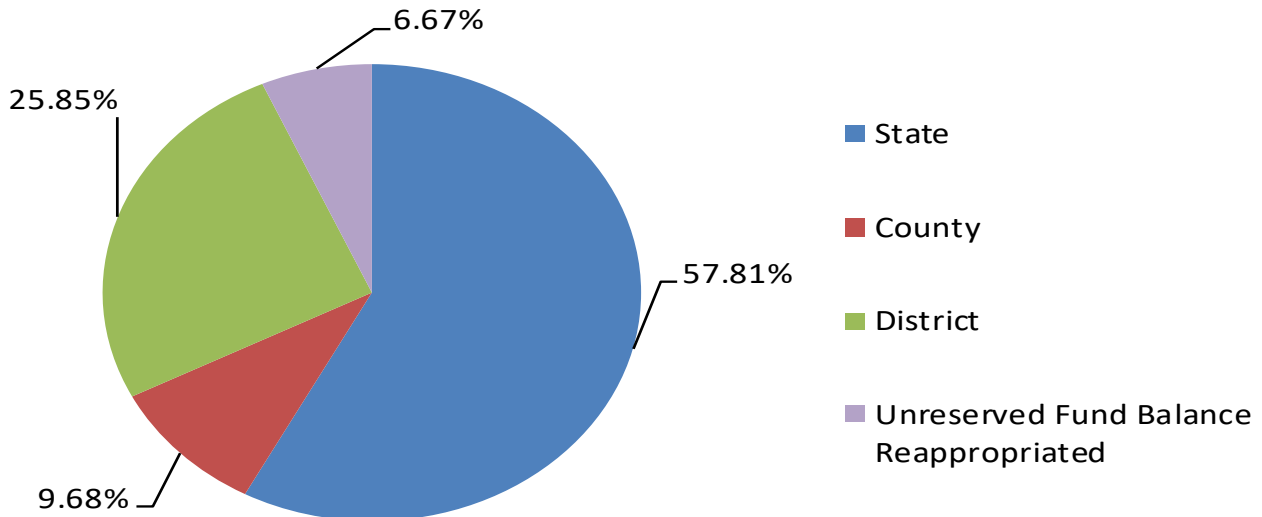
Fund	Amount	%
General	77,847,243	72.67%
Transportation	5,357,413	5.00%
Bus Depreciation	65,527	0.06%
Tuition	3,985,596	3.72%
Retirement	12,350,000	11.53%
Adult Education	960,029	0.90%
Technology	862,353	0.80%
Flexibility	1,293,795	1.21%
Building Reserve	4,404,530	4.11%
Total:	107,126,486	100.00%

GREAT FALLS PUBLIC SCHOOLS BUDGETED FUNDS



REVENUE - GREAT FALLS PUBLIC SCHOOLS ALL BUDGETED FUNDS

2022-2023 Projected Revenue

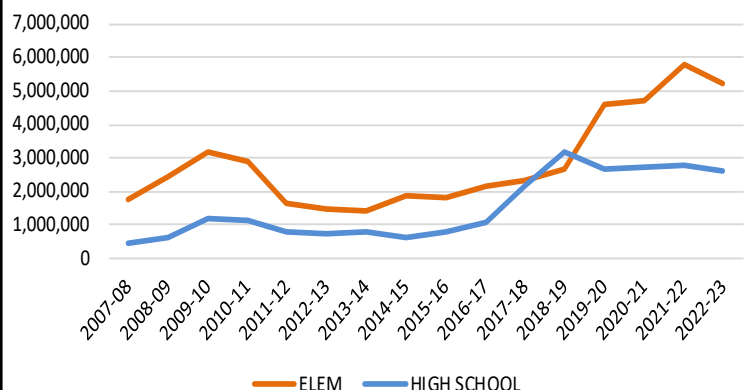


	Revenue	Percentage
State	\$67,738,085	57.81%
County	\$11,338,640	9.68%
District	\$30,285,109	25.85%
Unreserved Fund Balance Reappropriated	\$7,814,299	6.67%
Total	\$117,176,133	100%

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

All Budgeted Funds Unreserved Fund Balance Re-Appropriated



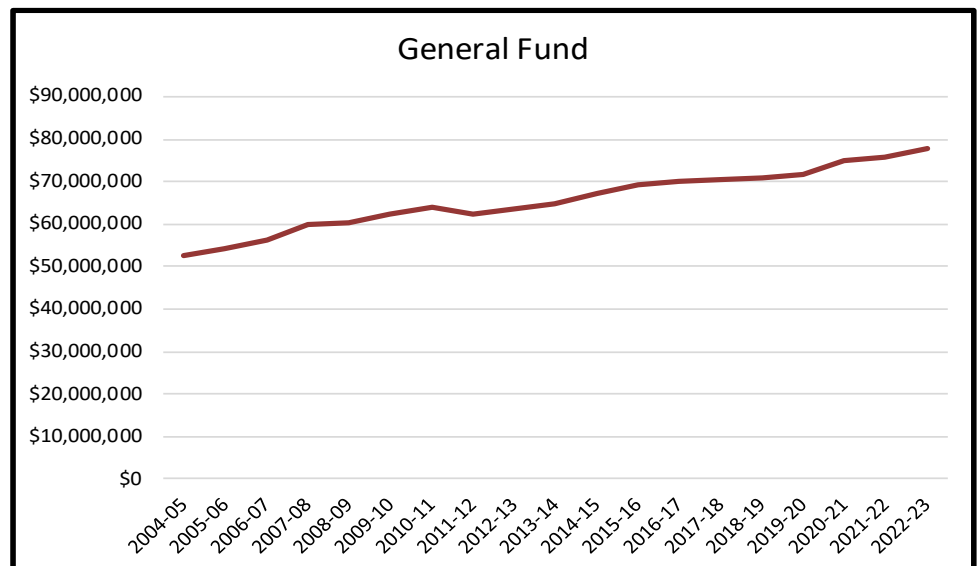
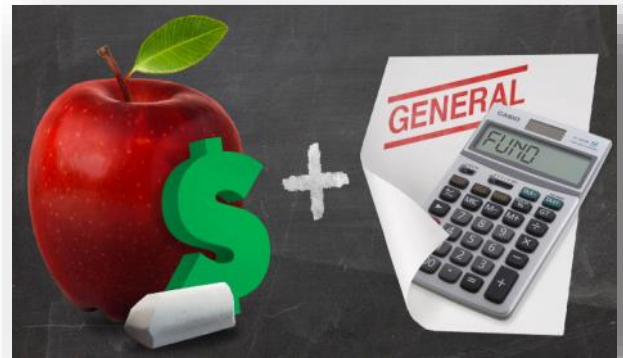
GENERAL FUND - 01

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).

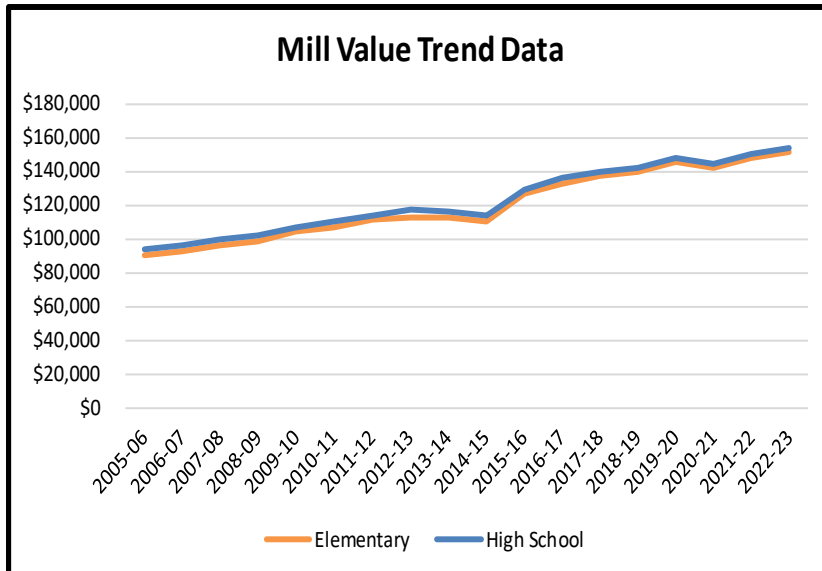
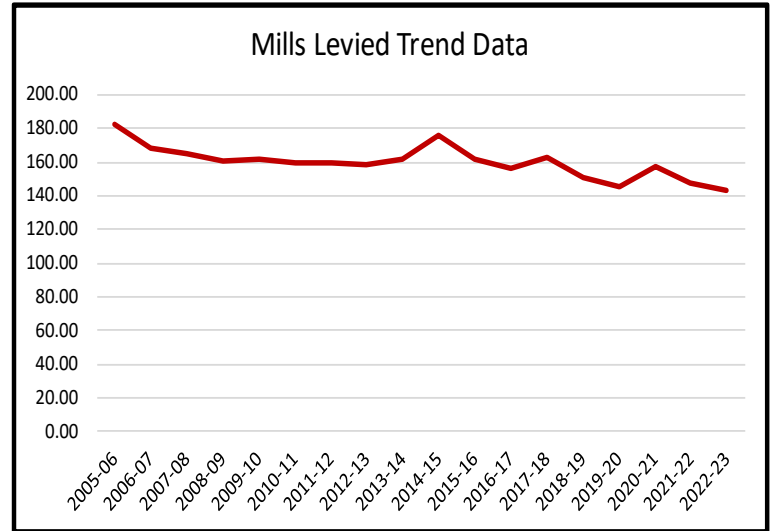
General Fund			
Year	Elementary	High School	Total
2004-05	\$33,338,743	\$19,111,995	\$52,450,738
2005-06	\$34,768,901	\$19,611,995	\$54,380,896
2006-07	\$35,751,871	\$20,543,161	\$56,295,032
2007-08	\$37,916,871	\$22,020,523	\$59,937,394
2008-09	\$38,291,930	\$22,141,889	\$60,433,819
2009-10	\$39,494,246	\$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



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

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

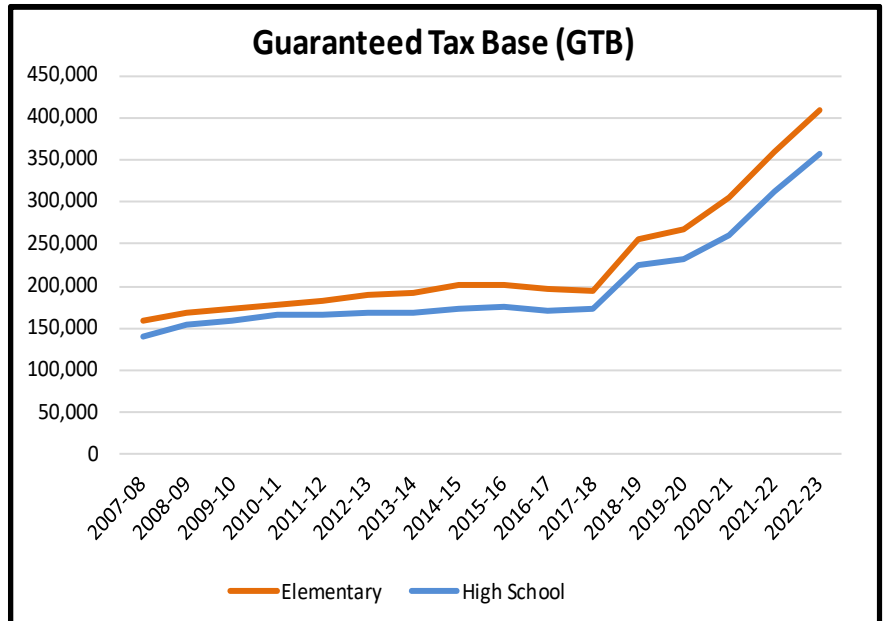


New tax appraisals have traditionally increased the value of property and new property additions increase in mill value for our District. The impact of the Calumet Refinery Protest caused the value to drop in 2020-21.

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

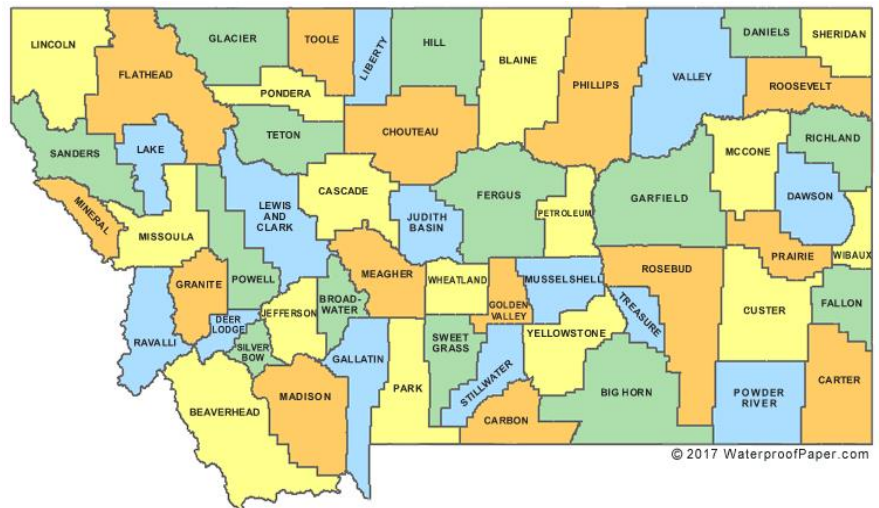
GENERAL FUND BUDGET TREND DATA

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



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 2020-21 Fiscal Year.

ENROLLMENT HISTORY



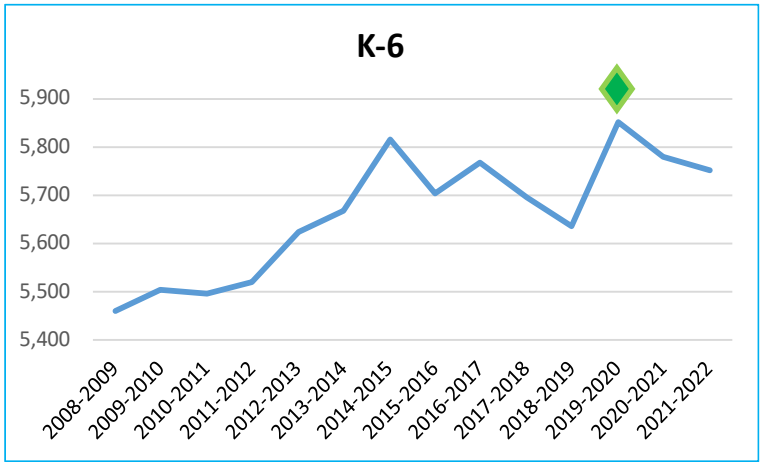
Year	K-6	7-8	9-12	Total
2008-2009	5,458	1,565	3,387	10,410
2009-2010	5,502	1,556	3,278	10,336
2010-2011	5,495	1,499	3,159	10,153
2011-2012	5,519	1,520	3,088	10,127
2012-2013	5,623	1,486	3,000	10,109
2013-2014	5,667	1,487	3,066	10,220
2014-2015	5,814	1,483	3,034	10,331
2015-2016	5,705	1,484	3,004	10,193
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

*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.

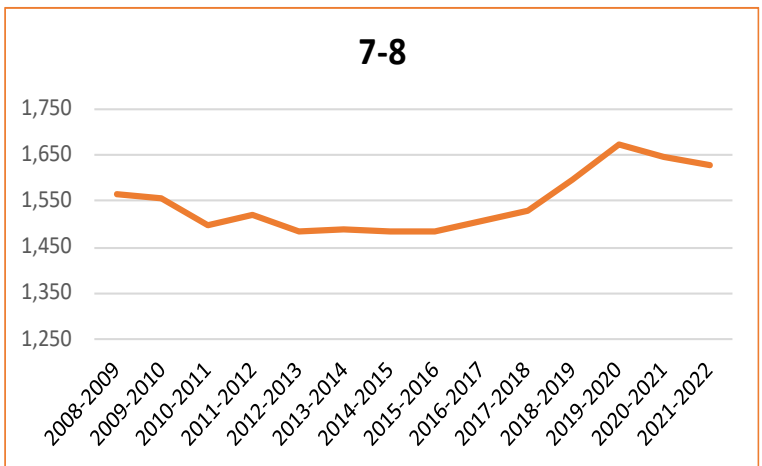
The District has experienced stable enrollment over the past three years. The K-6 growth is partially due to a policy change allowing Transitional Kindergarten students to be counted. The 7-8 student population has continued slow steady growth, due in part to strong elementary growth. The high school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

Elementary

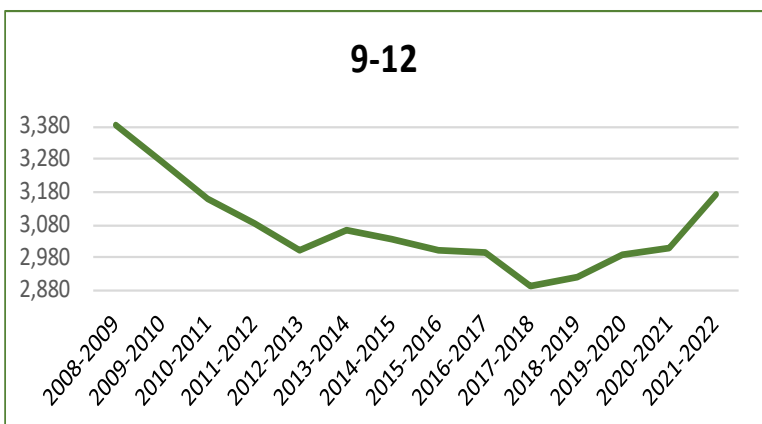


◆ Transitional Kindergarten students included in second enrollment count.

Middle School

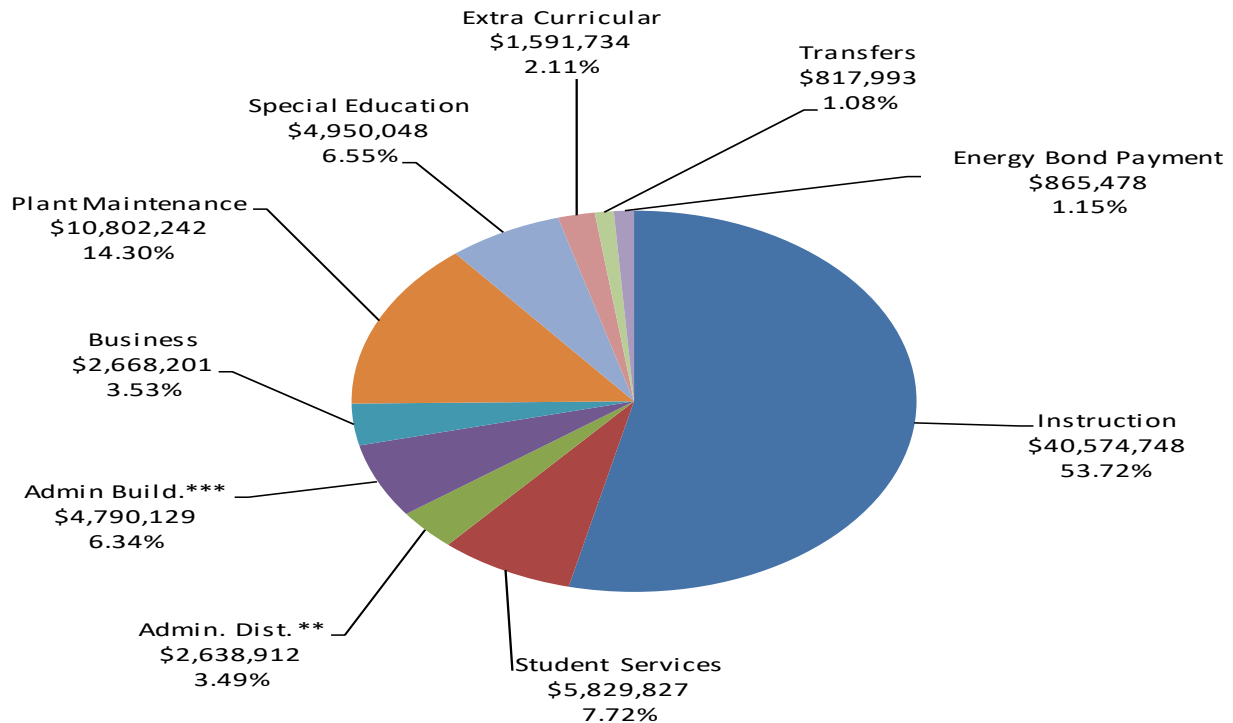


High School



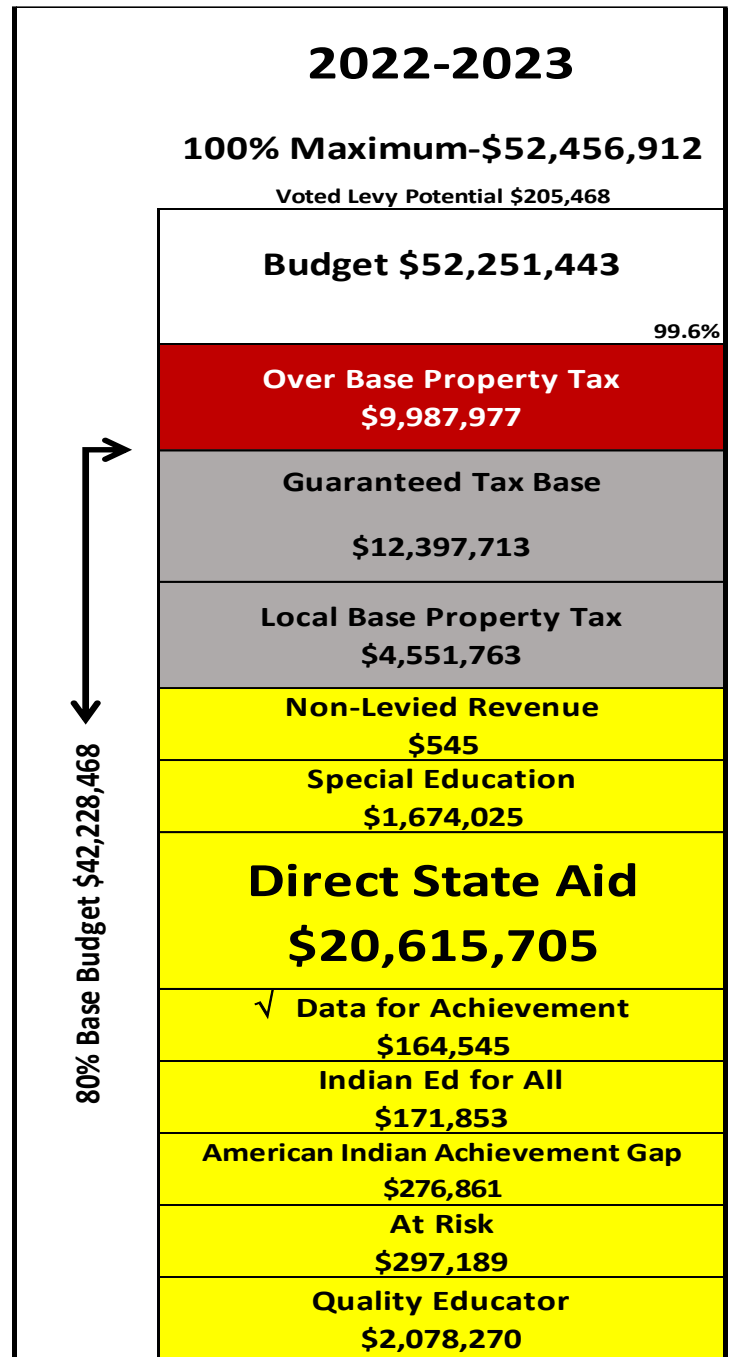
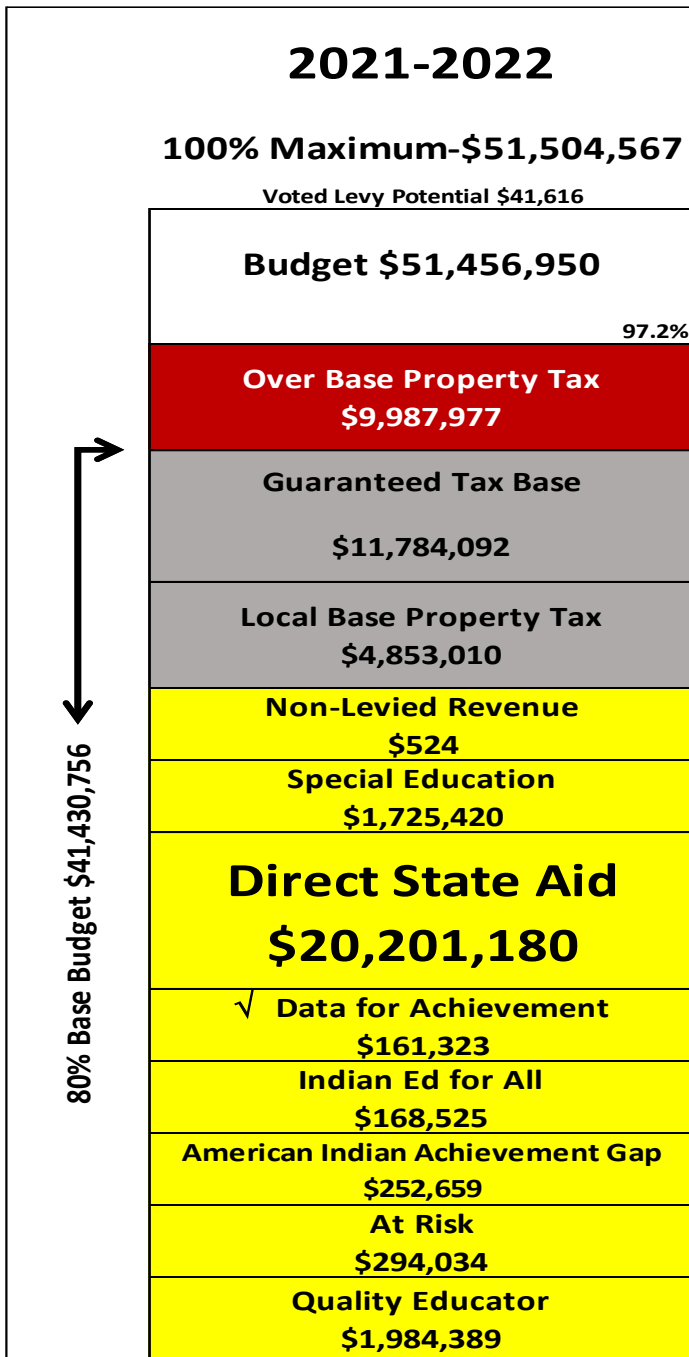
General Fund Budget Category Spending 2021-2022 School Year

The chart below covers the actual spending by budget category from the General Fund Budget for the 2021-22 school year. General category descriptions are provided for clarification purposes.



Category	Amount	%	Description
Instruction	\$40,574,748	53.72%	Costs associated with classroom teacher salaries and supplies.
Student Services	\$5,829,827	7.72%	Costs associated with Counselors, Librarians, and other staff who support the classroom.
Admin. Dist. **	\$2,638,912	3.49%	District Property Insurance, Audit expense, Election expense, postage, dues & fees, Board travel & expenses, and labor consultants.
Admin Build.***	\$4,790,129	6.34%	Achievement salaries & benefits, Building administrative supplies & minor equipment. Staff Development.
Business	\$2,668,201	3.53%	Category includes all the business functions of the District including Payroll, Purchasing, Accounts Payable, and Warehouse operations.
Plant Maintenance	\$10,802,242	14.30%	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	\$4,950,048	6.55%	These are the costs related to the Special Education program including teachers and aides.
Extra Curricular	\$1,591,734	2.11%	These cover the costs associated with providing extra-curricular activities in both the middle and high schools.
Transfers	\$817,993	1.08%	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	\$865,478	1.15%	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.
Total:	\$75,529,312	100.00%	

ELEMENTARY GENERAL FUND FUNDING COMPONENT BREAKDOWN



Numbers are rounded to the nearest whole dollar.

8/30/2022

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 \$2.68. 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

2021-2022	
100% Maximum-\$24,646,438	
Voted Levy Potential \$383,360	
Budget \$24,263,078	
100.0%	
80% Base Budget \$19,801,355	Over Base Property Tax
	\$4,423,049
	Guaranteed Tax Base
	\$5,355,855
	Local Base Property Tax
	\$2,569,469
	Non-Levied Revenue
	\$12,184
	Special Education
	\$633,727
	Direct State Aid
	\$9,978,933
	Data for Achievement
	\$66,015
	Indian Ed for All
	\$68,963
	American Indian Achievement Gap
	\$93,214
	At Risk
	\$73,331
	Quality Educator
	\$753,227

2022-2023	
100% Maximum-\$26,312,214	
Voted Levy Potential \$716,414	
Budget \$25,595,800	
97.3%	
80% Base Budget \$21,139,902	Over Base Property Tax
	\$4,423,049
	Guaranteed Tax Base
	\$6,087,070
	Local Base Property Tax
	\$2,606,723
	Non-Levied Revenue
	\$10,391
	Special Education
	\$644,836
	Direct State Aid
	\$10,695,393
	Data for Achievement
	\$70,704
	Indian Ed for All
	\$73,844
	American Indian Achievement Gap
	\$100,989
	At Risk
	\$73,196
	Quality Educator
	\$776,756

Numbers are rounded to the nearest whole dollar.

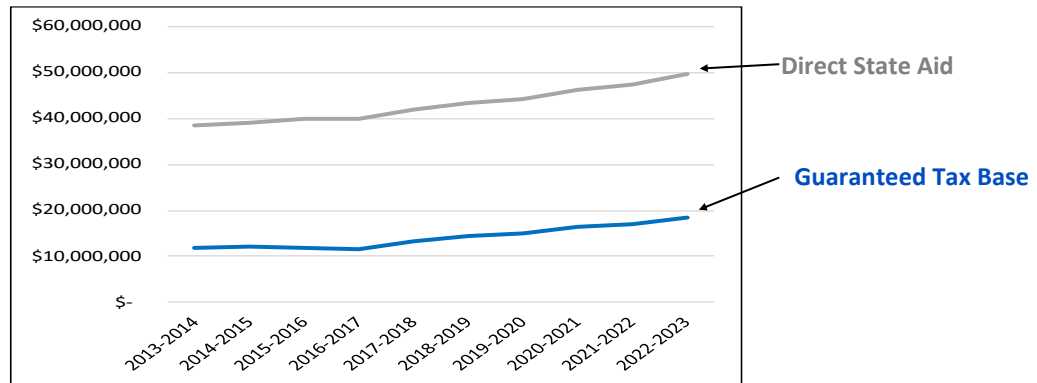
8/30/2022

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 \$3.31. 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.

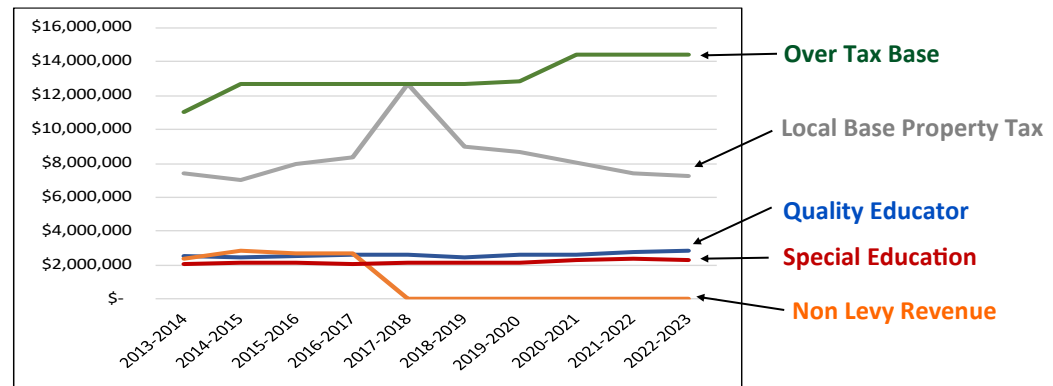
GENERAL FUND BUDGET - COMPONENT TREND DATA

Funding Component	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-22	2022-2023
Data For Achievement	\$ 104,950	\$ 157,500	\$ 211,960	\$ 214,187	\$0	\$0	\$219,408	\$ 224,612	\$ 227,339	\$ 235,249
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
Indian Ed for All	\$ 214,098	\$ 214,200	\$ 221,287	\$ 223,551	\$ 225,177	\$ 241,200	\$229,109	\$ 234,579	\$ 237,487	\$ 245,697
At Risk	\$ 349,663	\$ 343,736	\$ 391,801	\$ 384,610	\$ 370,714	\$ 343,736	\$364,395	\$ 362,399	\$ 367,365	\$ 370,384
Amer. Indian Achievement	\$ 264,000	\$ 284,400	\$ 303,810	\$ 314,963	\$ 324,030	\$ 284,400	\$337,824	\$ 343,200	\$ 345,873	\$ 377,850
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
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
Natural Resource Dev. (NRD)	\$0	\$0	\$ 313,649	\$ 512,064	\$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
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
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
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
Totals	\$ 64,647,613	\$ 67,208,614	\$ 69,360,050	\$ 69,938,436	\$ 72,798,579	\$ 70,406,820	\$71,497,436	\$ 74,771,217	\$ 75,441,099	\$ 77,779,395

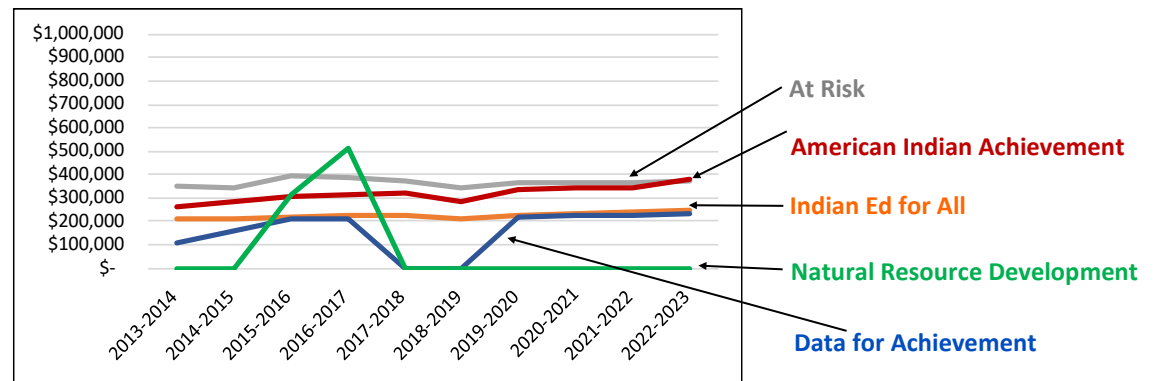
\$5,000,000 to
\$45,000,000



\$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%
Elementary	\$ 50,000	\$ 50,895	\$ 51,149	\$ 52,105	\$ 52,579	\$ 53,541	\$54,344	\$55,741
Middle School	\$ 100,000	\$ 101,790	\$ 102,299	\$ 104,212	\$ 105,160	\$ 107,084	\$108,690	\$111,483
High School	\$ 300,000	\$ 305,370	\$ 306,897	\$ 312,636	\$ 315,481	\$ 321,254	\$326,073	\$334,453

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
Elementary per-ANB	\$ 5,348	\$ 5,444	\$ 5,471	\$ 5,573	\$ 5,625	\$ 5,727	\$5,813	\$5,962
High School per-ANB	\$ 6,847	\$ 6,970	\$ 7,005	\$ 7,136	\$ 7,201	\$ 7,333	\$7,443	\$7,634



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
Data for Achievement	\$ 20	\$ 20.36	\$ 20.46 0	\$ 20.84 0	\$ 21.03	\$ 21.41	\$21.73	\$22.29
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.)
Am Indian Student Achievement Gap	\$ 205	\$ 209	\$ 210	\$ 214	\$ 216	\$ 220	\$223	\$229
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
Quality Educator	\$3,113	\$3,169	\$3,185	\$3,245	\$3,275	\$3,335	\$3,385	\$3,472

*Total State Allocation

2022-2023	
100% Maximum-\$52,456,912	
Voted Levy Potential \$205,468	
Budget \$52,251,443	99.6%
Over Base Property Tax	\$9,987,977
Guaranteed Tax Base	\$12,397,713
Local Base Property Tax	\$4,551,763
Non-Levied Revenue	\$545
Special Education	\$1,674,025
Direct State Aid	\$20,615,705
✓ Data for Achievement	\$164,545
Indian Ed for All	\$171,853
American Indian Achievement Gap	\$276,861
At Risk	\$297,189
Quality Educator	\$2,078,270

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

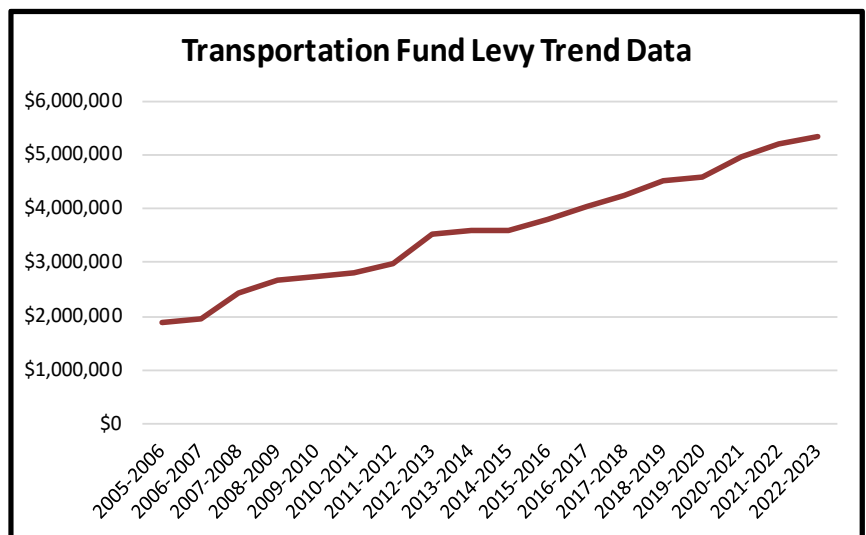
The County pays a County reimbursement after receiving State payment report. State funding is paid based on semi-annual claims to OPI in February for the first semester and in May for the second semester. The State will pay up to the lesser of the State funding calculated on the budget or one-half (1/2) 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

The District and Big Sky Bus Lines created a Memorandum of Agreement that reduced the payments due to buses not running during the 2019-20 school year.

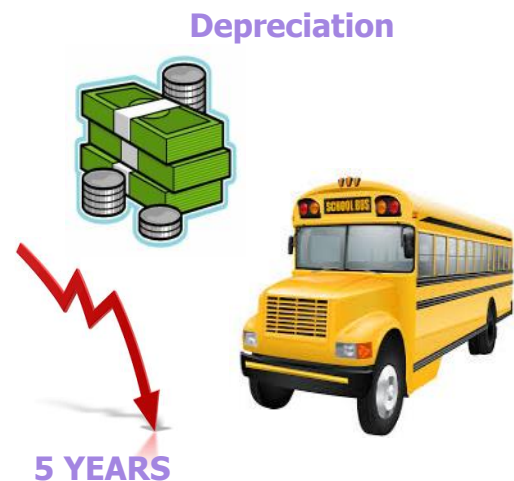


BUS DEPRECIATION RESERVE FUND - 11

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.



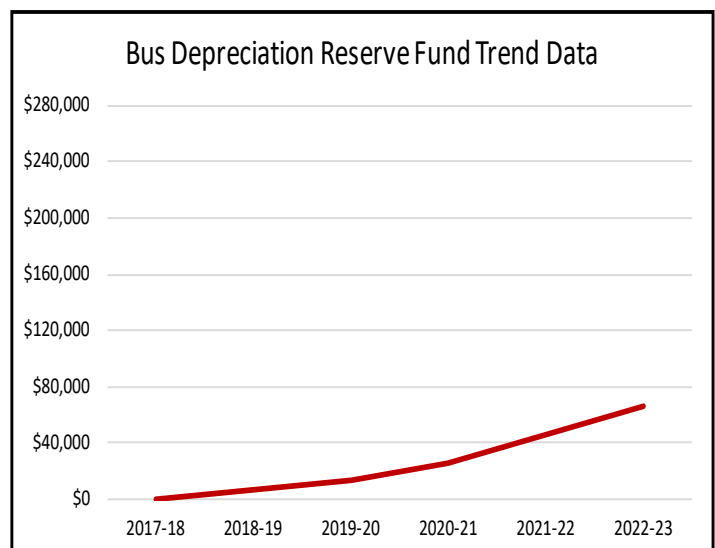
The Bus Depreciation Reserve fund allows the trustees to include an amount each year that does not exceed 20% of the original cost of a bus, including at Type E vehicle, or communication systems and safety devices installed on the bus. The amount budgeted may not, over time, exceed 150% of the original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

This budget increased due to the purchase of additional "Type E" buses to help with the transportation of students due to the COVID pandemic.



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 "FY2019 In-District Special Education Permissive Levy Tuition Calculator" button (under Helpful Spreadsheets):

<http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/Tuition-and-Attendance>

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.

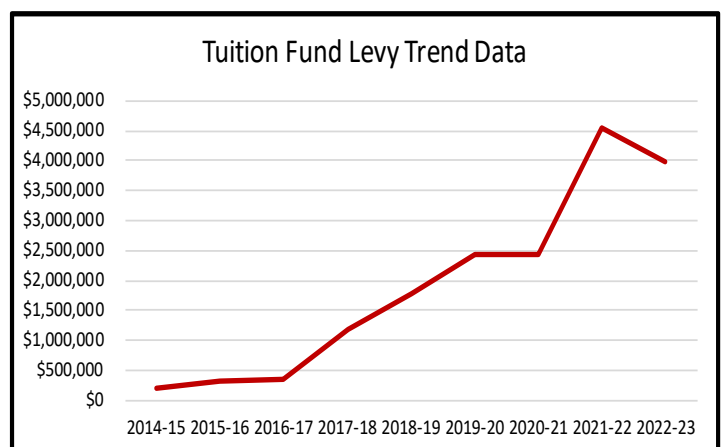
Reserve Limit: None

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

LEGISLATIVE CHANGE - House Bill 206 (2021) made significant changes to tuition for students placed in foster and group homes outside their district of residence. The district of residence will now be responsible for paying a portion of the tuition due to school districts. The district is able to levy the Tuition fund.

Impact on our District: 2021-2022 \$38,998.23
2022-2023 \$36,636.37

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%



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.

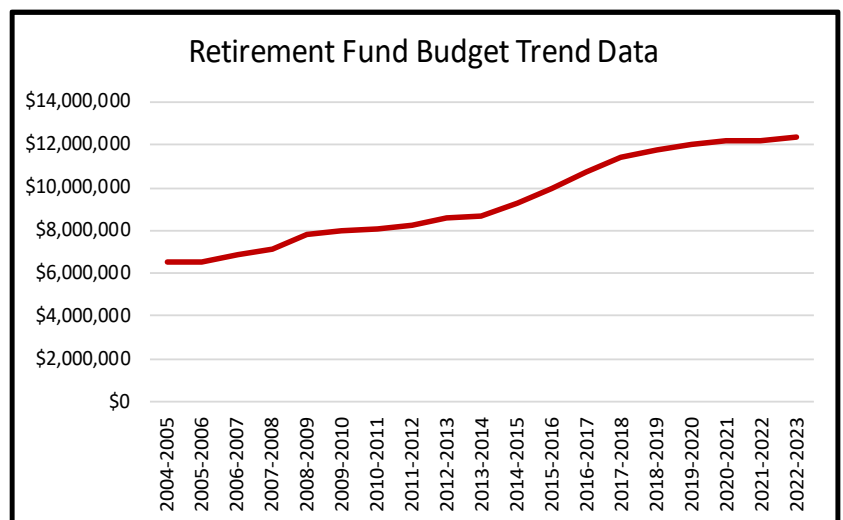
The fund **CANNOT** be used to pay: 1) retirement incentives; 2) any portion of a retirement fund contribution on behalf of an employee (i.e., only the employer's contributions can be paid from the fund; or 3) any amount paid to an employee directly (i.e., only payments to TRS, PERS, FICA, and unemployment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

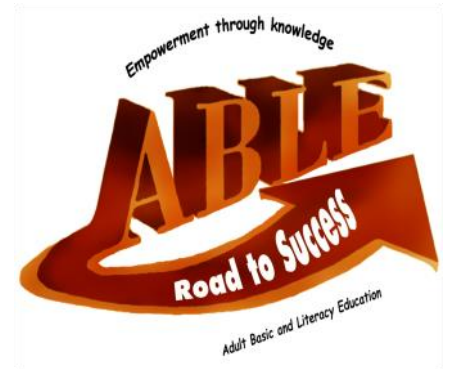
RESERVES—An operating reserve of up to 20% of the ensuing year's budget is permitted. This percentage was reduced from 35% during the 2013 legislation session. Shortfalls in the retirement fund can present significant problems to both the District and County.

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



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.



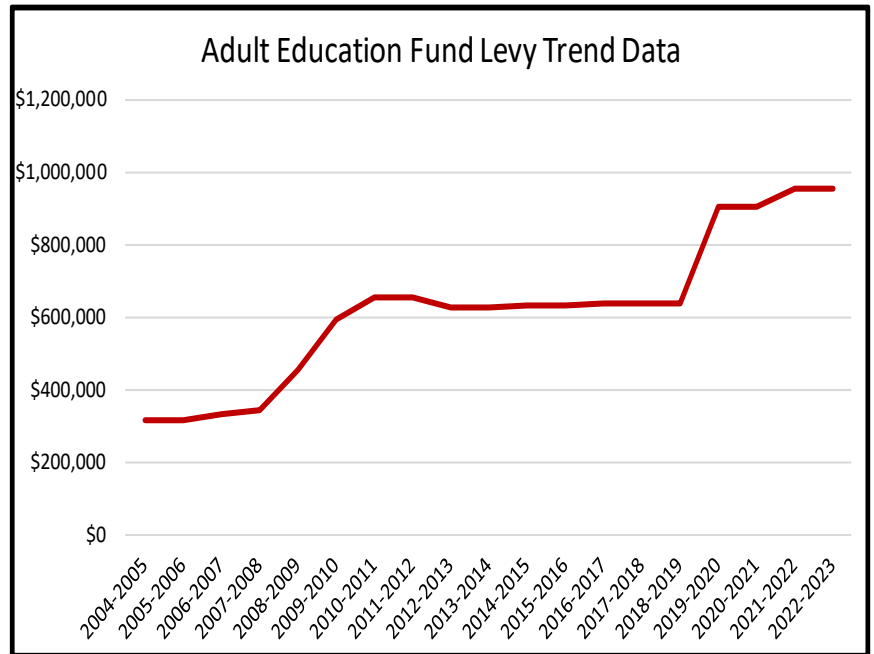
PURPOSE—A district that operates an adult education program must use this fund. Taxes levied for support of the adult education program and student fees for adult education are deposited in this fund pursuant to MCA 20-7-705.

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

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.



For additional information on the Adult Education Program, visit the District webpage at 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

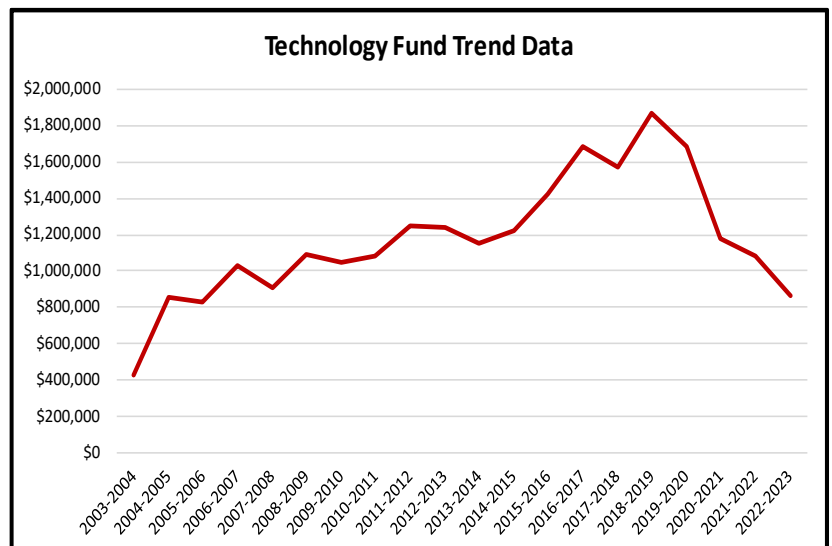
Employer contributions for Social Security, Medicare, TRS, PERS, and unemployment insurance may not be paid from this fund.

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

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.

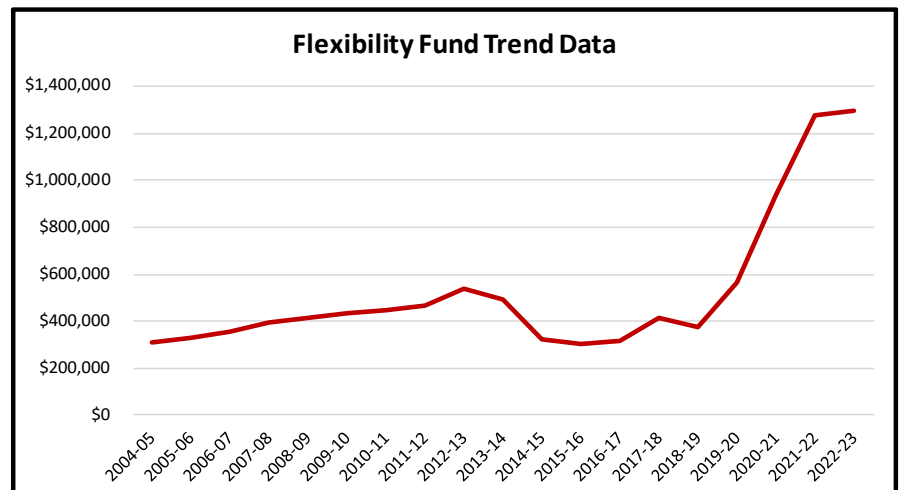
In 2021, the **Transformational Learning Grant** revenues and expenses are tracked through this fund. The Montana Advanced Opportunity Act, passed by the legislature in 2019, provided State funding in the form of a competitive Transformational Learning Grant. The funding, \$106,437 for Fiscal Year 2021, 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

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

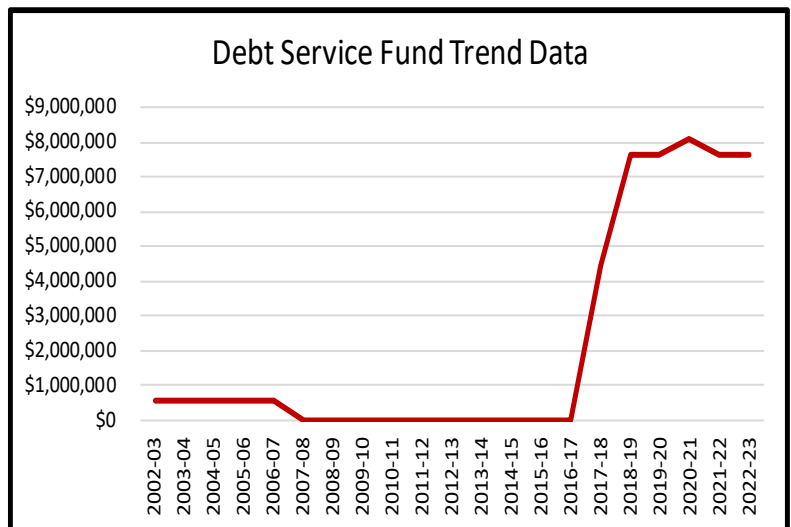
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available 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

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 schedules for the elementary and high schools are located on Pages 48 and 51.

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 Inter-cap 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.



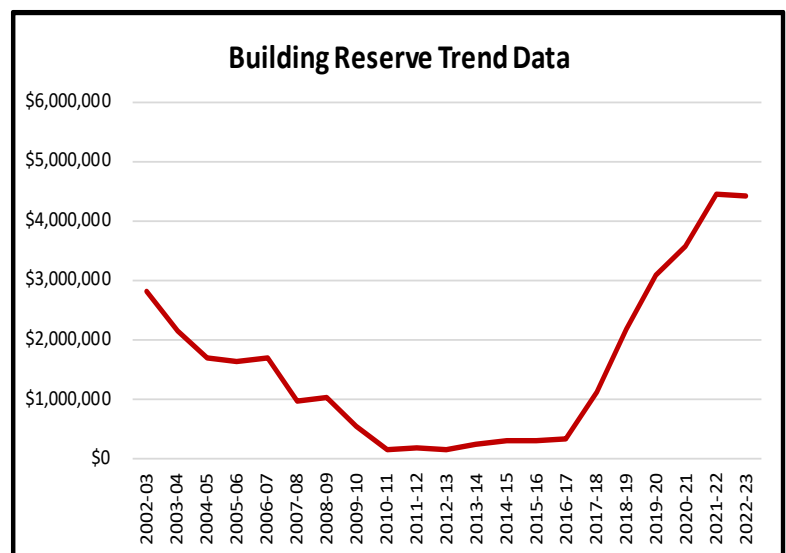
LEVY LIMITS AND VOTING REQUIREMENTS—Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the election 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

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
Roosevelt (sale pending 2022)	33,825	318	K-6	1927/1939/1950/1956
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 ¹	16,723	n/a	n/a	1957
Annex ¹	2,400	n/a	n/a	1968
Warehouse ^{1*}	14,626	n/a	n/a	1964
Little Russell, Trades, Storage ¹	20,000	n/a	n/a	1932/1950/2018

¹ Facilities are jointly owned by the Districts.

* Food processor moved from Longfellow to Warehouse.

STATE REIMBURSEMENT FOR GENERAL OBLIGATION BONDS

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 2015/16 equaled \$58,420,424 and of that amount approximately \$4,000,000, or 6.85%, was paid by State Advance/Reimbursement payments to the districts that qualified to receive such payment.

Fiscal Year	Total State Monies Appropriated for Advance/Reimbursement	State Amount Allocated	Pro-Rata Allocation to Eligible Districts for Debt Service Reimbursement (%)	Number of School Districts Receiving State Advance/Reimbursement	Percent of School Districts in Montana
2022/23	\$4,807,153	\$4,807,153	33.29	86	22
2021/22	\$2,500,000	\$2,500,000	17.73	89	22
2020/21	0	0	0	0	0
2019/20	0	0	0	0	0
2018/19	0	0	0	0	0
2017/18	0	0	0	0	0
2016/17	\$8,586,000 ¹	\$4,000,000 ^{1, 2}	38.57 ^{1, 2}	87 ^{1, 2}	21 ^{1, 2}
2015/16	8,586,000 ¹	4,000,000 ²	39.68 ²	91	23
2014/15	8,086,000 ⁴	8,086,000 ³	62.73 ³	90	22
2013/14	8,586,000	8,586,000	95.37	95	23
2012/13	8,586,000	8,586,000	94.52	98	24
2011/12	8,586,000	8,586,000	95.80	103	25
2010/11	7,420,970 ⁴	7,420,970 ⁴	79.42 ⁴	101	26
2009/10	8,586,000	8,586,000	100.00	109	26
2008/09	11,273,682	8,657,176	100.00	112	27
2007/08	10,509,037	9,744,392	100.00	111	26
2006/07	11,362,762	8,447,578	100.00	101	24
2005/06	10,399,135	9,435,508	100.00	102	24
2004/05	8,411,293	8,411,293	81.63	100	23
2003/04	8,270,735	8,270,735	95.03	114	26
2002/03	4,450,000	3,990,862	100.00	73	17
2001/02	4,350,000	4,216,183	100.00	70	16
2000/01	4,140,441	4,140,441	97.71	60	13
1999/00	3,359,559	3,359,559	100.00	53	12
1998/99	3,000,000	3,000,000	86.64	51	11
1997/98	2,500,000	2,500,000	78.65	44	10
1996/97	2,000,000	2,000,000	75.64	35	8
1995/96	1,500,000	1,500,000	93.73	26	6
1994/95	1,000,000	1,000,000	72.42	19	4
1993/94	1,000,000	800,000	80.00	n/a	n/a

¹ Preliminary; subject to change.

² 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.

³ 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.

⁴ 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 page 47 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

ELEMENTARY BOND LANGUAGE & ELECTION RESULTS

ELEMENTARY SCHOOL DISTRICT NO. 1 (GREAT FALLS) CASCADE COUNTY, MONTANA

CERTIFICATE

School District No. 1 (Great Falls), Cascade County, caused to be conducted a bond election by mail ballot on October 4, 2016, at which the following proposition was considered:

Shall the Board of Trustees (the "Board") of Elementary School District No. 1 (Great Falls), Cascade County, Montana (the "Elementary District"), be authorized to sell and issue general obligation bonds of the Elementary District in one or more series in the aggregate principal amount of up to Forty-Five Million Nine Hundred Ten Thousand and No/100 Dollars (\$45,910,00.00), bearing interest at rates to be determined at the time of the sale, payable semi-annually, during a term as to each series of bonds of not more than twenty (20) years, for the purpose of providing funds to pay the costs of designing, constructing, improving, renovating, equipping, and furnishing schools in accordance with the Elementary District's Facilities Action Plan developed to enhance learning environments, address safety and environmental concerns, identify shortcomings with and prioritize upgrading technology infrastructure, increase energy efficiency, and be responsive to shifting enrollment considerations, to include improving schools by making a variety of deferred maintenance improvements, such as replacing the phone system serving the elementary schools and making mechanical system upgrades, such as installing new boilers and temperature controls and electrical and plumbing upgrades; constructing and improving on the Longfellow Elementary campus a new school building in replacement of the existing Longfellow Elementary school and associated improvements; demolishing Lowell School and constructing and improving on the Lowell School campus a new Roosevelt Elementary school building in replacement of Lowell School and making associated improvements; renovating North Middle School to include upgrading mechanical systems, replacing doors, replacing fire suppression and alarm systems, upgrading the foundation, and replacing a portion of the roof; improving the former Russell Elementary School site by constructing a new operations building and renovating the existing for use by the Building and Grounds Department, updating mechanical systems, installing fencing and sewer system improvements, and making associated improvements to existing space; renovating East Middle School by repairing the roof, replacing the windows, upgrading mechanical systems and replacing the fire alarm system; renovating Chief Joseph Elementary by upgrading mechanical systems and repairing and stabilizing slabs and foundations; renovating Loy Elementary by upgrading mechanical, electrical, and plumbing systems, improving parking, safety, and traffic flow, installing drainage, curb, gutters, and sidewalks, and, if appropriate, associated improvements relating to shifting enrollment; installing at Whittier Elementary an Americans with Disability Act (ADA) compliant elevator and making associated improvements; upgrading the electrical system serving the computer lab at Sunnyside Elementary; installing an ADA compliant lift and associated improvements at Lincoln Elementary; replacing boilers and/or upgrading mechanical systems at Riverview Elementary, Sacajawea Elementary, Valley View Elementary, and Lewis and Clark Elementary schools, and replacing a portion of the domestic water system at Lewis and Clark Elementary School; replacing stairs outside the auditorium and upgrading mechanical systems at West Elementary and associated improvements; renovating Morningside Elementary by repairing and stabilizing the foundation and replacing the water main and upgrading electrical, mechanical, and temperature controls; making parking and traffic safety improvements and storm drain and retaining wall improvements and upgrading mechanical systems at Meadowlark Elementary; and converting storage space to teaching space at Mountain View Elementary; related improvements and costs; and paying costs associated with the sale and issuance of the bond?

The total number of registered electors who were eligible to vote in the bond election was 30,742.

Election
Results

The canvass of the votes establishes that 12,290 electors voted "BONDS - YES", and that 7,669 electors voted "BONDS - NO".

DATED: October 17, 2016

Attest:

Clerk, School District No. 1 (Great Falls)
Cascade County, Montana



Chair, School District No. 1 (Great Falls)
Cascade County, Montana



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.

Fiscal Year	QSCB ¹	Bonds	2017 Sale		2018 Sale		Total
	Principal	Interest ¹	Elementary Bonds Principal	Interest	Elementary Principal	Bonds Interest	
2017	\$203,570	\$145,042					\$348,612
2018 ²	\$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

¹The 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.)

² 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 AS OF JUNE 2022

Completed

Chief Joseph Structural	\$1,598,103.12
Giant Springs	\$14,448,620.96
Little Russell - New & Old	\$2,448,703.76
Lincoln Elementary	
Boiler	\$279,451.80
Longfellow - New Bldg	\$15,589,745.98
Loy Elementary	
Bus Lane	
Electrical Upgrade	
Boiler	
Window Wells	
Crawl Space	\$992,444.19
Meadow Lark Elementary	
Storm Drainage/Parking	
Boiler	\$281,956.73
Morningside Elementary	
Electrical Service	
Water Line	
Structural	\$222,574.29
Mountain View	
Renovation	\$295,563.60
Riverview	
Boiler Replacement	\$421,885.36
Sacajawea	
Boiler Replacement	\$342,531.66
Sunnyside Elementary	
Electrical Services	
Boiler Replacement	\$378,682.32
Valley View	
Boiler	\$94,695.11
West Elementary	
Stairs	
Mechanical	\$1,213,131.78
Whittier Elementary	
Elevator	
Boiler	\$558,546.86
East Middle School	
Fire Alarm	
Windows	
Boiler	
Bathroom	
Roof Investigation	
Roof Replacement	\$2,682,342.45
North Middle School	
Partial Reroof	
Fire Alarm	
Boiler	
Foundation	\$3,494,299.10
Warehouse Food Processing Lucy	\$289,821.21
Elementary Phones	\$518,957.66
Total Elementary	\$44,553,954.82

In Progress

LEWIS & CLARK MECHANICAL & DOMESTIC WATER	\$932,463.66
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HIGH SCHOOL BOND LANGUAGE & ELECTION RESULTS

HIGH SCHOOL DISTRICT NO. A (GREAT FALLS) CASCADE COUNTY, MONTANA

CERTIFICATE

High School District No. A (Great Falls), Cascade County, caused to be conducted a bond election by mail ballot on October 4, 2016, at which the following proposition was considered:

Shall the Board of Trustees (the "Board") of High School District No. A (Great Falls), Cascade County, Montana (the "High School District"), be authorized to sell and issue general obligation bonds of the High School District in one or more series in the aggregate principal amount of up to Fifty-Two Million Nine Hundred Fifty-Five Thousand and No/100 Dollars (\$52,955,000.00), bearing interest at rates to be determined at the time of the sale, payable semiannually, during a term as to each series of bonds of not more than twenty (20) years, for the purpose of providing funds to pay the costs of designing, constructing, improving, renovating, equipping, and furnishing Great Falls High School, Paris Gibson Education Center, and CMR High School in accordance with the High School District's Facilities Action Plan, to include replacing the phone system serving the high schools and upgrading mechanical, electrical and plumbing systems; renovating and improving Great Falls High School by expanding and modernizing the Career and Technical Education (CTE) space, adding and improving classrooms and a commons area, adding connecting space between main campus and south campus to house offices, classrooms, and kitchen and dining space, improving or replacing the parking lot, storm drainage, and utilities serving the school, and, if bond proceeds are available, acquiring property contiguous to or in the vicinity of the Great Falls High School campus for additional parking, installing artificial turf and resurfacing the existing track at Memorial Stadium; improving Paris Gibson Education Center by installing an Americans with Disabilities Act (ADA) compliant elevator and stair lift, replacing a portion of the roof, renovating and furnishing the cafeteria, classrooms, and bathrooms, replacing windows, and making associated improvements; renovating and expanding CMR High School by adding a multiuse facility and Science, Technology, Engineering, and Math (STEM) classrooms, repairing the foundation, upgrading mechanical systems, the school's water system and fire alarm system, repairing the elevator and sidewalks, replacing windows and lockers, and improving the track and athletic facilities by replacing bleachers and associated improvements; related improvements and costs; and paying costs associated with the sale and issuance of the bonds?

The total number of registered electors who were eligible to vote in the bond election was 30,804.


The canvass of the votes establishes that 11,553 electors voted "BOND - YES", and that 8,474 voted "BONDS - NO".

Election
Results

THEREFORE, BE IT CERTIFIED that the above bond proposition has been approved in accordance with the provisions of section 20-9-428, MCA, and the Board of Trustees of High School District No. A (Great Falls) is hereby authorized to issue bonds for the purpose and in the amount specified in the ballot proposition.

DATED: October 17, 2016

Attest:



Chair, School District No. 1 (Great Falls)
Cascade County, Montana

Clerk, School District No. 1 (Great Falls)
Cascade County, Montana



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 ¹	Bonds	High School Bonds		High School	Bonds	
Fiscal Year	Principal	Interest ¹	Principal	Interest	Principal	Interest	Total
2017	\$58,007	\$41,329					\$99,336
2018 ²	\$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

¹The 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.)

HIGH SCHOOL BOND PROJECT INFORMATION AS OF JUNE 2022

Completed

	CMR High School	
	Fire Alarm	
	Sidewalk/Retaining Wall	
	Bleachers	
	Water Main	
	Multipurpose/STEM	
	Elevator/Structural	
	Mechanical	
		\$11,540,924.58
	Great Falls High School	
	Boiler	
	Memorial Stadium	
	Parking	
	HUB & CTE/Renovation	
		\$40,731,545.64
	Paris Gibson Education Center	
	Windows & Elevator	
	Partial Reroof	
	Cafeteria Tables	
	Parking Lot	
	SW Windows	
	Mechanical Upgrade	
	Boiler	
		\$4,372,006.46
	High School Phones	\$213,581.07
	Total High Schools	\$56,858,057.75

In Progress

GREAT FALLS HIGH PARKING LOT	\$676,240.30
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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%
Totals	675	86.2%	73	9.3%	35	4.5%	783	100%

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:

Fund Supported	Estimated Change in Revenues*		Estimated Change in Mills*		Estimated Impact, Home of \$100,000*		Estimated Impact, Home of \$200,000*	
Adult Education	Elementary High School	No Increase No Increase	Elementary High School	None None	Elementary High School	None None	Elementary High School	None None
Bus Depreciation	Elementary High School	No Increase No Increase	Elementary High School	None None	Elementary High School	None None	Elementary High School	None None
Transportation	Elementary High School	\$154,912 \$63,324	Elementary High School	1.06 .43	Elementary High School	\$1.44 \$.58	Elementary High School	\$2.87 \$1.15
Tuition	Elementary High School	No Increase -\$576,679	Elementary High School	None -3.89	Elementary High School	None - \$5.26	Elementary High School	None - \$10.51
Building Reserve	Elementary High School	No Increase No Increase	Elementary High School	None None	Elementary High School	None None	Elementary High School	None None
Flexibility	Elementary High School	No Increase No Increase	Elementary High School	None None	Elementary High School	None None	Elementary High School	None None
Total	Elementary High School	\$154,912 -\$513,335	Elementary High School	1.06 -3.46	Elementary High School	\$1.44 -\$4.68	Elementary High School	\$ 2.87 -\$ 9.36

***Impacts are based on** the certified taxable valuations from the 2021-22 school fiscal year. These taxable valuations may change in August.

The District estimates that the funding structure for the Building Reserve Fund will generate \$831,640 in the elementary and \$349,180 in the high school, with no net cost to the local taxpayers.

Regarding the Building Reserve levy, the following are school facility maintenance projects identified in the Facilities Condition Inventory (FCI) anticipated to be completed:

Elementary: Mechanical, Electrical, and Plumbing Upgrades & window replacements as per the Facilities Condition Inventory (FCI).

High School: Mechanical, Electrical, and Plumbing Upgrades and window replacements at CMR and Great Falls High School as per the Facilities Condition Inventory (FCI).

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.

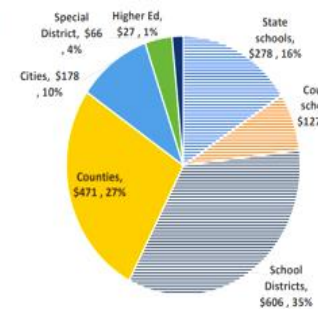
- 58% of property taxes support local school districts

- 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

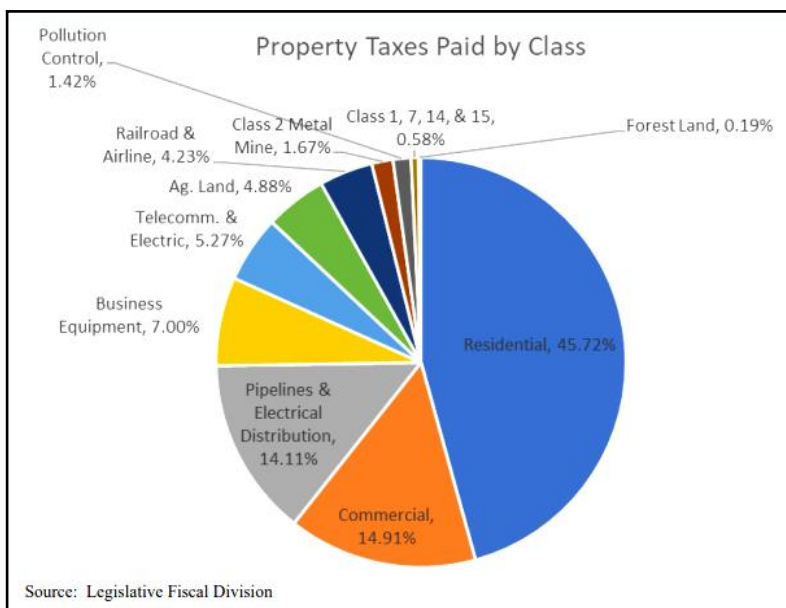
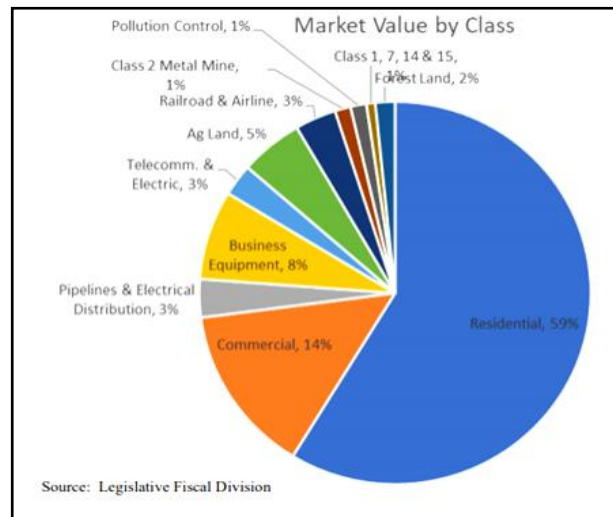
MONTANA PROPERTY TAX SYSTEM

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.

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, 2021 (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, 2021. 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 2021 are as follows:

- Total current assets, which include cash, investments, receivables, inventories and prepaid expenses, decreased by \$34,163,587.
- Long term assets increased by \$32,010,485 due to the improvements made on the District facilities as result of the bond passage.
- Current liabilities increased by \$246,129, while long-term liabilities decreased by \$941,225, due to the annual payments made on the outstanding bonds.
- In total, net position decreased \$2,868,614, from a negative \$26,606,643, after restatement, to a negative \$29,475,257, which represents a 10.786% decrease. In fiscal year 2020 net position increased \$4,209,018, from a negative \$30,815,661, after restatement, to a negative \$26,606,643, which represented a 13.66% increase.
- Total revenues for the District increased by \$135,391 or 0.12%.
- General revenues accounted for \$98,994,809 in revenue or 86.22% of all revenues. Program specific revenues, in the form of charges for services and operating grants and contributions, accounted for \$15,817,494 or 13.78% of total revenues of \$114,812,303. When compared to fiscal year 2019, general revenues increased by \$973,629 while program specific revenues decreased by \$838,238, for a net increase in total revenues of \$135,391.
- The District had \$117,692,568 in expenses, which included an increase in Instructional Services of \$5,657,247, or 8.59%. \$15,817,494 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 \$98,994,809 were not enough to provide for these programs so reserves were used to fund the difference.
- Among the major funds, the general fund had \$75,021,709 in revenues, \$74,438,339 in expenditures, and \$1,751,926 of transfers out, leading to a decrease in fund balance of \$1,168,556.

ENDING FUND BALANCES (GASB 54)

Great Falls Public Schools ENDING FUND BALANCES – June 30, 2021

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 2021 - 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, 2021.

Non-spendable - \$1,691,200

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 Dues & Fees	\$ 789,529	School Food Inventory	\$ 156,306	Impact Aid	\$ 47,000
Warehouse Inventory	\$ 339,496	Tech Warehouse	\$ 95,563		

—Restricted- \$41,864,198

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

*Impact Aid	\$10,542,358	Extra-Curricular	\$1,455,614	Endowment	\$ 439,715
Building Fund	\$ 7,070,333	Technology Fund	\$ 1,076,661	Traffic Education	\$ 302,857
Retirement	\$ 4,427,025	*Flexibility Fund	\$ 963,802	Misc. Trust	\$ 45,159
Building Reserve	\$ 3,360,110	Compensated Absence	\$ 792,436	Bus Depreciation	\$ 25,086
School Food Service	\$ 2,669,548	Debt Service	\$ 746,345	Rental Fund	\$ 16,642
Transportation	\$ 1,792,839	Adult Education	\$ 726,948		

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

Committed - \$8,007,952

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	\$8,007,952
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Assigned - \$6,000,517

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

Rate Stabilization Reserve	\$1,713,484	Indirect Costs	\$ 111,742
Medicaid	\$1,608,252	Vocational Education	\$ 69,780
Internal Local	\$1,114,905	Swimming Pool	\$ 38,440
Athletics Revenue Enhancement	\$ 471,675	Federal/State Grants	\$ 34,741
Skyline Ride	\$ 453,439	Miscellaneous	\$ 31,573
Specific Purpose	\$ 257,826	Tuition Transfer	\$ 68
General Fund (Encumbrances)	\$ 129,380		

Unassigned – (\$262,649)

No constraints. Category includes reserves that do not meet the requirements of the other classifications.
(\$262,649)

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.) 6/30/21

INVESTMENT HISTORY

Great Falls Public Schools

Investments

	2015	2016	2017	2018	2019	2020	2021	2022
>Building	\$ 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
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
>Flex	\$ 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
Indirect Costs	\$ 400,000	\$ 260,000	\$ 260,000	\$ 100,000	\$ 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
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
Tuition Transfer	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	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
*Revenue Enhancement	\$ 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
*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
*Trust	\$ 63,000	\$ 63,000	\$ 63,000	\$ 49,000	\$ 49,000	\$ 49,000	Fund Closed	Fund Closed
Total Investment Balance	\$ 16,531,000	\$ 15,666,000	\$ 15,416,000	\$ 14,867,000	\$ 14,527,000	\$ 14,477,000	\$ 14,428,000	\$ 13,978,000

*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
Total	\$	7,072,000

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
Total	\$ 7,072,000

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
Total	\$ 1,689,184

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: \$4,991,574

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 -\$2,514,551 HS \$66,267

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: \$14,949 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 \$ 5,023 HS \$9,039

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 \$62,941 HS \$8,365 Invested: \$350,000

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: \$108,424 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 220,772 HS \$992,448

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: \$392,034 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 \$3,032,802 HS \$41,595 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: \$349,466 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: \$61,142

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: \$137,300 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: \$264,114 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: \$82,899

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 \$1,210,238 HS \$1,465,055 Invested: \$0

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: \$3,908

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: \$1,742
Investment: \$435,000

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: \$6,910,822

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: \$746,360
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: \$36,642 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: \$712,606

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: \$4,159,253



VOTED LEVY HISTORY

FISCAL YEAR	ELEMENTARY		HIGH SCHOOL		TOTAL K-12	
	VOTED LEVY APPROVED	VOTED LEVY USED	VOTED LEVY APPROVED	VOTED LEVY USED	VOTED LEVY APPROVED	VOTED LEVY USED
1999-2000	15.51 mills \$1,431,517	15.96 mills \$1,431,517	7.12.mills \$621,250	6.78 mills \$621,250	22.63 mills \$2,052,767	22.74 mills \$2,052,767
2000-2001	6.82 mills \$611,945	2.76 mills \$232,975	6.42.mills \$588,084	2.59 mills \$226,581	13.24 mills \$1,200,029	5.35 mills \$459,556
2001-2002	8.84.mills \$749,681	8.86 mills \$749,681	0 mills \$0	0 mills \$0	8.84 mills \$749,681	8.86 mills \$749,681
2002-2003	5.23 mills \$442,858	5.23 mills \$442,858	1.32 mills \$116,288	1.28 mills \$112,530	6.55 mills \$559,141	6.51 mills \$555,388
2003-2004	4.56 mills \$386,510	1.99 mills \$167,909	5.9 mills \$519,475	4.81 mills \$418,866	10.46 mills \$905,985	6.80 mills \$586,775
2004-2005	3.35 mills \$282,342	3.23 mills \$282,384	5.20 mills \$452,929	4.96 mills \$447,029	8.55 mills \$753,271	8.19 mills \$729,371
2005-2006	6.23 mills \$543,949	0 mills \$0	2.09 mills \$188,715	0 mills \$0	8.32. mills \$732,664	0 mills \$0
2006-2007 No Levy Request	0 mills \$0	0 mills \$0	0 mills \$0	0 mills \$0	0 mills \$0	0 mills \$0
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
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
2009-2010 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
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
2011-2012 Levy Failed	0 Mills \$ 640,000	0 mills	0 mills \$ 358,000	0 mills	0 mills	0 mills
2012-2013 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
2013-2014 Levy Failed	0 Mills \$981,748	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
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
2015-2016 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
2016-2017 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
2017-2018 Bond Election	TBD \$45,910,000	TBD TBD	TBD \$52,955,000	TBD TBD	TBD \$98,865,000	TBD TBD
2017-2018 Tech Levy Request	0 mills \$0	0 mills \$0	0 mills \$500,000	0 mills \$0	0 Mills \$0	0 Mills \$0
2018-19 Levy Failed	est. 9.84 mills \$1,349,048					
2019-20 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
2020-21	\$1,750,000	12.05				
2021-22 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0
2022-23 No Levy Request	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0	0 Mills \$0

Voters Approved - Used Total Amount

No Levy

Levy Failed

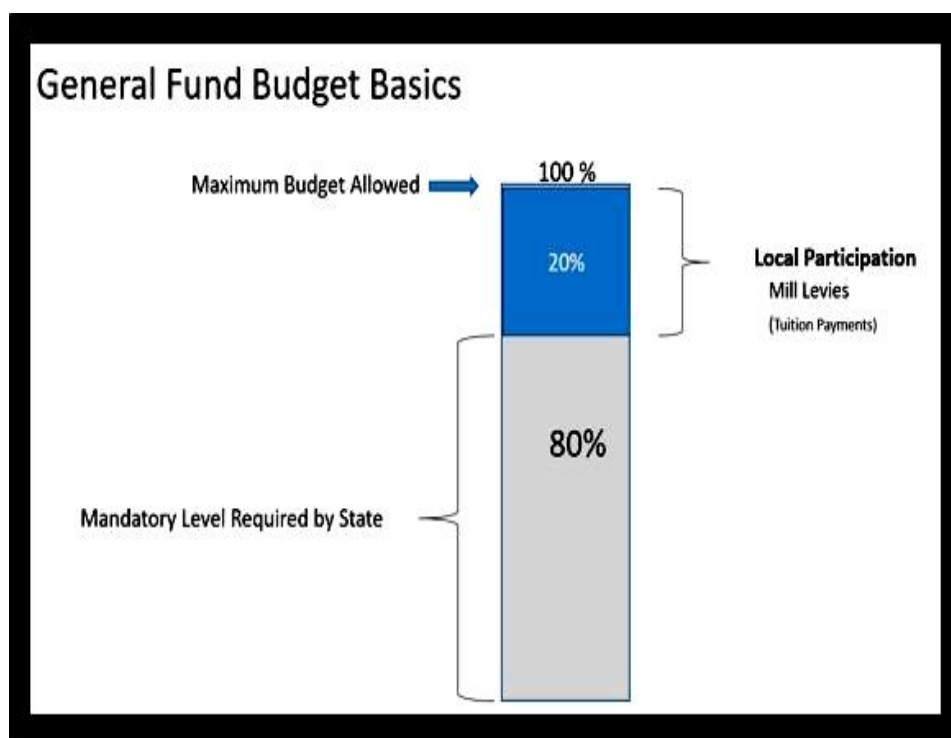
Voters Approved - Used Less

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.



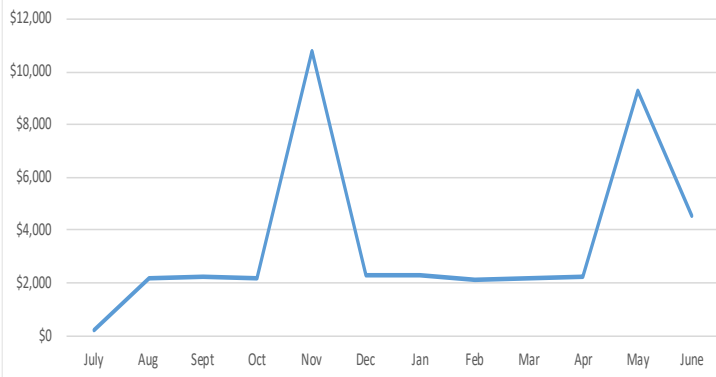
School Funding History In 1989, a lawsuit forced the legislature to dramatically change the school funding system. At the time, there was a significant difference in per student spending between schools depending mainly on the property wealth of local communities. The settlement required the legislature 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](#)

GENERAL FUND CASH FLOW ANALYSIS

Revenue by Month



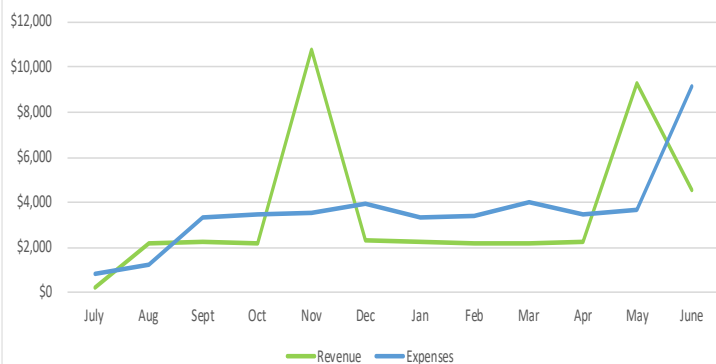
The Revenue graph to the left demonstrates the revenues received by the district per month. The district receives no revenue in July. Payments from the State of Montana are equally distributed during the remaining months with the exception of November and May when local tax payments are received.

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			Staffing Reductions		
	Levy	Reserves	Reduction Amount	Elementary Regular Instruction	Middle School Regular Instruction	High School Regular Instruction
2008-09			\$ 2,650,000	2	0	6.85
2009-10		\$ 1,500,000	\$ 614,894	1	1.5	3.75
2010-11		\$ 937,193	\$ 311,635			4.6
2011-12		\$ 1,054,516	\$ 1,800,000	4	3.8	12.2
2012-13		\$ 598,579	\$ 500,000	1	1	8
2013-14		\$ 600,000	\$ 139,748	0		2.4
2014-15	\$ 1,618,976	\$ -	\$ -	0		
2015-16		\$ 430,000	\$ -			
2016-17			\$ 1,034,736		4	7.6
2017-18			\$ 1,822,836		5	14
2018-19			\$ 1,565,363	5		8
2019-20						
2020-21	\$ 1,750,000			5		

13 years

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

18	15.3	67.4	101	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.

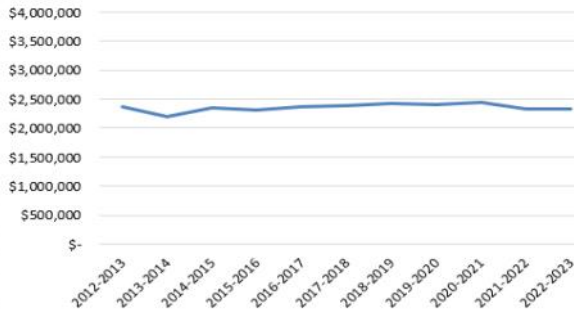
Determining a School District's Actual Payment

- 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
Elem												
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
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
Total	\$992,583	\$687,079	\$680,319	\$507,338	\$660,191	\$609,984	\$535,245	\$572,108	\$802,889	\$762,509	\$829,264	\$ 707,831
HS												
Payments	\$114,773	\$76,605	\$70,619	-	\$66,100	\$61,384	\$46,669	\$63,888	\$69,706	\$43,275	\$49,832	\$ 44,532
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
Total	\$128,861	\$86,608	\$77,922	\$3,866	\$70,439	\$65,791	\$49,967	\$68,525	\$77,092	\$49,139	\$57,824	\$ 50,686
Combined	\$1,121,444	\$773,687	\$758,241	\$511,204	\$730,630	\$675,775	\$585,212	\$640,633	\$879,981	\$811,648	\$887,088	\$ 758,517

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.

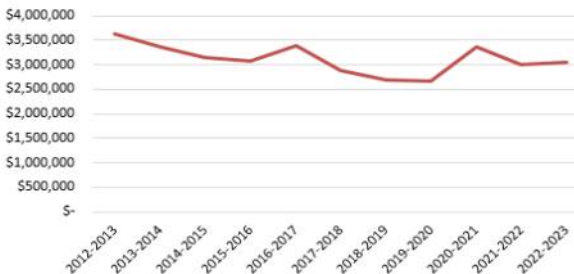
The IDEA governs how schools provide early intervention, special education, and related services to more than 7.5 million eligible children, and youth with disabilities.

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.

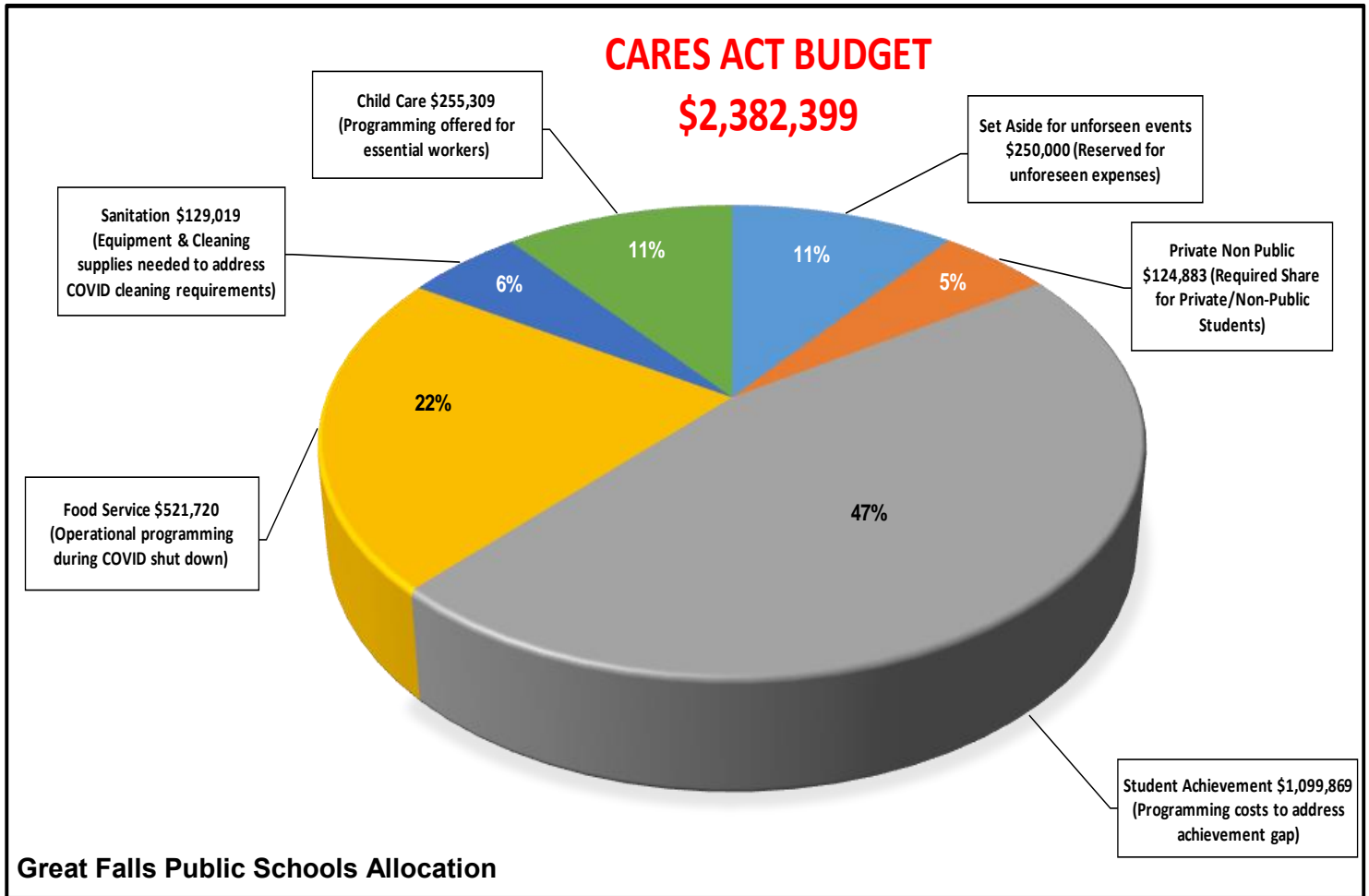
What the CARES Act Relief money CANNOT be used for:

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

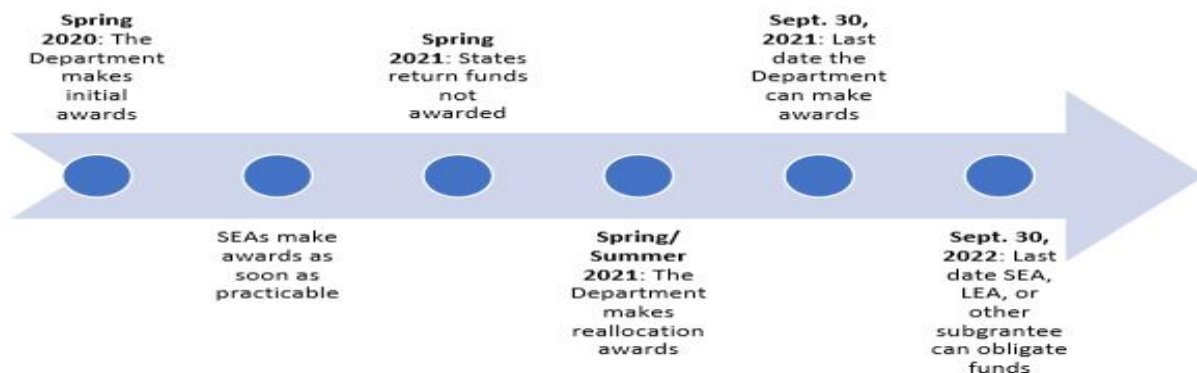


CARES Act

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).

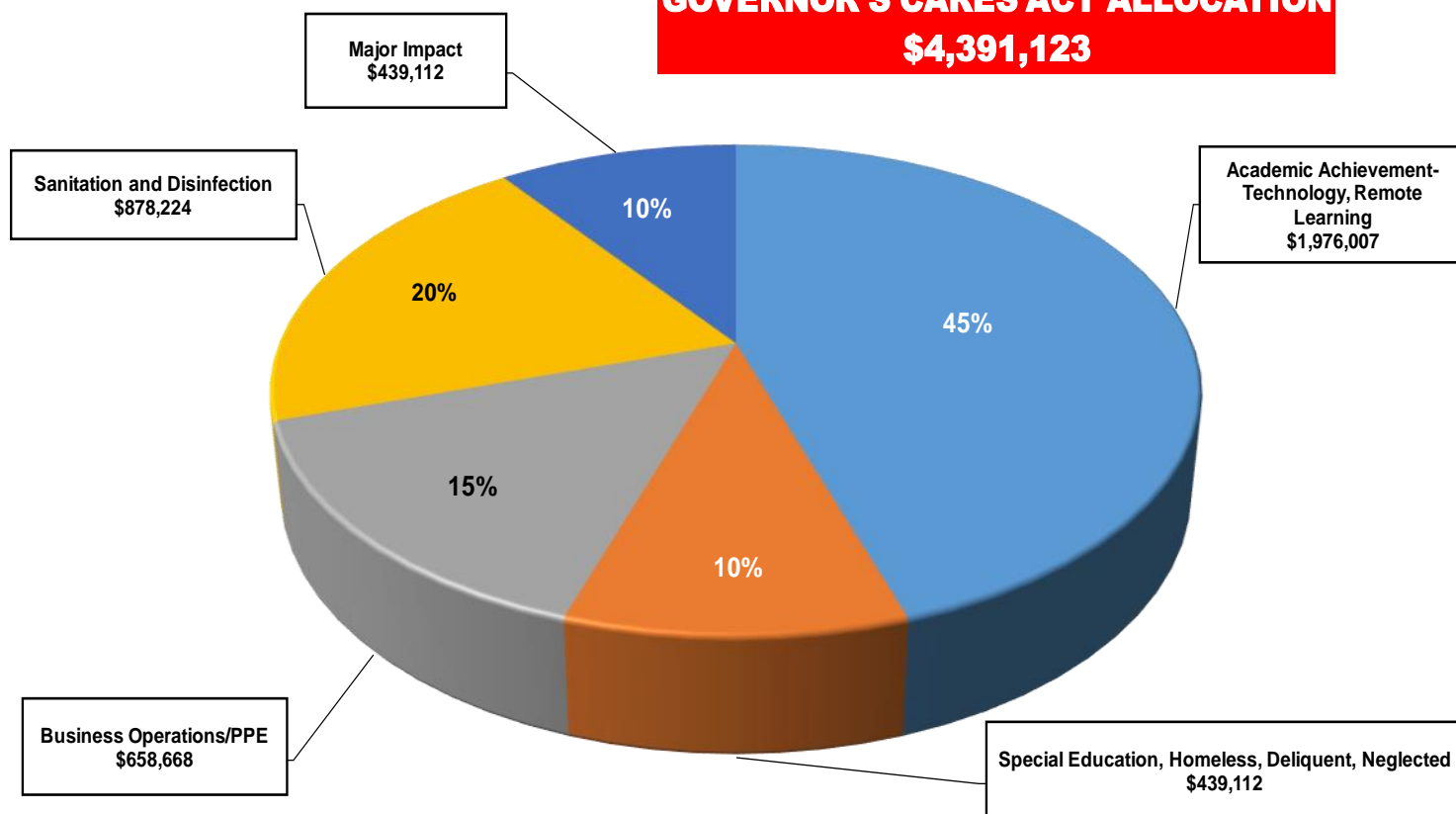
What is the overall timeline for using ESSER funds?



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.

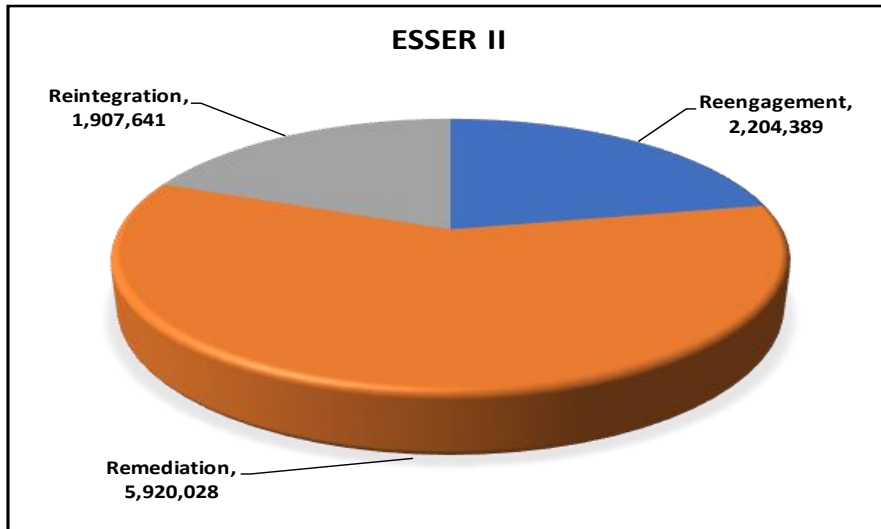
1. Public Health Expenses Such As:

- 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.

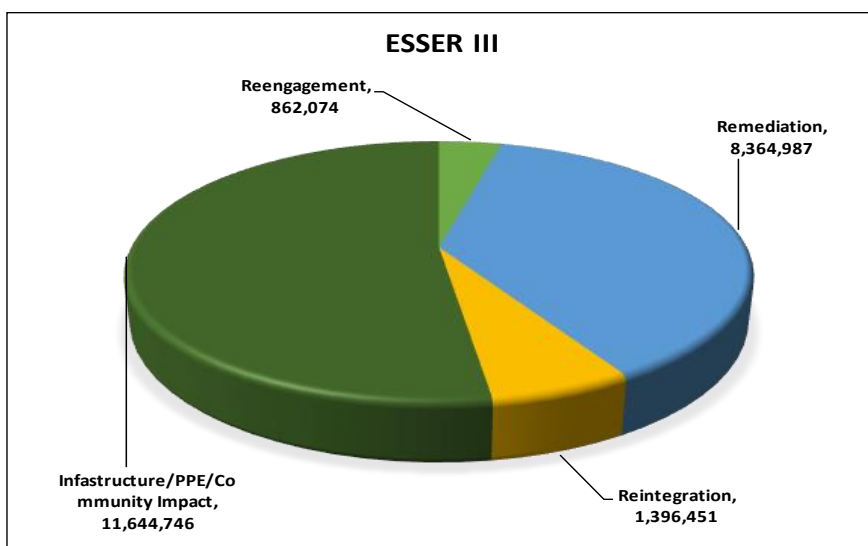
Professional development for staff is essential in meeting the learning and emotional needs of our students. Engagement and re-engagement activities for students and families is also an important part of returning to normal school operations.

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.

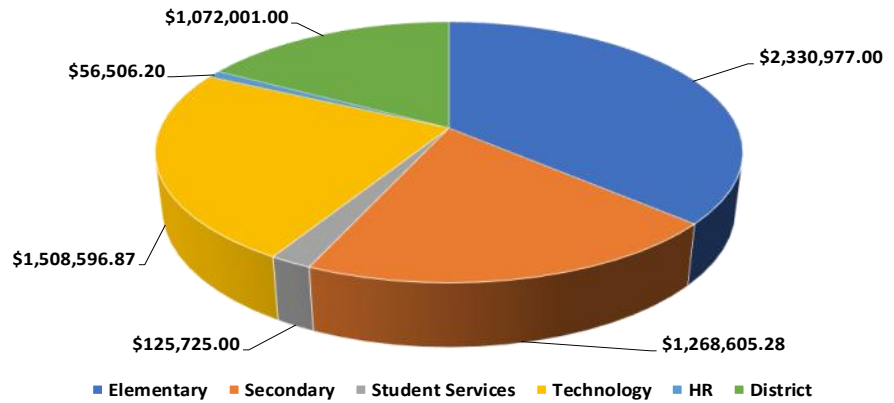
American Recovery Plan (ARP) money is also being directed to improving safety. This includes improving secured entrances and alert notification systems. Air handling systems will be updated to increase fresh air circulation. This will mean the addition of new air handlers and mechanical system upgrades. 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

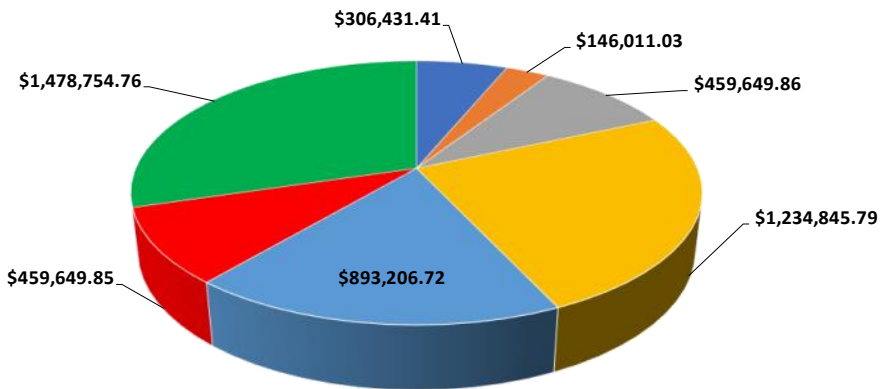
ESSER II Expenses - 08/01/2022



ESSER II - By Department

Department	Dollar Amount	Activities
Elementary	\$ 2,330,977.00	ELA Curriculum, Summer learning and supplies, After School Support, Intervention Teachers, Behavior Support Paras Teacher PD, Planning
Secondary	\$ 1,268,605.28	ELA Curriculum, Summer School At Risk Support, Home Visits, After School Support, Intervention Teachers, Behavior Support Paras Teacher PD, Planning
Student Services	\$ 125,725.00	ESY, Summer Learning, Teacher Professional Development
Technology	\$ 1,508,596.87	Classroom Technology for Instruction
HR	\$ 56,506.20	Recruitment and Retention of Staff
District	\$ 1,072,001.00	PPE, Cleaning and Disinfection, Teaching staff
	\$ 6,362,411.35	Total Spent-to-Date
	\$ 9,820,796.00	ESSER II Allocated Amount
	\$ 3,458,384.65	Funds Remaining

American Rescue Plan: ARP - Spent to Date: 08/01/22



ESSER III - By Department

Department	Dollar Amount	Activities
Elementary	\$ 306,431.41	ELA Curriculum, Summer Learning and Teacher Planning
Secondary	\$ 146,011.03	Summer supports and teacher time for planning
Student Services	\$ 459,649.86	Extended School Year, Special Education, Intervention support, Mental Health Therapists, Homeless, At Risk
Technology	\$ 1,234,845.79	Classroom Technology for Instruction
HR	\$ 893,206.72	Staff Stipend, Recruitment and Retention of staff
District	\$ 459,649.85	Summer School food for students, PPE, Cleaning and Disinfection, Teaching staff
Facilities	\$ 1,478,754.76	Fresh Air and Ventilation, Window, Facilities projects
	\$ 4,978,549.42	Total Spent-to-Date
	\$ 22,056,111.00	ESSER III Allocated Amount
	\$ 17,077,561.58	Funds Remaining

COMMON K-12 ACRONYMS

ADA – Americans With Disabilities Act	LEA – Local Education Agency
ADD/ADHD – Attention Deficit Disorder/ Attention Deficit Hyperactivity Disorder	LEP – Limited English Proficiency
AFS – American Field Service (Intercultural Program)	LRE – Law-Related Education; Least Restrictive Environment
AFT – American Federation of Teachers	MAEFAIRS – Montana Automated Educational Finance and Information Reporting System
AHERA – Asbestos Hazard Emergency Response Act	MAPS – Measures of Academic Progress
AIDS – Auto Immune Deficiency Syndrome	MASBO – Montana Association of School Business Officials
AIFS – American Institute for Foreign Study	MCA – Montana Code Annotated
ANB – Average Number Belonging	MDR – Manifestation Determination Review
AP Program – Advanced Placement Program	MEA/MFT – Montana Education Association/Montana Federation of Teachers
ARM – Administrative Rules of Montana	METNET – Montana's publicly-funded Education Telecommunications Network
ARP —American Rescue Plan	MHSA – Montana High School Association
ARRA – American Recovery and Reinvestment Act	MOU – Memorandum of Understanding
AYP – Adequate Yearly Progress	MQEC – Montana Quality Education Coalition
BPE – Board of Public Education	MREA – Montana Rural Education Association
CARES — Coronavirus Aid, Relief, and Economic Security Act	MSEL – Montana Schools E-Learning Consortium
CBA – Collective Bargaining Agreement	MSGIA – Montana Schools Group Insurance Authority
CFR – Code of Federal Regulations	MT-PEC – Montana Public Education Center
CIPA – Children's Internet Protection Act	MTSBA – Montana School Boards Association
CLIA – Clinical Laboratory Improvement Act	MTSUIP – Montana Schools Unemployment Insurance Program
COVID-19 — Novel Coronavirus Disease	NAEP – National Assessment of Educational Progress
CPA – Certified Public Accountant	NAFIS – National Association of Federal Impact Schools
CRT – Criterion-Referenced Test	NCE – Normal Curve Equivalency
CSPAC – Certification Standards and Practices Advisory Council	NCLB – No Child Left Behind Act
CST – Child Study Team	NCES – National Center for Education Statistics
DAP – District Action Plan	MTCRR – Montana Commissioner's Rules and Regulations
DARE – Drug Abuse Resistance Education	OCHE – Office of Commissioner of Higher Education
ED – Education Department	OPI – Office of Public Instruction
E.D. – Emotionally Disturbed	OSHA – Occupational Safety and Health Act
EF – European Field (International Language Program)	PAC – Political Action Committee
EOE – Education Opportunity and Equity	PEP – Pupil Evaluation Program Test
ESEA – Elementary and Secondary Education Act	PET – Program Evaluation Test
ESSA – Every Student Succeeds Act	PHI – Protected Health Information
ESSER - Elementary and Secondary School Emergency Relief Fund	PI – Pupil Instruction
FAPE – Free Appropriate Public Education	PILT – Payment In Lieu of Taxes
FERPA – Family Educational Rights and Privacy Act	PINS – Persons In Need of Supervision
FLSA – Fair Labor Standards Act - Governs conditions of employment for certain school employees.	PIR – Pupil Instruction Related
FMLA – Family Medical Leave Act	PLA – Project Labor Agreement
FTE – Full-Time Equivalent	Project SAVE – Safe Schools Against Violence in Education
GASB – Governmental Accounting Standards Board	PSAT – Pre-Scholastic Aptitude Test
GED – General Education Diploma	RCT – Regents Competency Test
GEMS – Growth and Enhancement of Montana Students	SAM – School Administrators of Montana
GPA – Grade Point Average	SARA – State Archives & Records Administration
GTB – Guaranteed Tax Base	SAT – Standardized Assessment Test
HBV – Hepatitis B Virus	SASS – System of Accountability of Student Success
HIPAA – Health Insurance Portability and Accountability Act	SEA – State Education Agency
HIV – Human Immunodeficiency Virus	SIGI – School Improvement Grant
HPHP – High-Poverty High-Performing	SINI – School in Need of Improvement
IDEA – Individuals with Disabilities Education Act	SRO – School Resource (Police) Officer
IEP – Individualized Education Program	STD – Sexually Transmitted Disease
IISM – Indian Impact Schools of Montana	STW – School-to-Work
ISBC – Indian School Business Caucus	USC – United States Code
ISLLC – Interstate School Leaders Licensure Consortium	WCRP – Workers Compensation Risk Retention Plan
JCAHO – 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 79-80)
Transportation Fund (page 81)
Bus Depreciation (page 81)
Tuition Fund (page 81)
Retirement Fund (page 82)
Adult Education Fund (page 82)
Technology Fund (page 82)
Flexibility Fund (page 83)
Building Reserve Fund (page 83)
Debt Service Fund (page 84)





BUDGET REPORT FY 2022-23 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				
		Elementary	High School	Total
A Direct State Aid	(I-A)	20,615,704.86	10,695,393.14	31,311,098.00
C Quality Educator	(I-C)	2,078,269.76	776,755.84	2,855,025.60
D At Risk Student	(I-D)	297,188.52	73,195.67	370,384.19
E Indian Education For All	(I-E)	171,852.96	73,844.16	245,697.12
F American Indian Achievement Gap	(I-F)	276,861.00	100,989.00	377,850.00
G Data For Achievement	(I-G)	164,544.74	70,703.88	235,248.62
H State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,674,024.91	644,835.88	2,318,860.79
J District GTB Subsidy Per Elementary Base Mill	(I-J)	408,088.00		408,088.00
K District GTB Subsidy Per High School Base Mill	(I-K)	N/A		0.00

PART II. GENERAL FUND BUDGET LIMITS

		Elementary	High School	Total
Prior Year Budget Data:				
A ANB	(II-A)	7,424	3,038	10,462.00
B BASE Budget Limit	(II-B)	41,430,755.59	19,801,355.07	61,232,110.66
C Maximum Budget Limit	(II-C)	51,504,566.95	24,646,437.95	76,151,004.90
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)	51,456,950.49	24,263,077.52	75,720,028.01
Current Year Budget Data:				
F % Special Education in Maximum Budget	(II-F)	100.00	100.00	
G BASE Budget (Minimum Budget Amount Required)	(II-G)	42,228,467.97	21,139,901.98	63,368,369.95
H Maximum Budget Limit	(II-H)	52,456,911.94	26,312,214.31	78,769,126.25
I Highest Budget Without a Vote	(II-I)	52,251,443.45	25,595,800.03	77,847,243.48
J Highest Budget	(II-J)	52,456,911.94	26,312,214.31	78,769,126.25
K Highest Voted Amount	(II-K)	205,468.49	716,414.28	921,882.77
L Amount Approved on Ballot by Voters	(II-L)	0.00		0.00
M Adopted Budget	(II-M)	52,251,443.45	25,595,800.03	77,847,243.48

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

		Elementary	High School	Total
A Operating Reserve (961)	(III-A)	5,225,144.35	2,559,580.00	7,784,724.35
C Excess Reserves	(III-C)	234,125.57	95,247.69	0.00
1. Reserve for Protested/Delinquent Taxes (963)	(III-C1)	234,125.57	95,247.69	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)	5,459,269.92	2,654,827.69	8,114,097.61

PART V. GENERAL FUND WORKSHEET

		Elementary	High School	Total
General Fund Budget				
A Adopted General Fund Budget	(V-A)	52,251,443.45	25,595,800.03	77,847,243.48
1. BASE Budget Limit	(V-A1)	42,228,467.97	21,139,901.98	63,368,369.95

2. Over-BASE Budget	(V-A2)	10,022,975.48	4,455,898.05	14,478,873.53
Funding the BASE Budget		Elementary	High School	Total
B Direct State Aid	(V-B)	20,615,704.86	10,695,393.14	31,311,098.00
1. Direct State Aid Paid By State	(V-B1)	20,615,704.86	10,695,393.14	31,311,098.00
C Quality Educator	(V-C)	2,078,269.76	776,755.84	2,855,025.60
D At Risk Student	(V-D)	297,188.52	73,195.67	370,384.19
E Indian Education For All	(V-E)	171,852.96	73,844.16	245,697.12
F American Indian Achievement Gap	(V-F)	276,861.00	100,989.00	377,850.00
G Data For Achievement	(V-G)	164,544.74	70,703.88	235,248.62
H Special Education Allowable Cost Payment	(V-H)	1,674,024.91	644,835.88	2,318,860.79
I Remaining Fund Balance Available	(V-I)	0.00	0.00	0.00
J Non-Levy Revenue	(V-J)	544.92	10,391.48	10,936.40
1. Actual Non-Levy Revenue	(V-J1)	544.92	10,391.48	10,936.40
L BASE Levy Requirements	(V-L)	16,949,476.26	8,693,792.93	25,643,269.19
1. State Guaranteed Tax Base Aid	(V-L1)	12,348,742.88	6,062,152.07	18,410,894.95
2. *District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,600,733.38	2,631,640.86	7,232,374.24
M **Subtotal of BASE Budget Revenue	(V-M)	42,228,467.97	21,139,901.98	63,368,369.95
Funding the Over-BASE Budget				
O Over-BASE Only Revenues	(V-O)	34,998.94	32,848.95	67,847.89
2. Tuition	(V-O2)	34,998.94	32,848.95	67,847.89
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	4,455,898.05	14,478,873.53
Mill Levies				
S BASE Mills- Elementary	(V-S)	30.38	0.00	30.38
T BASE Mills- High School	(V-T)	N/A	17.10	17.10
		Elementary	High School	Total
U Over-BASE Mills	(V-U)	66.66	29.00	95.66
1. District Property Tax Levy Mills	(V-U1)	66.66	29.00	95.66
V Total General Fund Mills	(V-V)	97.04	46.10	143.14
Adopted Budget	0001	52,251,443.45	25,595,800.03	77,847,243.48
Budget Uses				
Expenditure Budget	0002	52,251,443.45	25,595,800.03	77,847,243.48
Estimated Funding Sources		Elementary	High School	Total
Unreserved Fund Balance Reappropriated	0970			0.00
Direct State Aid	3110	20,615,704.86	10,695,393.14	31,311,098.00
Quality Educator	3111	2,078,269.76	776,755.84	2,855,025.60
At Risk Student	3112	297,188.52	73,195.67	370,384.19
Indian Education For All	3113	171,852.96	73,844.16	245,697.12
American Indian Achievement Gap	3114	276,861.00	100,989.00	377,850.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,674,024.91	644,835.88	2,318,860.79
Data For Achievement	3116	164,544.74	70,703.88	235,248.62
State Guaranteed Tax Base Aid	3120	12,397,713.44	6,087,069.90	18,484,783.34
Actual Non-Levy Revenue				
Interest Earnings	1510	544.92	511.59	1,056.51
Summer School Fees	1981	0.00	9,879.89	9,879.89
Anticipated Non-Levy Revenue- BASE				
Anticipated Non-Levy Revenue- Over-BASE		Elementary	High School	Total
Individual Tuition	1310	34,998.94	32,848.95	67,847.89
Levies				
BASE Levy	1110(b)	4,551,762.82	2,606,723.03	7,158,485.85
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	7,054,689.96	21,643,399.88

TRANSPORTATION FUND – 10 *(see page 35)*

		Elementary	High School	Total
Adopted Budget	0001	3,871,993.00	1,485,420.14	5,357,413.14
Budget Uses				
Expenditure Budget	0002	3,839,170.00	1,485,420.14	5,324,590.14
Transportation Schedule Data				
On-Schedule	0005	513,753.05	192,781.41	706,534.46
Contingency	0006	51,375.30	19,278.14	70,653.44
Over-Schedule	0011	3,306,864.65	1,273,360.59	4,580,225.24
Fund Balance for Budget	TFS48	2,030,414.44	266,798.53	2,297,212.97
Operating Reserve	0961	774,398.60	266,798.53	1,041,197.13
Unreserved Fund Balance Reappropriated	0970	1,256,015.84	0.00	1,256,015.84
Estimated Funding Sources				
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00	0.00	0.00
Reimbursements				
County On-Schedule Trans Reimb	2220	282,564.17	106,029.77	388,593.94
State On-Schedule Trans Reimb	3210	282,564.17	106,029.78	388,593.95
District Tax Levy	1110	2,050,848.81	1,273,360.59	3,324,209.40
District Mills	0999	13.69	8.35	22.04
Total Estimated Revenues to Fund Adopted Budget	0004	3,871,993.00	1,485,420.14	5,357,413.14

BUS DEPRECIATION - 11 *(see page 36)*

		Elementary	High School	Total
Adopted Budget	0001	40,526.02	25,001.71	65,527.73
Budget Uses				
Expenditure Budget	0002	40,526.02	25,001.71	65,527.73
Fund Balance for Budget	TFS48	28,140.05	17,125.28	45,265.33
Unreserved Fund Balance Reappropriated	0970	28,140.05	17,125.28	45,265.33
Estimated Funding Sources				
District Tax Levy	1110	12,385.97	7,876.43	20,262.40
District Mills	0999	0.08	0.05	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	40,526.02	25,001.71	65,527.73

TUITION FUND - 13 *(see page 37)*

		Elementary	High School	Total
Adopted Budget	0001	3,100,504.44	885,092.00	3,985,596.44
Budget Uses				
Expenditure Budget	0002	3,100,504.44	885,092.00	3,985,596.44
District Tax Levy	1110	3,100,504.44	885,092.00	3,985,596.44
District Mills	0999	20.69	5.80	26.49
Total Estimated Revenues to Fund Adopted Budget	0004	3,100,504.44	885,092.00	3,985,596.44

RETIREMENT FUND - 14 *(see page 38)*

		Elementary	High School	Total
Adopted Budget	0001	7,850,000.00	4,500,000.00	12,350,000.00
Budget Uses				
Expenditure Budget	0002	7,850,000.00	4,500,000.00	12,350,000.00
Fund Balance for Budget	TFS48	1,483,405.29	2,088,097.52	3,571,502.81
Operating Reserve	0961	1,483,405.29	900,000.00	2,383,405.29
Unreserved Fund Balance Reappropriated	0970	0.00	1,188,097.52	1,188,097.52
Estimated Funding Sources				
County Retirement Distribution	2240	7,850,000.00	3,311,902.48	11,161,902.48
Total Estimated Revenues to Fund Adopted Budget	0004	7,850,000.00	4,500,000.00	12,350,000.00

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

		Elementary	High School	Total
Adopted Budget	0001	509,068.00	450,961.00	960,029.00
Budget Uses				
Expenditure Budget	0002	509,068.00	450,961.00	960,029.00
Fund Balance for Budget	TFS48	475,701.76	362,318.59	838,020.35
Operating Reserve	0961	178,173.80	157,836.35	336,010.15
Unreserved Fund Balance Reappropriated	0970	297,527.96	204,482.24	502,010.20
Estimated Funding Sources				
District Tax Levy	1110	211,540.04	246,478.76	458,018.80
District Mills	0999	1.41	1.62	3.03
Total Estimated Revenues to Fund Adopted Budget	0004	509,068.00	450,961.00	960,029.00

TECHNOLOGY FUND - 28 *(see page 40)*

		Elementary	High School	Total
Adopted Budget	0001	695,947.01	166,405.65	862,352.66
Budget Uses				
Expenditure Budget	0002	695,947.01	166,405.65	862,352.66
Fund Balance for Budget	TFS48	504,722.49	70,768.33	575,490.82
Unreserved Fund Balance Reappropriated	0970	504,722.49	70,768.33	575,490.82
Estimated Funding Sources				
State Technology Aid	3281	41,224.52	20,637.32	61,861.84
District Tax Levy	1110	150,000.00	75,000.00	225,000.00
District Mills	0999	1.00	0.49	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	695,947.01	166,405.65	862,352.66

FLEXIBILITY FUND - 29 *(see page 41)*

		Elementary	High School	Total
Adopted Budget	0001	733,892.88	559,902.41	1,293,795.29
Budget Uses				
Expenditure Budget	0002	733,892.88	260,657.86	994,550.74
Add To Fund Balance	0003	0.00	299,244.55	299,244.55
Fund Balance for Budget	TFS48	674,361.22	299,244.55	973,605.77
Unreserved Fund Balance Reappropriated	0970	674,361.22	299,244.55	973,605.77
State - Transformational Learning Aid	3760	0.00	110,012.50	110,012.50
State - Advanced Opportunity Aid	3770	59,531.66	150,645.36	210,177.02
Total Estimated Revenues to Fund Adopted Budget	0004	733,892.88	559,902.41	1,293,795.29

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

		Elementary	High School	Total
Adopted Budget	0001	3,222,992.32	1,181,538.33	4,404,530.65
Budget Uses				
Expenditure Budget	0002	3,222,992.32	1,181,538.33	4,404,530.65
Fund Balance for Budget	TFS48	2,391,352.32	832,358.33	3,223,710.65
Operating Reserve	0961	0.00	0.00	0.00
Unreserved Fund Balance Reappropriated	0970	2,391,352.32	832,358.33	3,223,710.65
Estimated Funding Sources				
School Major Maintenance Aid (SMMA)	3283	378,018.18	173,721.39	551,739.57
Use Estimated Non-Levy Revenue to Lower Levies? (Yes or No)		No	No	
Building Reserve Permissive Levy	1110(b)	453,621.82	175,458.61	629,080.43
District Tax Levy	1110	453,621.82	175,458.61	629,080.43
District Mills	0999	3.03	1.15	4.18
Building Reserve Permissive Mills	0135	3.03	1.15	4.18
Total Estimated Revenues to Fund Adopted Budget	0004	3,222,992.32	1,181,538.33	4,404,530.65

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

		Elementary	High School	Total
Taxable Value		151,954,102.00	154,645,785.00	306,599,887.00
Adopted Budget	0001	3,463,193.76	4,145,081.26	7,608,275.02
Budget Uses				
Expenditure Budget	0002	3,463,193.76	4,145,081.26	7,608,275.02
Add To Fund Balance	0003	0.00	0.00	0.00
Fund Balance for Budget	TFS48	401,052.79	213,193.98	614,246.77
Unreserved Fund Balance Reappropriated	0970	401,052.79	213,193.98	614,246.77
District Tax Levy	1110	3,062,140.97	3,931,887.28	6,994,028.25
Jurisdiction Mills	0999	20.44	25.78	46.22
Total Estimated Revenues to Fund Adopted Budget	0004	3,463,193.76	4,145,081.26	7,608,275.02

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	2/21/2017	6/30/2037	34,675,000.00	27,645,000.00	1,395,000.00	1,238,550.00	400.00
Elementary Bond	3/29/2018	6/30/2038	11,235,000.00	9,280,000.00	440,000.00	388,843.76	400.00
Total Bond Requirements							3,463,193.76
Total Debt Service Requirements							0002 3,463,193.76

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	6/30/2023	Principal	Interest	Agent Fees
High School Bond	2/21/2017	6/30/2037	24,035,000.00	19,010,000.00	980,000.00	819,281.26	400.00
High School Bond	3/29/2018	6/30/2038	28,920,000.00	24,325,000.00	1,075,000.00	1,270,000.00	400.00
Total Bond Requirements							4,145,081.26
Total Debt Service Requirements							0002 4,145,081.26

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

Britney Carlson, Lead Purchasing Specialist

Amaya Theus, 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

Shannon Smith, Administrative Assistant

Data Center Partners

Joe Vance, Business Analyst

Patrick Brennan, Programmer/Operator

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