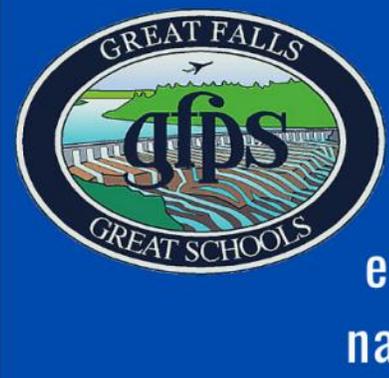


Great Falls Public Schools

DISTRICT BUDGET INFORMATION

2021 - 2022 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.

Legislative Information

This section highlights the recently passed bills that impact education in the areas of School Finance, Facilities Funding, Elections, School Safety and other education related bills. The most recent legislative session ended in April. **(Pages 53-61)**

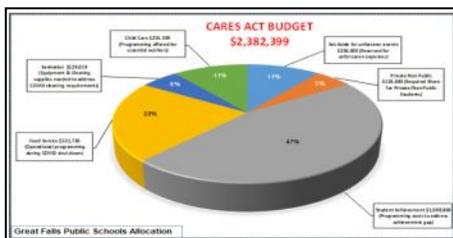


What Makes Our School System Unique?

Native American and Military-related students add diversity to our student body that is not found in any other Montana school. This section provides a description of our community and includes information on the military history of our community and our native American student population. **(Pages 11-12)**



Colonel Einar Axel Malmstrom



ESSER II and III Information

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 budgeted. **(Pages 77-80)**

Format Adjustment for 2008-2021 Budget Reduction Information

In previous Budget Information publications, the annual budget reduction information was included in narrative form. This information has been consolidated and provided in a format that will help the reader better understand many of the many reductions that have been made to our educational program. **(Pages 73-74)**



Memorial Acknowledgement

Board Chairman Jan Cahill unexpectedly passed away on June 8, 2021. He had served as a board member since 2005 and Board Chairman since 2013. He had a keen understanding of how schools operate and was dedicated to making our District the best in the State. Most importantly, he was dedicated to doing what was best for our District. His leadership will truly be missed. **(Page 5)**

| Great Falls Public School | | | | |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------|
| Calumet Protested Tax Information | | | | |
| | Elementary District | | | |
| | 2017-18 | 2018-19 | 2019-20 | Total |
| | Settlement Difference | Settlement Difference | Settlement Difference | |
| General Fund | \$ 212,675.89 | \$ 297,897.83 | \$ 286,823.50 | \$ 797,397.22 |
| Transportation | \$ 26,903.93 | \$ 48,351.20 | \$ 37,722.62 | \$ 113,977.75 |
| Bus Depreciation | \$ - | \$ 96.08 | \$ 89.74 | \$ 175.82 |
| Tuition | \$ 15,175.52 | \$ 33,381.06 | \$ 41,132.88 | \$ 89,689.46 |
| Adult Ed | \$ 3,031.30 | \$ 5,163.26 | \$ 8,795.02 | \$ 16,989.58 |
| Technology | \$ 2,159.46 | \$ 3,212.04 | \$ 3,081.20 | \$ 8,452.70 |
| Debt Service | \$ 38,037.97 | \$ 74,657.10 | \$ 71,436.66 | \$ 184,131.73 |
| Building Reserve | \$ 7,524.64 | \$ 16,450.38 | \$ 9,094.12 | \$ 33,469.14 |
| Total Elem | \$ 305,908.51 | \$ 480,002.95 | \$ 458,175.74 | \$ 1,244,087.20 |

Calumet Tax Protest

This was added for ease of access to the fund accounting information for each of the budgeted funds. As the tax protest was settled, this information does not apply to the 2021-2022 Budget year. A complete summary can be found in the 2020-21 District Budget Information publication.

NEW

REMOVED

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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, 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

2021-2022 School Year



Elected: 2007
Term Expires: 2022

Committees:
• *School Foundation*

Elected: 2019
Term Expires: 2022

Committees:
• *Superintendent Evaluation*
• *Healthy, Safe and Secure Schools*



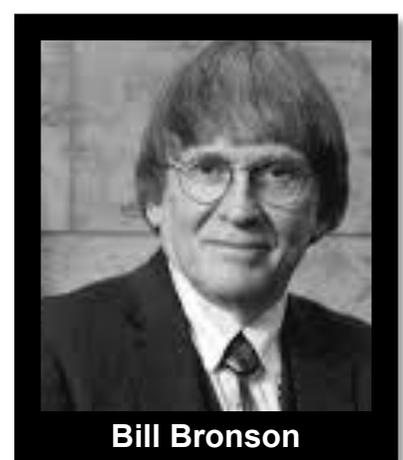
Elected: 2019
Term Expires: 2022

Committees:
• *Budget*
• *Health Insurance*
• *MTSBA Municipal Director*



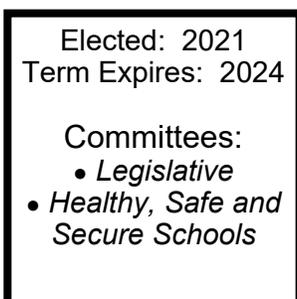
Elected: 2017
Term Expires: 2023

Committees:
• *Budget*
• *Academic Achievement*



Elected: 2020
Term Expires: 2023

Committees:
• *Policy*
• *Legislative*
• *Academic Achievement*





BOARD OF TRUSTEES

Meeting Schedule 2021–2022



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

| August | | | | | | |
|--------|----|----|----|----|----|----|
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| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| September | | | | | | |
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| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

| October | | | | | | |
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| 31 | | | | | | |

| November | | | | | | |
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| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

| December | | | | | | |
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| January | | | | | | |
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| February | | | | | | |
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| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | | | | | |

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

| April | | | | | | |
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| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

| May | | | | | | |
|-----|----|----|----|----|----|----|
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| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| June | | | | | | |
|------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
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| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

Regular Meeting Special Meeting

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. The Special Meeting scheduled on August 19th is to review the budgeted funds before their adoption. This is a working meeting with no action. Items on the agenda.

Yearly Recurring Board Agenda Items

July

Year End Report to the Board
Annual GFPS Foundation Report
Federal Program Report
Student Handbook Revisions
Bus Stop Requests with GFPS Boundaries

August

Consideration of Budgets for All Budgeted Funds
Appoint Standing Committees of the Board
Adopt Final Budget
Health Insurance Renewal
Non-Union Classified/Support/Admin. Salaries
Class Fees Report

September

TR-1 Transportation Report
Constitution Day Proclamation
Introduce Foreign Exchange Students and Board Student Reps
Appoint MTSBA Representatives
Summer School Report
Opening of School Reports
Facilities/Bond Project Update Reports

October

Official Enrollment and Class Sizes Report
ESSER Update Report
Adopt Budget Development Process
Buildings and Grounds Report
Indian Education/Native American Week Report
Adopt Superintendent's Evaluation Process and Instrument

November

Safe and Secure Schools Report - Asst. Supts.
Technology Strategic Plan and Summer Work Report
Report to Inform of Trustee Filing Timeline
School Elections Calendar
ACT/SAT AP Dual Credit SBAC Achievement Report

December

Audit Report

January

Montana High School Association (MHSA) Proposals
Bus Route Reimbursement Claims (TR-6)
School Food Service Report
Resolution to call for Election of Trustees and Levy
Request for Mail Ballot Election
Trustee Resolution requesting for County to Conduct Next School Year's Elections
Graduation Dropout and Beyond Report

February

Reduction In Force, Annual Timeline
Teacher Non-renewal/Non-tenured
Budgetary Revenue Projections
Resolution Estimating Changes In Revenue/Mills from permissive levies
College and CTE Report
Mayoral Proclamation of Youth Art Month
Call for Paper Bids

March

Teacher Non-renewal/Non-tenured
Accept/Adopt Board Budget Committee Recommendations
Levy Resolution (if necessary)
Adoption of School Calendar
Tech (E-rate) Bids for Approval

April

Teacher Non-Renewal/Termination
CTSO Student Recognition
Approve Trustee Election by a Conditional Acclamation (if necessary)
Draft Strategic Plan Report
Montana High School Association Dues
Award Instructional and Office Paper Supply Order Bids
MTSBA Proposed Resolutions for Delegate Assembly in June
Appoint MTSBA Delegate Assembly Representatives
Renew Multi-District Technology Agreement
Renew Multi-District Interlocal Elementary/HS Agreement
Dispose of Unsuitable District Property - Book Giveaway

May

Board and Student Representative Appreciation
Annual Board Reorganization Meeting
Selecting Board Members for Commencement Activities
Adopt Board Meeting Calendar
Bus Route Reimbursement Claims (TR-6)
Call for Dairy Product Bids
Canvas of the Election Results
Annual Review of Student Discipline 3300 and Weapons 3311 Policies
Strategic Plan Approval
PIR Plan Approval
Fund Transfers

June

Appoint Standing Committees of the Board
Approve Authority to Make End of Year Budget Transfers
Approve Transfer of Budgeted Funds
Annual Review of District-wide Safety Plan

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

IN MEMORIAM



Jan Cahill



OBITUARY

"Jan passed away on June 8, 2021, with his family by his side. Jan is survived by his wife, Angela; son, Robert Cahill and partner, Vy Chu; son, Jay and his wife, Jenny Cross; and daughter April and her husband, Aaron Ford.

Jan's personal goal was "to be the best at what he does." In his long and storied career, he is fondly remembered as a great teacher, school principal, and superintendent of public schools that span from Nevada to our home state of Montana. His defining work was in the administration of education, where he served as the Board Chairman of Directors of the Montana School Board Association, and Chairman for the Great Falls Public School District Board since 2005. Jan was also the superintendent of Vaughn Public School since 2015. His legacy is ensuring excellence in the education of our children and generations to come."

Recognition Messages From State Leaders (immediately following Jan's passing)

"This community lost an irreplaceable public servant this morning. Jan Cahill was the epitome of civility ... always genial, unfailingly polite, even-handed in all his dealings with the public, with parents, with other elected officials. What a debt of gratitude we owe him. Jan Cahill went far beyond the limits of his longing. And then he kept going. His was a big shadow. His hand is in God's now. May he walk joyfully into an eternal day."

- Mary Moe

"We are saddened to share the news of the passing earlier today of longtime MTSBA Director and Past President Jan Cahill. Jan had served on the MTSBA Board on behalf of the Great Falls Public Schools since 2006, one of the longest stints of service on the MTSBA Board in the history of our organization."

Jan was an amazing friend and leader and has meant so much to MTSBA and public education in Montana. From school superintendent, school board member, nonprofit director, advocate, officer and president of MTSBA, and most recently stepping up to become the executive director of the Montana Small School Alliance, few can claim as extensive a commitment to public education as Jan has demonstrated over the course of his career. Jan did not miss a single MTSBA Board meeting in the 15 years he served."

As impressive as Jan's professional credentials are, they pale in comparison to the generosity, kindness, humor and friendship Jan extended to so many of us over the many years we shared together. Jan was a mentor, champion and advocate for many. The amazing friendships Jan forged with fellow MTSBA directors, trustees and administrative leaders across the state will be long remembered. The smile Jan is sharing with his dear friend Paul Finnicum (MTSBA Director and Past President from Culbertson) in one of the pictures epitomizes what it felt like to be in Jan's presence. He lit up the room with his smile."

- Lance Melton (Montana School Boards Association)

"The passing of our friend and colleague Jan Cahill this morning leaves us all with an empty feeling and much sympathy and support for Jan's family and his many friends in the education community. Simply put, Jan Cahill was an "educator" in the very best sense of this profession, dedicating his life's work to making a difference in the lives of Montana's children. The energy and enthusiasm he brought to all situations that supported the education of children will not be forgotten and will forever shine as a beacon to all of our administrative colleagues and future administrators as a life best lived."

My greatest memories of Jan over a 40 year history of being educators were his ever present ability to demonstrate true caring and support for the community, families and children he served as an administrator and school board member! On behalf of SAM we offer our deepest sympathy to Jan's family with the greatest respect to him for a life of service to others leaving a mark on Montana education we can all aspire to uphold."

- Kirk Miller (School Administrators of Montana)

MESSAGE FROM THE DIRECTOR OF BUSINESS OPERATIONS

Change is inevitable. The sudden unexpected loss of Board Chairman Jan Cahill is a huge loss to our community and school. He cared deeply about our students and staff. His experience as a practicing school superintendent along with his involvement in the leadership of the Montana School Boards Association provided him a keen understanding of how schools operate. As a leader, he was calm, patient, and listened to all sides in issues that were brought before the board. Most importantly, he was simply a good person who truly cared for people. I'm proud to have had the opportunity to work with him.

We begin each school year with a renewed hope as we prepare our students for their future. This year, we begin with a hope for our community as we all rebuild from the impact of the COVID Pandemic. The 2021-22 school year forced us to be nimble and learn how to adapt to new learning and working environments. Schools are generally slow to change, but this past year our changes were dramatic and have made us better. I'm proud of our entire staff who pulled together to work as a team to adapt to a changed educational environment. The cooperation from parents and students was key in making this a success. It has been said that it takes a community to raise a child, I hope that we understand that now, we all need to step up in our own way to help our community get back on its feet as we gradually move back to a normal way of life.

This annual publication contains financial information about the Great Falls Public School District including the 2021-2022 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 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.

Final budget adoption in August is the last step of a year round process. The Board Budget Committee, with its annual community meetings, strives to be transparent in our financial matters.

Financially, our District is in a unique situation as there is currently a surplus of Federal stimulus money due to the COVID pandemic. These funds are intended to help address the learning loss caused by the pandemic while maintaining safe learning environments. This funding more than offsets the limited supply of State money that has not kept up with our ongoing operational needs. The additional Federal money is needed, but it creates a "Structural Imbalance" to our normal financial operations. Our goal is to be prudent in how we offset the scarce State funding because the Federal funds are essentially one-time-only money.

The small annual inflationary increases from the legislature along with an overall slightly declining student enrollment do not allow the District to keep up with State revenue needed to maintain our existing programs. The inflationary rate approved for the 2021-22 school year is 1.5%. Because the inflationary rate applies to select individual components of the funding formula, the overall impact to our combined General Fund budgets is just over a one percent (1.09%) increase. Approximately 86% of our budget is directed to staff salaries and benefits. High school enrollment numbers have stabilized and have even increased during COVID after a long steady slow decline. An increase of fifty-one students provides a welcome increase in the high school budget since the funding system relies so heavily on student enrollment. Health insurance increases, higher energy prices, along with inflation, continue to force the District to make operational changes. An overview of the budget reductions made since the 2008 school year is included in this publication. When analyzed solely by year, the impact is significant, but becomes more profound when viewed in total. When added together, these reductions have had a substantial impact on the overall educational programming we are providing our students.

The District is in the final stages of strategically addressing the identified bond projects. While the high profile new elementary school buildings for Giant Springs and Longfellow as well as the Science, Technology, Engineering and Math (STEM) and auxiliary gym addition at CM Russell High School and the Great Falls High School Hub are complete, the remainder of the funds are being used to replace our antiquated heating systems, windows, and roofs. Boilers along with new digital controls are being added to the neediest schools along with new windows that in most cases, replace the original single pane windows. A few schools will be able to get a new roof that will help protect the entire building. The bond money is required, by law, to be spent solely on the items addressed in the bond language approved by the voters in 2016. The District website (<http://gfps.k12.mt.us/content/facility-action>) is a great resource that contains progress reports on each of the projects.

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,



Brian Patrick
Director of Business Operations



2021-2022 ADMINISTRATIVE STAFF

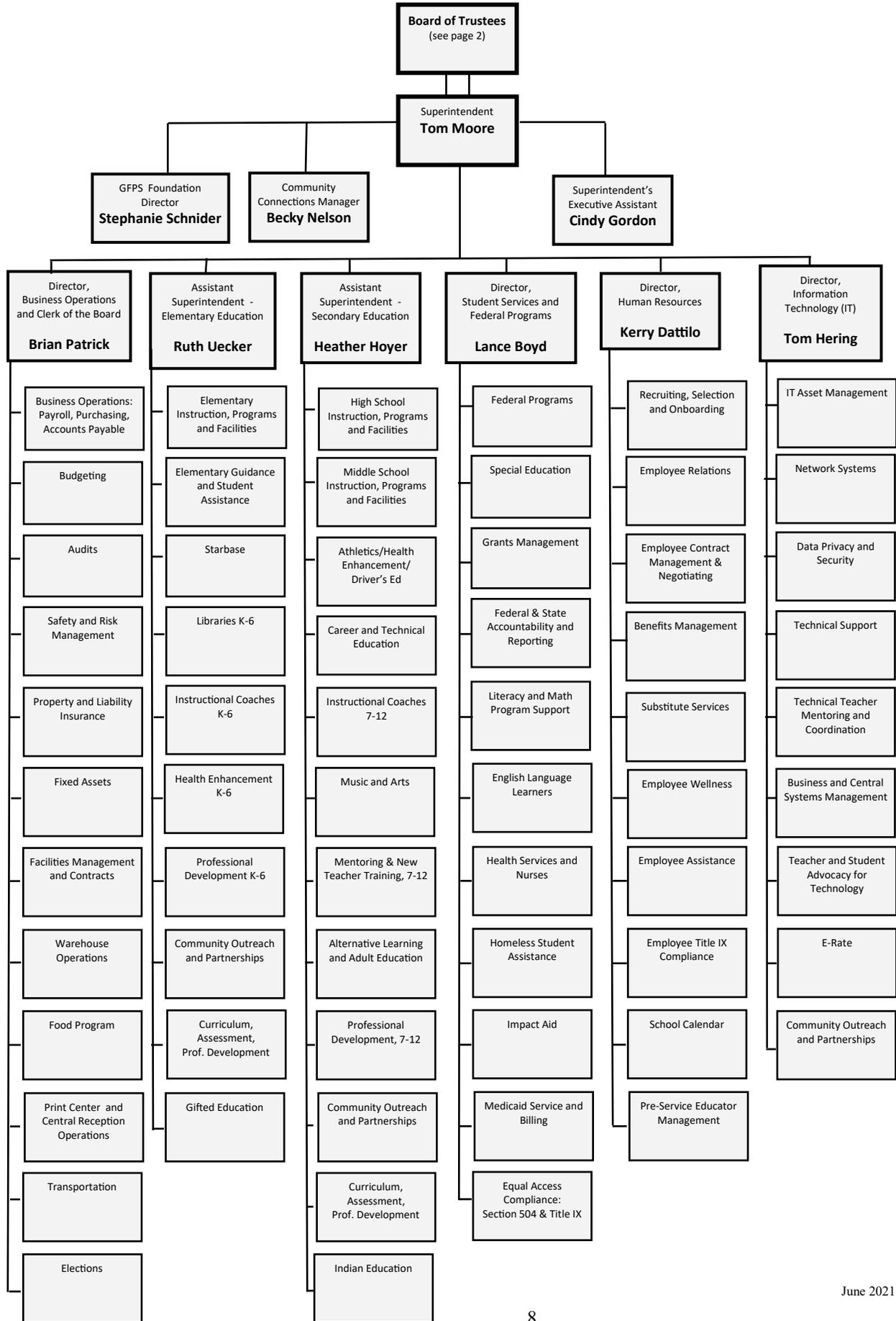
Great Falls Public Schools Great Falls, Montana

Tom Moore.....Superintendent of Schools
Brian Patrick.....Director of Business Operations
Heather Hoyer.....Assistant Superintendent Secondary Education
Ruth Uecker.....Assistant Superintendent Elementary Education
Kerry Dattilo.....Director of Human Resources
Lance Boyd.....Director of Student Services
Tom Hering.....Director of Information Technology
Stephanie Schnider.....Director, GFPS Foundation



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

2021-2022 Great Falls Public Schools Organization Chart



MESSAGE FROM THE SUPERINTENDENT

July 2021



INTRODUCTION

This past year was highly unusual to say the least! From a budget and school finance perspective, it was unprecedented. Like most other large school districts, our student enrollment was adversely affected by the COVID-19 Pandemic. This could have an unintended effect on our General Fund budgets over time. There were fourteen bills during the Montana legislative session this year that addressed an aspect of school funding. Most notably, House Bill 15 addressed the inflationary costs for K-12 education and House Bill 46, that revised special education funding calculations. In addition, the Federal CARE Act funds and the Elementary and Secondary School Emergency Relief Funds (ESSER) designated to mitigate the adverse effects of COVID-19 on schools and address the learning loss among children will substantially augment our general budget this year.

The information on the following pages is intended to provide the reader with a snapshot of all of the information that was considered in preparing the upcoming year's budgets. It is our pleasure to provide information to the reader about the thoughtful and deliberate process, which has resulted in the 2021/2022 budget proposal. The development of the annual budget is a process that is governed by the GFPS Board of Trustees' sub-committee on budgets and prepared by the staff of the Great Falls Schools Business Office and District administrators. I would like to thank all of the staff who contributed to the development of this Budget Booklet, especially our Director of Business Operations, Brian Patrick. In addition, we appreciate the input from our community members who attended the public Board Budget Committee meetings.

The 2020-2021 District Board Budget Committee and Staff:

Trustees:

Collectively, Mark Finnicum, Kim Skornogoski and Board Chair, Jan Cahill officiated over one of the major responsibilities of the Trustees this year. They worked with staff and the community to take input, and to ultimately adopt the annual budgets for the fiscal operations of the school district.

Each year, the Board forms a sub-committee on Budget. This year, the members of that committee were:

- **Kim Skornogoski**, Committee Chair
- **Jan Cahill**, Committee Member and Board Chair
- **Mark Finnicum**, Committee Member
- **Brian Patrick**, Director of Business Operations

Strategic Plan Goal: Provide prudent stewardship and accountability of public resources to best support educational opportunity and student success.

■ The Board is committed to directing District resources to providing educational opportunity through both an instructional core and comprehensive programming while maximizing operational efficiency and public accountability within a sustainable budget. The District must recognize a need for a 21st Century learning environment, changing student population with more diverse needs, uncertain revenue streams and escalating costs.

2020-2021 BUDGET PROCESS FACTS AND ASSUMPTIONS:

The Board budget committee made their recommendations to the entire board based on the following budget assumptions:

- Rolling the entire 2020/2021 General Fund budget over to 2021/2022 Fiscal Year would require an additional \$2,193,865 million in spending. Contractual obligations are estimated to add \$2,134,000, including a 2% increase in wages for most employees. In addition, an estimated 6% increase in health insurance costs would result in approximately \$384,000 in added costs.
- New state funding (enrollment, inflation applied to parts of the formula) equate to approximately \$747,958 in additional revenue.
- A short fall of \$1,145,977 exists when comparing the projected budget increases to the new revenue projections.
- The short fall of \$1,145,977 will be made up through a combination of One Time Only ESSER funds and specific reserve funds of the District.

Budget Setting Meeting and Decision Making Process

The District's Strategic Plan under Stewardship and Accountability calls for stakeholder and public input on the development of the annual budgets. The District held three meetings during the month of March to provide information and receive input from the community and stakeholders on the annual General Fund budgets.

- **March 4, 2021, 5:30 PM**
Meeting with our locally elected state legislators to discuss the funding bills that would affect our General Fund budgets
- **March 16, 2021, 5:30 PM**
The board budget committee reviewed revenue and expense projections as well as public input to formulate a recommendation to the full Board. The committee considered options such as running an operational levy, a technology levy, a safety levy (depending on legislative action) or no levy.
- **March 22, 2021, 5:30 pm**
The Full board voted on a motion from the sub-committee to not run a levy, but to address the balancing of the 2021/2022 budget with savings, reserves and ESSER federal funds.

For more information on the District Budgeting process for 2020-2021, go to the District Website at <https://www.gfps.k12.mt.us/cms/lib/MT50000605/Centricity/Domain/4/2021-2022%20Budget%20Prep%20Invite%20and%20Committee.pdf>.

Staffing

In the spring of 2021, approximately 52 teachers retired or resigned from the District. Recruiting and hiring new staff and retaining existing teachers has direct ties to the District's overall budget picture. Over 85 % of the annual General Fund budget is in staffing costs. This is a major focus for District officials and the Human Resources department this year. The COVID-19 Pandemic has had an effect on our ability to attract and retain quality professionals in education.

| Year | Full Time Equivalency | Teachers |
|-----------|-----------------------|----------|
| 2020-2021 | 710.70 | 736 |
| 2019-2020 | 718.07 | 736 |
| 2018-2019 | 731.06 | 750 |
| 2017-2018 | 743.90 | 747 |
| 2016-2017 | 767.30 | 772 |
| 2015-2016 | 765.83 | 771 |
| 2014-2015 | 751.30 | 761 |
| 2013-2014 | 762.00 | 768 |
| 2012-2013 | 768.67 | 774 |
| 2011-2012 | 796.80 | 807 |

CONCLUSION

In the spring of 2021, the District calculated the increased revenue of federal funds for the upcoming school year to be close to \$10 Million. These funds must be expended for specific programs and they must be encumbered by fall of 2023. In addition, there will be a second allocation of substantial ESSER III funds that can be used to address infrastructure needs and other projects and programs. However, these are one time only funds that will not provide the long term solution to funding our school operations. The slow or static growth in student enrollment, coupled with inflationary costs that exceed the increased State revenue formulas, is the real dilemma. The continued good stewardship and oversight of the District's resources, including reserves, as well as working with our business leaders and elected officials, is necessary to find long term solutions for budgetary stability in our public school system.

I am committed to working closely with community leaders, our administrative team and support staff to continue the diligence in oversight and management of our fiscal resources. We are sincere in our focus on student achievement, stewardship and accountability, while providing a safe, healthy, and secure school environment for the students, staff and patrons of this community.

I present to you the annual Budgeted Funds for Great Falls Public Schools for 2021-2022.

Thomas G Moore
Superintendent



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. The Great Falls Public Schools' Native American Program serves 1,557 students which is just under 16% of all students in the District. We serve 9.6% of all the Native American students in Montana and 20% of the Native American students who live off a reservation. Our District has 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 redesignated 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.

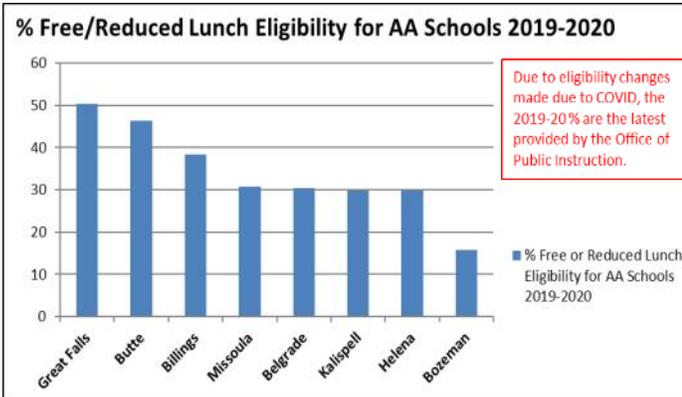
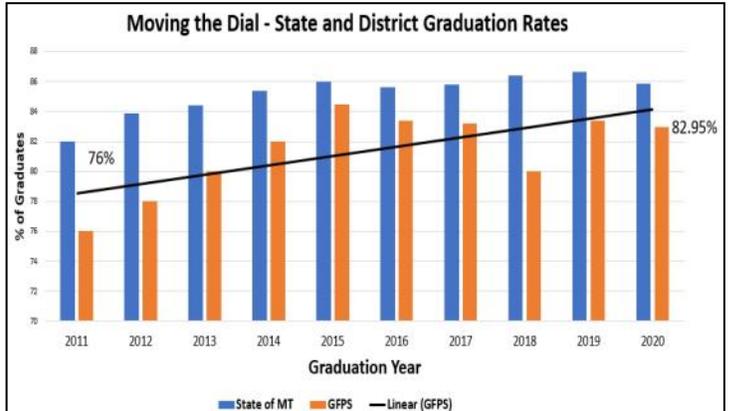
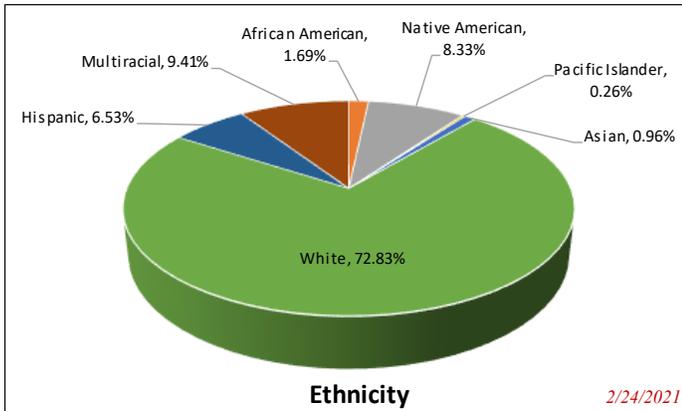
The base had an influence on the number of schools in Great Falls. Five new schools were constructed in the 1950's, nine more new schools were built in the 1960's and four additional schools were constructed in the 1970's.

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 ISA MILITARY FRIENDLY COMMUNITY Military Impact to Great Falls | 3,335 Active Duty Personnel at MAFB | MTANG 331 Full-Time Guardsmen 667 Part-Time Guardsmen |
| | 2,482 Military Dependents at MAFB | Over \$250,000,000 Annual Payroll for Military in Great Falls* <small>*MAFB and MTANG</small> |
| | 672 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 2021-2022 FAST FACTS

Student/School Information

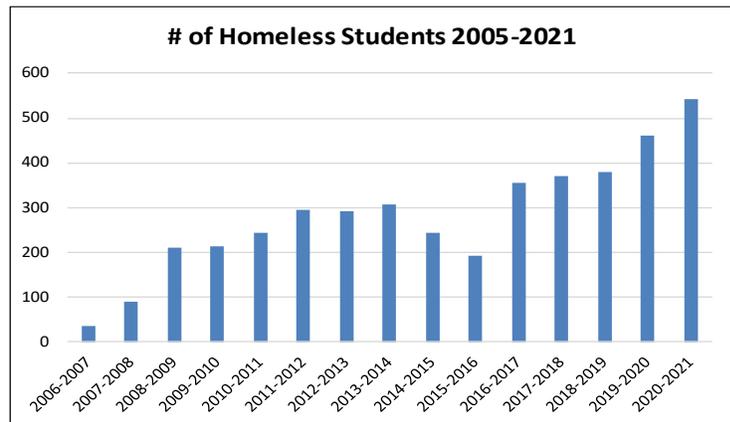
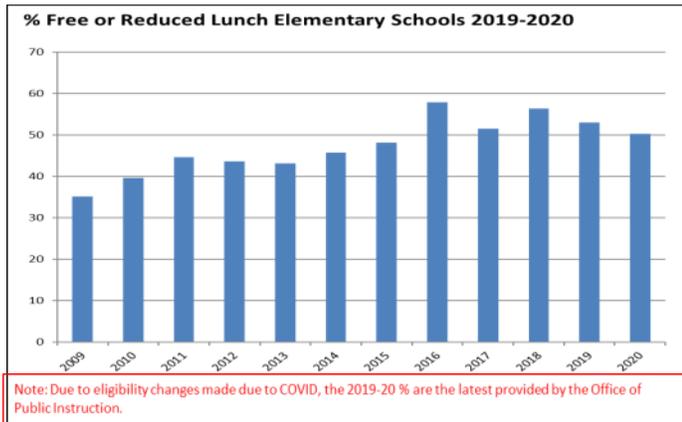


% of Students Engaged in Programs:

- ◇ Free and Reduced Lunch: 49.31%*
- ◇ Limited English Proficient: 4.4%
- ◇ English as Second Language: 1.47%
- ◇ Special Education: 10.34%
- ◇ Homeless: 3.53%
- ◇ Military: 11.35%

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

2/24/2021



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'.

* MT. OPI School Nutrition Programs

Great Falls Public Schools Fiscal Year 2021-2022 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.



Strategic Plan: Reengagement, Reintegration and Remediation

District will implement strategies/practices to address the social and emotional needs of students and staff.

District will develop clear goals for student learning and will focus instruction and assessment on the knowledge and essential skills necessary for citizenship, career and/or college readiness.

District will utilize federal relief funds to enhance existing funding sources to maximize allowable expenditures associate with improving learning outcomes.

Full Plan is located on Pages 90-92

Our Schools:

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

School Food Service & Transportation:

- ◇ Total Meals Served: 1,218,451
- ◇ Breakfast Programs at 18 public schools
- ◇ Breakfast in the Classroom at 13 schools
- ◇ FREE Meals served to ALL students:
 - Breakfast: 483,600
 - Lunch: 734,851
- ◇ # of Bus Routes: 69
- ◇ # of Bus Drivers: 68
- ◇ # of Student Ridership: 4,876
- ◇ # of Miles Traveled: 636,500



Facility Facts:

- ◇ Average School Age: 60.58
- ◇ Oldest Building: Great Falls High School 1928
- ◇ Newest Building: Longfellow Elementary completed in 2020
- ◇ Current Public Debt (Bonds)
 - ⇒ Elementary \$45,220,558
 - ⇒ High School \$50,110,696
- ◇ 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

Our Staff:

| | FTE |
|---|---------------|
| Teachers | 734.6 |
| Hourly Classified | 163.9 |
| Engineers | 100 |
| Aide-Library/Teacher | 73.3 |
| Clerical | 70 |
| Principals | 28 |
| Medical-Related | 47.4 |
| Support Personnel | 34.4 |
| District Administrators | 15 |
| Crafts (carpentry, paint, electric, plumbing) | 11 |
| Technology Specialists | 13 |
| Psychologists | 9.9 |
| Supervisors | 4 |
| Warehouse | 6 |
| Food Service | 58.1 |
| Total: | 1368.6 |

*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



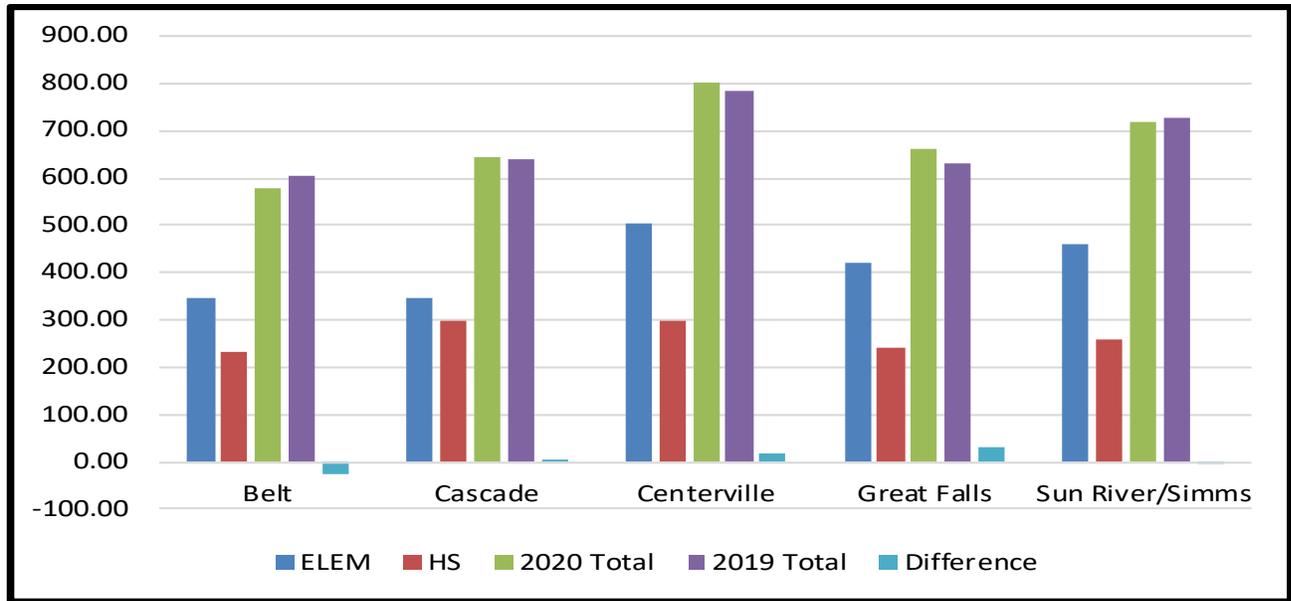
6/4/2021

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 |



CASCADE COUNTY K-12 SCHOOL DISTRICT LEVIES 2020-2021



| | Belt | Cascade | Centerville | Great Falls | Sun River/Simms |
|-------------------|---------------|---------------|---------------|---------------|-----------------|
| ELEM | 346.58 | 344.88 | 504.23 | 420.26 | 460.51 |
| HS | 233.60 | 299.73 | 299.57 | 240.90 | 260.46 |
| 2020 Total | 580.18 | 644.61 | 803.80 | 661.16 | 720.97 |
| 2019 Total | 604.31 | 641.97 | 784.89 | 631.76 | 725.67 |
| Difference | -24.13 | 2.64 | 18.91 | 29.4 | -4.7 |

Source: Montana Tax Foundation 2019-20

Per Pupil Expenditure Trends by Legal Entity

Fiscal Year: FY2020 >> State/County: Cascade - 07

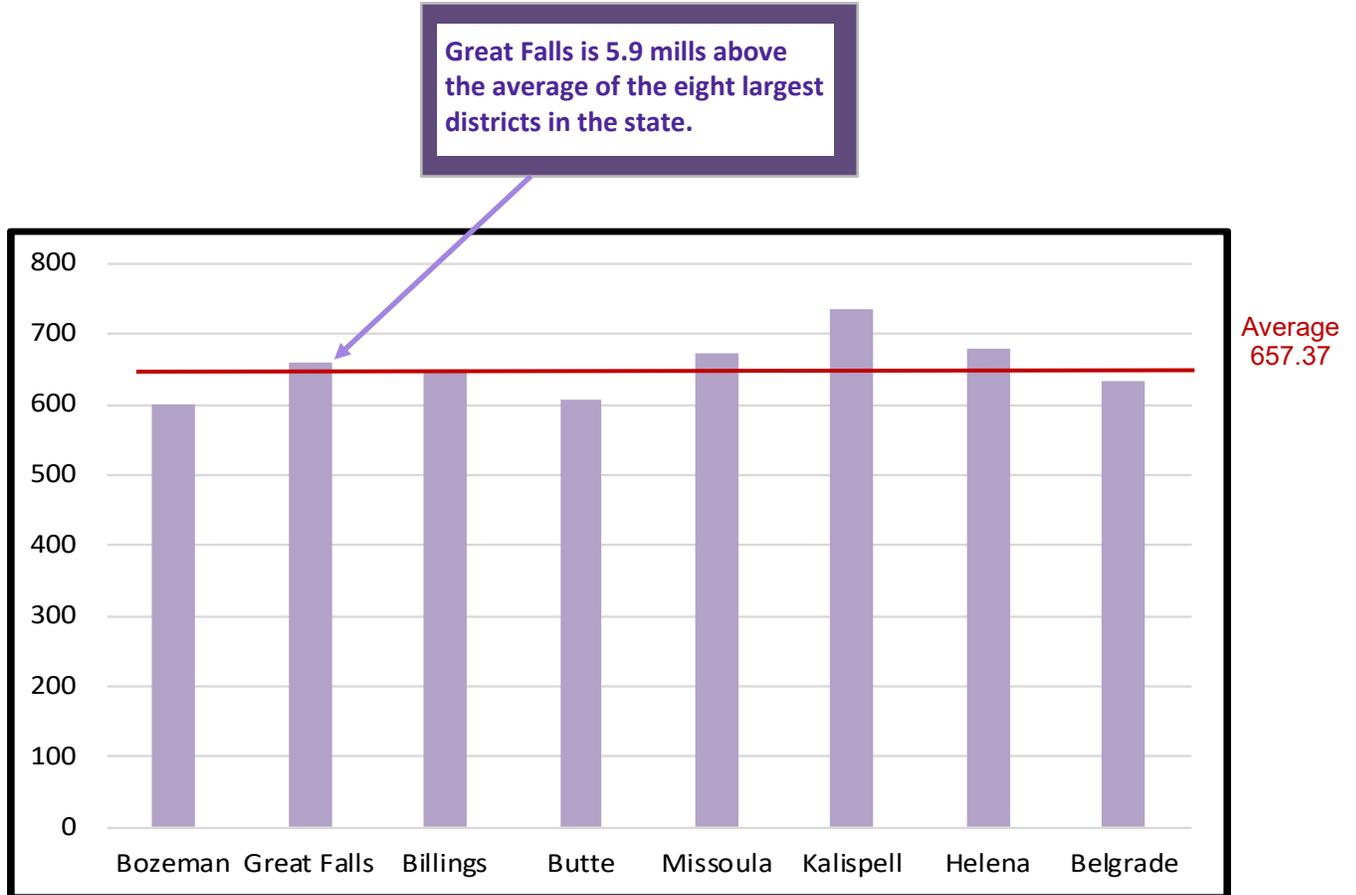


| Legal Entity | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|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

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



| AA District Comparisons | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2020-21 MT Property Tax Levies | | | | | | | | | |
| | Bozeman | Great Falls | Billings | Butte | Missoula | Kalispell | Helena | Belgrade | Total |
| Elem: | 362.09 | 420.26 | 425.39 | 390.97 | 435.51 | 470.64 | 450.27 | 400.84 | 3355.97 |
| HS: | 240.35 | 240.9 | 223.37 | 215.14 | 236.42 | 267.05 | 231.31 | 231.97 | 1886.51 |
| Total: | 602.44 | 661.16 | 648.76 | 606.11 | 671.93 | 737.69 | 681.58 | 632.81 | 5242.48 |
| Previous Year Total: | 657.41 | 640.52 | 645.83 | 616.98 | 712.18 | 754.46 | 711.94 | 709.18 | 5448.5 |
| Change from previous year: | -54.97 | 20.64 | 2.93 | -10.87 | -40.25 | -16.77 | -30.36 | -76.37 | -206.02 |
| Mills Above or Below the AA Average | -52.9 | 5.9 | -6.5 | -49.2 | 16.6 | 82.4 | 26.3 | -22.5 | 657.37 Average |

Source: Montana Tax Foundation 2019-20

Belgrade became AA in 2019-20

Revised 8/2021

2021-2022 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.

2021 - 2022 Budget Projection

Revenue Estimates:

2020-2021 local
and state
allocations
\$74,798,925

Additional STATE FUNDING:

Factors:

*Enrollment

*Inflation Applied to Parts of
the Funding Formula

\$747,958

New 2021-2022
Budget
Authority

\$75,546,813



\$1,145,977



Need Estimates:

2020-2021
Budget

\$74,798,925

Cost increase estimates:

Contractual Obligation:
\$ 2,134,000

Each 1% Health Insurance:
\$64,000 x 6%: \$ 384,000

Added Custodial
\$43,200

\$2,193,865

New general fund budget
amount needed to maintain
comprehensive programming
and staffing:

\$76,992,790

March 2021

Employee Health Insurance Information

Great Falls Public Schools and participating employees contributed over \$10 million dollars for health insurance premiums for the 2020-2021 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 609% increase in total premium.



GFPS offers two different plans, base and catastrophic and each plan has four different levels of coverage. The chart to the right assumes the employee receives a contribution of \$55 for participating in the annual wellness screening.

| HISTORICAL TREND DATA MAIN PLAN - FAMILY RATES | | | |
|--|--------------------------|--------------------------|---------------|
| Year | Employee Monthly Expense | District Monthly Expense | Total Premium |
| 00-01 | \$0 | \$300.74 | \$300.74 |
| 01-02 | \$21.56 | \$300.74 | \$322.30 |
| 02-03 | \$65.77 | \$300.74 | \$366.51 |
| 03-04 | \$122.18 | \$300.74 | \$422.92 |
| 04-05 | \$162.00 | \$300.74 | \$462.74 |
| 05-06 | \$159.00 | \$326.00 | \$485.00 |
| 06-07 | \$210.37 | \$376.00 | \$586.37 |
| 07-08 | \$225.55 | \$391.24 | \$616.79 |
| 08-09 | \$240.38 | \$410.94 | \$651.32 |
| 09-10 | \$270.80 | \$441.07 | \$711.87 |
| 10-11 | \$320.50 | \$490.29 | \$810.79 |
| 11-12 | \$355.93 | \$525.36 | \$881.29 |
| 12-13 | \$398.98 | \$567.99 | \$966.97 |
| 13-14 | \$445.99 | \$640.76 | \$1,086.75 |
| 14-15 | \$472.10 | \$640.42 | \$1,112.52 |
| 15-16 | \$569.95 | \$972.05 | \$1,542.00 |
| 16-17 | \$617.46 | \$1,027.44 | \$1,644.90 |
| 17-18 | \$689.86 | \$1,050.44 | \$1,740.30 |
| 18-19 | \$721.27 | \$1,088.65 | \$1,809.92 |
| 19-20 | \$721.27 | \$1,110.42 | \$1,831.69 |
| 20-21 | \$831.56 | \$1,244.18 | \$2,075.74 |
| 21-22 | \$901.01 | \$1,348.09 | \$2,249.10 |

Blue Cross Blue Shield Fully Insured
 CIGNA Fully Insured
 Self-Insured

| 2021/2022 Insurance Rates | | | |
|---------------------------|----------------------|---------------------|-------------------------|
| Base/Main Plan | Total Premium | GFPS Portion | Employee Portion |
| Employee Only (EE) | \$ 819.51 | \$ 356.63 | \$437.55 |
| Employee and Spouse (ES) | \$1679.87 | \$ 787.08 | \$867.46 |
| Employee and Child (EC) | \$1488.08 | \$ 621.81 | \$840.93 |
| Employee and Family (EF) | \$2274.43 | \$1348.09 | \$901.01 |
| Catastrophic Plan | Total Premium | GFPS Portion | Employee Portion |
| Employee Only (EE) | \$ 731.36 | \$ 512.97 | \$193.05 |
| Employee and Spouse (ES) | \$1503.39 | \$1041.05 | \$437.01 |
| Employee and Child (EC) | \$1344.12 | \$ 950.49 | \$368.30 |
| Employee and Family (EF) | \$2020.26 | \$1514.46 | \$480.47 |

| 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 |

| 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 |

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.

BUDGET REPORT SUMMARY



Budget Report

FY 2022

07 Cascade

0098 Great Falls Elem

Submit ID:

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 | 51,456,950.49 | 5,432,518.55 | 10% | 10.56% | 5,598.82 | 36,610,364.91 | 14,840,986.76 | 100.53 |
| 10 Transportation | 3,839,170.00 | 767,834.00 | 20% | 20.00% | 898,786.31 | 533,251.27 | 2,407,132.42 | 16.31 |
| 11 Bus Depreciation | 27,649.72 | 0.00 | N/A | 0.00% | 15,263.75 | 0.00 | 12,385.97 | 0.08 |
| 13 Tuition | 3,092,934.09 | | N/A | | 0.00 | 0.00 | 3,092,934.09 | 20.95 |
| 14 Retirement | 7,650,000.00 | 1,530,000.00 | 20% | 20.00% | 632,171.73 | 7,017,828.27 | | |
| 17 Adult Education | 509,068.00 | 178,173.80 | 35% | 35.00% | 268,035.65 | 0.00 | 241,032.35 | 1.63 |
| 19 Non-Operating | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 Technology | 825,006.41 | 0.00 | N/A | 0.00% | 643,539.67 | 31,466.74 | 150,000.00 | 1.02 |
| 29 Flexibility | 718,045.46 | 0.00 | N/A | 0.00% | 660,500.20 | 57,545.26 | 0.00 | 0.00 |
| 61 Building Reserve | 3,502,923.68 | 0.00 | N/A | 0.00% | 2,737,723.68 | 357,178.72 | 408,021.28 | 2.76 |
| Total of All Funds | 71,621,747.85 | 7,908,526.35 | | | 5,861,619.81 | 44,607,635.17 | 21,152,492.87 | 143.28 |
| 50 Debt Service | | | | | | | | |
| Tax Jurisdiction | | | | | | | | |
| S17-0098 | 3,462,343.76 | 0.00 | 20-9-438 | 0.00% | 412,339.26 | 0.00 | 3,050,004.50 | 20.66 |



Budget Report

FY 2022

07 Cascade

0099 Great Falls H S

Submit ID:

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 | 24,263,077.52 | 2,575,433.22 | 10% | 10.61% | 196,437.41 | 17,074,122.13 | 6,992,517.98 | 46.58 |
| 10 Transportation | 1,362,162.64 | 126,219.36 | 20% | 9.27% | 0.00 | 211,163.04 | 1,150,999.60 | 7.67 |
| 11 Bus Depreciation | 17,698.03 | 0.00 | N/A | 0.00% | 9,821.60 | 0.00 | 7,876.43 | 0.05 |
| 13 Tuition | 1,463,511.45 | | N/A | | 0.00 | 0.00 | 1,463,511.45 | 9.75 |
| 14 Retirement | 4,500,000.00 | 900,000.00 | 20% | 20.00% | 1,364,853.25 | 3,135,146.75 | | |
| 17 Adult Education | 450,961.00 | 157,836.35 | 35% | 35.00% | 119,661.95 | 0.00 | 331,299.05 | 2.21 |
| 19 Non-Operating | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 Technology | 259,769.06 | 0.00 | N/A | 0.00% | 169,729.89 | 15,039.17 | 75,000.00 | 0.50 |
| 29 Flexibility | 557,004.96 | 0.00 | N/A | 0.00% | 303,301.50 | 253,703.46 | 0.00 | 0.00 |
| 61 Building Reserve | 936,287.29 | 0.00 | N/A | 0.00% | 622,387.29 | 129,252.94 | 184,647.06 | 1.23 |
| Total of All Funds | 33,810,471.95 | 3,759,488.93 | | | 2,786,192.89 | 20,818,427.49 | 10,205,851.57 | 67.99 |
| 50 Debt Service | | | | | | | | |
| Tax Jurisdiction | | | | | | | | |
| S17-0099 | 4,145,231.26 | 0.00 | 20-9-438 | 0.00% | 334,006.49 | 0.00 | 3,811,224.77 | 25.39 |

BUDGETED FUNDS MILL VALUE PREVIOUS YEAR COMPARISON

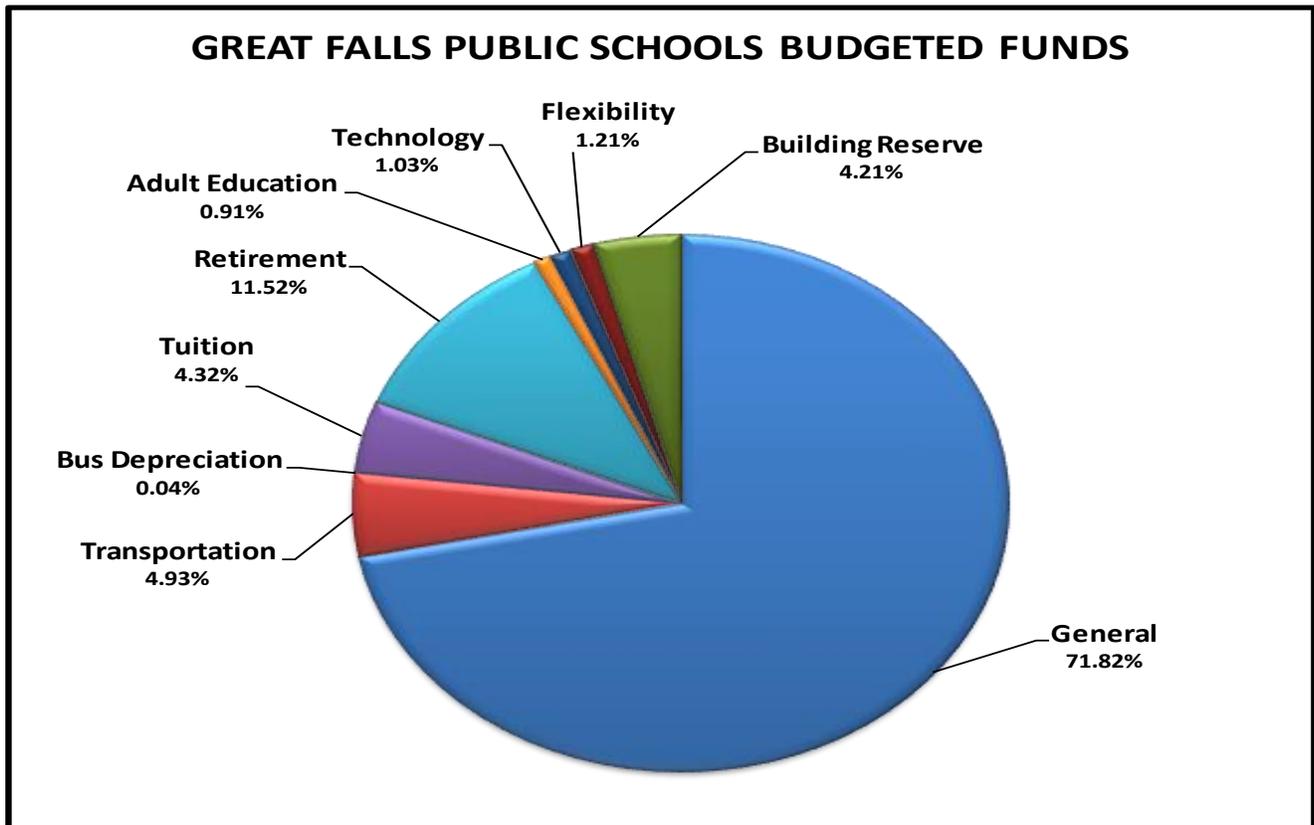
| Great Falls Public Schools | | | | MILL VALUE | | | |
|---|------------------|---------------|---------------|------------------------|-----------------------|-----------------------|---------------------|
| Budgeted Funds Mill Value Comparison | | | | Elem | | HS | |
| August 2021 | | | | 2020-21 Mill Value | | 2021-22 Mill Value | |
| | | | | \$ | 141,806,059 | \$ | 144,329,779 |
| | | | | | 147,629,387 | | 150,125,446 |
| | | | | \$ | 5,823,328 | \$ | 5,795,667 |
| All Budgeted Funds Combined | | | | | | | |
| Total Mills | 20-21 | 21-22 | Difference | Total Dollars | 20-21 | 21-22 | Difference |
| Elementary | 170.71 | 163.94 | -6.77 | Elementary | \$ 72,921,303 | \$ 75,084,091 | \$ 2,162,789 |
| High School | 89.86 | 93.38 | 3.52 | High School | \$ 36,121,396 | \$ 37,955,703 | \$ 1,834,307 |
| Total | 260.57 | 257.32 | -3.25 | Total | \$ 109,042,698 | \$ 113,039,794 | \$ 3,997,096 |
| General Fund (X01) | 20-21 | 21-22 | Difference | General Fund (X01) | 20-21 | 21-22 | Difference |
| Elementary | 107.40 | 100.53 | -6.87 | Elementary | \$ 51,170,174 | \$ 51,456,950 | \$ 286,777 |
| High School | 50.09 | 46.58 | -3.51 | High School | \$ 23,628,751 | \$ 24,263,078 | \$ 634,326 |
| Total | 157.49 | 147.11 | -10.38 | Total | \$ 74,798,925 | \$ 75,720,028 | \$ 921,103 |
| Transportation (X10) | 20-21 | 21-22 | Difference | Transportation (X10) | 20-21 | 21-22 | Difference |
| Elementary | 16.68 | 16.31 | -0.37 | Elementary | \$ 3,684,258 | \$ 3,839,170 | \$ 154,912 |
| High School | 4.87 | 7.67 | 2.80 | High School | \$ 1,298,839 | \$ 1,362,163 | \$ 63,325 |
| Total | 21.55 | 23.98 | 2.43 | Total | \$ 4,983,097 | \$ 5,201,333 | \$ 218,237 |
| Bus Depreciation (X11) | 20-21 | 21-22 | Difference | Bus Depreciation (X11) | 20-21 | 21-22 | Difference |
| Elementary | 0.05 | 0.08 | 0.03 | Elementary | \$ 15,924 | \$ 27,650 | \$ 11,726 |
| High School | 0.04 | 0.05 | 0.01 | High School | \$ 9,604 | \$ 17,698 | \$ 8,094 |
| Total | 0.09 | 0.13 | 0.04 | Total | \$ 25,527 | \$ 45,348 | \$ 19,821 |
| Tuition (X13) | 20-21 | 21-22 | Difference | Tuition (X13) | 20-21 | 21-22 | Difference |
| Elementary | 14.08 | 20.95 | 6.87 | Elementary | \$ 1,996,759 | \$3,092,934 | \$ 1,096,175 |
| High School | 2.94 | 9.75 | 6.81 | High School | \$ 424,577 | \$1,463,511 | \$ 1,038,934 |
| Total | 17.02 | 30.7 | 13.68 | Total | \$ 2,421,336 | \$ 4,556,445 | \$ 2,135,109 |
| Retirement (X14) | Retirement (X14) | | | 20-21 | 21-22 | Difference | |
| Cascade County is responsible for levying for this fund. Not included in the totals above. | | | | Elementary | \$ 7,650,000 | \$ 7,650,000 | \$ - |
| | | | | High School | \$ 4,500,000 | \$ 4,500,000 | \$ - |
| | | | | Total | \$ 12,150,000 | \$ 12,150,000 | \$ - |
| Adult Education (X17) | 20-21 | 21-22 | Difference | Adult Education (X17) | 20-21 | 21-22 | Difference |
| Elementary | 2.81 | 1.63 | -1.18 | Elementary | \$ 495,000 | \$ 509,068 | \$ 14,068 |
| High School | 1.46 | 2.21 | 0.75 | High School | \$ 415,000 | \$ 450,961 | \$ 35,961 |
| Total | 4.27 | 3.84 | -0.43 | Total | \$ 910,000 | \$ 960,029 | \$ 50,029 |
| Technology (X28) | 20-21 | 21-22 | Difference | Technology (X28) | 20-21 | 21-22 | Difference |
| Elementary | 1.06 | 1.02 | -0.04 | Elementary | \$ 903,101 | \$ 825,006 | \$ (78,095) |
| High School | 0.52 | 0.50 | -0.02 | High School | \$ 277,524 | \$ 259,769 | \$ (17,755) |
| Total | 1.58 | 1.52 | -0.06 | Total | \$ 1,180,625 | \$ 1,084,775 | \$ (95,850) |
| Flexibility (X29) | 20-21 | 21-22 | Difference | Flexibility (X29) | 20-21 | 21-22 | Difference |
| Elementary | 0.00 | 0.00 | 0.00 | Elementary | \$ 555,955 | \$ 718,045 | \$ 162,090 |
| High School | 0.00 | 0.00 | 0.00 | High School | \$ 383,429 | \$ 557,005 | \$ 173,576 |
| Total | 0.00 | 0.00 | 0.00 | Total | \$ 939,383 | \$ 1,275,050 | \$ 335,667 |
| Building Reserve (X61) | 20-21 | 21-22 | Difference | Building Reserve (X61) | 20-21 | 21-22 | Difference |
| Elementary | 3.02 | 2.76 | -0.26 | Elementary | \$ 2,765,049 | \$ 3,502,924 | \$ 737,875 |
| High School | 1.34 | 1.23 | -0.11 | High School | \$ 786,683 | \$ 936,287 | \$ 149,604 |
| Total | 4.36 | 3.99 | -0.37 | Total | \$ 3,551,732 | \$ 4,439,211 | \$ 887,479 |
| Debt Service (50) | 20-21 | 21-22 | Difference | Debt Service (50) | 20-21 | 21-22 | Difference |
| Elementary | 25.99 | 20.66 | -5.33 | Elementary | \$ 3,685,083 | \$ 3,462,344 | \$ (222,740) |
| High School | 30.46 | 25.39 | -5.07 | High School | \$ 4,396,990 | \$ 4,145,231 | \$ (251,759) |
| Total | 56.45 | 46.05 | -10.40 | Total | \$ 8,082,073 | \$ 7,607,575 | \$ (474,498) |

(See page 68 for Individual Taxpayer Impact)

EXPENDITURE BUDGETS - ALL BUDGETED FUNDS

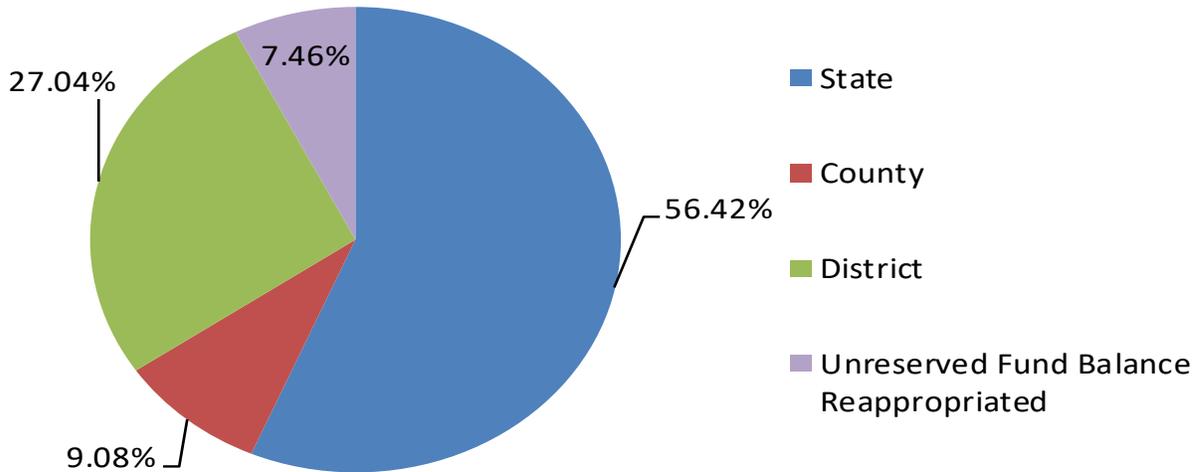
All Budgeted Funds 2021-2022 School Year

| Fund | Amount | % |
|------------------|--------------------|----------------|
| General | 75,720,028 | 71.82% |
| Transportation | 5,201,333 | 4.93% |
| Bus Depreciation | 45,348 | 0.04% |
| Tuition | 4,556,445 | 4.32% |
| Retirement | 12,150,000 | 11.52% |
| Adult Education | 960,029 | 0.91% |
| Technology | 1,083,250 | 1.03% |
| Flexibility | 1,275,050 | 1.21% |
| Building Reserve | 4,439,211 | 4.21% |
| Total: | 105,430,694 | 100.00% |



REVENUE - GREAT FALLS PUBLIC SCHOOLS ALL BUDGETED FUNDS

2021-2022 Projected Revenue

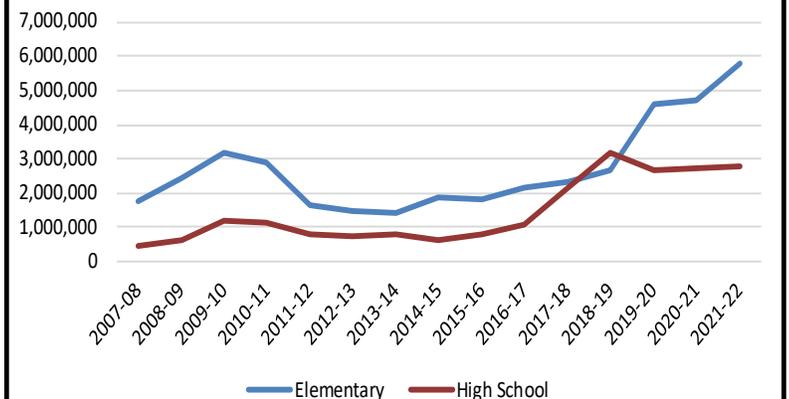


| | Revenue | Percentage |
|---|---------------|------------|
| State | \$65,426,062 | 56.42% |
| County | \$10,525,183 | 9.08% |
| District | \$31,358,345 | 27.04% |
| Unreserved Fund Balance Reappropriated | \$8,647,813 | 7.46% |
| Total | \$115,957,403 | 100% |

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 |

All Budgeted Funds Unreserved Fund Balance Re-Appropriated



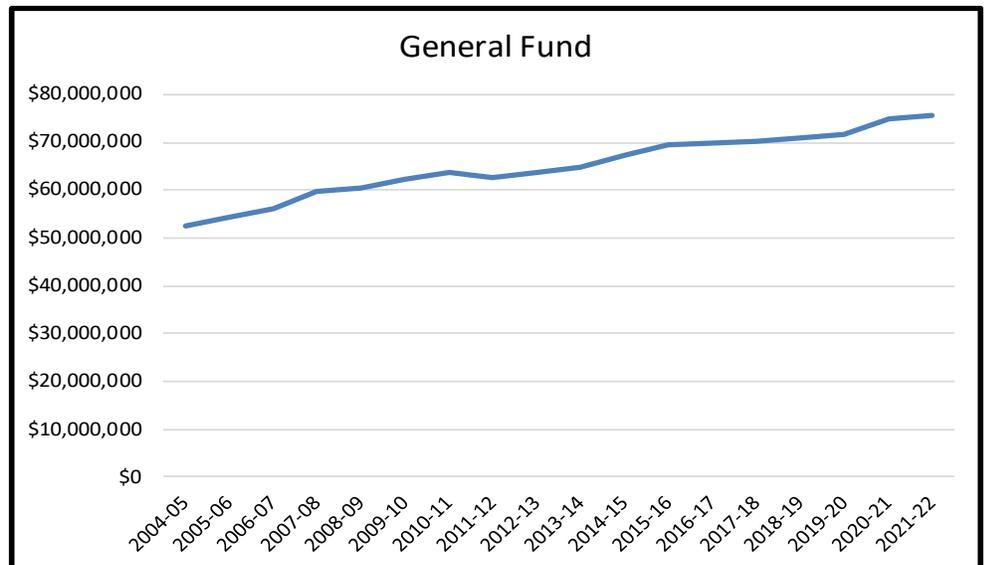
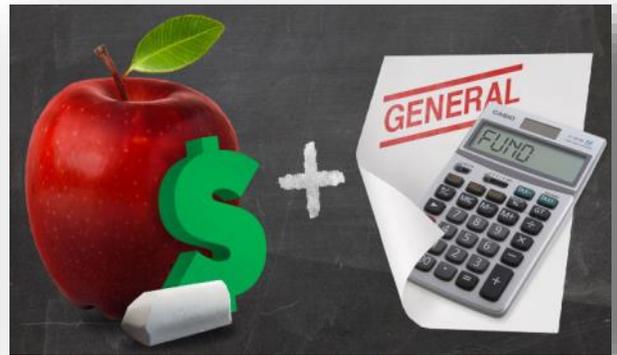
GENERAL FUND - 01

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).

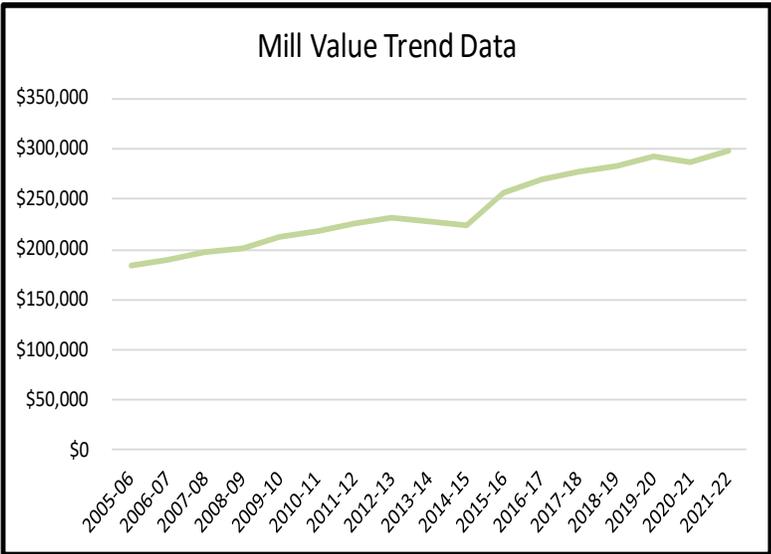
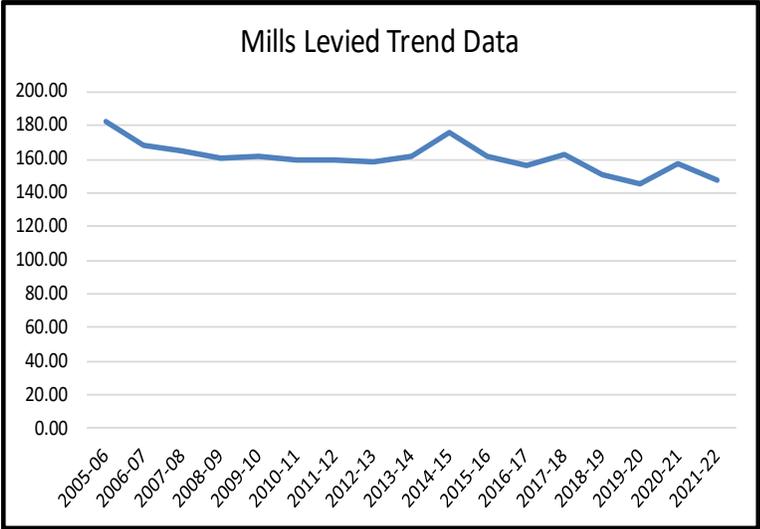
| General Fund | | | |
|--------------|--------------|--------------|--------------|
| Year | Elementary | High School | Total |
| 2004-05 | \$33,338,743 | \$19,111,995 | \$52,450,738 |
| 2005-06 | \$34,768,901 | \$19,611,995 | \$54,380,896 |
| 2006-07 | \$35,751,871 | \$20,543,161 | \$56,295,032 |
| 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 |



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 |

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.

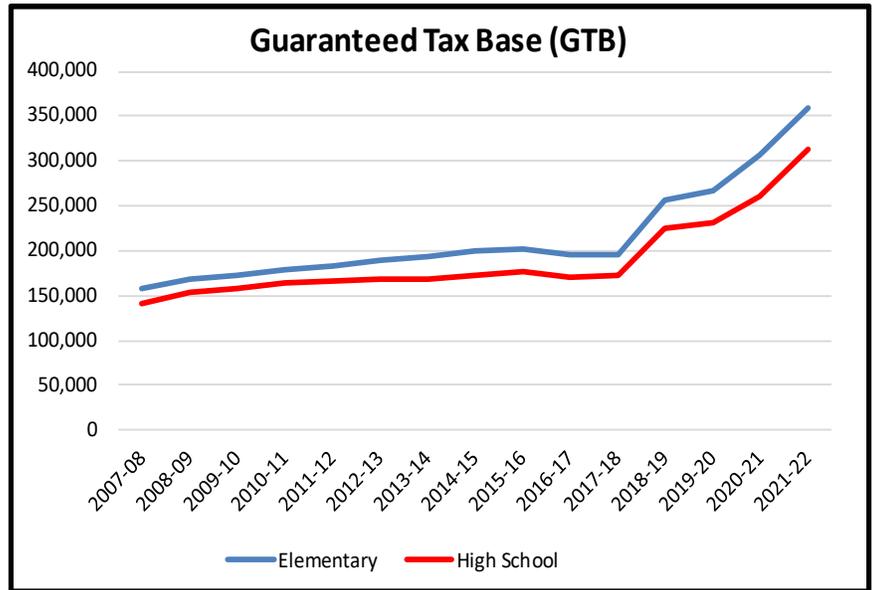


New tax appraisals have traditionally increased the value of property and new property additions increase in mill value for our District. The impact of the Calumet Refinery Protest caused the value to drop in 2020-21.

| 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 |

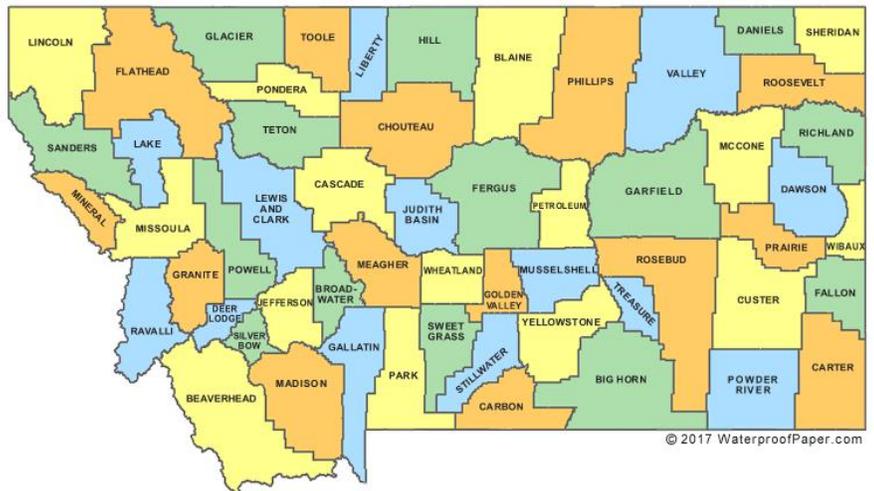
GENERAL FUND BUDGET TREND DATA

| 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 |



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 \$11,309,714 in GTB Aid in the elementary and \$5,055,981 for our high school budgets for the 2020-21 Fiscal Year.

ENROLLMENT HISTORY

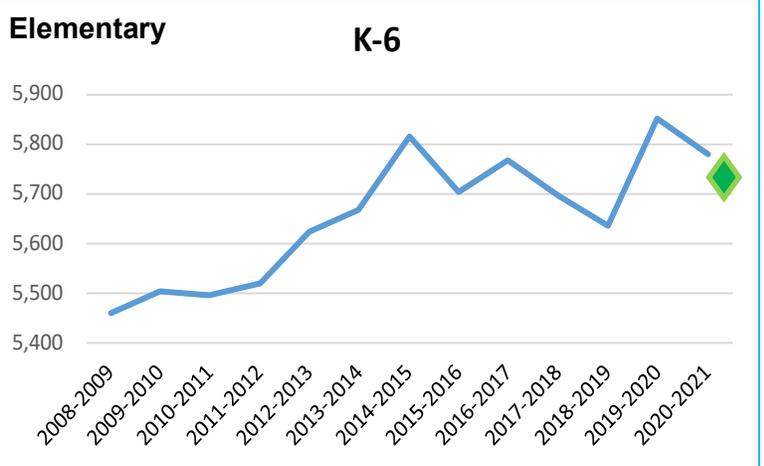


| Year | K-6 | 7-8 | 9-12 | Total |
|-----------|-------|-------|-------|--------|
| 2008-2009 | 5,458 | 1,565 | 3,387 | 10,410 |
| 2009-2010 | 5,502 | 1,556 | 3,278 | 10,336 |
| 2010-2011 | 5,495 | 1,499 | 3,159 | 10,153 |
| 2011-2012 | 5,519 | 1,520 | 3,088 | 10,127 |
| 2012-2013 | 5,623 | 1,486 | 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 |

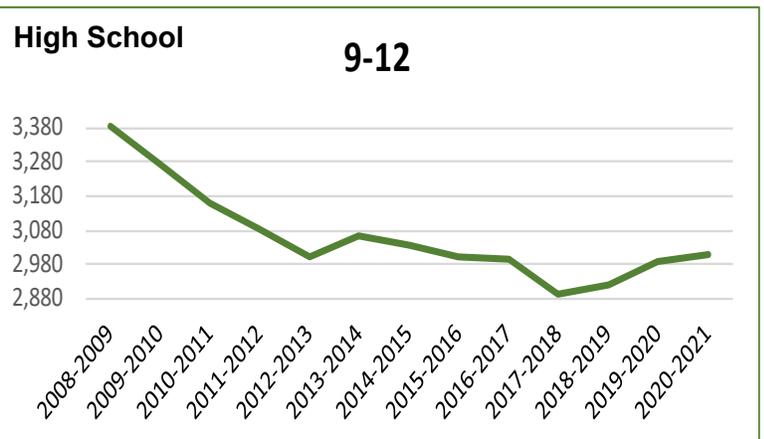
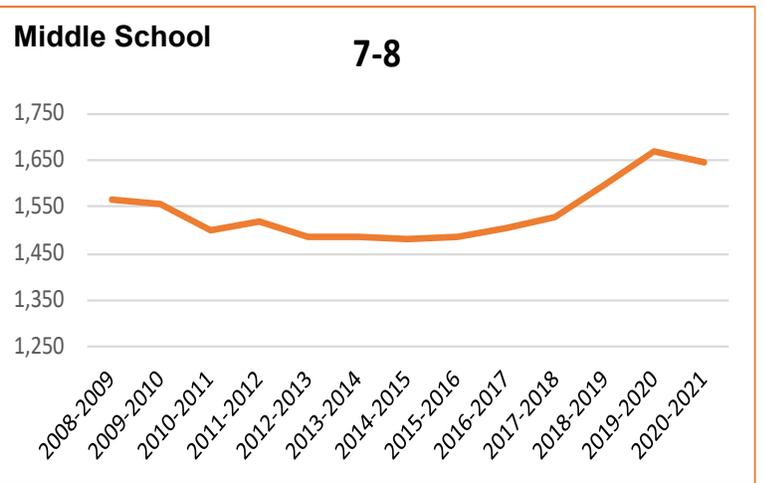
*Actual number of students each year counted on the October enrollment date.

*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 two years of enrollment growth. 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.

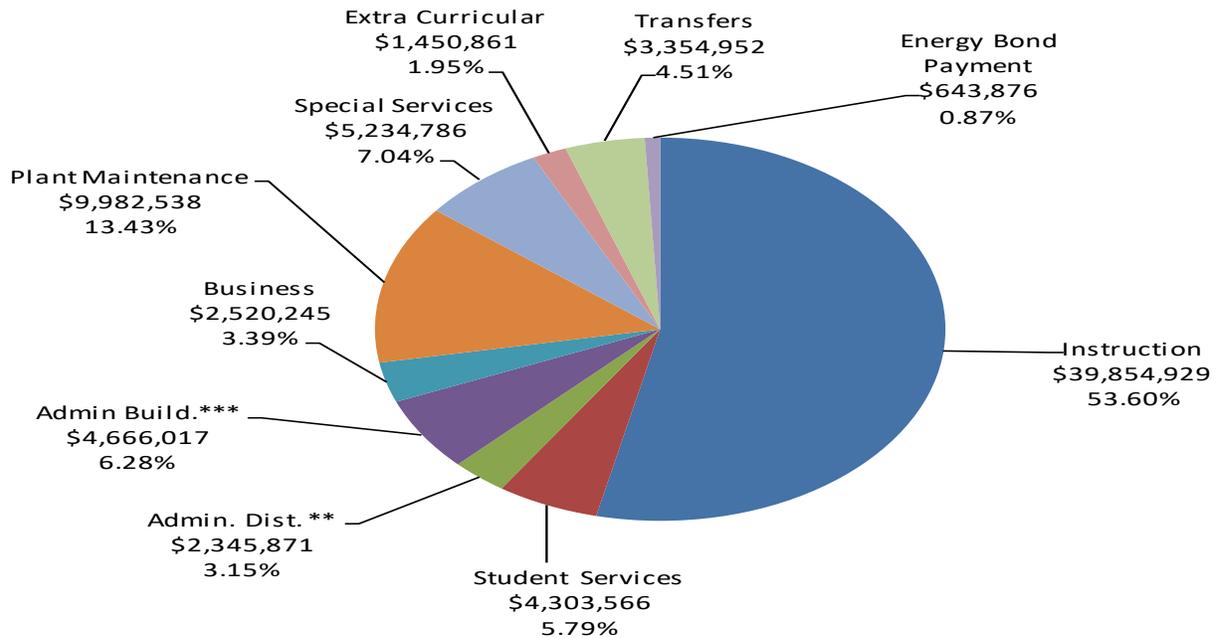


◆ Transitional Kindergarten students included in second enrollment count.



General Fund Budget Category Spending 2021-2022 School Year

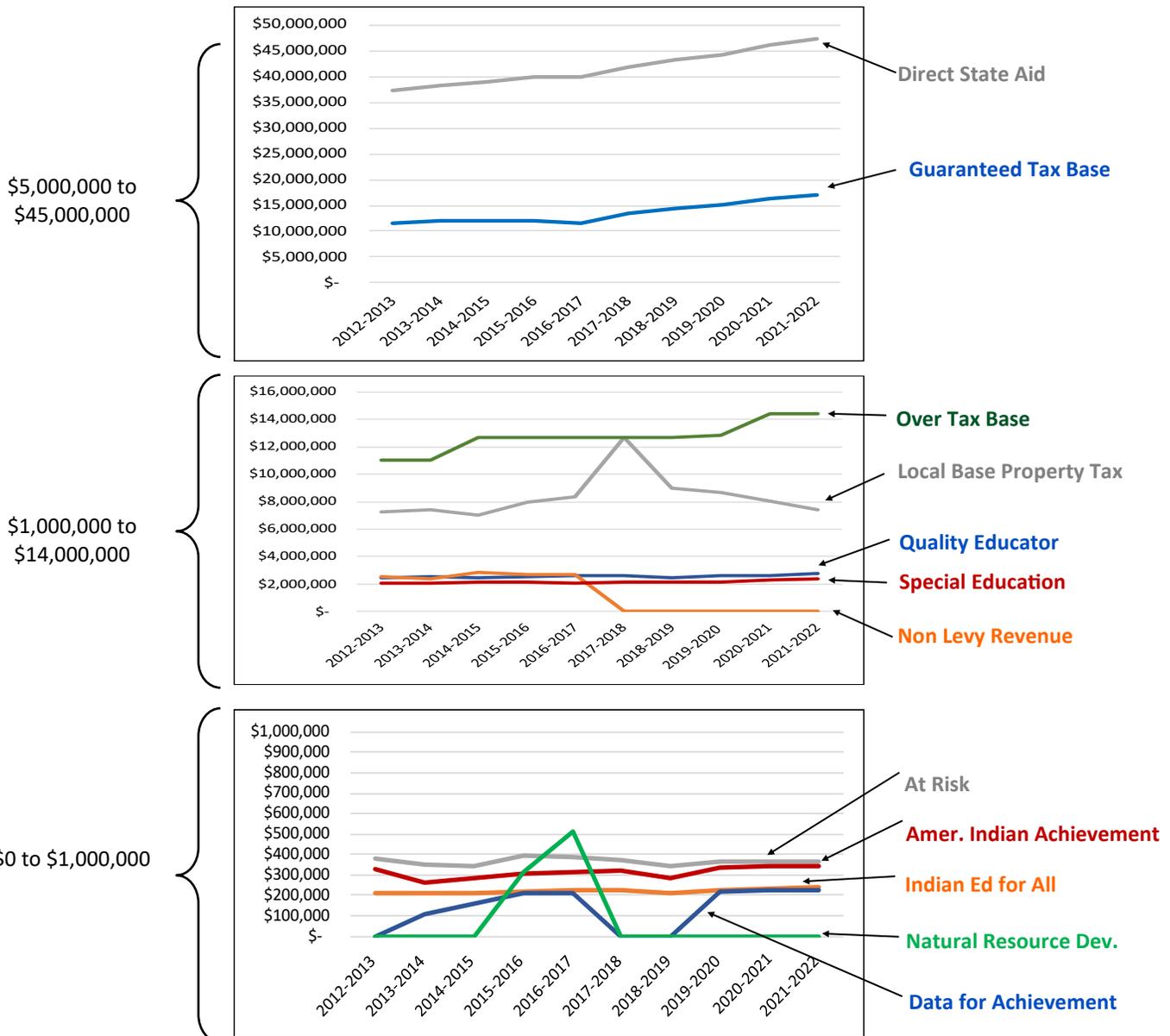
The chart below covers the actual spending by budget category from the General Fund Budget for the 2021-22 school year. General category descriptions are provided for clarification purposes.



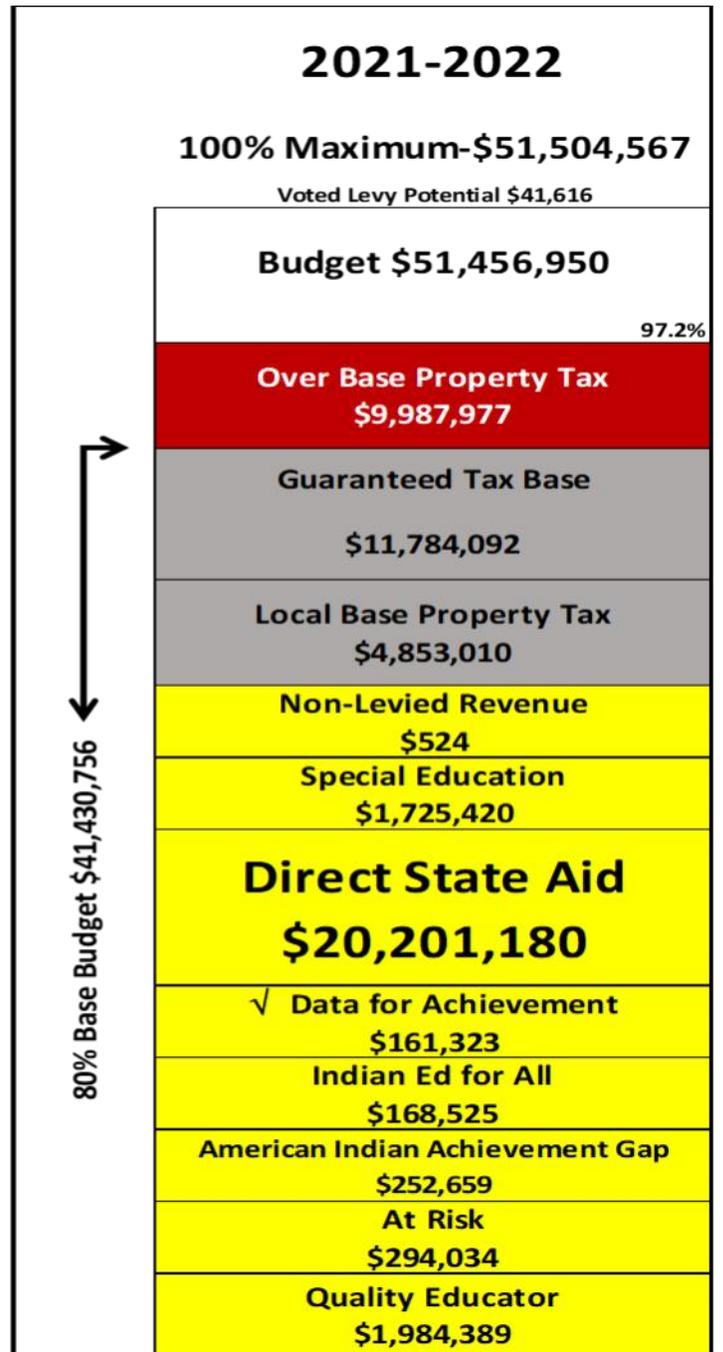
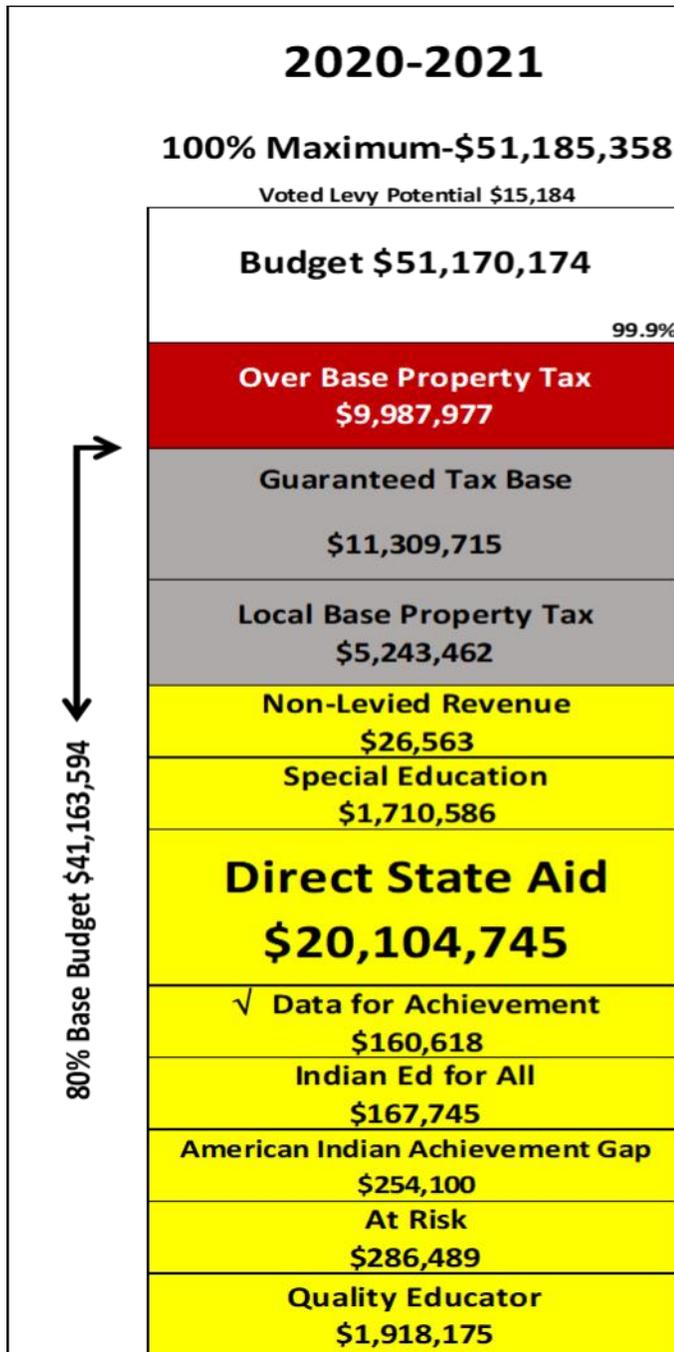
| Category | Amount | % | Description |
|---------------------|---------------------|----------------|--|
| Instruction | \$39,854,929 | 53.60% | Costs associated with classroom teacher salaries and supplies. |
| Student Services | \$4,303,566 | 5.79% | Costs associated with Counselors, Librarians, and other staff who support the classroom. |
| Admin. Dist. ** | \$2,345,871 | 3.15% | District Property Insurance, Audit expense, Election expense, postage, dues & fees, Board travel & expenses, and labor consultants. |
| Admin Build.*** | \$4,666,017 | 6.28% | Achievement salaries & benefits, Building administrative supplies & minor equipment. Staff Development. |
| Business | \$2,520,245 | 3.39% | Category includes all the business functions of the District including Payroll, Purchasing, Accounts Payable, and Warehouse operations. |
| Plant Maintenance | \$9,982,538 | 13.43% | 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 Services | \$5,234,786 | 7.04% | These are the costs related to the Special Education program including teachers and aides. |
| Extra Curricular | \$1,450,861 | 1.95% | These cover the costs associated with providing extra-curricular activities in both the middle and high schools. |
| Transfers | \$3,354,952 | 4.51% | 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 | \$643,876 | 0.87% | 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: | \$74,357,641 | 100.00% | |

GENERAL FUND BUDGET - COMPONENT TREND DATA

| Funding Component | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-22 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| Data For Achievement | \$0 | \$ 104,950 | \$ 157,500 | \$ 211,960 | \$ 214,187 | \$0 | \$0 | \$219,408 | \$ 224,612 | \$ 227,339 |
| Quality Educator | \$ 2,495,255 | \$ 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 |
| Indian Ed for All | \$ 214,404 | \$ 214,098 | \$ 214,200 | \$ 221,287 | \$ 223,551 | \$ 225,177 | \$ 241,200 | \$229,109 | \$ 234,579 | \$ 237,487 |
| At Risk | \$ 381,693 | \$ 349,663 | \$ 343,736 | \$ 391,801 | \$ 384,610 | \$ 370,714 | \$ 343,736 | \$364,395 | \$ 362,399 | \$ 367,365 |
| Amer. Indian Achievement | \$ 328,000 | \$ 264,000 | \$ 284,400 | \$ 303,810 | \$ 314,963 | \$ 324,030 | \$ 284,400 | \$337,824 | \$ 343,200 | \$ 345,873 |
| Non Levy Revenue | \$ 2,538,611 | \$ 2,369,526 | \$ 2,884,408 | \$ 2,690,235 | \$ 2,683,041 | \$0 | \$20,766 | \$37,471 | \$ 17,357 | \$ 1,742 |
| Guaranteed Tax Base (GTB) | \$ 11,441,943 | \$ 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 |
| Natural Resource Dev. (NRD) | \$0 | \$0 | \$0 | \$ 313,649 | \$ 512,064 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Base Property Tax | \$ 7,221,577 | \$ 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 |
| Over Base Tax | \$ 11,004,247 | \$ 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 |
| Special Education | \$ 2,085,772 | \$ 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 |
| Direct State Aid (DSA) | \$ 25,863,059 | \$ 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 |
| Totals | \$ 63,574,561 | \$ 64,647,613 | \$ 67,208,614 | \$ 69,360,050 | \$ 69,938,436 | \$ 72,798,579 | \$70,406,820 | \$71,497,436 | \$ 74,771,217 | \$ 75,430,133 |



ELEMENTARY GENERAL FUND FUNDING COMPONENT BREAKDOWN

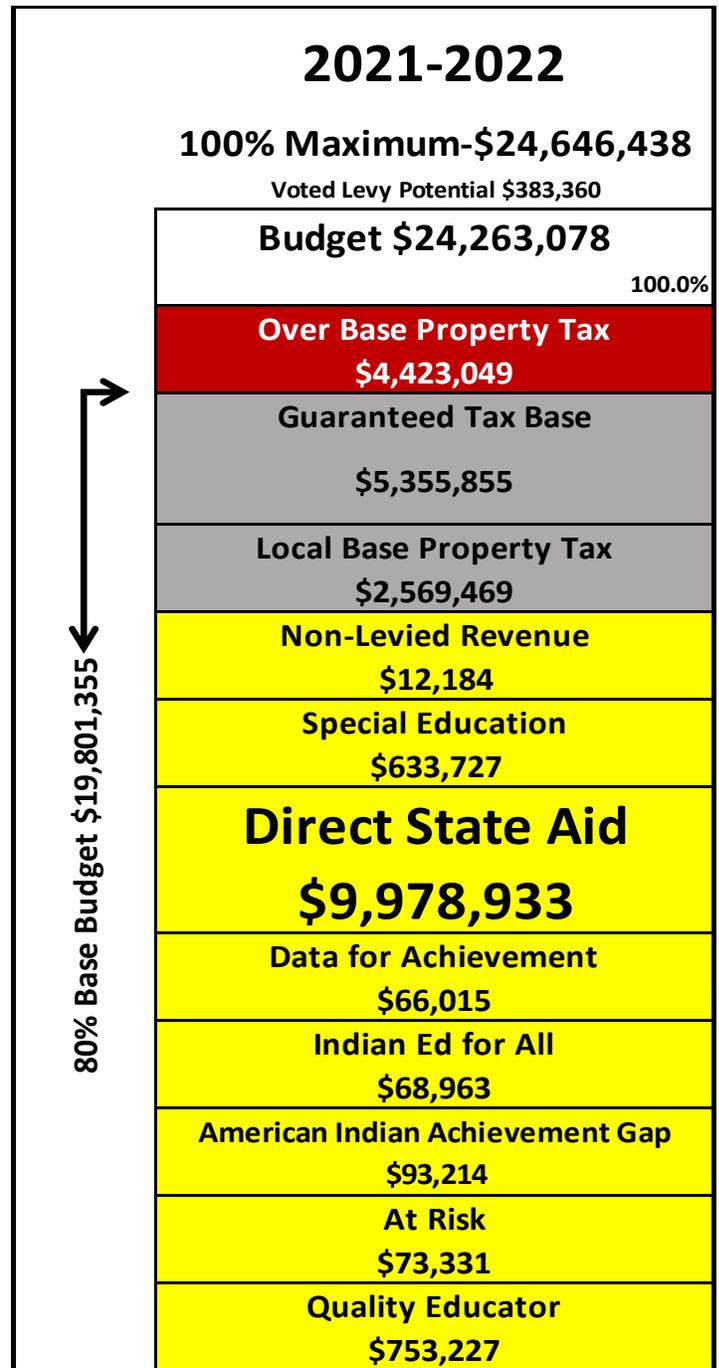
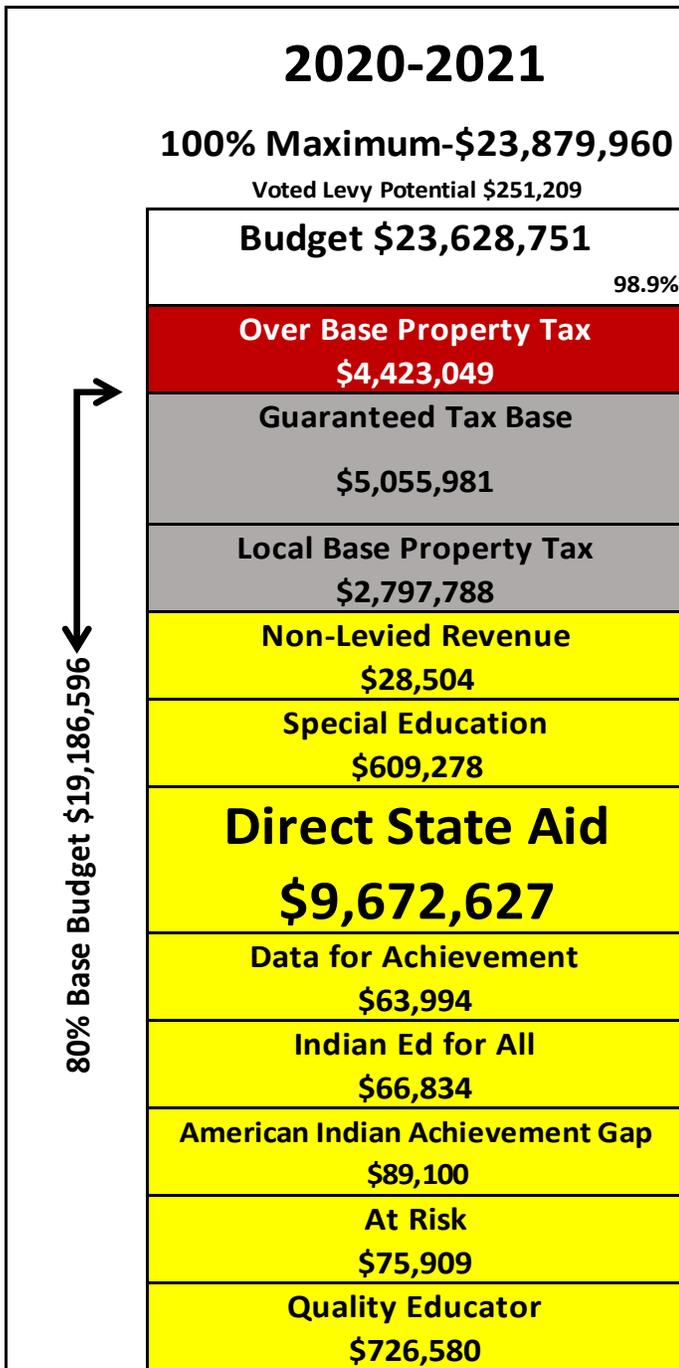


Numbers are rounded to the nearest whole dollar.

8/3/2021

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 \$1.83. 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



Numbers are rounded to the nearest whole dollar.

8/3/2021

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 \$1.81. 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.

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

| 2021-2022 | |
|---------------------------------|---------------------|
| 100% Maximum- | \$51,504,567 |
| Voted Levy Potential | \$41,616 |
| Budget | \$51,456,950 |
| | 97.2% |
| Over Base Property Tax | \$9,987,977 |
| Guaranteed Tax Base | \$11,784,092 |
| Local Base Property Tax | \$4,853,010 |
| Non-Levied Revenue | \$524 |
| Special Education | \$1,725,420 |
| Direct State Aid | \$20,201,180 |
| √ Data for Achievement | \$161,323 |
| Indian Ed for All | \$168,525 |
| American Indian Achievement Gap | \$252,659 |
| At Risk | \$294,034 |
| Quality Educator | \$1,984,389 |

80% Base Budget \$41,430,756

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

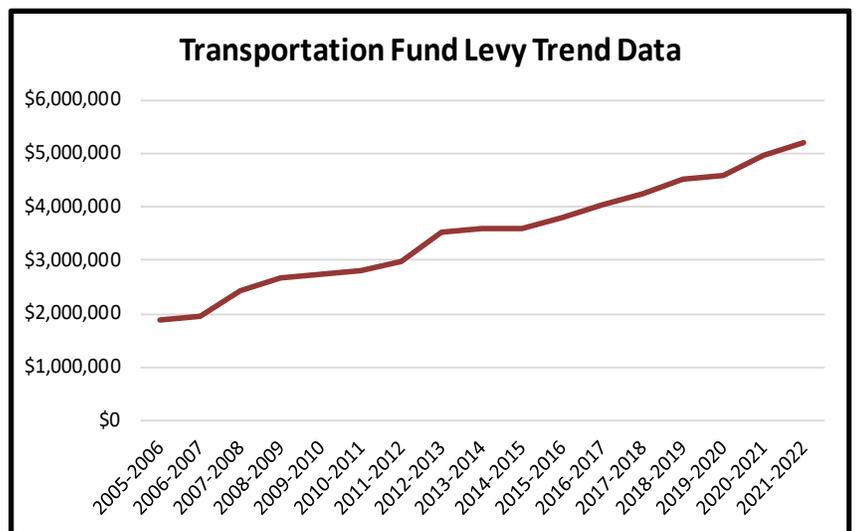
The County pays a County reimbursement after receiving State payment report. State funding is paid based on semi-annual claims to OPI in February for the first semester and in May for the second semester. The State will pay up to the lesser of the State funding calculated on the budget or one-half (1/2)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

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.

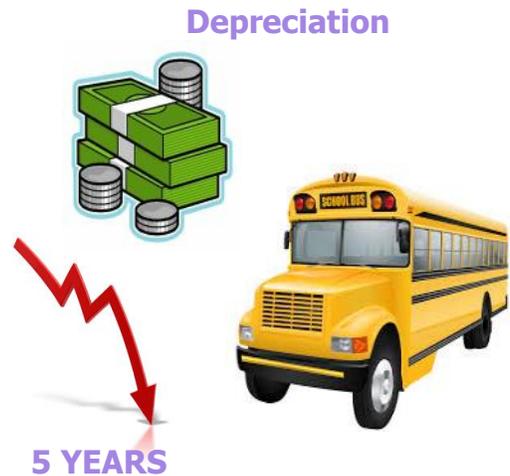


BUS DEPRECIATION RESERVE FUND - 11

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.

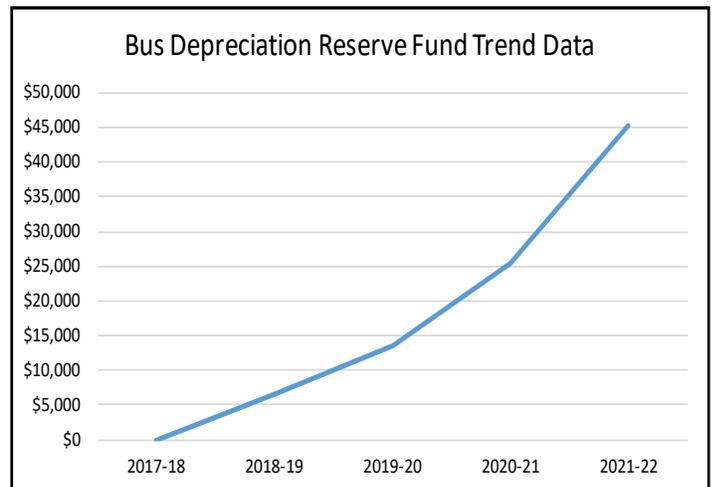


The Bus Depreciation Reserve fund allows the trustees to include an amount each year that does not exceed 20% of the original cost of a bus, including at Type E vehicle, or communication systems and safety devices installed on the bus. The amount budgeted may not, over time, exceed 150% of the original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



This budget increased due to the purchase of an additional “Type E” bus 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 and 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>

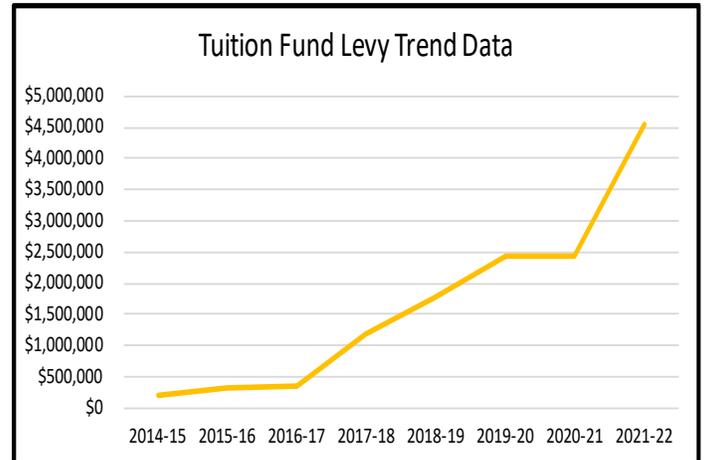
Under 41-5-1807 MCA, Tuition is for students detained in youth detention centers for more than nine consecutive days, the county where the detention center is located may charge the student’s district of residence \$20/day. Invoices are sent by June 30. District must pay by July 15.

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: \$38,998.23.

| 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% |



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.

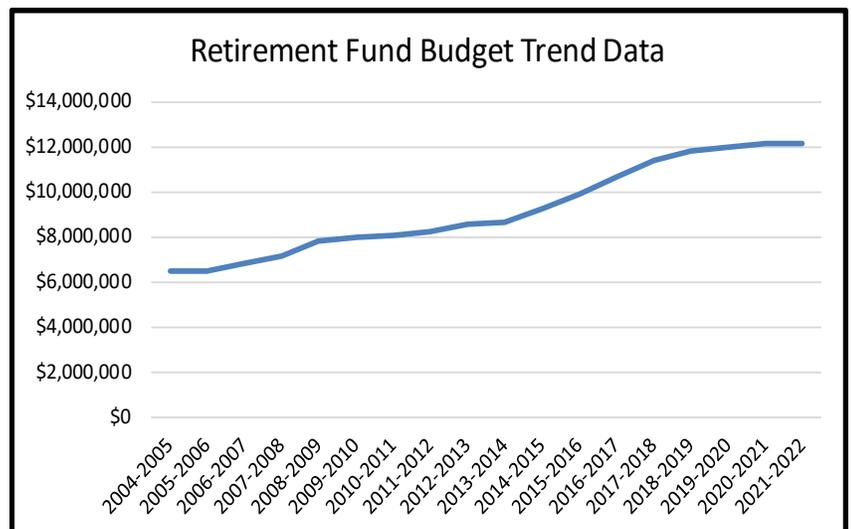
The fund CANNOT be used to pay: 1) retirement incentives; 2) any portion of a retirement fund contribution on behalf of an employee (i.e., only the employer's contributions can be paid from the fund; or 3) any amount paid to an employee directly (i.e., only payments to TRS, PERS, FICA, and unemployment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

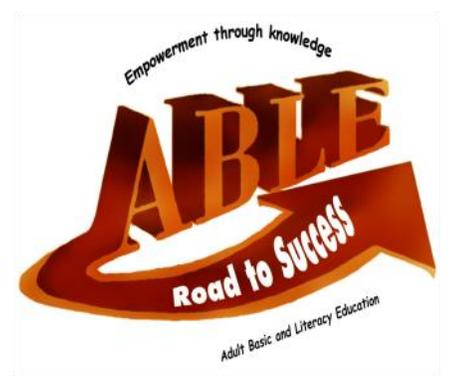
RESERVES—An operating reserve of up to 20% of the ensuing year's budget is permitted. This percentage was reduced from 35% during the 2013 legislation session. Shortfalls in the retirement fund can present significant problems to both the District and County.

| 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 |



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.



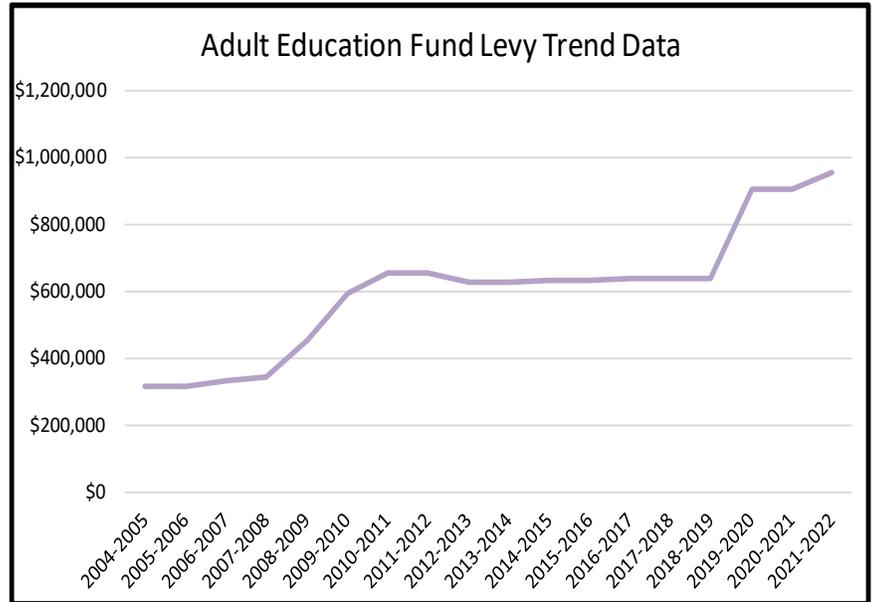
PURPOSE—A district that operates an adult education program must use this fund. Taxes levied for support of the adult education program and student fees for adult education are deposited in this fund pursuant to MCA 20-7-705.

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

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

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

| Adult Education Fund Levy | | | |
|---------------------------|------------|-------------|-----------|
| 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 |



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

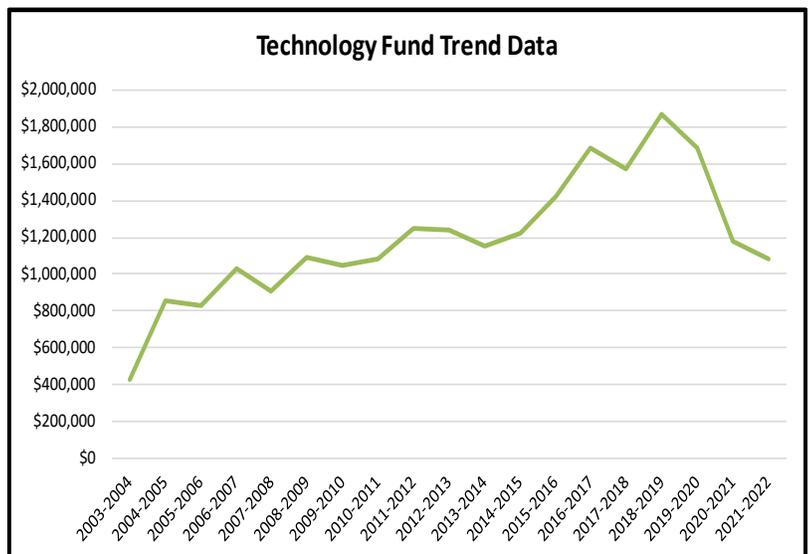
Employer contributions for Social Security, Medicare, TRS, PERS, and unemployment insurance may not be paid from this fund.

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 |

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.

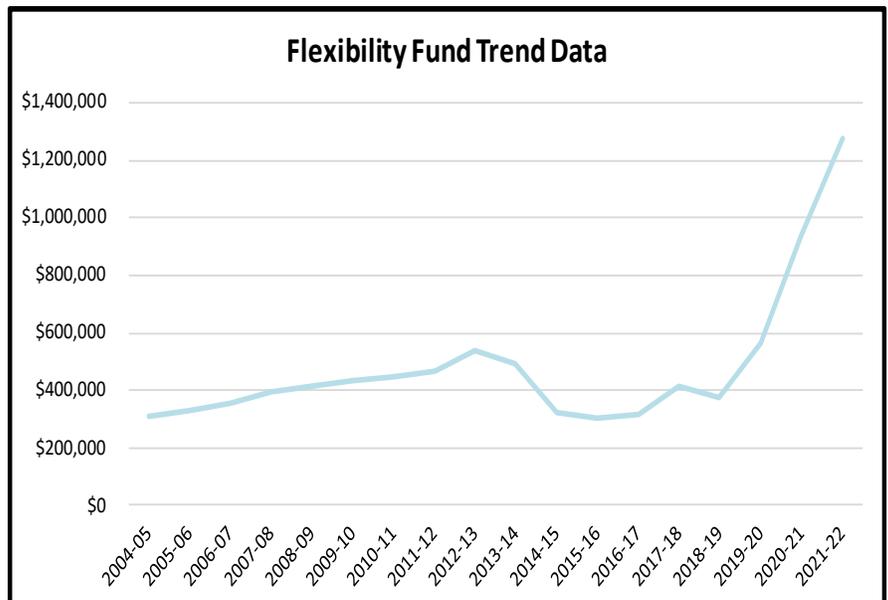
In 2021, the **Transformational Learning Grant** revenues and expenses are tracked through this fund. The Montana Advanced Opportunity Act, passed by the legislature in 2019, provided State funding in the form of a competitive Transformational Learning Grant. The funding, \$106,437 for Fiscal Year 2021,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

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.



DEBT SERVICE FUND – 50

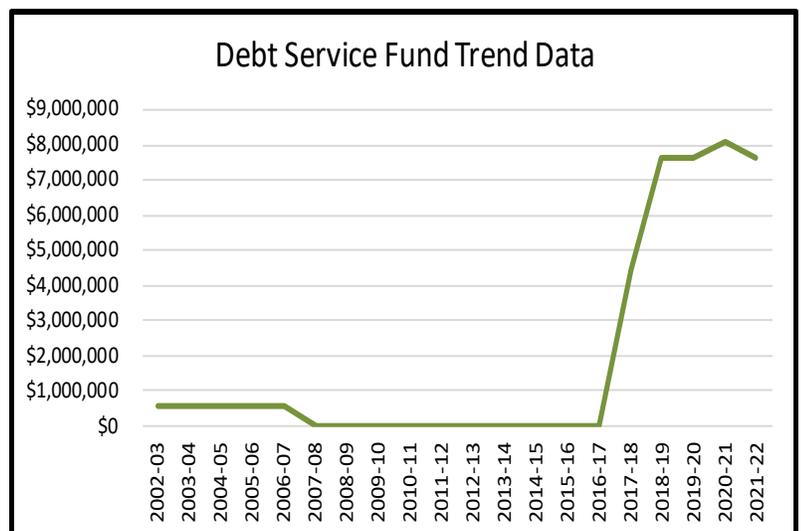
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available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

For the 2021-22 Fiscal Year, the State appropriated \$2,500,000 for Statewide General Obligation Bonds (page 42). State payments to our District of \$212,135 for the Elementary and \$114,971.43 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 45 and 48.

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.



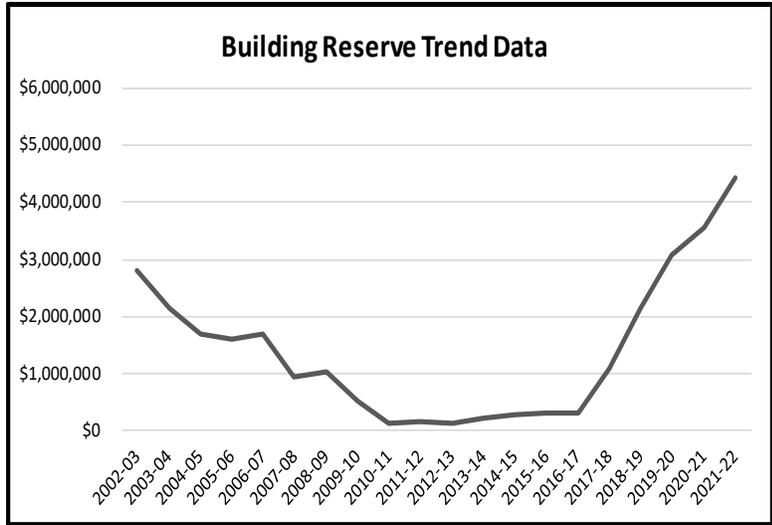
LEVY LIMITS AND VOTING REQUIREMENTS—Tax levies are limited by the building reserve election(s): For a “regular” building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a “transition” building reserve project, the election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

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 | 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 |
|-------------|---|----------------------------|--|--|--|
| 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.

Source: OPI

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 |

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

Bruce Petrus

Jan Collett
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 | | 2017 Sale | | 2018 Sale | | Total |
|-------------------|-------------------|-----------------------|-------------------------------|------------------------------|-------------------------|-------------------|--------------|
| | Principal | Interest ¹ | Elementary Bonds Principal | Elementary Bonds 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 2021

Completed

| | |
|---------------------------------------|------------------------|
| Chief Joseph Structural | \$1,597,322.66 |
| Giant Springs | \$14,420,455.36 |
| Little Russell - New & Old | \$2,448,703.76 |
| Lincoln Elementary | |
| Boiler | \$274,002.30 |
| Longfellow - New Bldg | \$15,625,345.71 |
| 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 | |
| | \$1,231,193.78 |
| Whittier Elementary | |
| Elevator | |
| Boiler | |
| | \$558,546.86 |
| East Middle School | |
| Fire Alarm | |
| Windows | |
| Boiler | |
| Bathroom | |
| Roof Investigation | |
| Roof Replacement | |
| | \$1,817,113.44 |
| North Middle School | |
| Partial Reroof | |
| Fire Alarm | |
| Boiler | |
| Foundation | |
| | \$2,566,496.34 |
| Warehouse Food Processing Lucy | \$289,821.21 |
| Elementary Phones | \$518,957.66 |
| Total Elementary | \$42,780,969.68 |

In Progress

| | |
|------------------------------|--------------|
| LEWIS & CLARK MECHANICAL | \$154,424.87 |
| EAST MIDDLE SCHOOL - WINDOWS | \$59,481.21 |
| NORTH MIDDLE SCHOOL - ROOF | \$690,413.91 |



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.

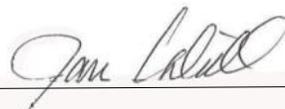
The canvass of the votes establishes that 11,553 electors voted "BOND - YES", and that 8,474 voted "BONDS - NO".

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.

| Fiscal Year | | | 2017 Sale | | 2018 Sale | | Total |
|-------------------|-------------------|-----------------------|-------------------|--------------|--------------|--------------|--------------|
| | QSCB ¹ | Bonds | High School Bonds | | High School | Bonds | |
| | Principal | Interest ¹ | Principal | Interest | Principal | Interest | |
| 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.)

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

HIGH SCHOOL BOND PROJECT INFORMATION AS OF JUNE 2021

Completed



| | |
|--------------------------------------|------------------------|
| CMR High School | |
| Fire Alarm | |
| Sidewalk/Retaining Wall | |
| Bleachers | |
| Water Main | |
| Multipurpose/STEM | |
| Elevator/Structural | |
| Mechanical | |
| | \$11,530,424.75 |
| Great Falls High School | |
| Boiler | |
| Memorial Stadium | |
| Parking | |
| HUB & CTE/Renovation | |
| | \$38,311,748.78 |
| Paris Gibson Education Center | |
| Windows & Elevator | |
| Partial Reroof | |
| Cafeteria Tables | |
| Parking Lot | |
| SW Windows | |
| Mechanical Upgrade | |
| | \$3,875,468.43 |
| High School Phones | \$213,581.07 |
| Total High Schools | \$53,931,223.03 |



In Progress

| | |
|------------------------------------|--------------|
| PARIS GIBSON - WINDOWS | \$14,021.70 |
| TEMPERATURE CONTROLS VARIOUS BLDGS | \$597,385.45 |

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. Below is the resolution posted in the *Great Falls Tribune* on February 11, 2021.

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, 2021, 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 | \$14,068 | Elementary | .10 | Elementary | \$.13 | Elementary | \$.27 |
| | High School | \$35,961 | High School | .25 | High School | \$.34 | High School | \$.67 |
| Bus Depreciation | Elementary | \$3,291 | Elementary | .04 | Elementary | \$.04 | Elementary | \$.09 |
| | High School | \$1,954 | High School | .01 | High School | \$.02 | High School | \$.04 |
| Flexibility Fund | Elementary | No Increase | Elementary | None | Elementary | None | Elementary | None |
| | High School | No Increase | High School | None | High School | None | High School | None |
| Transportation | Elementary | \$154,912 | Elementary | 1.11 | Elementary | \$1.50 | Elementary | \$2.99 |
| | High School | \$44,127 | High School | .31 | High School | \$.42 | High School | \$.84 |
| Tuition | Elementary | \$768,993 | Elementary | 5.42 | Elementary | \$7.32 | Elementary | \$14.64 |
| | High School | \$692,557 | High School | 4.80 | High School | \$6.48 | High School | \$12.96 |
| Building Reserve | Elementary | No Increase | Elementary | None | Elementary | None | Elementary | None |
| | High School | No Increase | High School | None | High School | None | High School | None |
| TOTAL | Elementary | \$941,264 | Elementary | 6.77 | Elementary | \$8.99 | Elementary | \$17.99 |
| | High School | \$774,599 | High School | 5.37 | High School | \$7.26 | High School | \$14.51 |

*Impacts are based on the certified taxable valuations from the 2020-21 school fiscal year. These taxable valuations may change in August.

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 and window replacements as per the Facilities Condition Inventory (FCI).

High School: Mechanical, Electrical, and Plumbing Upgrades and window replacements at Charles M. Russell High School 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?

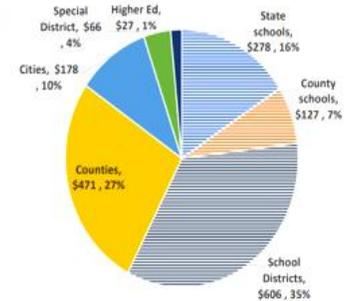
Property taxes are used to fund all levels of government. The chart to the right breaks down the taxes paid to the areas of government on a statewide basis. Generally, property taxes are paid to the county treasurer in November and May. The county treasurer then distributes the money to each entity based 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

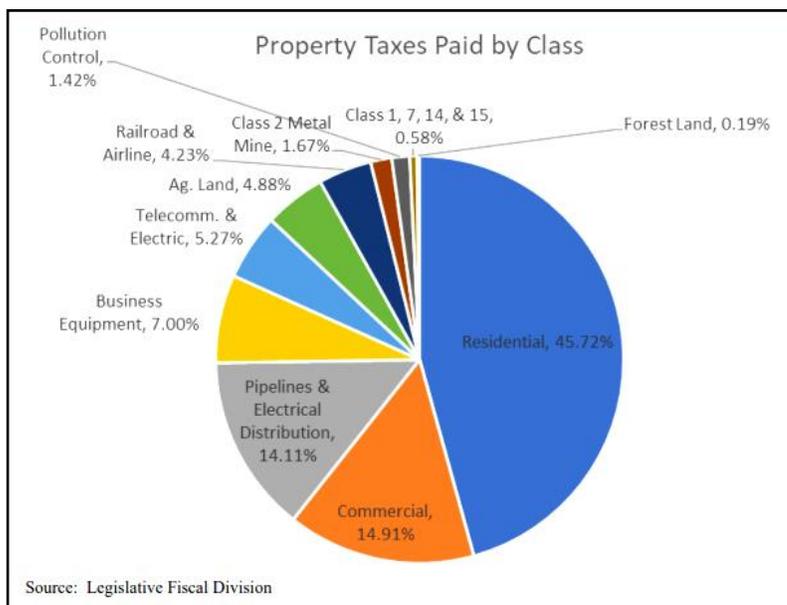
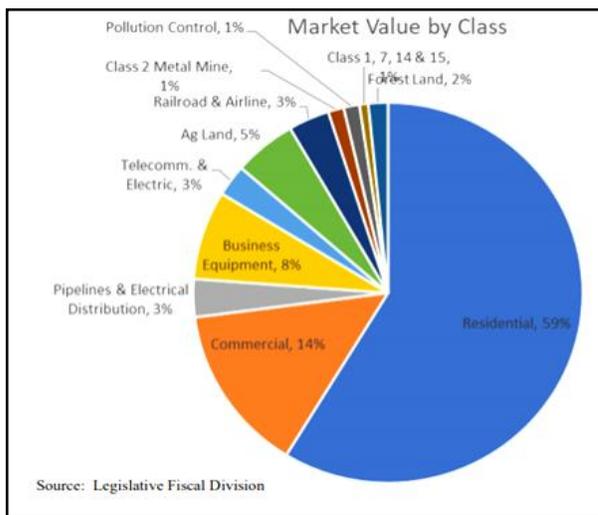
MONTANA PROPERTY TAX SYSTEM

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%.

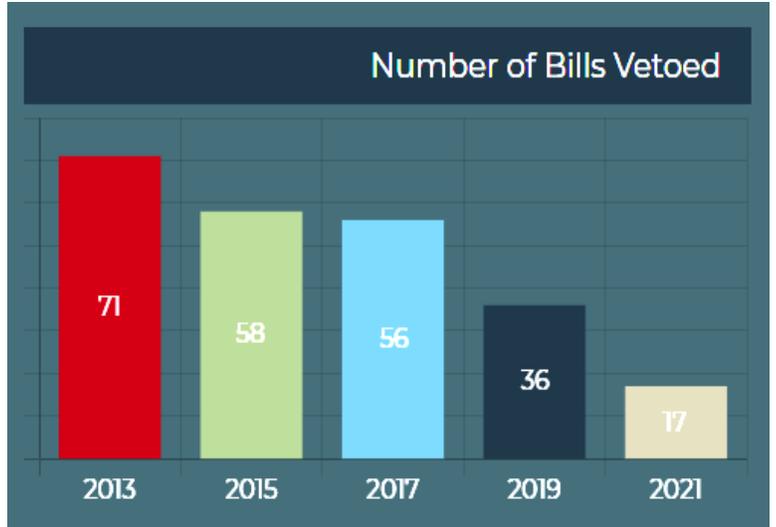
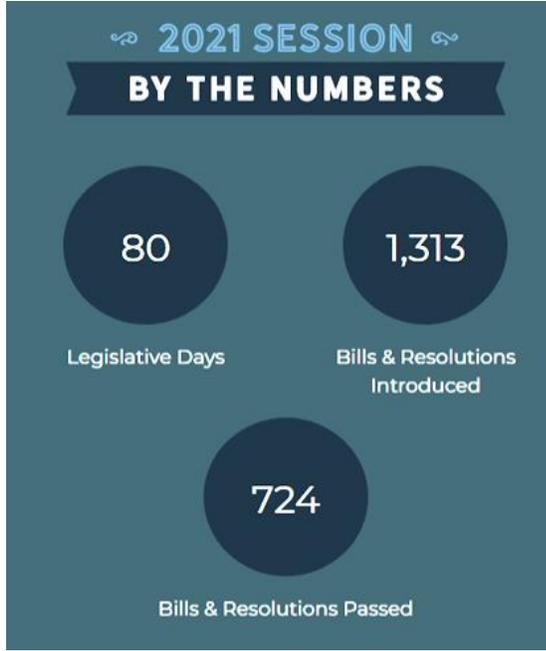
This chart shows the market value of the thirteen classes of property. Residential property market value, which is the biggest share of the Market Value, is 59% of the total value of all property in Montana. The next biggest category is Commercial property which comprises 14% of the total value, followed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

2021 MONTANA LEGISLATIVE SESSION SUMMARY



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

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

| SCHOOL FINANCE | BILL NUMBER | DESCRIPTION |
|----------------|--|--|
| | HB3 Supplemental Appropriations Bill | Appropriated money for the fiscal year ending June 30, 2021, including federal funds for COVID-19 relief for the fiscal year ending June 30, 2021 while allowing COVID-19 relief appropriations to continue into the 2023 biennium. |
| | HB15 Implement K-12 Inflation | Provided inflationary adjustments of 1.5% and 2.57% to school funding formula components during the next two years of the biennium. |
| | HB26 Clarify the definition of pupil | Simplified the definition of "pupil" to ensure that older students admitted at the discretion of the trustees are considered pupils which allows these students to be included in ANB calculations. |
| | HB32 Repeal ending fund balance limits for school district funds | Eliminated ending fund balance limits by repealing 20-9-323, MCA |
| | HB33 Clarify school funding related to anticipated enrollment increases | Revised school funding laws related to anticipated enrollment increases by striking the language "basic entitlement and total per-ANB entitlement" and replacing it with "BASE aid and special education allowable cost payment". |
| | HB46 Revise special education funding | Revised special education funding laws, including the special education allowable cost payment in the definition of "base aid" by establishing a method for calculating the total special education allocation. It applies the inflation factor calculated under 20-9-326 to the total special education allocation for determining the present law base calculated under Title 17, Ch 7, Part 1, MCA. |

SCHOOL FINANCE

| BILL NUMBER | DESCRIPTION |
|--|--|
| <p>HB89 Revise transformational learning program</p> | <p>Provided for a lottery when applications are greater than available funding and revised the rulemaking authority.</p> |
| <p>HB143 Provide incentives for increasing starting teacher pay</p> | <p>Incentivized increases in base pay for teachers in public school districts by increasing the quality educator payment for districts that meet legislative goals for competitive base pay of teachers. Districts must meet established criteria to receive additional state money. Payments for meeting the criteria are made in the next fiscal year.</p> |
| <p>HB155 DPHHS Budget Request</p> | <p>Requires specific provisions of what must be included in DPHHS budget request and provides an inflation adjustment for department-operated institutions defined in 53- 1-602 and services provided by private sector businesses and other entities that provide direct services for Medicaid program beneficiaries overseen by DPHHS divisions impacting the elderly and people with mental illness, physical disabilities or developmental disabilities.</p> |
| <p>HB159 Revise governor's power to spend certain unanticipated federal funds</p> | <p>Revised the governor's power to spend certain unanticipated federal funds, items, and services. Provides for review of the governor's emergency and disaster expenditure plan by the legislative finance committee. Limits statutory appropriation authority by providing for a legislative polling process by the secretary of state to vote on whether to approve the governor's expenditure plan and exceed the appropriation limit.</p> |
| <p>HB181 Reauthorizing the e-rate broadband program</p> | <p>Temporarily redirected and statutorily appropriated technology funding 25% to E-Rate broadband matching funds and 75% for distribution to schools.</p> |
| <p>HB192 Revising laws related to school major maintenance funding</p> | <p>Revised laws related to school major maintenance and safety funding by increasing the transparency of the notice requirements for the non-voted building reserve levy for major maintenance. Clarifies when safety transfers to the building reserve fund may be made and increased the school major maintenance amount and the multiplier used to calculate state major maintenance aid while simplifying the uses of the state major maintenance aid.</p> |
| <p>HB206 Revise education laws related to tuition and in-state treatment</p> | <p>Established a tuition per-ANB amount that reflects updates to the school funding formula. Required the district of residence to contribute a portion of the tuition costs for pupils placed in group homes or foster care and for a portion of the educational costs of eligible children in in-state children's psychiatric hospitals and in-state residential treatment facilities. Revised funding for the educational costs of eligible children in in-state children's psychiatric hospitals and in-state residential treatment facilities.</p> |
| <p>HB233 Revise funding for students with disabilities</p> | <p>Revised age parameters related to school funding by revising the definition of "pupil". Allows certain students with disabilities up to 21 years of age to be included in average number belonging calculations.</p> |
| <p>HB252 Non-refundable tax credit for employer-paid education of trade professions</p> | <p>Establishes an employer tax credit for trades education and training expenses by providing that the credit be taken against individual income tax and corporate income tax liabilities.</p> |
| <p>HB279 Revise laws related to tax credit scholarship and innovative education programs</p> | <p>Revises laws related to the tax credit scholarship program and the innovative educational program by removing the assessment requirements for qualified education providers. It revises limits on scholarship amounts from \$150 to \$200,000 and allows tax credits earned under the programs to be carried forward. The new law revises the tax credit limit and the aggregate limit of credits under the programs by revising the preapproval process for the tax credit scholarship program. It streamlines the donation process for the innovative education program and extends the termination date for the tax credit scholarship program and the innovative educational program.</p> |

| BILL NUMBER | DESCRIPTION |
|--|--|
| <p><u>HB303</u> Revise business equipment tax laws: Business Investment Grows (BIG) Jobs Act</p> | <p>Increases the class eight business equipment tax exemption by providing a reimbursement to local governments and tax increment financing districts to school districts through guaranteed tax base aid. GTB \$ for FY22 is 232%; for FY23 and beyond is 234%.</p> |
| <p><u>HB330</u> Generally revise laws related to budget stability and managing volatility</p> | <p>Generally revises laws related to budget stabilization and the budget stabilization reserve fund by revising conditions for transferring funds from the fire suppression account and providing for a financial modernization and risk analysis study to be completed by a committee of members of the legislative finance committee. This bill directs the legislative finance committee to conduct a study on long-term budget efficiency while setting parameters for the studies.</p> |
| <p><u>HB630</u> Appropriate CARES II funds, supplemental, and temporarily revise ed funding</p> | <p>Generally revised state finance laws related to appropriating federal funds for COVID-19 relief for the fiscal year ending June 30, 2021. It established a temporary maintenance of equity payment for school districts and temporarily suspended anticipated enrollment increases due to COVID-19. This bill temporarily modified financial support for unanticipated enrollment increases due to COVID-19 and allows COVID-19 relief appropriations to continue into the biennium beginning July 1, 2021.</p> |
| <p><u>HB632</u> Implement receipt of and appropriate federal stimulus and COVID recovery funds</p> | <p>Implemented the American Rescue Plan Act by providing appropriations of federal funds and other funds available because of the receipt of federal funds for the fiscal year ending June 30, 2021. It allows appropriations to continue into the 2023 biennium by providing conditions and restrictions on the use of funds.</p> |
| <p><u>HB663</u> Generally revising school funding to increase GTB and lower property taxes</p> | <p>Generally revised school funding laws by increasing the GTB multiplier and linking additional increases to revenue generated by marijuana taxes.</p> |
| <p><u>HJ36</u> Interim study on residential property taxes</p> | <p>Requests an interim study on residential property taxes.</p> |
| <p><u>SB23</u> Eliminate state school flexibility account</p> | <p>Eliminated the state special revenue school flexibility account and definitions related to the account's distribution formula and the local levy dependent on the state distribution.</p> |
| <p><u>SB72</u> Revise school laws related to participation in extracurricular activities</p> | <p>Allows certain students who participate in extracurricular activities to be included as partial enrollment for ANB calculations.</p> |
| <p><u>SB75</u> Revise school funding laws related to unforeseen emergencies</p> | <p>Revises and clarifies school funding laws related to minimum aggregate hours and unforeseen emergencies. Applies retroactively, within the meaning of 1-2-109 to school fiscal years beginning on or after July 1, 2020.</p> |
| <p><u>SB385</u> Revise special district laws and provide time limit on property tax levies</p> | <p>Generally revised property tax and assessment laws and revised special district laws. It limited the duration of a special district and required a referendum to create, extend, or revise a special district. It revised the notice of election for property tax levies to raise the statement of the impact of the election on a home valued at \$100,000 and \$200,000 to \$200,000 and \$400,000.</p> |

ELECTIONS

| BILL NUMBER | DESCRIPTION |
|---|---|
| <p><u>HB176</u> Close late voter registration on Friday before the election</p> | Effective upon passage, this bill closed late voter registration at noon the day before the election. It also provided an exception so military and overseas electors may continue to register through the day of the election. |
| <p><u>HB530</u> Require secretary of state to adopt rules governing election security</p> | Requires the secretary of state to adopt rules and election security assessments defining and governing election security. Established that security assessments are confidential information. |
| <p><u>SB15</u> Revise election laws related to accessibility for disabled electors</p> | Revises definitions; clarifies provisions on designated agents; revises reference to applicable federal laws, election cost provisions, timelines; applies accessibility provisions to all elections and requires voter interface devices be available for all elections and provided exceptions, accessibility of polling places, alternative methods for disabled electors to cast ballots and receive assistance and the penalty provision for deceiving a disabled elector. |
| <p><u>SB93</u> Revise provisions related to poll watchers</p> | Authorizes poll watchers at each place of deposit in mail ballot elections. |
| <p><u>SB169</u> Generally revise voter ID laws</p> | Revised certain identification requirements for voter registration, voting, and provisional voting. |
| <p><u>SB170</u> Require annual voter registration list maintenance</p> | Changed annual voter registration list maintenance from every odd numbered year to annually. |
| <p><u>SB196</u> Generally revise polling place hours laws</p> | Revised laws related to polling place times. It allowed certain polling places to open later by requiring notice to affected voters. It required certain consultations with governing bodies of Indian reservations. |

TRANSPORTATION

| BILL NUMBER | DESCRIPTION |
|---|--|
| <p><u>HB207</u> Generally revise school bus safety laws</p> | Revises laws related to school bus lighting by authorizing the use of additional flashing red lights on school buses. |
| <p><u>HB267</u> School bus stop</p> | Requires a stop arm if a child must cross the roadway at a stop, requires that the Board of Trustees approve each school bus stop that requires a child to cross a roadway, and allows one to report a school bus violation they observe to the county sheriff and adds fines. The bill was amended to take out language that would have allowed cameras on buses. |
| <p><u>HB300</u> Generally revise school transportation laws</p> | Authorizes the use of 8-passenger to 15-passenger vehicles for transportation of students to and from certain events. |
| <p><u>SB74</u> Revise county school transportation laws</p> | Revises the composition of County Transportation Committee by requiring a representative from each school district within a county to be a member of the committee and it clarifies that each member of the committee is a voting member. |

OTHER EDUCATION RELATED

| BILL NUMBER | DESCRIPTION |
|---|--|
| <p>HB68 Provide early school enrollment for children of relocated military families</p> | <p>Requires trustees to allow children of military families who are relocating to Montana under military orders to preliminarily enroll in classes prior to establishing residency.</p> |
| <p>HB81 Generally revise laws on administration of MPERA retirement systems</p> | <p>Revises provisions related to alternate payee rights under family law orders, required benefit distributions under federal law, and military service purchase eligibility; clarifies when Guaranteed Annual Benefit Adjustments (GABA) may commence; clarifies the amount of the GABA payable under the Public Employees' Retirement System (PERS) defined benefit plan; clarifies provisions governing long-term disability benefit payments under the PERS defined contribution plan.</p> |
| <p>HB88 Generally revise laws on administration of TRS</p> | <p>Clarifies the definition of earned compensation by clarifying employer reporting requirements. This new law revises mandatory distribution provisions to conform with federal law and corrects the referenced time period for reporting compensation earned by a disabled member.</p> |
| <p>HB 102 Addresses where guns may be carried, specifically including Montana University campuses</p> | <p>The K-12 public education community remains concerned that the bill could still result in the authorization of guns at school-sponsored events and activities not held in the school building. Future litigation on the matter is extremely likely.</p> |
| <p>HB 105 Tobacco product</p> | <p>Includes selling or giving a tobacco product, alternative nicotine product, or vapor product to a child in the list of offenses of unlawful transactions with children.</p> |
| <p>HB112 Require interscholastic athletes to participate under sex assigned at birth</p> | <p>Creates the "Save Women's Sports Act" by requiring public school athletic teams to be designated based on biological sex.</p> |
| <p>HB121 Emergency orders</p> | <p>Allows the local city councils and county commissions to amend or rescind emergency orders of local health boards and require new regulations recommended by the health boards to be approved by local elected officials.</p> |
| <p>HB129 Revise the Family Education Savings Act</p> | <p>Limits Montana tax benefits to the Montana Family Education Savings Program by revising qualifying expenditures to include K-12 tuition, certain expenses for registered apprenticeships, and repaying student loans. It revises program requirements and revises the duties of the board of regents in administering the Family Education Savings program.</p> |
| <p>HB130 General contractor construction management contract</p> | <p>Defines "general contractor construction management contract" as "a contract in which the general contractor, in addition to providing the preconstruction, budgeting, and scheduling services, procures necessary construction services, equipment, supplies, and materials through competitive bidding contracts with subcontractors and suppliers to construct the project.</p> |
| <p>HB210 Speech Language</p> | <p>Provides for licensing of speech-language pathology and audiology assistants.</p> |

| BILL NUMBER | DESCRIPTION |
|--|---|
| <p>HB246 Revise education laws to enhance local control and opportunities for pupils</p> | <p>This new law broadens the concept of instruction to expand a focus on the outcome of learning for each pupil by revising teacher, specialist, and administrator certification to codify flexibilities available to elected school boards under rules of the board of public education. It streamlines the process of licensing to assist elected school boards to successfully recruit and retain qualified educators by clarifying the conditions under which an elected school board may qualify for emergency authorization to employ an unlicensed teacher. It codifies the authority of elected school boards to waive specific course requirements based on individual pupil needs, interests, aspirations, and performance levels and the authority of elected school boards to grant credit for any course when a pupil has gained proficiency over course content through alternative means. It authorizes elected school boards to expand partnerships with work-based learning partners and grant equivalent credit for time spent by a pupil participating in on-the-job experiences with a work-based learning partner and authorizes an elected school board to allow nonresident students to participate in offsite instruction in certain circumstances.</p> |
| <p>HB254 Wrongful Discharge Act</p> | <p>Revises the Wrongful Discharge Act to include “the employee’s material or repeated violation of an express provision of the employer’s written policies” in the “good cause” definition. The bill also defines “leave of absence” as “an employee’s absence from work for a period of more than 5 consecutive working days for any reason other than holidays and vacations.” It expands the description of a discharge that is wrongful if the “employer materially violated the express provisions of its an express provision of its own written personnel policy prior to the discharge and the violation deprived the employee of a fair and reasonable opportunity to remain in a position of employment with the employer.”</p> |
| <p>HB257 Limits the authority of a county</p> | <p>It is directed to and limits the authority of a county to enforce regulations related to infectious disease on private business. It neither increases nor decreases the authority of counties to implement and enforce regulations for public entities like public schools.</p> |
| <p>HB282 Revise labor laws relating to the employment of minors</p> | <p>Allows student-employees 16 years of age or older to perform work functions under certain circumstances by revising exemptions in agriculture to allow a student-learner to perform regular work functions.</p> |
| <p>HB283 Revise workers' compensation laws relating to student interns</p> | <p>Requires workers' compensation insurance coverage for volunteers enrolled in an elementary, secondary, or postsecondary educational institution.</p> |
| <p>HB289 Generally revise labor laws relating to employee associations</p> | <p>An act only prohibiting union dues and other assessments to be charged to non-member public employees.</p> |
| <p>HB334 Revise laws on medical exemption from vaccines</p> | <p>Establishes requirements for medical exemption forms by establishing limitations on examination and use of immunization records.</p> |
| <p>HB362 Paid military leave</p> | <p>Allows for paid military leave for public employees after six months of employment. Military leave may not be charged against an employee’s vacation time.</p> |
| <p>HB403 Create "grow your own" teacher grant program</p> | <p>Provides for laws addressing educator recruitment and retention problems in rural Montana and Indian country by establishing a multifaceted grow your own grant program administered by the commissioner of higher education to strengthen teacher pipelines.</p> |

| BILL NUMBER | DESCRIPTION |
|---|---|
| <p>HB435 Limit liability for exposure to COVID-19</p> | <p>This bill limits school district liability for exposure to COVID-19. Section 2 of the bill provides for cases in which a school district or other governmental entity would be liable.</p> <ol style="list-style-type: none"> 1. a school district admitting students and up to six guests for each student to an extracurricular event including a graduation ceremony; or 2. a school district conducting in-person instruction or extracurricular activities. Note that the “safe harbor” immunity of allowing 6 people per student at an event is extraordinarily broad. A school district admitting students and up to six guests for each student to an extracurricular event including a graduation ceremony. |
| <p>HB454 Revise school tuition laws</p> | <p>Clarifies the entities for which a district may choose to waive tuition. It authorizes trustees of a unified school system to waive tuition regardless of whether the student was or was not a resident of the elementary district unified with a county high school.</p> |
| <p>HB543 Pledge of Allegiance</p> | <p>Requires the pledge of allegiance to be said at the beginning of the first class each day in grades kindergarten through grade 12 and may be followed by a moment of silence. Districts must also ensure instruction on the pledge of allegiance and the Constitution occurs in grades 3 through 12.</p> |
| <p>HB556 High School Diploma</p> | <p>Allows for the state superintendent to create a process for students to earn a high school diploma, this will specifically impact the Montana Youth Challenge Academy.</p> |
| <p>HB611 American flags</p> | <p>Requires American flags inside and outside of public schools.</p> |
| <p>HB644 Tribal computer programming scholarship</p> | <p>Establishes a tribal computer programming scholarship program that will support the development of computer programming courses at high schools located on reservations and increase interest of Native students pursuing technology related careers.</p> |
| <p>HB671 Implement provisions of HB2 Section E-education</p> | <p>Provides for interim studies on Indian language preservation, the Montana Digital Academy and funding for K-12 enrollment increases. It requires the Office of Public Instruction and the Department of Public Health & Human Services to collaborate in supporting school districts in seeking reimbursement for school-based eligible services under Medicaid and the Children’s Health Insurance Program.</p> |
| <p>HB702 Vaccination status</p> | <p>Prohibits an employer from discriminating against a person in compensation or in a term condition, or privilege of employment based on the person's vaccination status. It also prohibits limiting opportunities based on the person's vaccination status or whether the person has an immunity passport.</p> |
| <p>HJ8 Provide for a study of pension laws</p> | <p>Requests an interim study of Montana's public employee retirement systems and the development of recommendations for a long-term strategic approach to funding the retirement systems recognizing the concerns of all stakeholders, including the citizens of Montana.</p> |
| <p>SB18 Establish graduation requirements for educationally-disrupted youth</p> | <p>Allows certain high school students who meet the state minimum graduation credit requirements to receive a diploma from a district that has a higher credit requirement.</p> |

OTHER EDUCATION RELATED

| BILL NUMBER | DESCRIPTION |
|---|--|
| <p><u>SB22</u> Increases amount of support for state-level CTSO program</p> | <p>Revises laws related to secondary K-12 career and vocational/technical education programs by establishing that 25% of the appropriation for secondary K-12 career & vocational/technical education is designated to support the state-level. The intent is to strengthen the career and technology student organizations program.</p> |
| <p><u>SB90</u> Revise psychology licensing laws</p> | <p>Revises licensure for psychologists by allowing individuals with experience and no discipline in other jurisdictions temporary licensure of post-doctoral supervisees. It repeals sections 37-17-304 and 37-17-310, MCA.</p> |
| <p><u>SB99</u> Establish parameters for K-12 human sexuality education</p> | <p>Establishes parameters for K-12 human sexuality education by requiring a school district to obtain written consent from a parent or guardian before instructing students in human sexuality education. A school district is required to inform the parent or guardian when events or courses on human sexuality will be held or taught. It also prohibits a school district from allowing any abortion services provider to offer materials or instruction at a school.</p> |
| <p><u>SB109</u> Revise laws related to gifted and talented education</p> | <p>Requires school districts to identify gifted and talented children.</p> |
| <p><u>SB118</u> Revise laws relating to false statements to employers and workers' compensation</p> | <p>Provides that a false statement in an employer provided questionnaire under certain circumstances is a basis for barring workers' compensation benefits.</p> |
| <p><u>SB133</u> Revise property tax appraisal and tax appeal process</p> | <p>Provides for the assessment of attorney fees against the department of revenue (DOR) when certain taxpayers prevail in a property tax dispute. It requires the DOR to justify usage of the cost approach when valuing residential class four property and clarifies that a taxpayer may refuse to allow the department to enter into certain structures during an appraisal.</p> |
| <p><u>SB157</u> Allow nonpublic students to participate in public school extracurriculars</p> | <p>Revises laws related to the ability of a student attending a nonpublic school or home school to participate in extracurricular activities offered by the student's resident school district.</p> |
| <p><u>SB199</u> Provide for the Montana Local Food Choice Act</p> | <p>Provides for the Montana Local Food Choice Act by exempting certain homemade food producers from food licensure, permits, certification, packaging, labeling, and inspection regulations as well as certain other standards and requirements while providing exceptions to certain requirements.</p> |
| <p><u>SB206</u> Revise report publication date for teacher loan forgiveness program</p> | <p>Revises laws related to the quality educator loan assistance program by revising the timing of the annual report of the board of public education for the program.</p> |
| <p><u>SB215</u> Religion</p> | <p>Recognizes the free exercise of religion as a fundamental right and restores the use of the compelling governmental interest test for decisions in legal cases.</p> |

OTHER EDUCATION RELATED

| BILL NUMBER | DESCRIPTION |
|--|--|
| <p><u>SB248</u> Establish student-athlete rights and protections</p> | <p>Establishes student-athlete rights and protections by ensuring that a student-athlete can earn compensation for the use of the student-athlete's name, image, or likeness; and provides a delayed effective date.”</p> |
| <p><u>SB283</u> Generally revise laws regarding firearms on school grounds</p> | <p>Revises laws regarding firearms on school grounds by clarifying what the requirement for expulsion means and what constitutes a violation. The law requires school officials to provide notice of certain rights and requires the OPI to make certain information public.</p> |
| <p><u>SB300</u> Generally revise laws related to driver education</p> | <p>Revises the traffic education duties of the superintendent of public instruction by authorizing OPI to approve private traffic education courses. This new law authorizes a school district to provide the traffic education classroom instruction in a distance learning format. It also allows a parent or guardian of a student who completes the traffic education classroom instruction to instruct the student in the hands-on driving portion of the traffic education course and allows a temporary opportunity for a student to obtain a learner license after taking an online traffic education course due to the COVID-19 pandemic.</p> |
| <p><u>SB388</u> Provide for infrastructure through tax increment financing</p> | <p>Generally revises property tax laws by revising targeted economic development district laws. It provides for infrastructure through tax increment financing. The law provides that the tax increment may not include certain state equalization mills for elementary and high school education and limits the duration of a tax increment provision.</p> |
| <p><u>SB400</u> Restrict governmental entity from interfering with parental rights</p> | <p>Restricts a governmental entity's ability to interfere with fundamental parental rights by establishing a cause of action for interference with parental rights.</p> |

AUDIT MANAGEMENT DISCUSSION & ANALYSIS 2021

GREAT FALLS SCHOOL DISTRICT 1 & A CASCADE COUNTY GREAT FALLS, MONTANA MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended June 30, 2020 (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, 2020. 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 2020 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 2019 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, 2020

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.

Below is a category description and listing of fund balances as of June 30, 2020.

Non-spendable - \$1,605,194

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 | \$948,382 | School Food Inventory | \$187,059 | Tech Warehouse | \$24,460 |
| Warehouse Inventory | \$445,293 | | | | |

Restricted- \$44,100,957

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

| | | | | | |
|---------------------|--------------|---------------------|-------------|-------------------|-----------|
| Building Fund | \$19,893,463 | Transportation | \$1,643,908 | Debt Service | \$450,680 |
| *Impact Aid | \$10,537,611 | Technology Fund | \$928,496 | Traffic Education | \$327,602 |
| Retirement | \$3,902,530 | Compensated Absence | \$829,336 | Bus Depreciation | \$12,341 |
| Building Reserve | \$2,642,224 | *Flexibility Fund | \$632,788 | Rental Fund | \$1,603 |
| School Food Service | \$1,823,302 | Adult Education | \$475,073 | | |

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

Committed - \$6,149,940

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 | \$6,149,940 |
|-------------------------|-------------|

Assigned - \$6,687,909

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

| | | | |
|-------------------------------|-------------|----------------------|----------|
| Medicaid | \$1,910,545 | Indirect Costs | \$94,726 |
| Rate Stabilization Reserve | \$1,883,492 | Vocational Education | \$54,888 |
| Internal Local | \$1,067,097 | Swimming Pool | \$48,375 |
| General Fund (Encumbrances) | \$466,912 | Federal/State Grants | \$34,741 |
| Athletics Revenue Enhancement | \$463,264 | Miscellaneous | \$34,107 |
| Skyline Ride | \$453,644 | Tuition Transfer | \$68 |
| Specific Purpose | \$176,097 | | |

Unassigned – (\$370,845)

No constraints. Category includes reserves that do not meet the requirements of the other classifications.

(\$370,845)

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.) 6/30/20

INVESTMENT HISTORY

Great Falls Public Schools Investments

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| >Building | \$ 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 |
| Compensated Absences | \$ 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 | \$ 250,000 | \$ 250,000 |
| >Flex | \$ 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 |
| Indirect Costs | \$ 400,000 | \$ 260,000 | \$ 260,000 | \$ 100,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Medicaid | \$ 1,069,000 | \$ 1,069,000 | \$ 1,069,000 | \$ 994,000 | \$ 994,000 | \$ 994,000 | \$ 994,000 |
| Rate Stabilization ▲ | \$ 2,714,000 | \$ 2,364,000 | \$ 2,114,000 | \$ 1,914,000 | \$ 1,739,000 | \$ 1,739,000 | \$ 1,739,000 |
| Tuition Transfer | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | Fund Closed | Fund Closed | Fund Closed |
| *Endowment | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ 435,000 | \$ 435,000 | \$ 435,000 |
| *Revenue Enhancement | \$ 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 |
| *Student Activity | \$ 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 | \$ - |
| Total Investment Balance | \$ 16,531,000 | \$ 15,666,000 | \$ 15,416,000 | \$ 14,867,000 | \$ 14,527,000 | \$ 14,527,000 | \$ 14,478,000 |

*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 |
| Total | | \$ 6,622,000 |

| 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 |
| Total | \$ 6,622,000 |

| CLOSED ACCOUNTS SINCE 2013 | |
|----------------------------|---------------------|
| OTO Deferred Maintenance | \$ 879,973 |
| OTO Kindergarten | \$ 558,930 |
| Tuition Transfer * | \$ 153,763 |
| State K-12 Data | \$ 47,518 |
| Total | \$ 1,640,184 |

* Money included is Investments

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. Since 2013, it has an overall reduction of \$2,850,716. 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: \$2,669,548

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 \$278,088 HS -\$588,360

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: \$102,856 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 \$ 6,936 HS \$9,706

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 \$323,568 HS \$118,867 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: \$103,718 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 204,708 HS \$910,671

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: \$70,170 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 \$2,756,692 HS \$60,666 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: \$245,541

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: \$643,775 Invested: \$994,000

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: \$38,440

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: \$131,675 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: \$40,082 Invested: \$1,739,000

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: \$82,225

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 \$2,837,097 HS \$2,692,280 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: \$38,350

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: \$4,715
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: \$5,410,720

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: \$455,614
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: \$45,159
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: \$590,355

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: \$2,647,545



TAXPAYER IMPACT

**Great Falls Public Schools
Taxpayer Impact
August 2021**

| | | |
|----|--------------------------|-------------|
| | Taxable Valuation | |
| \$ | 147,629,387 | Elementary |
| \$ | 150,125,446 | High School |

| All Budgeted Funds Combined | | | | \$ | 100,000 | \$ | 150,000 | \$ | 200,000 |
|---|---------------|---------------|-------------------|----|---------|----|---------|----|---------|
| Total Mills | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 170.71 | 163.94 | -6.77 | \$ | (9.99) | \$ | (14.99) | \$ | (19.99) |
| High School | 89.86 | 93.38 | 3.52 | \$ | 5.28 | \$ | 7.93 | \$ | 10.57 |
| Total | 260.57 | 257.32 | -3.25 | \$ | (4.71) | \$ | (7.07) | \$ | (9.42) |
| General Fund (X01) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 107.40 | 100.53 | -6.87 | \$ | (10.14) | \$ | (15.21) | \$ | (20.28) |
| High School | 50.09 | 46.58 | -3.51 | \$ | (5.27) | \$ | (7.90) | \$ | (10.54) |
| Total | 157.49 | 147.11 | -10.38 | \$ | (15.41) | \$ | (23.12) | \$ | (30.82) |
| Transportation (X10) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 16.68 | 16.31 | -0.37 | \$ | (0.55) | \$ | (0.82) | \$ | (1.09) |
| High School | 4.87 | 7.67 | 2.80 | \$ | 4.20 | \$ | 6.31 | \$ | 8.41 |
| Total | 21.55 | 23.98 | 2.43 | \$ | 3.66 | \$ | 5.49 | \$ | 7.31 |
| Bus Depreciation (X11) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 0.05 | 0.08 | 0.03 | \$ | 0.04 | \$ | 0.07 | \$ | 0.09 |
| High School | 0.04 | 0.05 | 0.01 | \$ | 0.02 | \$ | 0.02 | \$ | 0.03 |
| Total | 0.09 | 0.13 | 0.04 | \$ | 0.06 | \$ | 0.09 | \$ | 0.12 |
| Tuition (X13) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 14.08 | 20.95 | 6.87 | \$ | 10.14 | \$ | 15.21 | \$ | 20.28 |
| High School | 2.94 | 9.75 | 6.81 | \$ | 10.22 | \$ | 15.34 | \$ | 20.45 |
| Total | 17.02 | 30.70 | 13.68 | \$ | 20.37 | \$ | 30.55 | \$ | 40.73 |
| Retirement (X14) | | | | | | | | | |
| Cascade County is responsible for levying for this fund. Not included in the totals above. | | | | | | | | | |
| | | | | | | | | | |
| Adult Education (X17) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 2.81 | 1.63 | -1.18 | \$ | (1.74) | \$ | (2.61) | \$ | (0.35) |
| High School | 1.46 | 2.21 | 0.75 | \$ | 1.13 | \$ | 1.69 | \$ | 0.23 |
| Total | 4.27 | 3.84 | -0.43 | \$ | (0.62) | \$ | (0.92) | \$ | (0.12) |
| Technology (X28) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 1.06 | 1.02 | -0.04 | \$ | (0.06) | \$ | (0.09) | \$ | (0.12) |
| High School | 0.52 | 0.50 | -0.02 | \$ | (0.03) | \$ | (0.05) | \$ | (0.06) |
| Total | 1.58 | 1.52 | -0.06 | \$ | (0.09) | \$ | (0.13) | \$ | (0.18) |
| Flexibility (X29) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 0.00 | 0.00 | 0.00 | \$ | - | \$ | - | \$ | - |
| High School | 0.00 | 0.00 | 0.00 | \$ | - | \$ | - | \$ | - |
| Total | 0.00 | 0.00 | 0.00 | \$ | - | \$ | - | \$ | - |
| Building Reserve (X61) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 3.02 | 2.76 | -0.26 | \$ | (0.38) | \$ | (0.06) | \$ | (0.77) |
| High School | 1.34 | 1.23 | -0.11 | \$ | (0.17) | \$ | (0.02) | \$ | (0.33) |
| Total | 4.36 | 3.99 | -0.37 | \$ | (0.55) | \$ | (0.08) | \$ | (1.10) |
| Debt Service (50) | 20-21 | 21-22 | Difference | | | | | | |
| Elementary | 25.99 | 20.66 | -5.33 | \$ | (7.87) | \$ | (11.80) | \$ | (15.74) |
| High School | 30.46 | 25.39 | -5.07 | \$ | (7.61) | \$ | (11.42) | \$ | (15.22) |
| Total | 56.45 | 46.05 | -10.40 | \$ | (15.48) | \$ | (23.22) | \$ | (30.96) |

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 |
| 1998-1999 | 15.59 mills \$1,416,008 | 15.35 mills \$1,416,008 | 7.23 mills \$671,278 | 7.12 mills \$671,278 | 22.82 mills \$2,087,286 | 22.47 mills \$2,087,286 |
| 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 | 0 mills \$ 358,000 | 0 mills \$0 | 0 mills \$0 | 0 mills \$0 |
| 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 |

Voters Approved - Used Total Amount

No Levy

Levy Failed

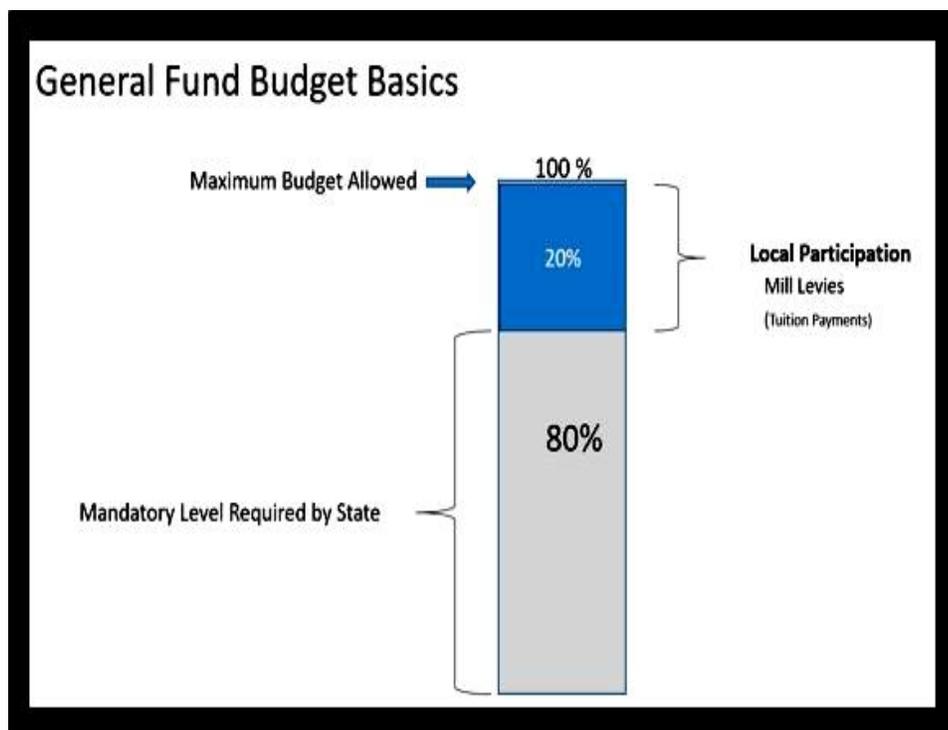
Voters Approved - Used Less

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.

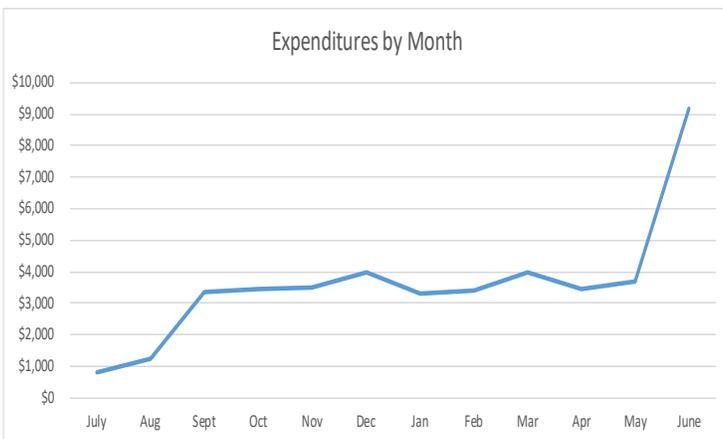
School Funding Resources

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

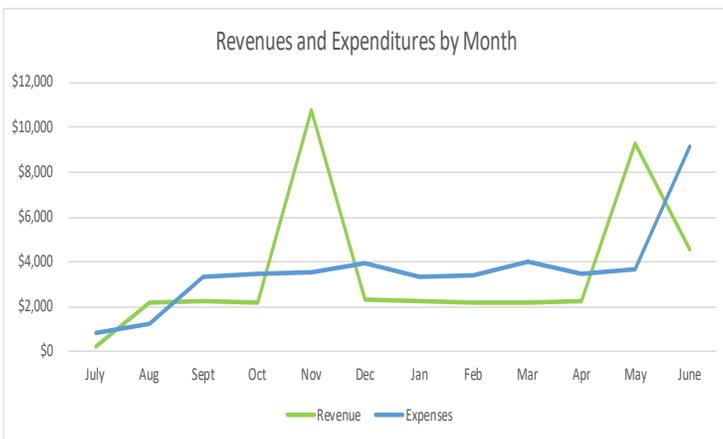
GENERAL FUND CASH FLOW ANALYSIS



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.



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.



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 | 18 | 15.3 | 67.4 | 101 | Total Staff |
| Avg/Year | \$ 259,152 | \$ 393,868 | \$ 803,016 | 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 |
| Environmental 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 Career 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.

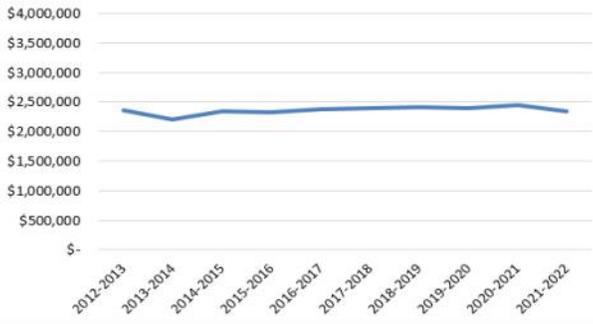
Determining a School District’s Actual Payment

- 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 |
| Elem | Payments | \$892,449 | \$616,050 | \$627,758 | \$489,755 | \$618,763 | \$559,079 | \$473,676 | \$488,984 | \$673,754 | \$654,115 | \$672,729 |
| | Interest | \$100,134 | \$71,029 | \$52,561 | \$17,583 | \$41,428 | \$50,905 | \$61,569 | \$83,124 | \$129,135 | \$108,394 | \$156,535 |
| | Total | \$992,583 | \$687,079 | \$680,319 | \$507,338 | \$660,191 | \$609,984 | \$535,245 | \$572,108 | \$802,889 | \$762,509 | \$829,264 |
| HS | Payments | \$114,773 | \$76,605 | \$70,619 | - | \$66,100 | \$61,384 | \$46,669 | \$63,888 | \$69,706 | \$43,275 | \$49,832 |
| | Interest | \$14,088 | \$10,003 | \$7,303 | \$3,866 | \$4,339 | \$4,407 | \$3,298 | \$4,637 | \$7,386 | \$5,864 | \$7,992 |
| | Total | \$128,861 | \$86,608 | \$77,922 | \$3,866 | \$70,439 | \$65,791 | \$49,967 | \$68,525 | \$77,092 | \$49,139 | \$57,824 |
| | Combined | \$1,121,444 | \$773,687 | \$758,241 | \$511,204 | \$730,630 | \$675,775 | \$585,212 | \$640,633 | \$879,981 | \$811,648 | \$887,088 |

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.

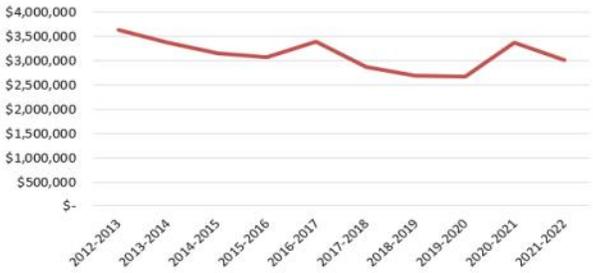
The IDEA governs how schools provide early intervention, special education, and related services to more than 7.5 million eligible children, and youth with disabilities.

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)



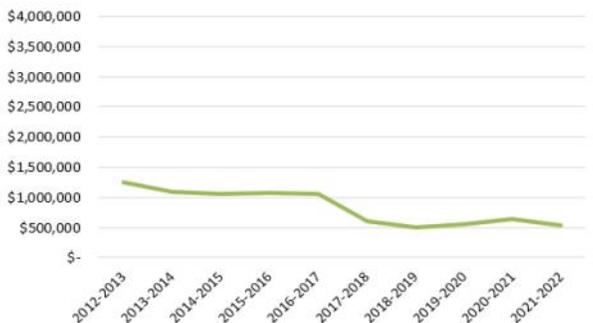
Title I programs provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects

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.

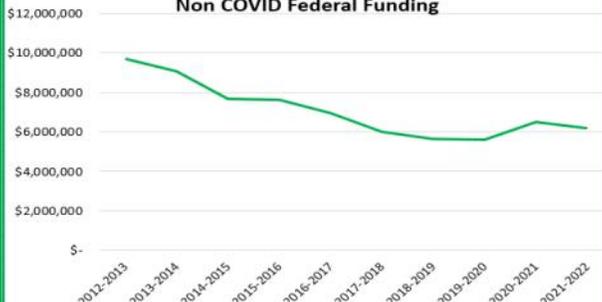
Competitive Grants



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: Maternal, Infant Early Child Home Visitation, Asthma Awareness, Reading & Technology, Support of Military Children, US History Curriculum Development, Employment Opportunities for Disabled, Literacy Grant, Develop additional classes.

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.

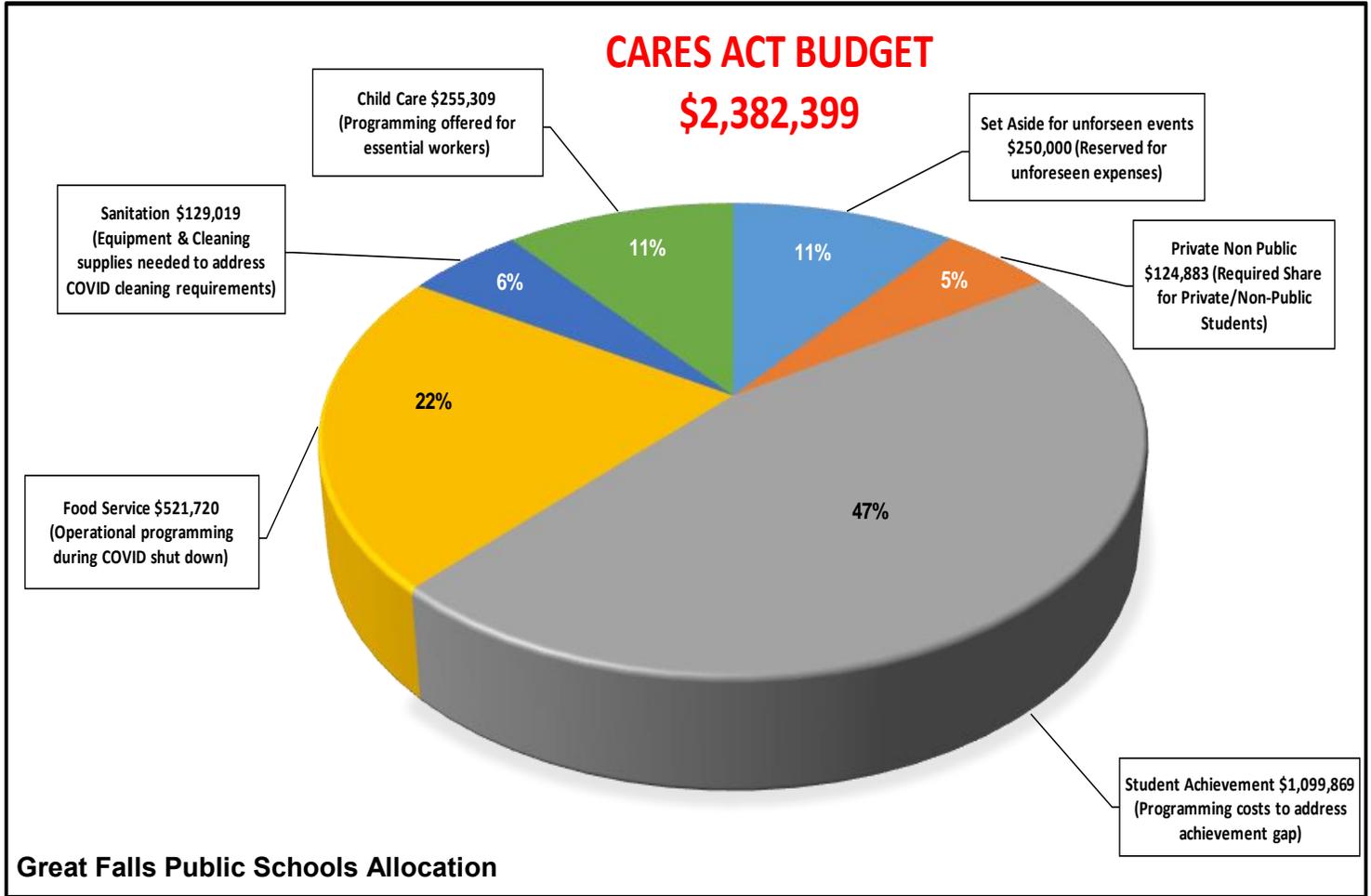
What the CARES Act Relief money CANNOT be used for:

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

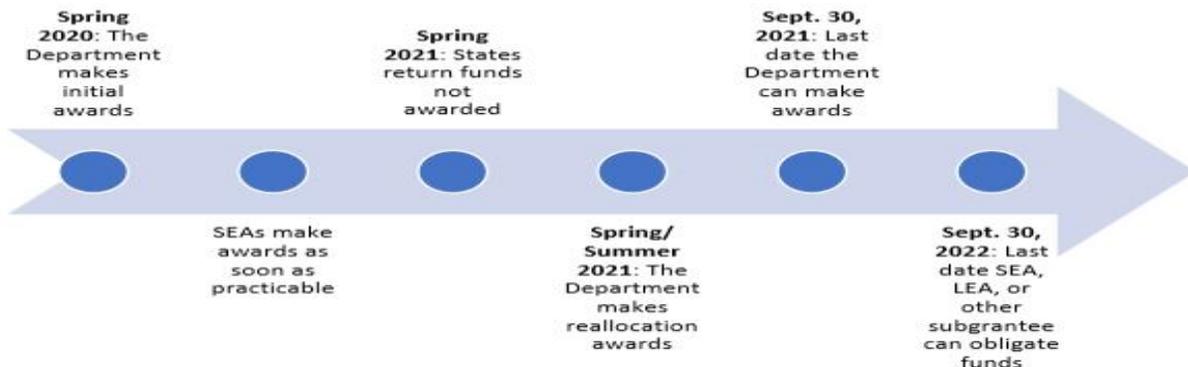


CARES Act

The **Coronavirus Aid, Relief, and Economic Security 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 **Elementary and Secondary School Emergency Relief Fund (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).

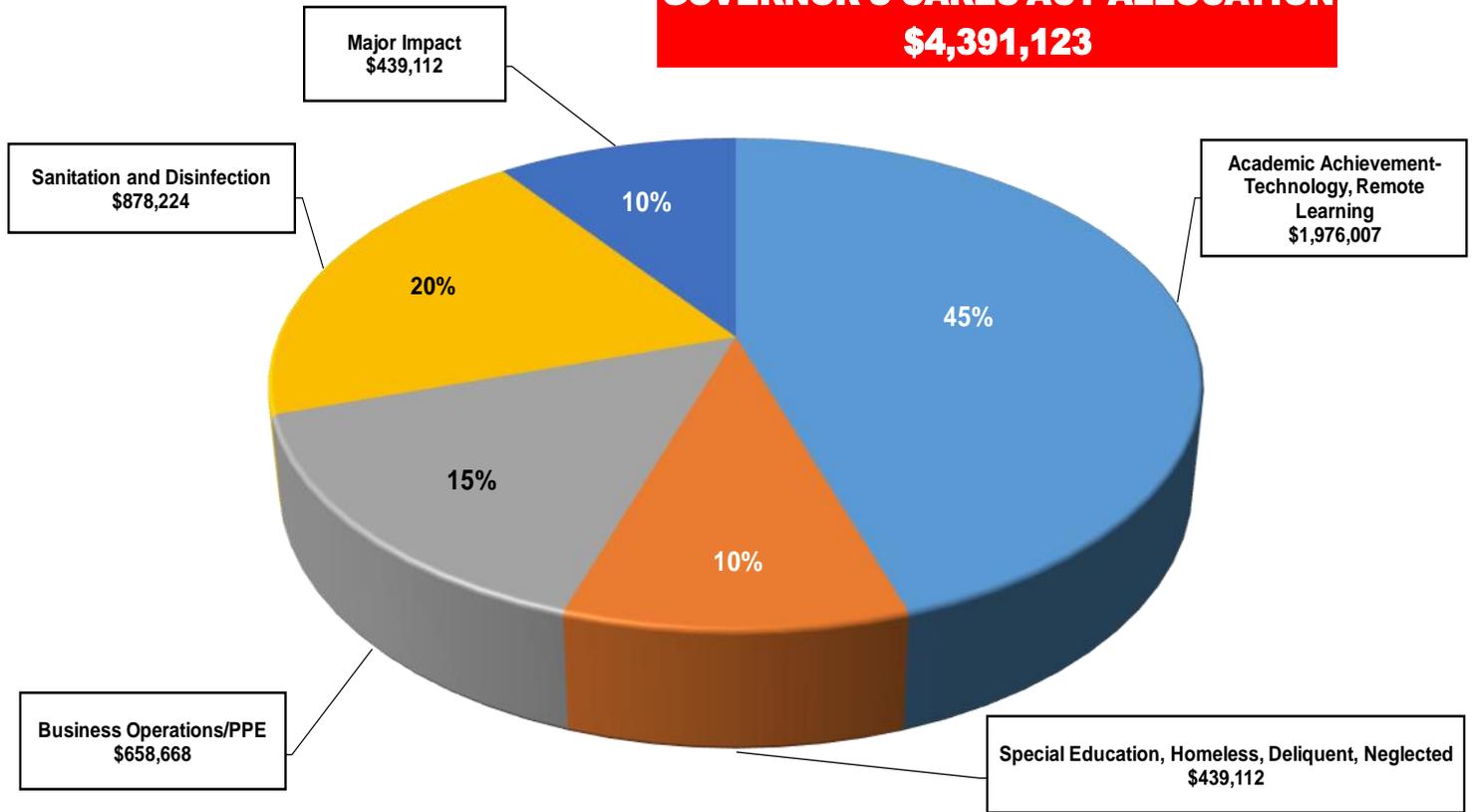
What is the overall timeline for using ESSER funds?



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:

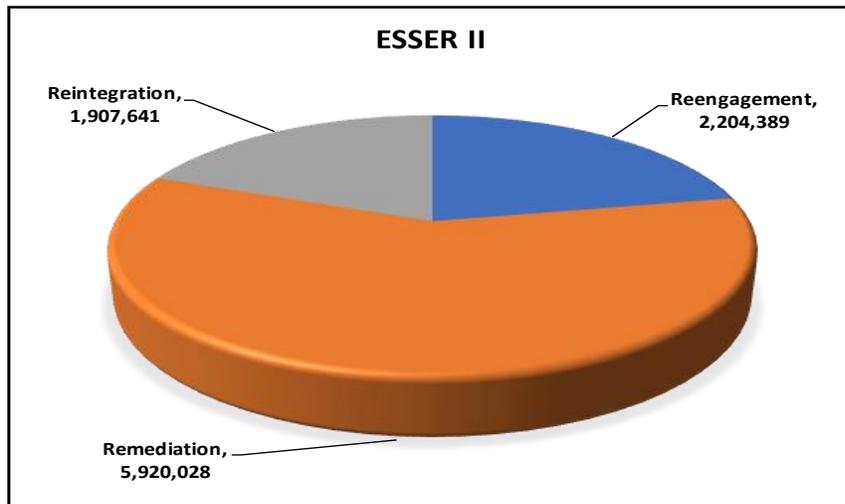
- Expenses for communication by education officials to students, families, staff, and other related parties about public health orders related to COVID-19.
- Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment in 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

Reengagement • Reintegration • Remediation



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 day 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.

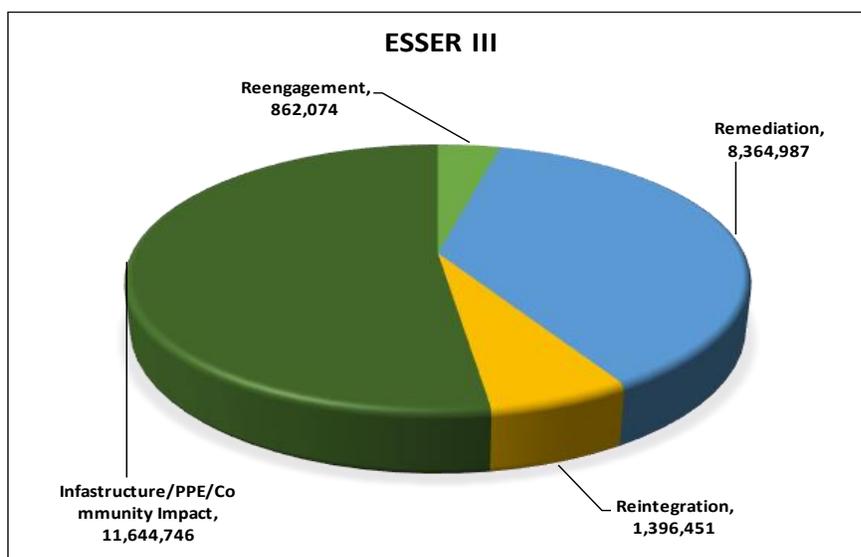
Professional development for staff is essential in meeting the learning and emotional needs of our students. Engagement and re-engagement activities for students and families is also an important part of returning to normal school operations.

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.



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 | MSELC – 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 | WCRPP – 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 84-85)*
- Transportation Fund *(page 86)*
- Bus Depreciation *(page 86)*
- Tuition Fund *(page 86)*
- Retirement Fund *(page 87)*
- Adult Education Fund *(page 87)*
- Technology Fund *(page 87)*
- Flexibility Fund *(page 88)*
- Building Reserve Fund *(page 88)*
- Debt Service Fund *(page 89)*





BUDGET REPORT FY 2021-22 07 Cascade 0098 Great Falls Elem/ 0099 Great Falls High School

GENERAL FUND – 01 *(see pages 23-31)*

PART I. CERTIFIED BUDGET DATA

| | | | | |
|---|-------|-------------------|--------------------|---------------|
| ANB BY Budget Unit: | E1 | Great Falls K-6 | 5,833.00 | |
| | M1 | Great Falls 7-8 | 1,650.00 | |
| | | Great Falls 9-12 | 2,989.00 | |
| * indicates that the 3 year average ANB was used to | | | | |
| | | Elementary | High School | Total |
| A Direct State Aid | (I-A) | 20,201,180.21 | 9,978,932.60 | 30,180,112.81 |
| C Quality Educator | (I-C) | 1,984,388.55 | 753,226.82 | 2,737,615.37 |
| D At Risk Student | (I-D) | 294,034.24 | 73,331.19 | 367,365.43 |
| E Indian Education For All | (I-E) | 168,524.80 | 68,962.60 | 237,487.40 |
| F American Indian Achievement Gap | (I-F) | 252,659.00 | 93,214.00 | 345,873.00 |
| G Data For Achievement | (I-G) | 161,323.52 | 66,015.74 | 227,339.26 |
| H State Spec Ed Allowable Cost Pymt to Districts | (I-H) | 1,725,419.97 | 633,726.80 | 2,359,146.77 |
| J District GTB Subsidy Per Elementary Base Mill | (I-J) | 358,506.00 | N/A | 358,506.00 |
| K District GTB Subsidy Per High School Base Mill | (I-K) | N/A | 312,842.00 | 312,842.00 |

PART II. GENERAL FUND BUDGET LIMITS

| | | Elementary | High School | Total |
|--|--------|---------------|---------------|---------------|
| Prior Year Budget Data: | | | | |
| A ANB | (II-A) | 7,502.00 | 2,989.00 | 10,491.00 |
| B BASE Budget Limit | (II-B) | 41,163,594.30 | 19,186,595.85 | 60,350,190.15 |
| C Maximum Budget Limit | (II-C) | 51,185,357.54 | 23,879,959.81 | 75,065,317.35 |
| 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) | 51,170,173.60 | 23,628,751.13 | 74,798,924.73 |
| 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) | 41,430,755.59 | 19,801,355.07 | 61,232,110.66 |
| H Maximum Budget Limit | (II-H) | 51,504,566.95 | 24,646,437.95 | 76,151,004.90 |
| I Highest Budget Without a Vote | (II-I) | 51,456,950.49 | 24,263,077.52 | 75,720,028.01 |
| J Highest Budget | (II-J) | 51,504,566.95 | 24,646,437.95 | 76,151,004.90 |
| K Highest Voted Amount | (II-K) | 41,616.46 | 383,360.43 | 424,976.89 |
| L Amount Approved on Ballot by Voters | (II-L) | 0.00 | 0.00 | 0.00 |
| M Adopted Budget | (II-M) | 51,456,950.49 | 24,263,077.52 | 75,720,028.01 |

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

| | | Elementary | High School | Total |
|---|----------|--------------|--------------|--------------|
| A Operating Reserve (961) | (III-A) | 5,145,695.05 | 2,426,307.75 | 7,572,002.80 |
| C Excess Reserves | (III-C) | 0.00 | 0.00 | 0.00 |
| 1. Reserve for Protested/Delinquent Taxes (963) | (III-C1) | 0.00 | 0.00 | 0.00 |
| D Unreserved Fund Balance Reappropriated (970) | (III-D) | 5,598.82 | 196,437.41 | 202,036.23 |
| 2. Remaining Fund Balance Available (970B) | (III-D2) | 5,598.82 | 196,437.41 | 202,036.23 |
| E TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48) | (III-E) | 5,151,293.87 | 2,622,745.16 | 7,774,039.03 |

PART V. GENERAL FUND WORKSHEET

| | | Elementary | High School | Total |
|-------------------------------|--------|---------------|---------------|---------------|
| General Fund Budget | | | | |
| A Adopted General Fund Budget | (V-A) | 51,456,950.49 | 24,263,077.52 | 75,720,028.01 |
| 1. BASE Budget Limit | (V-A1) | 41,430,755.59 | 19,801,355.07 | 61,232,110.66 |

| | | | | |
|--|---------|-------------------|--------------------|---------------|
| 2. Over-BASE Budget | (V-A2) | 10,026,194.90 | 4,461,722.45 | 14,487,917.35 |
| Funding the BASE Budget | | Elementary | High School | Total |
| B Direct State Aid | (V-B) | 20,201,180.21 | 9,978,932.60 | 30,180,112.81 |
| 1. Direct State Aid Paid By State | (V-B1) | 20,201,180.21 | 9,978,932.60 | 30,180,112.81 |
| C Quality Educator | (V-C) | 1,984,388.55 | 753,226.82 | 2,737,615.37 |
| D At Risk Student | (V-D) | 294,034.24 | 73,331.19 | 367,365.43 |
| E Indian Education For All | (V-E) | 168,524.80 | 68,962.60 | 237,487.40 |
| F American Indian Achievement Gap | (V-F) | 252,659.00 | 93,214.00 | 345,873.00 |
| G Data For Achievement | (V-G) | 161,323.52 | 66,015.74 | 227,339.26 |
| H Special Education Allowable Cost Payment | (V-H) | 1,725,419.97 | 633,726.80 | 2,359,146.77 |
| I Remaining Fund Balance Available | (V-I) | 5,598.82 | 196,437.41 | 202,036.23 |
| J Non-Levy Revenue | (V-J) | 524.04 | 12,183.99 | 12,708.03 |
| 1. Actual Non-Levy Revenue | (V-J1) | 524.04 | 12,183.99 | 12,708.03 |
| L BASE Levy Requirements | (V-L) | 16,637,102.44 | 7,925,323.92 | 24,562,426.36 |
| 1. State Guaranteed Tax Base Aid | (V-L1) | 11,784,092.22 | 5,355,855.04 | 17,139,947.26 |
| 2. *District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 4,853,010.22 | 2,569,468.88 | 7,422,479.10 |
| M **Subtotal of BASE Budget Revenue | (V-M) | 41,430,755.59 | 19,801,355.07 | 61,232,110.66 |
| Funding the Over-BASE Budget | | | | |
| O Over-BASE Only Revenues | (V-O) | 38,218.36 | 38,673.35 | 76,891.71 |
| 2. Tuition | (V-O2) | 38,218.36 | 38,673.35 | 76,891.71 |
| 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) | 10,026,194.90 | 4,461,722.45 | 14,487,917.35 |
| Mill Levies | | | | |
| S BASE Mills- Elementary | (V-S) | 32.87 | 0.00 | 32.87 |
| T BASE Mills- High School | (V-T) | 0.00 | 17.12 | 17.12 |
| | | Elementary | High School | Total |
| U Over-BASE Mills | (V-U) | 67.66 | 29.46 | 97.12 |
| 1. District Property Tax Levy Mills | (V-U1) | 67.66 | 29.46 | 97.12 |
| V Total General Fund Mills | (V-V) | 100.53 | 46.58 | 147.11 |
| Adopted Budget | 0001 | 51,456,950.49 | 24,263,077.52 | 75,720,028.01 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 51,456,950.49 | 24,263,077.52 | 75,720,028.01 |
| Estimated Funding Sources | | Elementary | High School | Total |
| Unreserved Fund Balance Reappropriated | 0970 | 5,598.82 | 196,437.41 | 202,036.23 |
| Direct State Aid | 3110 | 20,201,180.21 | 9,978,932.60 | 30,180,112.81 |
| Quality Educator | 3111 | 1,984,388.55 | 753,226.82 | 2,737,615.37 |
| At Risk Student | 3112 | 294,034.24 | 73,331.19 | 367,365.43 |
| Indian Education For All | 3113 | 168,524.80 | 68,962.60 | 237,487.40 |
| American Indian Achievement Gap | 3114 | 252,659.00 | 93,214.00 | 345,873.00 |
| State Spec Ed Allowable Cost Pymt to Districts | 3115 | 1,725,419.97 | 633,726.80 | 2,359,146.77 |
| Data For Achievement | 3116 | 161,323.52 | 66,015.74 | 227,339.26 |
| State Guaranteed Tax Base Aid | 3120 | 11,784,092.22 | 5,355,855.04 | 17,139,947.26 |
| Actual Non-Levy Revenue | | | | |
| Interest Earnings | 1510 | 524.04 | 515.13 | 1,039.17 |
| Summer School Fees | 1981 | 0.00 | 11,668.86 | 11,668.86 |
| Anticipated Non-Levy Revenue- BASE | | | | |
| Anticipated Non-Levy Revenue- Over-BASE | | Elementary | High School | Total |
| Individual Tuition | 1310 | 38,218.36 | 38,673.35 | 76,891.71 |
| Levies | | | | |
| BASE Levy | 1110(b) | 4,853,010.22 | 2,569,468.88 | 7,422,479.10 |
| Over-BASE Levy | 1110(c) | 9,987,976.54 | 4,423,049.10 | 14,411,025.64 |
| District Tax Levy | 1110 | 14,840,986.76 | 6,992,517.98 | 21,833,504.74 |

TRANSPORTATION FUND – 10 *(see page 32)*

| | | Elementary | High School | Total |
|---|-------|--------------|--------------|--------------|
| Adopted Budget | 0001 | 3,839,170.00 | 1,362,162.64 | 5,201,332.64 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,839,170.00 | 1,362,162.64 | 5,201,332.64 |
| Transportation Schedule Data | | | | |
| On-Schedule | 0005 | 484,773.88 | 191,966.00 | 676,739.88 |
| Contingency | 0006 | 48,477.39 | 19,196.64 | 67,674.03 |
| Over-Schedule | 0011 | 3,305,918.73 | 1,150,999.60 | 4,456,918.33 |
| Fund Balance for Budget | | | | |
| Operating Reserve | TFS48 | 1,628,897.69 | 107,761.00 | 1,736,658.69 |
| Unreserved Fund Balance Reappropriated | 0961 | 767,834.00 | 107,761.00 | 875,595.00 |
| | 0970 | 861,063.69 | 0.00 | 861,063.69 |
| Estimated Funding Sources | | | | |
| CARES - Governor's Coronavirus Relief Fund Transportation | 7710 | 0.00 | 0.00 | 0.00 |
| Reimbursements | | | | |
| County On-Schedule Trans Reimb | 2220 | 266,625.63 | 105,581.52 | 372,207.15 |
| State On-Schedule Trans Reimb | 3210 | 266,625.64 | 105,581.52 | 372,207.16 |
| District Tax Levy | 1110 | 2,444,855.04 | 1,150,999.60 | 3,595,854.64 |
| District Mills | 0999 | 16.31 | 7.67 | 23.98 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,839,170.00 | 1,362,162.64 | 5,201,332.64 |

BUS DEPRECIATION - 11 *(see page 33)*

| | | Elementary | High School | Total |
|---|------|------------|-------------|-----------|
| Adopted Budget | 0001 | 27,650.00 | 17,698.00 | 45,348.00 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 27,650.00 | 17,698.00 | 45,348.00 |
| Fund Balance for Budget | | | | |
| Unreserved Fund Balance Reappropriated | 0970 | 15,174.01 | 9,791.66 | 24,965.67 |
| 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 | 27,650.00 | 17,698.00 | 45,348.00 |

TUITION FUND - 13 *(see page 34)*

| | | Elementary | High School | Total |
|---|------|--------------|--------------|--------------|
| Adopted Budget | 0001 | 3,092,934.09 | 1,463,511.45 | 4,556,445.54 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,092,934.09 | 1,463,511.45 | 4,556,445.54 |
| District Tax Levy | 1110 | 3,092,934.09 | 1,463,511.45 | 4,556,445.54 |
| District Mills | 0999 | 20.95 | 9.75 | 30.70 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,092,934.09 | 1,463,511.45 | 4,556,445.54 |

RETIREMENT FUND - 14 *(see page 35)*

| | | Elementary | High School | Total |
|---|-------|--------------|--------------|---------------|
| Adopted Budget | 0001 | 7,650,000.00 | 4,500,000.00 | 12,150,000.00 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 7,650,000.00 | 4,500,000.00 | 12,150,000.00 |
| Fund Balance for Budget | TFS48 | 2,162,171.73 | 2,264,853.25 | 4,427,024.98 |
| Operating Reserve | 0961 | 1,530,000.00 | 900,000.00 | 2,430,000.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 632,171.73 | 1,364,853.25 | 1,997,024.98 |
| Estimated Funding Sources | | | | |
| County Retirement Distribution | 2240 | 7,017,828.27 | 3,135,146.75 | 10,152,975.02 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 7,650,000.00 | 4,500,000.00 | 12,150,000.00 |

ADULT EDUCATION FUND - 17 *(see page 36)*

| | | 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 | 437,414.43 | 272,382.82 | 709,797.25 |
| Operating Reserve | 0961 | 178,173.80 | 157,836.35 | 336,010.15 |
| Unreserved Fund Balance Reappropriated | 0970 | 259,240.63 | 114,546.47 | 373,787.10 |
| Estimated Funding Sources | | | | |
| District Tax Levy | 1110 | 249,827.37 | 336,414.53 | 586,241.90 |
| District Mills | 0999 | 1.63 | 2.21 | 3.84 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 509,068.00 | 450,961.00 | 960,029.00 |

TECHNOLOGY FUND - 28 *(see page 37)*

| | | Elementary | High School | Total |
|---|-------|------------|-------------|--------------|
| Adopted Budget | 0001 | 825,006.00 | 259,769.00 | 1,084,775.00 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 825,006.00 | 259,769.00 | 1,084,775.00 |
| Fund Balance for Budget | TFS48 | 640,458.47 | 168,204.25 | 808,662.72 |
| Unreserved Fund Balance Reappropriated | 0970 | 640,458.47 | 168,204.25 | 808,662.72 |
| Estimated Funding Sources | | | | |
| State Technology Aid | 3281 | 31,466.74 | 15,039.17 | 46,505.91 |
| District Tax Levy | 1110 | 150,000.00 | 75,000.00 | 225,000.00 |
| District Mills | 0999 | 1.02 | 0.50 | 1.52 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 825,006.00 | 259,769.00 | 1,084,775.00 |

FLEXIBILITY FUND - 29 *(see page 38)*

| | | Elementary | High School | Total |
|---|-------|------------|-------------|--------------|
| Adopted Budget | 0001 | 718,045.00 | 557,004.96 | 1,275,049.96 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 718,045.00 | 557,004.96 | 1,275,049.96 |
| Fund Balance for Budget | TFS48 | 546,042.37 | 303,301.50 | 849,343.87 |
| Unreserved Fund Balance Reappropriated | 0970 | 546,042.37 | 303,301.50 | 849,343.87 |
| State - Transformational Learning Aid | 3760 | | 108,387.50 | 108,387.50 |
| State - Advanced Opportunity Aid | 3770 | 57,545.26 | 145,315.96 | 202,861.22 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 718,045.00 | 557,004.96 | 1,275,049.96 |

BUILDING RESERVE FUND - 61 *(see page 40)*

| | | Elementary | High School | Total |
|---|---------|--------------|-------------|--------------|
| Adopted Budget | 0001 | 3,502,924.00 | 936,287.00 | 4,439,211.00 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,502,924.00 | 936,287.00 | 4,439,211.00 |
| Fund Balance for Budget | TFS48 | 2,843,087.39 | 618,378.71 | 3,461,466.10 |
| Operating Reserve | 0961 | 0.00 | 0.00 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 2,843,087.39 | 618,378.71 | 3,461,466.10 |
| Estimated Funding Sources | | | | |
| School Major Maintenance Aid (SMMA) | 3283 | 357,178.72 | 129,252.94 | 486,431.66 |
| Use Estimated Non-Levy Revenue to Lower Levies? (Yes or No) | | No | No | |
| Building Reserve Permissive Levy | 1110(b) | 408,021.28 | 184,647.06 | 592,668.34 |
| District Tax Levy | 1110 | 408,021.28 | 184,647.06 | 592,668.34 |
| District Mills | 0999 | 2.76 | 1.23 | 3.99 |
| Building Reserve Permissive Mills | 0135 | 2.76 | 1.23 | 3.99 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,502,924.00 | 936,287.00 | 4,439,211.00 |

DEBT SERVICE FUND - 50 (see page 39)

| | | Elementary | High School | Total |
|---|-------|----------------|----------------|----------------|
| Taxable Value | | 147,629,387.00 | 150,125,446.00 | 297,754,833.00 |
| Adopted Budget | 0001 | 3,462,343.76 | 4,145,231.26 | 7,607,575.02 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,462,343.76 | 4,145,231.26 | 7,607,575.02 |
| Add To Fund Balance | 0003 | 0.00 | 0.00 | 0.00 |
| Fund Balance for Budget | TFS48 | 340,902.60 | 249,317.55 | 590,220.15 |
| District Tax Levy | 1110 | 3,121,441.16 | 3,895,913.71 | 7,017,354.87 |
| Jurisdiction Mills | 0999 | 20.66 | 25.39 | 46.05 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,462,343.76 | 4,145,231.26 | 7,607,575.02 |

Bond Issues

| Issue Type | Issue Date | Maturity Date | Issue Amount | Outstanding | | | Agent Fees |
|--|------------|---------------|---------------|---------------|--------------|--------------|--------------|
| | | | | 6/30/22 | Principal | Interest | |
| Elementary Bond | 2/21/2017 | 6/30/2037 | 34,675,000.00 | 29,040,000.00 | 1,325,000.00 | 1,304,800.00 | 400.00 |
| Elementary Bond | 3/29/2018 | 6/30/2038 | 11,235,000.00 | 9,720,000.00 | 430,000.00 | 401,743.76 | 400.00 |
| Total Bond Requirements | | | | | | | 3,462,343.76 |
| Total Debt Service Requirements | | | | | | 0002 | 3,462,343.76 |

Bond Issues

| Issue Type | Issue Date | Maturity Date | Issue Amount | Outstanding | | | Agent Fees |
|--|------------|---------------|---------------|---------------|--------------|--------------|--------------|
| | | | | 6/30/2022 | Principal | Interest | |
| High School Bond | 2/21/2017 | 6/30/2037 | 24,035,000.00 | 19,990,000.00 | 940,000.00 | 858,181.26 | 400.00 |
| High School Bond | 3/29/2018 | 6/30/2038 | 28,920,000.00 | 25,400,000.00 | 1,025,000.00 | 1,321,250.00 | 400.00 |
| Total Bond Requirements | | | | | | | 4,145,231.26 |
| Total Debt Service Requirements | | | | | | 0002 | 4,145,231.26 |

2021-2022 STRATEGIC PLAN



Healthy, Safe and Secure Schools "Reengagement & Reintegration"

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 strategies/practices to address the social and emotional needs of students and staff, and the identified environmental (health and safety) factors in school buildings, while monitoring the health of all throughout the 2021-2022 school year.

RELEVANT BELIEF STATEMENTS:

- All students and staff learn and work best in a safe, secure, and nurturing environment.
- Dedication to acknowledging, affirming and including diversity enriches the educational experiences for all.

ACTION STEPS:

- 1.) Identification of students/families who are disengaged or at risk of disengagement.
- 2.) Design and implement processes and staff training to support Summer-Kid Connections (K-6), Home visits (7-12); to include other District departments (Indian Education, Homeless Liaisons, Student Services, etc.) and applicable, diverse community partners.
- 3.) Design and implement summer and fall engagement activities for all at the individual school level.
- 4.) Provide professional development designed to train personnel to facilitate re-engagement activities.
- 5.) Design and develop a sustainable school-based mental health program, to address the needs of students/families in all schools.
 - Provide staff member(s) to help coordinate collaboration with the mental health and medical community and other partners to provide these connections.
- 6.) Each school will develop, implement and monitor a social-emotional learning plan that addresses the adverse effects of COVID-19 on staff and students.
 - This may require consulting and professional development on social-emotional /mental health to include summer meetings for goal setting.
- 7.) Create learning environments in schools and classrooms that are respectful and nurturing, supported by all Great Falls Public Schools (GFPS) staff.
 - Evaluate the structures and practices within our buildings.
 - Incorporate all staff that have contact with students.
 - Administrators and Administrative Assistants: Professional Development, Fall 2021.
 - District Directed Pupil Instruction Related (PIR) focus 2022-2023.
- 8.) The District will retain school-based nurses.
 - Revise COVID-19 health and safety protocols for school year 2021-2022.
 - Screen for symptomatic students and staff.
 - Monitor health care plans and support 504 plans.
 - Support plans for immune-compromised students, staff and families.
 - Implement a secure medical record system.
- 9.) The District will assess and evaluate facilities to identify responsible scopes of work to address safety, air and water quality within learning environments, and other district facilities. Project scopes may include, but not limited to:
 - Fresh air circulation, including new air handlers, unit ventilators, controls, and associated mechanical systems.
 - Improved air filtration into classroom and common spaces.
 - Operable, energy efficient windows to improve thermal efficiency, daylighting and localized fresh air circulation.
 - Water quality improvement.
 - Asbestos abatement.
 - Secured entrances/alert notification systems.
 - Sanitation enhancements and Personal Protective Equipment (PPE) installations.
 - Will include training and professional development for staff.

2021-2022 STRATEGIC PLAN



Student Achievement "Remediation"

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 learning and will focus instruction and assessment on the knowledge and essential skills necessary for citizenship, career and/or college readiness, as measured by academic achievement data at each grade level and graduation rates.

RELEVANT BELIEF STATEMENTS:

- Each student will have fair and equitable opportunity for quality instruction and academic success.
- All students learn when their individual needs are met through a personalized school experience.
- Highly skilled and committed personnel are our greatest asset.
- All students will graduate citizenship ready and prepared for career and/or college.

KEY RESULTS:

- 1.) Identify and focus on loss of learning for specific individuals and subgroups significantly impacted by COVID-19.
 - Assess students and analyze data.
 - Identify the necessary skills and standards
 - Identify best practices
 - Develop plans
 - Monitor progress and adjust accordingly
 - Provide professional development to staff (Pupil Instruction Related (PIR) and Professional Learning Communities (PLC)).
 - Addition of intervention teachers for targeted schools and/or subjects.
- 2.) Design and implement building-based, extended learning opportunities.
 - Extended Time: Extended School Year for Special Education (SPED) students, Summer School, Saturday School, Blitzes, Individual Education Plan (IEP) goal remediation before/after school.
 - Before/After School Programming
 - Credit Recovery opportunities
- 3.) Design a customized homebound and remote learning model to meet individual student and family needs.
 - Addition of one middle school and four high school teachers.
 - Elementary will design a customized plan to meet the needs of individual students.
- 4.) Evaluate current English Language Arts standards and curriculum. Develop alignment with an evidence-based, rigorous program/resource for adoption.
 - Provide researched based programs for Special Education Resource 1,2,3 classrooms.
 - Identify varied programs that differentiate instruction at each level.
- 5.) Implement a district-wide professional development plan that addresses the achievement gap through the lens of fairness and respect for all students.
 - Evaluate the structures and practices within our buildings.
 - Engage all staff that have contact with students.
 - Roll out to District Directed Pupil Instruction Related (PIR) 2022-2023.

2021-2022 STRATEGIC PLAN



Stewardship and Accountability “Reengagement, Reintegration & Remediation”

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.

RELEVANT BELIEF STATEMENTS:

- Quality education is a partnership between students, staff, family, and our community.
- District resources and staff are public assets requiring responsible stewardship and community involvement.
- District resources, programs and staff are flexible and adaptable while providing choices to meet the changing needs of all students.
- All students deserve teachers and staff who thrive on student success.

KEY RESULTS:

- 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 identify facility projects, using consultants when appropriate, to enhance healthy, safe and secure environments for staff and students. A scope of work specific to each facility will be outlined and carried out. Each project will follow established procurement guidelines.
- 3.) The District will develop and implement systems of measurement and accountability for each component of the 2021/2022 Strategic Plan. (Academic Achievement, Healthy Safe and Secure Schools and Stewardship and Accountability).
 - Federal Money (Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan (ARP) will be accounted for in a transparent fashion.
- 4.) The District will enhance and support technology and infrastructure.
 - Enhance internal network (wired and wireless).
 - Procure private fiber network.
 - Replace lost or damaged hardware.
 - Update and/or renew software subscriptions.
 - Purchase new and replacement devices.
 - Technology Professional Development.
 - On-line registration and enrollment system.
 - Synchronous Audio-Visual (AV) system.
 - Electronic signature software.
 - Parent/Student communication system.
- 5.) The District will recruit, hire and retain highly qualified teachers and staff members.
 - Targeted planning around retention of high turnover groups (paras, food service workers, teacher aides).
 - Expand new teacher (staff) training.
 - Review and revise training for new staff by grouping.
 - Evaluate ongoing training for all staff by employee group.
- 6.) The District will work cooperatively with the Great Falls Public Schools (GFPS) Foundation to enhance high quality facilities, high quality teaching, and provide for life-long learning for students.

