



Great Falls Public Schools

DISTRICT BUDGET INFORMATION 2024-2025



*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 readers better understand components that impact the overall financial position of the District and its operations. Below you will find new, adjusted, and information removed from the previous annual publication.



Thank you to the journalism departments at CM Russell High School (Chloe McCloskey, Laurel Hunt, Caeley Luoma, and Tanner Ogg) and Great Falls High School (Owen Smith, Harlee Barrow, Trevin "T.J." Dues) for generously providing the photos featured on the cover of this publication. As we delve into the financial aspects of our District, it is important to recognize that our primary focus is on providing a comprehensive educational program and experience for our students. These photos serve as a poignant reminder that the funds we allocate are ultimately dedicated to our educational program.

MALMSTROM AIR FORCE BASE

The Sentinel Project and Its Impact on Great Falls Public Schools' Budget

This page includes information on the Sentinel Project and potential impacts on the GFPS school system. (Page 13)

Jumpstart

With a goal of having all students proficient in reading by the end of the 3rd Grade, House Bill 352 provides funding to support an Early Literacy Intervention Program. This information describes how Great Falls Public Schools is implementing this new program.

Charter School Approved -Morningside CORE School

House Bill 549 established the guidelines for creating a Charter School. Morningside Elementary CORE school will open at the beginning of the 2024-25 school year as the first public Charter school in Great Falls.

Parents Rights

There were a number of Legislative actions that clarify and promote Parental Rights. These laws have been incorporated into District Board Policy and are located on the District website as well as **explained** in this publication.

NEW

Understanding House Bill 203: A New Tuition Law for Parents

Montana Tuition laws changed dramatically with the passage of House Bill 203 during the 2023 legislative session. Parents will no longer be required to pay individual tuition. The District of Residence will now be charged. This section describes by the law changed and the process of how out of district students are admitted to our District.

Understanding Nonresident Student Enrollment Procedures Information for Out of District Parents

Mandatory 95 Statewide Mill Collection

Background information has been added on the mandatory 95 mills the state collects for schools. The collection of these mills came under scrutiny that led to a decision by the Montana Supreme Court.

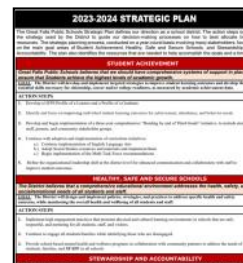
Innovative Tax Credit

Taxpayers can receive a dollar-for-dollar state income tax credit for contributions made to GFPS. Donors will receive a voucher to submit with their ensuing year's taxes for the full amount of their contribution. Learn more about how the program works, eligible uses for the funds, and project plans for money received.



How Montana pays for its public schools, in pictures

The Montana Free Press article, "How Montana Pays for its public schools, in pictures" by Alex Sakariassen and Eric Dietrich outlines the funding components for Montana schools. This article takes a complex topic and breaks it down into a simple to read and understand format. Excellent work by these two reporters.



Strategic Plan Updated

This page includes the updated Board approved Strategic Plan for the 2024-25 school year. (Page 10)

REMOVED

Bond Projects Information

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

Legislative Update/Session History

This section highlights the recently passed bills that impact education in the areas of School Finance, Transportation, Elections, School Safety and other education related bills. The 2023 legislative session ended in April. This is followed by an OPI Legislative History of School Finance Laws published in December of 2022. It highlights school finance laws passed by legislative sessions from 2013 to 2021.

Property Taxes Explained

The article, "Property Taxes Explained - with pictures" by Eric Dietrich, a writer for Montana Free Press, outlines how property taxes relate to school funding. The complex topic is simplified by his thorough but concise explanation that includes diagrams (pictures). (Page 74-80)

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Pages in red font are new additions to the Publication for the 2024-25 school year.



Great Falls Public Schools BOARD OF TRUSTEES Information



WHAT DOES THE SCHOOL BOARD DO?

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

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

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

HOW DOES THE SCHOOL BOARD TAKE ACTION?

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

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

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

WHAT IS THE TERM OF SCHOOL BOARD MEMBERS?

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

WHAT ARE BOARD POLICIES?

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

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

BOARD OF TRUSTEES

2024-2025 School Year



Gordon Johnson
Board Chairperson

Elected: 2019
Term Expires: 2025

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

Elected: 2017
Term Expires: 2026

- Committees:
- *Health and Safety*
 - *Academic Achievement*
 - *Legislative/AA Caucus*



Kim Skornogoski
Board Vice-Chairperson



Mark Finnicum

Elected: 2019
Term Expires: 2025

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



Marlee Sunchild

Elected: 2021
Term Expires: 2027

- Committees:
- *CORE Charter School Foundation*



Bill Bronson

Elected: 2020
Term Expires: 2026

- Committees:
- *Budget*
 - *Policy*
 - *Health Insurance/Labor Relations*

Elected: 2022
Term Expires: 2025

- Committees:
- *Budget*
 - *Policy*



Paige Turoski



Amie Thompson

Elected: 2022
Term Expires: 2026

- Committees:
- *Superintendent Evaluation*
 - *Academic Achievement*



BOARD OF TRUSTEES

Meeting Schedule

2024 - 2025



| July | | | | | | |
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Regular Meeting

Budget Work Session

Regular Meetings (Policy 1400)

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

Emergency Meetings

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

Special Meetings

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

YEARLY RECURRING BOARD AGENDA ITEMS.

| July |
|--|
| Annual GFPS Foundation Report |
| Student Handbook Revisions |
| Bus Stop Requests with GFPS Boundaries |
| Outstanding Warrants |
| Select Committee Members for Learning and/or Library Materials Review |
| August |
| Budget Work Session/Adopt Final Budget |
| Health and Voluntary Insurance Renewal |
| Class Fees Report |
| Federal Programs Work Session |
| September |
| Constitution Day Proclamation |
| Introduce Foreign Exchange Students and Board Student Reps |
| Appoint MTSBA Representatives for the Delegate Assembly During MCEL |
| Summer School (including Virtual Academy) |
| Staffing Update Report |
| October |
| Opening of School Reports/Official Enrollment/Class Sizes |
| District Profile Update |
| Adopt Budget Development Process |
| Facilities (Summer Work) Report |
| Technology Summer Work Report |
| Indigenous Education/Native American Week Report |
| TR-1 Transportation Report |
| Safe and Secure Schools Report Work Session |
| November |
| Technology Strategic Plan |
| Report to Inform of Trustee Filing Timeline |
| School Elections Calendar |
| Adopt Superintendent's Evaluation Process and Instrument |
| Music Travel Requests |
| December |
| Work Session Audit Report |
| January |
| Montana High School Association (MHSA) Proposals |
| TR-6 Bus Route Reimbursement Claims |
| School Food Service Report |
| Budget Permissive Levy Work Session |
| Resolution to call for Election of Trustees and Levy |
| Request for Mail Ballot Election |
| Trustee Resolution Requesting for County to Conduct Next School Year's Elections |
| Develop Election/Levy Information and Public Speaking Timelines (if necessary) |
| February |
| Reduction In Force, Annual Timeline |
| Non-renewal/Non-tenured |
| Budgetary Revenue Projections |

| February |
|--|
| Mayoral Proclamation of Youth Art Month |
| Call for Paper Bids |
| CTE Travel Requests |
| March |
| Non-renewal/Non-tenured |
| Accept/Adopt Board Budget Committee Recommendations |
| Levy Resolution with Amounts |
| ACT/MAST/College and CTE Report |
| Tech (E-rate) Bids for Approval |
| Adopt School Calendar |
| Student Achievement Work Session |
| April |
| Teacher Non-Renewal/Termination |
| Approve Trustee Election by a Conditional Acclamation (if necessary) |
| Renew Pepsi and Coke Agreements to Provide Beverages to Schools |
| Award instructional and Office Paper Supply Order Bids |
| MTSBA Proposed Resolutions for <i>Delegate Assembly in June</i> |
| Appoint MTSBA Delegate Assembly Representatives |
| Renew Multi-District Technology Agreement |
| Renew Multi-District Interlocal Elementary/HS Agreement |
| Strategic Plan Work Session |
| Book Giveaway |
| May |
| Board Member and Student Representative Appreciation |
| CTSO Student Recognition |
| Annual Board Reorganization Meeting |
| Selecting Board Members for Commencement Activities |
| Adopt Board Meeting Calendar |
| TR-6 Bus Route Reimbursement Claims |
| Montana High School Association Dues |
| Call for Dairy Product Bids(2026) |
| GFHS/MSDB Cooperative Agreement Renewal |
| Canvas of the Election Results |
| Strategic Plan Approval |
| Fund Transfers |
| MRP and Psychologist Handbooks Report |
| June |
| Standing Committees of the Board |
| Approve Authority to Make End of Year Budget Transfers |
| Annual Review of District-wide Safety Plan |
| Approve Transfer of Budgeted Funds |
| Annual Review of Student Discipline 3300 and Weapons 3311 Policies |
| PIR Plan Approval |

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

MESSAGE FROM THE SUPERINTENDENT

July 2024



As the new superintendent and a longtime member of this district and community, it is my pleasure to share with you this comprehensive look at our budget, including our history. This history is integral to understanding our budget and is one component that has made Great Falls good stewards of the financial support we receive. I am excited and humbled to lead this incredible district, following the hard and dedicated work of previous Superintendents. Great Falls is a diverse community enriched by a rich Native American culture, a proud military affiliation, and values rooted in hard work and family. I am proud of the work we do for our community.

I come from a family of Montana educators and believe deeply that the work we do for our youth changes lives and communities. My father is a retired rural Montana elementary educator and coach, and my grandmother was a school cook. My husband and daughters are high school educators. Education is what we do and who we are. I am a proud Western Montana College Bulldog and University of Montana Grizzly!

At Great Falls Public Schools, we are dedicated to providing an exceptional education. Our teachers and staff are committed to nurturing the potential of every student, guiding them toward success in their academic and personal endeavors. We offer a range of programs, including Fine Arts and Career and Technical Education (CTE) designed to empower students to explore their passions and prepare for meaningful futures, as they prepare to be tomorrow's workforce. Great Falls has a rich history of community involvement and support. From stuffing buses in the fall to spring ribbon cuttings at the High School House, our community is an important part of the work we do with and for students.

In 2024-2025, we are focusing on several key goals to enhance our educational environment. We are committed to fostering student academic growth, reinforcing the belief that all students can learn and acknowledge that this is positively impacted when strong foundational skills are established in early elementary grades. We are also focusing on behavior and attendance, ensuring they support, rather than inhibit, learning. Our *Character Strong* program continues to be a highlight in the work we do to prepare students for learning in and out of school. Additionally, we are developing a comprehensive communication plan to keep our community informed, engaged, and active in our schools.

I would like to express my heartfelt gratitude to our leadership team, specifically our Director of Business Operations, Mr. Brian Patrick, and his team of dedicated individuals who developed this comprehensive report. This publication is designed to help our Board, leadership team, and community evaluate our past as we prepare for our future. In preparation for the upcoming year, the District decided not to ask for additional support from our community. However, we are mindful of lessons from the past when significant and difficult reductions were made in short amount of time. It is important to understand that school funding has not kept up with inflation, and we must take steps to address our budget shortfalls. In response to this need, we proactively took our first step to streamline our overall financial status. Last spring, when we transitioned our leadership team, we reduced the number the Cabinet level members by eliminating one Executive Director of Student Achievement. Moving forward, we will continue making critical financial decisions about our programs, positions, and how to balance our budget.

A handwritten signature in black ink that reads "Heather S. Hoyer". The signature is fluid and cursive.

Heather S. Hoyer, Superintendent



MESSAGE FROM THE DIRECTOR OF BUSINESS OPERATIONS

Thank you for your interest in learning more about district finances. This annual budget publication contains Great Falls Public School District financial information including the 2024-2025 adopted budgeted funds. It provides a comprehensive, accurate, and easy to follow study of the Great Falls Public Schools' finances. The charts and graphs supply essential trend data that assists our decision makers and our public in understanding how we have and continue to evolve to meet our needs. The District website (www.gfps.k12.mt.us) contains additional financial resources including our annual operating budget and complete audit reports. The final budget adoption in August is the last step of a year-round budget process. The Board Budget Committee, with its annual community meetings, strives to be transparent in our financial matters.



Student enrollment serves as the cornerstone of our school funding formula. While our District has maintained stable enrollment over the past decade, we have recently encountered a decline in numbers. Additionally, the funding formula incorporates an inflationary factor component, capped at 3%, to mitigate rising costs. However, with our enrollment stagnating and an inflationary factor well below the norm, our District faces challenges in keeping pace with the ongoing increase in expenses. It is imperative for us to find innovative solutions to address these financial pressures and ensure continued quality education for our students.

Approximately 86% of our budget is used for staff salaries and benefits. Health insurance costs, higher energy prices, along with higher-than-normal inflation, are factors that impact our financial situation. We monitor all these factors closely each year as we plan for the upcoming budget cycle.

The District used the One-Time-Only Federal COVID funds to tackle various challenges posed by the pandemic. These funds were crucial in preventing, preparing for, and responding to COVID. We prioritized addressing immediate safety concerns, supporting students who were struggling with learning loss, upgrading our technology infrastructure, enhancing air quality in schools, and fixing facility issues. We approached the allocation of these funds with caution and prudence, recognizing that they were a one-time opportunity.

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

The 2023 legislative session brought significant changes to the operation of schools. Two new laws created noteworthy opportunities within the education landscape. Firstly, the introduction of Charter schools presents an innovative educational option for students. Additionally, the revision of District boundaries now allows students to attend schools outside their District boundaries without requiring parents to pay tuition fees. These legislative changes mark a pivotal moment in shaping the future of education, offering more choice and accessibility for students and families across the state.

I am grateful for the opportunity to collaborate with the dedicated professionals at Great Falls Public Schools. Our priority is always doing what is best for our District and, most importantly, our students. The team at the Great Falls School District is truly remarkable, filled with individuals who deeply care about the children in our community. Every day, they commit themselves to guiding students towards their fullest potential. From our enthusiastic teachers and supportive paraprofessionals to our hardworking food service staff, administrative assistants, maintenance workers, nurses, counselors, administrators, board members, and all the other support personnel, everyone plays a crucial role in fulfilling the mission and goals of Great Falls Public Schools. Together, we strive to provide the best education and support for every student.

Our aim is to unlock the full potential of every student, and parental cooperation is fundamental to achieving this goal. Collaboration between parents, students, and educators is and will continue to be crucial in ensuring the success of each school year. When parents and students actively participate and engage with the educational process, it significantly enhances the overall learning experience and outcomes for everyone involved. Together, we can make this school year a resounding success.

Sincerely,

A handwritten signature in black ink that reads "Brian Patrick". The signature is written in a cursive, slightly slanted style.

Brian Patrick
Director of Business Operations



2024-2025 ADMINISTRATIVE STAFF

Great Falls Public Schools Great Falls, Montana

Heather Hoyer.....Superintendent of Schools

Brian Patrick.....Director of Business Operations

Jackie Mainwaring.....Executive Director of Student Achievement
(Skyline-ELF, Loy, Meadow Lark, Morningside CORE, Riverview, Sacajawea, Valley View, West, North Middle School, Charles M. Russell High School)

Lance Boyd.....Director of Student Services/Federal Programs and
Executive Director of Student Achievement
(Chief Joseph, Giant Springs Lewis and Clark, Longfellow, MountainView, Sunnyside, Whittier, East Middle School, Great Falls High School, Paris Gibson)

Luke Diekhans.....Director of Human Resources

Jeff WilliamsDirector of Information Technology

Stephanie Becker.....Executive Director, GFPS Foundation



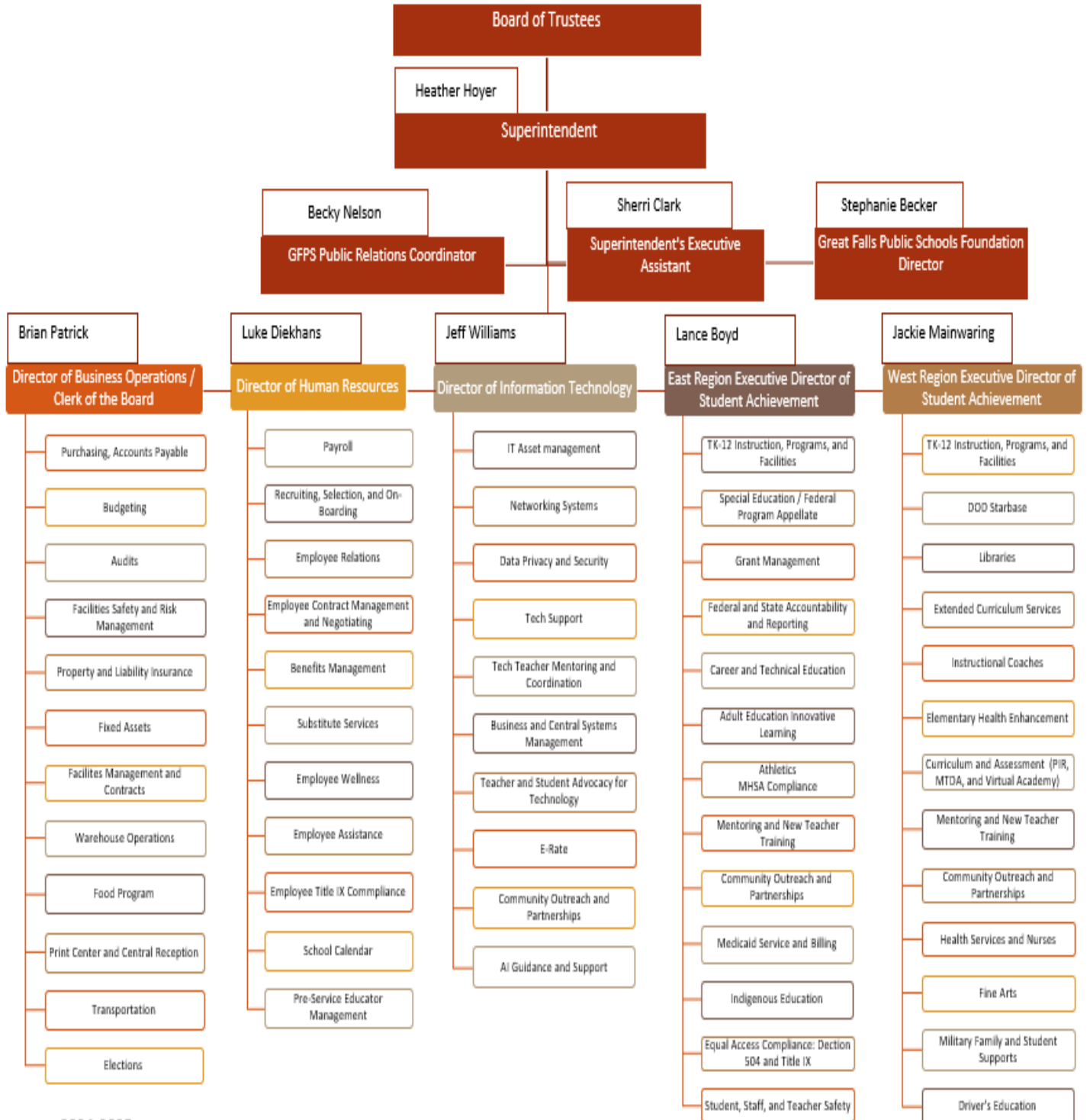
(From L-R: Jackie Mainwaring, Stephanie Becker, Jeff Williams, Heather Hoyer, Brian Patrick, Lance Boyd, Luke Diekhans)

2024-2025 Great Falls Public Schools Organization Chart



Organizational Chart

2024-2025



2024-2025

MISSION, VISION AND BELIEF STATEMENTS



GREAT FALLS PUBLIC SCHOOLS



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

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

Mission: We successfully educate students to navigate their futures.

Belief Statements:

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

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

Goals:

Student Achievement

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

Healthy Safe and Secure Schools

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

Stewardship and Accountability

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

GREAT FALLS - GREAT SCHOOLS - GREATER TOMORROWS



2024-2025 STRATEGIC PLAN

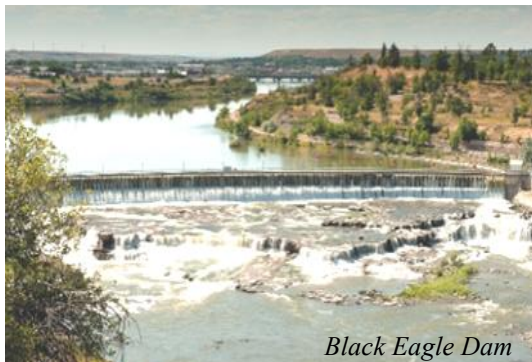
The Great Falls Public Schools Comprehensive Strategic Plan defines our direction as a school district for three years. The action steps outline the strategy, used by the District, to guide our decision-making process on allocating limited resources best. The strategic planning process, conducted every three years and reviewed yearly, involves many stakeholders and focuses on the main points identified by our faculty, leadership, and community. The main goal areas of Student Achievement, Healthy, Safe, and Secure Schools, and Stewardship and Accountability are the foundation for our work. To see the action steps and expanded three-year plan, check out <https://www.gfps.k12.mt.us/>

| Student Achievement |
|---|
| <p><i>Belief Statement: The District believes that comprehensive systems of support ensure that students achieve the highest levels of academic growth.</i></p> |
| <p>Goal: By June of 2027, a minimum of 80% of Great Falls Public Schools (GFPS) students will make at least one year's growth each academic year in both math and literacy as measured by assessments and data collection.</p> |
| <p>Applicable Action Steps:</p> <ul style="list-style-type: none"> ● Streamline the implementation of Common Content and State Assessments at the K-12 level. ● Professional Development on the use of assessment data to impact instruction ● Content standard adoption and materials review in Math coupled with continued Professional Development ● Changes to Early Education classroom enrollment and addition of Jumpstart EE-3 ● Continued Professional Development in literacy inclusive of the English Language Arts task force |
| Healthy, Safe, and Secure Schools |
| <p><i>Belief Statement: The District believes that a comprehensive educational environment addresses the health, safety, and social/emotional needs of all students and staff.</i></p> |
| <p>Goal: By June 2027, Great Falls Public Schools will implement evidence-based strategies and opportunities to increase appropriate behavior among students. This will be measured by a 5% decrease in major incidents by increasing student opportunities to demonstrate skills, traits, and characteristics identified by the GFPS <u>Profile of a Learner</u>, as reported by school-based and district-level data</p> |
| <p>Applicable Action Steps:</p> <ul style="list-style-type: none"> ● Character Strong and Responsibility Centered Discipline ● Multi-tiered Systems of Support/Behavior; includes the DESSA mini at kindergarten ● Student Leadership Organizations ● Establish a staff mental health emergency plan ● Implementation of ReStart programming with Youth Court Services and other Transformational Opportunities ● District-wide training in safety protocols and <i>Safe Schools</i> practices including Cyber security training ● Profile of a Learner integration per Montana ARM 10.55.601 |
| Stewardship and Accountability |
| <p><i>Belief Statement: The District believes our resources and staff are public assets requiring responsible stewardship, accountability, and community involvement.</i></p> |
| <p>Goal: By June of 2027, Great Falls Public Schools will develop and implement a comprehensive communication plan to improve communication between the district, staff, parents, students, and the community by increasing parent and community member engagement by 10% as measured by responses to surveys and attendance/participation at events, conferences, and meetings.</p> |
| <p>Applicable Action Steps:</p> <ul style="list-style-type: none"> ● Comprehensive Communication Plan Task Force ● Town Hall Meetings supported by Consensus Building Process ● Open Enrollment per MCA 20-5-320, effective July 1, 2024 ● School-based student/family activities ● Analyze district-wide use of social media to meet communication needs ● Continued "Principals to Policy" initiative ● Innovative Tax Credit |

ABOUT US

What Makes Our School System Unique?

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



Black Eagle Dam

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

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

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

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

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

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



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



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

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

MALMSTROM AIR FORCE BASE



Colonel Einar Axel Malmstrom

Malmstrom AFT Command History

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MALMSTROM AIR FORCE BASE

The Sentinel Project and Its Projected Impact on Great Falls Public Schools' Budget

The Sentinel Project at Malmstrom Air Force Base is a major initiative aimed at modernizing the U.S. intercontinental ballistic missile (ICBM) system. This project will involve replacing the aging Minuteman III missiles, which were installed during the 1960s, with new, advanced missiles. The modernization efforts will include updating launch facilities, control centers, and other critical infrastructure across the 13,800 square miles of Malmstrom's missile complex. This project is expected to have various impacts on the Great Falls Public Schools (GFPS) district, both in the short and long term. While there are some short-term and long-term impacts expected, the district will receive federal impact aid to help accommodate the increase in student enrollment. Planning and preparation over the coming years will be crucial to ensure that GFPS can continue to provide quality education to all its students amidst these changes.

The Sentinel Project will lead to changes in on-base operations personnel at Malmstrom AFB. These changes are expected to have short-term, less-than-significant adverse effects and long-term negligible adverse effects on schools within the base's region of influence, which includes Cascade County.

In the short term, the increase in on-base personnel is estimated to bring approximately 176 children into the GFPS district. This represents a 1.7 percent increase in school enrollment over the GFPS baseline. It's important to note that this estimate includes children of all ages, some of whom may not yet be school-aged, and some parents might choose private schools or homeschooling options. Additionally, this increase is not expected to occur all at once in a single year, further mitigating the immediate impact on school resources.

To support the influx of federally connected students, the school district will receive federal impact aid. This aid is estimated at approximately \$260,640, calculated by multiplying the estimated number of children (160) of operations workers directly employed by the base by the average aid amount of \$1,629 per student.

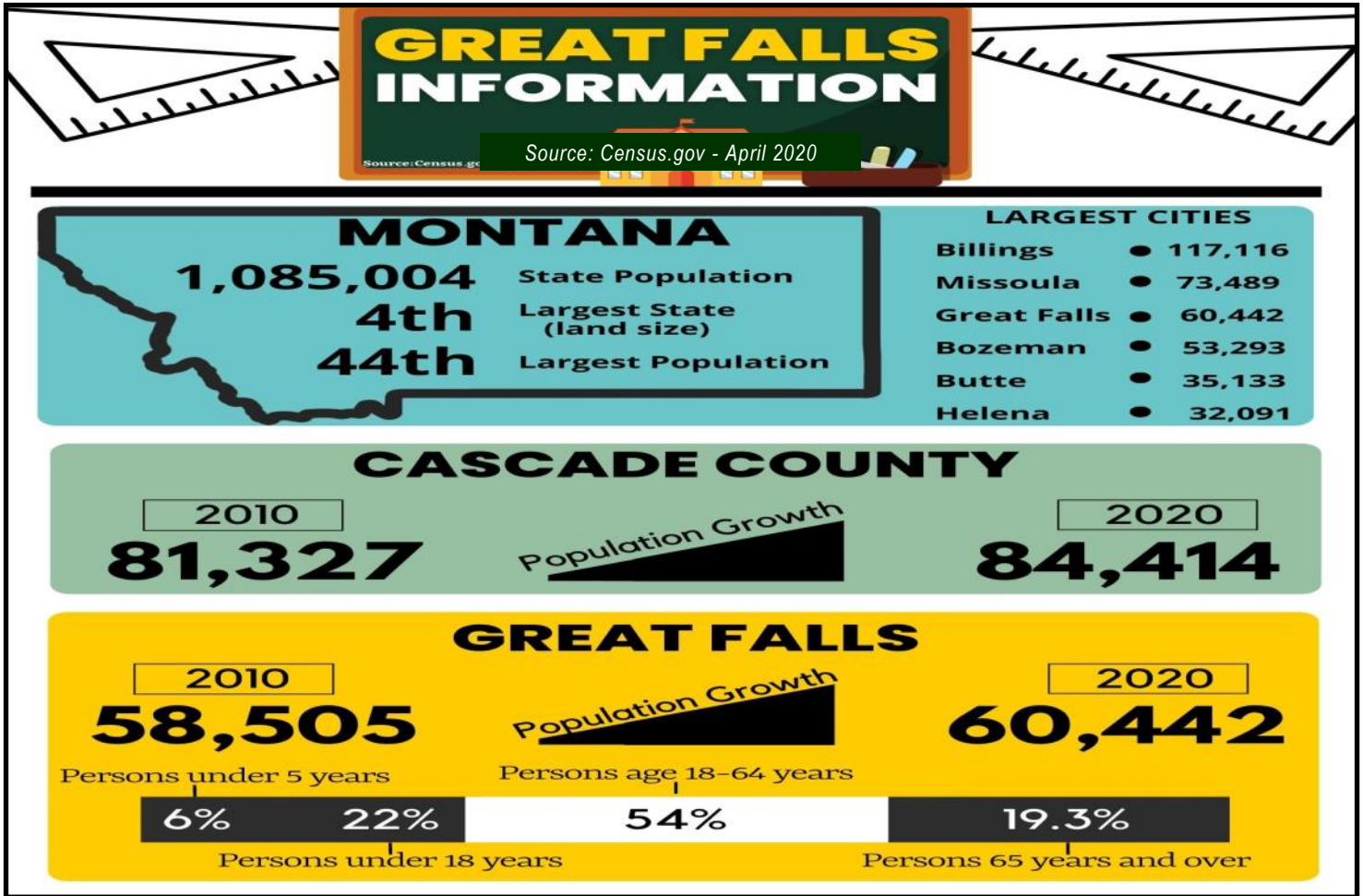
The off-base construction workforce associated with the Sentinel Project is expected to have a more significant short-term adverse effect on schools. Approximately 20 percent of the construction workforce already resides in the area, meaning their school-age children are likely already enrolled in local schools. It is estimated that 80 percent of the construction workforce will be unaccompanied personnel housed at workforce hubs, thus not impacting school enrollments.

However, the indirect jobs created by construction activities will bring an estimated 585 children into the off-base area. This increase represents a 2.3 percent rise from the off-base enrollment. Like the on-base impact, this increase will be distributed throughout the region, and not all the children will be of school age, nor will they all enroll in a single year.

It's important to note that the Sentinel Project's fieldwork and significant activities are not scheduled to start until at least 2030. This provides ample time for the GFPS district to plan and prepare for the anticipated changes. Proactive measures can be taken to ensure that the district is well-equipped to handle the influx of students, both from the on-base operations personnel and the off-base construction workforce.

GREAT FALLS, CASCADE COUNTY, MONTANA

2020 Census Information



Updated 2024

DEMOGRAPHICS

- **Population:**
 - Great Falls: 60,382
 - Cascade County: 84,864
- Veterans in county: 9,200
- 1.9% foreign born population in Cascade County
- **Age:**
 - Under 18: 22.1%
 - 18-64: 58.1%
 - 65 and older: 19.8%

Updated 2024

REAL ESTATE

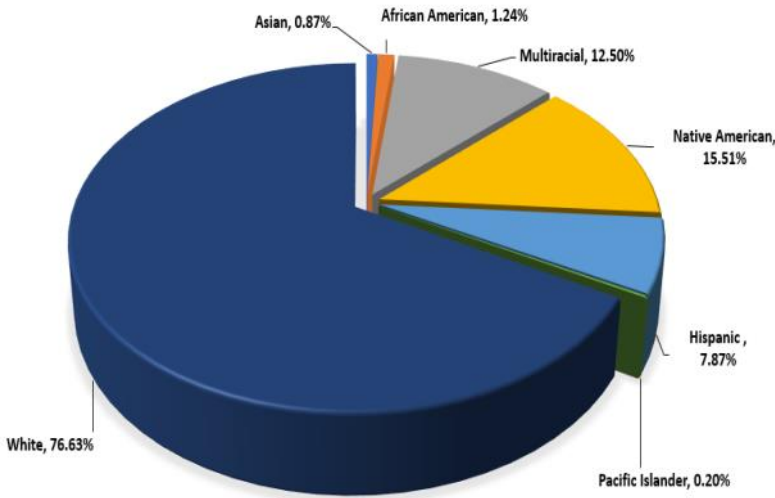
- \$305,000: median home value in Great Falls (Zillow, 2023)
- 39,386: total housing units (2022)
- Homeowners/Renters:
 - Owners: 67.5%
 - Renters: 32.5%

Sources: Census reporter, Great Falls Development Alliance, and City of Great Falls

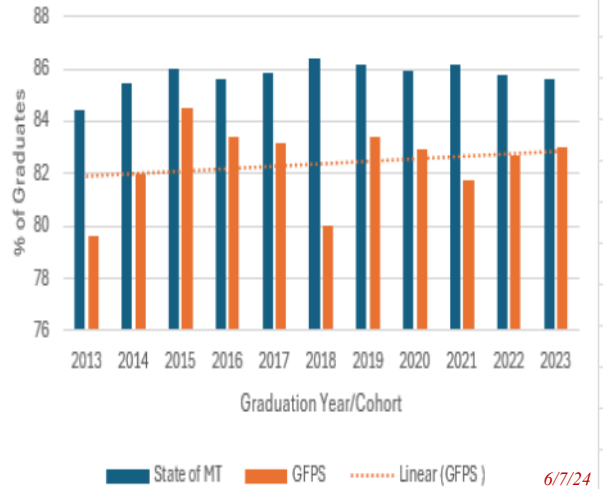
**Great Falls Public Schools
Fiscal Year 2024-2025
FAST FACTS**

Student/School Information

SPRING DEMOGRAPHICS FOR 23-24 BY PERCENT



Moving the Dial - State and District Graduation Rates



1,384,555

Programs Offered

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



Total Meals Served

551,801
Breakfast

832,754
Lunch

1,384,555
TOTAL

% of Students Engaged in Programs:

- ◊ Free and Reduced Lunch: 52.0% (by application and Direct Certified)
- ◊ Limited English Proficient: 6.0%
- ◊ English as Second Language: 7.0%
- ◊ Special Education: 14.21%
- ◊ Homeless: 4.01%
- ◊ Military: 12.22%

*The district has 6 Community Eligibility Program (CEP) schools. All students in these schools are designated as to eat for free.

8/07/24

School Nutrition Program Staffing

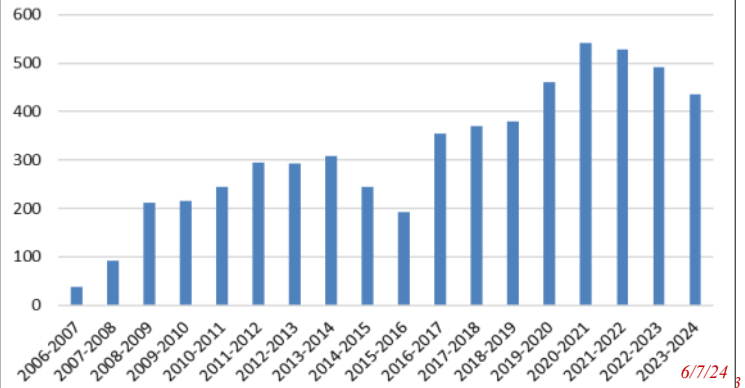
- 61 Food Service Employees
- 18 Satellite Leads
- 7 Production Cooks
- 4 Production Managers
- 3 Office



= 93
Total Staff
Members

* When fully staffed

of Homeless Students 2006-2024



Every Student Succeeds Act (ESSA)

Signed into law in 2015
Replaced "No Child Left Behind"

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

Here is how to access this information:

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

* MT. OPI School Nutrition Programs

Great Falls Public Schools Fiscal Year 2024-2025 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

Student Achievement:

The District believes that comprehensive systems of support ensures that students achieve the highest levels of academic growth.

Healthy, Safe, and Secure Schools:

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

Stewardship and Accountability:

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

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

Our Schools:

- ◇ Established in 1888
- ◇ Second Largest School District in Montana
- ◇ Early Learning Family Center: Jumpstart Program
- ◇ 14 Neighborhood Regular Elementary Schools
- ◇ 2 Middle Schools
- ◇ 2 Comprehensive High Schools
- ◇ 1 Alternative High School
- ◇ Adult Education Program at Great Falls College MSU
- ◇ 1 Charter (CORE) Elementary School
- Morningside CORE School

Transportation:

- ◇ No. of Bus Routes: 66
- ◇ No. of Bus Drivers: 67
- ◇ No. of Student Ridership: 6,476
- ◇ No. of Miles Traveled: 709,025



Facility Facts:

- ◇ Average School Age: 58.43 Years
- ◇ Oldest Building: Great Falls High School 1928
- ◇ Newest Building: Longfellow Elementary completed in 2020
- ◇ Current Public Debt (Bonds)
 - ⇒ Elementary 39,067,153
 - ⇒ High School 43,272,887
- ◇ 1.9 million square feet of building space
- ◇ 290 acres of land
- ◇ Up-to-date Facilities Plan information can be found

School Construction ranges in date from 1928-2024

| | |
|--------|---|
| 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 |



Our Staff

| Group | FTE |
|--------------------------|---------------|
| Administrators | 47.0 |
| Clerical | 64.8 |
| Computer Services Hourly | 5.0 |
| Craft Council | 11.0 |
| Craft Grounds | 9.0 |
| Exempt Secretaries | 11.0 |
| Food Service | 53.9 |
| Hourly Classified | 35.4 |
| Teachers | 722.2 |
| Mental Health Therapists | 7.0 |
| Minimum Wage | 0.0 |
| MISC POSITIONS SALARY | 3.0 |
| MRPS Hourly | 17.5 |
| MRPS Salary | 27.0 |
| Operating Engineers | 86.0 |
| PERS Supervisors | 4.0 |
| Psychologists | 10.9 |
| Support Personnel Hourly | 0.0 |
| Support Personnel Salary | 7.2 |
| Teacher Aides | 59.0 |
| Teamsters | 6.0 |
| Technology Specialists | 10.0 |
| NEW | |
| Hourly Paraprofessional | 116.5 |
| TOTAL | 1313.4 |

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

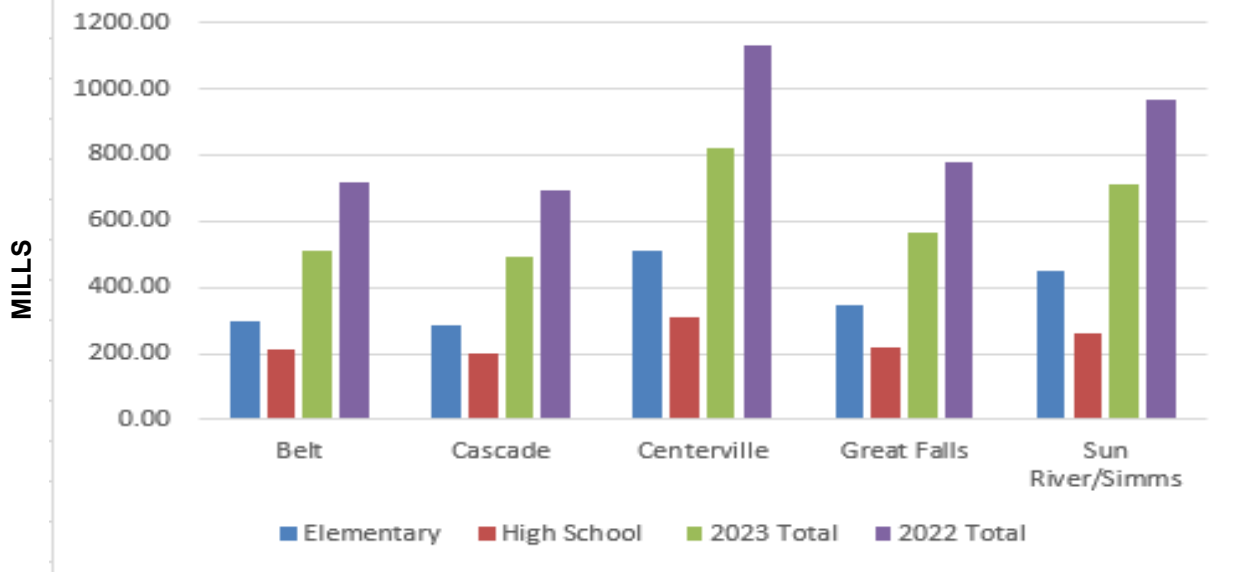
Our Teachers

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



5/27/2024

CASCADE COUNTY K-12 SCHOOL DISTRICT LEVIES 2023-2024



| | Belt | Cascade | Centerville | Great Falls | Sun River/Simms |
|--------------------|--------|---------|-------------|-------------|-----------------|
| Elementary | 298.40 | 287.50 | 507.55 | 346.96 | 451.08 |
| High School | 210.46 | 202.47 | 310.59 | 216.17 | 258.99 |
| 2023 Total | 508.86 | 489.97 | 818.14 | 563.13 | 710.07 |
| 2022 Total | 719.32 | 692.44 | 1128.73 | 779.30 | 969.06 |

Total Mills levied decreased from 2023 to 2022 due to substantial increase in Taxable Valuation.

Source: Montana Tax Foundation 2022-23

Per Pupil Expenditure Trends by Legal Entity

Fiscal Year: FY2023 >> State/County: Cascade - 07



| Legal Entity | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 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 | 11,390 | 12,231 | 12,585 |
| 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 | 20,526 | 20,336 | 19,126 |
| 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 | 11,992 | 11,838 | 12,766 |
| 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 | 16,346 | 15,976 | 18,215 |
| 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 | 10,564 | 12,236 | 11,606 |
| 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 | 18,003 | 24,307 | 22,213 |
| Deep Creek Elem - 1195 | 16,787 | 11,026 | 12,255 | 11,131 | | | | | | | | | | | |
| 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 | 11,203 | 12,808 | 13,045 |
| 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 | 11,532 | 11,837 | 11,140 |
| 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 | 16,631 | 13,977 | 16,615 |
| 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 | 14,250 | 15,383 | 16,011 |
| 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 | 10,923 | 10,730 | 9,734 |
| 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 | 12,029 | 12,768 | 14,189 |
| 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 | 11,539 | 12,687 | 12,687 |
| 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 | 11,539 | 12,687 | 12,687 |
| Percent Change | | 9.3% | 0.1% | -0.1% | 0.2% | 3.7% | 3.7% | -0.1% | 2.3% | 1.6% | 6.6% | 1.0% | 7.3% | 9.9% | 0.0% |

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.

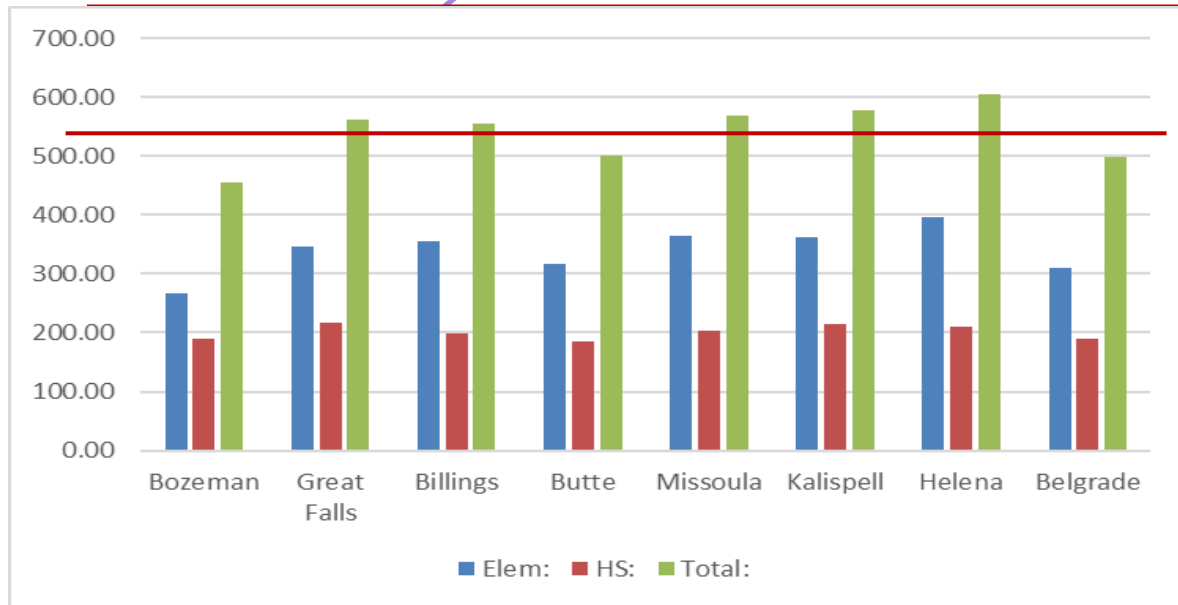
Data as of: 12/21/2023

AA DISTRICT TAX COMPARISONS

How does Great Falls compare with the Montana AA Districts?
2023-2024 Total School Tax Mills Levied

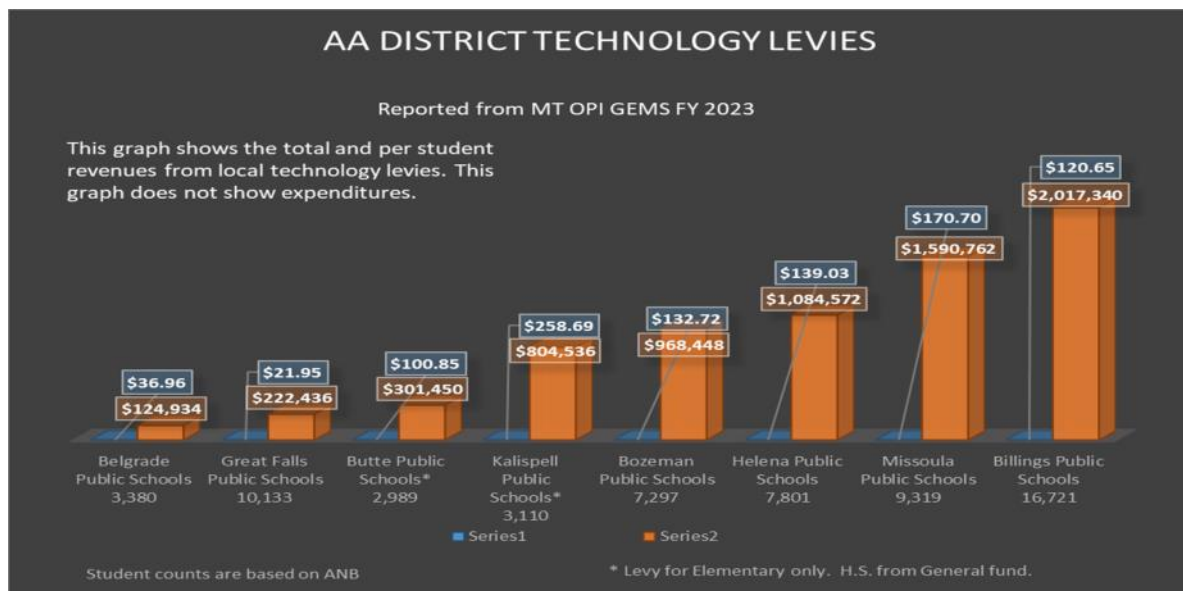
Great Falls is 22.35 mills above the average of the eight largest districts in the State.

Average
540.78



| 2023-24 MT Property Tax Levies | | Bozeman | Great Falls | Billings | Butte | Missoula | Kalispell | Helena | Belgrade | Total | Average |
|-----------------------------------|--------|---------|-------------|----------|--------|----------|-----------|--------|----------|---------|---------|
| Mills Levied | Elem: | 266.42 | 346.96 | 356.54 | 317.12 | 364.19 | 362.94 | 395.36 | 309.93 | 2719.46 | 339.93 |
| | HS: | 189.21 | 216.17 | 197.82 | 184.33 | 203.93 | 215.10 | 210.82 | 189.38 | 1606.76 | 200.85 |
| | Total: | 455.63 | 563.13 | 554.36 | 501.45 | 568.12 | 578.04 | 606.18 | 499.31 | 4326.22 | 540.78 |
| Previous Year Total: | | 545.35 | 625.94 | 603.55 | 558.35 | 612.65 | 707.22 | 657.97 | 586.39 | 4897.42 | 612.18 |
| Incr./Decr. from previous year: | | -89.72 | -62.81 | -49.19 | -56.90 | -44.53 | -129.18 | -51.79 | -87.08 | -571.20 | -71.40 |
| Mills above or below 2023-24 avg. | | -85.15 | 22.35 | 13.58 | -39.33 | 27.34 | 37.26 | 65.40 | -41.47 | | |

From: MT Property Tax Mill Levies—2023-24
MT Tax Foundation



2024 AA School District Levy and Bond Election Results

Great Falls Public Schools did not run a levy or a bond election in May. All the other AA schools in the state ran either a levy or a bond. The results listed below are an indicator of the impact that inflation and increasing taxes have on supporting school levy and bond elections.

| Key | | | | |
|--------------------------------------|------|---------------------|---------------------|---------------------|
| Levy Passed | | | | |
| Passage % By District. | | | | |
| Belgrade | 0% | Total Amount | Total Passed | Total Failed |
| Facility Construction Bond | | \$ 60,500,000 | | \$ 60,500,000 |
| Billings | 0% | | | |
| Elementary Safety and Security Levy | | \$ 2,490,000 | | \$ 2,490,000 |
| High School Safety and Security Levy | | \$ 2,620,000 | | \$ 2,620,000 |
| | | Total | | |
| | | \$ 5,110,000 | | |
| Bozeman | 100% | | | |
| Elementary General Fund | | \$ 250,000 | \$ 250,000 | |
| High School General Fund | | \$ 430,000 | \$ 430,000 | 100% |
| | | Total | | |
| | | \$ 680,000 | | |
| Butte | 19% | | | |
| Elementary General Fund | | \$ 203,801 | \$ 203,801 | |
| High School Safety and Security | | \$ 850,000 | | \$ 850,000 |
| | | Total | | |
| | | \$ 1,053,801 | | |
| Great Falls | NA | | | |
| No Levy Requested | | \$0 | | |
| | | Total | | |
| | | \$0 | | |
| Helena | 0% | | | |
| Elementary General Fund | | \$ 242,000 | | \$ 242,000 |
| Elementary Technology | | \$ 1,550,000 | | \$ 1,550,000 |
| High School Technology | | \$ 800,000 | | \$ 800,000 |
| Elementary Safety and Security | | \$ 7,200,000 | | \$ 7,200,000 |
| High School Safety and Security | | \$ 3,400,000 | | \$ 3,400,000 |
| | | Total | | |
| | | \$ 13,192,000 | | |
| Kalispell | 39% | | | |
| High School General Fund | | \$ 700,000 | | |
| Elementary School Technology | | \$ 1,087,000 | \$ 1,087,000 | |
| | | Total | | |
| | | \$ 1,787,000 | | |
| Missoula | 67% | | | |
| Elementary General Fund | | \$ 105,100 | \$ 105,100 | |
| High School General Fund | | \$ 403,600 | \$ 403,600 | |
| Elementary Safety and Security | | \$ 1,500,000 | \$ 1,500,000 | |
| High School Safety and Security | | \$ 1,000,000 | | \$ 1,000,000 |
| | | Total | | |
| | | \$ 3,008,700 | | |
| | | | \$ 3,979,501 | \$ 80,652,001 |
| | | | Total Passed | Total Failed |

Passage Rates by Category - All AA Schools

| | Total | Passed | Failed | Passage Rate |
|-------------------------|----------------------|---------------------|----------------------|--------------|
| Tech Total | \$ 2,637,000 | \$ 1,087,000 | \$ 1,550,000 | 41% |
| Safety Total | \$ 18,960,000 | \$ 2,350,000 | \$ 16,610,000 | 12% |
| General Fund Total | \$ 2,334,501 | \$ 1,392,501 | \$ 942,000 | 60% |
| Bond Total | \$ 60,500,000 | \$ - | \$ 60,500,000 | 0% |
| Total | \$ 84,431,501 | \$ 4,829,501 | \$ 79,602,000 | 6% |
| Total w/out Bond | \$ 23,931,501 | \$ 4,829,501 | \$ 19,102,000 | 20% |

Employee Health Insurance Information

Great Falls Public Schools and participating employees contributed over **\$10 million dollars** for health insurance premiums for the 2023-24 plan year.

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

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



| HISTORICAL TREND DATA MAIN PLAN - FAMILY RATES | | | | |
|--|--------------------------|--------------------------|---------------|---------------------|
| Year | Employee Monthly Expense | District Monthly Expense | Total Premium | Percentage Increase |
| 00-01 | \$0 | \$300.74 | \$300.74 | |
| 01-02 | \$21.56 | \$300.74 | \$322.30 | 7.2 |
| 02-03 | \$65.77 | \$300.74 | \$366.51 | 13.7 |
| 03-04 | \$122.18 | \$300.74 | \$422.92 | 15.4 |
| 04-05 | \$162.00 | \$300.74 | \$462.74 | 9.4 |
| 05-06 | \$159.00 | \$326.00 | \$485.00 | 4.8 |
| 06-07 | \$210.37 | \$376.00 | \$586.37 | 20.9 |
| 07-08 | \$225.55 | \$391.24 | \$616.79 | 5.2 |
| 08-09 | \$240.38 | \$410.94 | \$651.32 | 5.6 |
| 09-10 | \$270.80 | \$441.07 | \$711.87 | 9.3 |
| 10-11 | \$320.50 | \$490.29 | \$810.79 | 13.9 |
| 11-12 | \$355.93 | \$525.36 | \$881.29 | 8.7 |
| 12-13 | \$398.98 | \$567.99 | \$966.97 | 9.7 |
| 13-14 | \$445.99 | \$640.76 | \$1,086.75 | 12.4 |
| 14-15 | \$472.10 | \$640.42 | \$1,112.52 | 2.4 |
| 15-16 | \$569.95 | \$972.05 | \$1,542.00 | 38.6 |
| 16-17 | \$617.46 | \$1,027.44 | \$1,644.90 | 6.7 |
| 17-18 | \$689.86 | \$1,050.44 | \$1,740.30 | 5.8 |
| 18-19 | \$721.27 | \$1,088.65 | \$1,809.92 | 4.0 |
| 19-20 | \$721.27 | \$1,110.42 | \$1,831.69 | 1.2 |
| 20-21 | \$831.56 | \$1,244.18 | \$2,075.74 | 13.3 |
| 21-22 | \$901.01 | \$1,348.09 | \$2,249.10 | 8.4 |
| 22-23 | \$946.06 | \$1,442.09 | \$2,388.15 | 5.0 |
| 23-24 | \$974.17 | \$1,497.57 | \$2,471.74 | 3.5 |
| 24-25 | \$1,071.59 | \$1,647.32 | \$2,718.91 | 10.0 |

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

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

The chart to the right includes the employee receives a Rate Stabilization Fund contribution of \$35.78

| Employee Participation | | |
|------------------------|-----------|------------|
| Plan Year | Employees | Dependents |
| 2014-2015 | 841 | 1395 |
| 2015-2016 | 815 | 1235 |
| 2016-2017 | 782 | 1182 |
| 2017-2018 | 747 | 1075 |
| 2018-2019 | 717 | 984 |
| 2019-2020 | 731 | 983 |
| 2020-2021 | 721 | 1055 |
| 2021-2022 | 697 | 870 |
| 2022-2023 | 632 | 772 |
| 2023-2024 | 605 | 1332 |

2024-2025 Insurance Rates

| <u>Base/Main Plan</u> | <u>Total Premium</u> | <u>GFPS Portion</u> | <u>Employee Portion</u> |
|--------------------------|----------------------|---------------------|-------------------------|
| Employee Only (EE) | 979.66 | 462.11 | 517.55 |
| Employee and Spouse (ES) | 2008.16 | 976.68 | 1031.48 |
| Employee and Child (EC) | 1778.89 | 779.12 | 999.77 |
| Employee and Family (EF) | 2718.91 | 1647.32 | 1071.59 |
| <u>Catastrophic Plan</u> | <u>Total Premium</u> | <u>GFPS Portion</u> | <u>Employee Portion</u> |
| Employee Only (EE) | 874.28 | 649.00 | 225.28 |
| Employee and Spouse (ES) | 1797.18 | 1280.27 | 516.91 |
| Employee and Child (EC) | 1606.79 | 1172.01 | 434.78 |
| Employee and Family (EF) | 2415.07 | 1846.19 | 568.88 |

The Rate Stabilization Reserve (RSR) Account

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

* Included RSR of \$35.78

Rate Stabilization Reserve Account

| Plan Year | Balance |
|-----------|-------------|
| 2017-18 | \$2,143,934 |
| 2018-19 | \$2,108,720 |
| 2019-20 | \$1,954,600 |
| 2020-21 | \$1,611,116 |
| 2021-22 | \$1,422,581 |
| 2022-23 | \$1,234,731 |
| 2023-24 | \$900,087 |

2024-25 BUDGET PROJECTION

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.

2024 - 2025 Budget Projection:

Revenue Estimates:

**2023-2024 local
and state
allocations**
\$79,365,963

**Additional
STATE FUNDING:**
Factors:
*Enrollment
*Inflation Applied to Parts
of the Funding Formula
\$1,568,524

**New 2024-
2025 Budget
Authority**
80,934,487

\$2,665,290

Need Estimates:

2024-2025 Budget
\$79,365,963

Contractual Obligations
\$2,435,283
Health Ins. 3% = **\$384,000**
Steps & Lanes \$832,365
Identified Increases
\$582,166
Total
\$4,233,814

**New general fund budget
amount needed to maintain
comprehensive programming
and staffing**
\$83,599,777

BUDGET REPORT SUMMARY



Budget Report

FY 2025

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 | 54,382,502.06 | 5,436,214.48 | 10% | 10.00% | 0.00 | 40,054,972.01 | 14,327,530.05 | 78.46 |
| 10 Transportation | 3,945,075.00 | 789,015.00 | 20% | 20.00% | 1,016,004.81 | 582,432.03 | 2,346,638.16 | 12.85 |
| 11 Bus Depreciation Reserve | 64,446.67 | 0.00 | N/A | 0.00% | 52,060.70 | 0.00 | 12,385.97 | 0.07 |
| 13 Tuition | 2,473,943.26 | | N/A | | 0.00 | 0.00 | 2,473,943.26 | 13.55 |
| 14 Retirement | 8,000,000.00 | 1,600,000.00 | 20% | 20.00% | 82,570.83 | 7,917,429.17 | | |
| 17 Adult Education | 551,272.00 | 192,945.20 | 35% | 35.00% | 100,307.17 | 0.00 | 450,964.83 | 2.47 |
| 19 Non-Operating | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 Technology | 521,648.87 | 0.00 | N/A | 0.00% | 330,720.62 | 40,928.25 | 150,000.00 | 0.82 |
| 29 Flexibility | 864,081.58 | 0.00 | N/A | 0.00% | 758,252.43 | 105,829.15 | 0.00 | 0.00 |
| 61 Building Reserve | 3,494,884.14 | 0.00 | N/A | 0.00% | 2,678,025.80 | 474,506.88 | 342,351.46 | 1.87 |
| Total of All Funds | 74,297,853.58 | 8,018,174.68 | | | 5,017,942.36 | 49,176,097.49 | 20,103,813.73 | 110.09 |

50 Debt Service

Tax Jurisdiction

| | | | | | | | | |
|----------|--------------|------|----------|-------|--------------|------|--------------|-------|
| S17-0098 | 3,463,143.76 | 0.00 | 20-9-438 | 0.00% | 1,112,881.03 | 0.00 | 2,350,262.73 | 12.87 |
|----------|--------------|------|----------|-------|--------------|------|--------------|-------|



Budget Report

FY 2025

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 | 26,712,777.57 | 2,666,677.25 | 10% | 9.98% | 0.00 | 19,892,095.33 | 6,820,682.24 | 36.81 |
| 10 Transportation | 1,868,682.10 | 373,736.42 | 20% | 20.00% | 352,969.17 | 218,120.91 | 1,297,592.02 | 7.00 |
| 11 Bus Depreciation Reserve | 39,524.46 | 0.00 | N/A | 0.00% | 31,648.03 | 0.00 | 7,876.43 | 0.04 |
| 13 Tuition | 801,970.36 | | N/A | | 0.00 | 0.00 | 801,970.36 | 4.33 |
| 14 Retirement | 4,500,000.00 | 900,000.00 | 20% | 20.00% | 1,822,600.66 | 2,677,399.34 | | |
| 17 Adult Education | 558,874.00 | 195,605.90 | 35% | 35.00% | 274,353.89 | 0.00 | 284,520.11 | 1.54 |
| 19 Non-Operating | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 Technology | 127,896.43 | 0.00 | N/A | 0.00% | 32,380.06 | 20,516.37 | 75,000.00 | 0.40 |
| 29 Flexibility | 466,383.58 | 0.00 | N/A | 0.00% | 215,854.62 | 250,528.96 | 0.00 | 0.00 |
| 61 Building Reserve | 1,451,466.52 | 0.00 | N/A | 0.00% | 1,091,176.52 | 175,642.94 | 184,647.06 | 1.00 |
| Total of All Funds | 36,527,575.02 | 4,136,019.57 | | | 3,820,982.95 | 23,234,303.85 | 9,472,288.22 | 51.12 |

50 Debt Service

Tax Jurisdiction

| | | | | | | | | |
|----------|--------------|------|----------|-------|------------|------|--------------|-------|
| S17-0099 | 4,146,681.26 | 0.00 | 20-9-438 | 0.00% | 579,979.09 | 0.00 | 3,566,702.17 | 19.25 |
|----------|--------------|------|----------|-------|------------|------|--------------|-------|

BUDGETED FUNDS MILL VALUE PREVIOUS YEAR COMPARISON

| Great Falls Public Schools | | | | MILL VALUE | | | |
|---|---------------|---------------|---------------|------------------------|-----------------------|----------------------|---------------------|
| Budgeted Funds Mill Value Comparison | | | | Elem | | HS | |
| August 2024 | | | | 2023-24 Mill Value | 181,467,410 | 184,130,161 | |
| | | | | 2024-25 Mill Value | 182,603,795 | 185,329,633 | |
| | | | | Difference | \$ 1,136,385 | \$ 1,199,472 | |
| All Budgeted Funds Combined | | | | | | | |
| Total Mills | 23-24 | 24-25 | Difference | Total Dollars | 23-24 | 24-25 | Difference |
| Elementary | 130.79 | 122.96 | -7.83 | Elementary | \$ 76,280,593 | \$ 77,760,997 | \$ 1,480,404 |
| High School | 76.28 | 70.37 | -5.91 | High School | \$ 39,586,537 | \$ 40,674,256 | \$ 1,087,719 |
| Total | 207.07 | 193.33 | -13.74 | Total | \$ 115,867,130 | \$118,435,253 | \$ 2,568,123 |
| General Fund (X01) | 23-24 | 24-25 | Difference | General Fund (X01) | 23-24 | 24-25 | Difference |
| Elementary | 83.84 | 78.46 | -5.38 | Elementary | \$ 53,211,034 | \$ 54,382,502 | \$ 1,171,468 |
| High School | 39.60 | 36.81 | -2.79 | High School | \$ 26,154,929 | \$ 26,712,778 | \$ 557,849 |
| Total | 123.44 | 115.27 | -8.17 | Total | \$ 79,365,963 | \$81,095,280 | \$ 1,729,316 |
| Transportation (X10) | 23-24 | 24-25 | Difference | Transportation (X10) | 23-24 | 24-25 | Difference |
| Elementary | 10.50 | 12.85 | 2.35 | Elementary | \$ 3,850,157 | \$ 3,945,075 | \$ 94,918 |
| High School | 8.16 | 7.00 | -1.16 | High School | \$ 1,785,425 | \$ 1,868,682 | \$ 83,257 |
| Total | 18.66 | 19.85 | 1.19 | Total | \$ 5,635,582 | \$ 5,813,757 | \$ 178,175 |
| Bus Depreciation (X11) | 23-24 | 24-25 | Difference | Bus Depreciation (X11) | 23-24 | 24-25 | Difference |
| Elementary | 0.07 | 0.07 | 0.00 | Elementary | \$ 52,425 | \$ 64,447 | \$ 12,021 |
| High School | 0.04 | 0.04 | 0.00 | High School | \$ 32,534 | \$ 39,524 | \$ 6,990 |
| Total | 0.11 | 0.11 | 0.00 | Total | \$ 84,960 | \$ 103,971 | \$ 19,011 |
| Tuition (X13) | 23-24 | 24-25 | Difference | Tuition (X13) | 23-24 | 24-25 | Difference |
| Elementary | 12.98 | 13.55 | 0.57 | Elementary | \$ 2,355,559 | \$ 2,473,943 | \$ 118,384 |
| High School | 3.24 | 4.33 | 1.09 | High School | \$ 595,965 | \$ 801,970 | \$ 206,005 |
| Total | 16.22 | 17.88 | 1.66 | Total | \$ 2,951,524 | \$ 3,275,913 | \$ 324,389 |
| Retirement (X14) | | | | Retirement (X14) | 23-24 | 24-25 | Difference |
| Cascade County is responsible for levying for this fund. Not included in the totals above. | | | | Elementary | \$ 8,000,000 | \$ 8,000,000 | 0.00 |
| | | | | High School | \$ 4,500,000 | \$ 4,500,000 | 0.00 |
| | | | | Total | \$ 12,500,000 | \$12,500,000 | 0.00 |
| Adult Education (X17) | 23-24 | 24-25 | Difference | Adult Education (X17) | 23-24 | 24-25 | Difference |
| Elementary | 2.11 | 2.47 | 0.36 | Elementary | \$ 537,204 | \$ 551,272 | \$ 14,068 |
| High School | 1.63 | 1.54 | -0.09 | High School | \$ 522,903 | \$ 558,874 | \$ 35,971 |
| Total | 3.74 | 4.01 | 0.27 | Total | \$ 1,060,107 | \$ 1,110,146 | \$ 50,039 |
| Technology (X28) | 23-24 | 24-25 | Difference | Technology (X28) | 23-24 | 24-25 | Difference |
| Elementary | 0.83 | 0.82 | -0.01 | Elementary | \$ 616,694 | \$ 521,649 | \$ (95,045) |
| High School | 0.41 | 0.40 | -0.01 | High School | \$ 171,475 | \$ 127,896 | \$ (43,579) |
| Total | 1.24 | 1.22 | -0.02 | Total | \$ 788,169 | \$ 649,545 | \$ (138,624) |
| Flexibility (X29) | 23-24 | 24-25 | Difference | Flexibility (X29) | 23-24 | 24-25 | Difference |
| Elementary | 0.00 | 0.00 | 0.00 | Elementary | \$ 785,661 | \$ 864,082 | \$ 78,420 |
| High School | 0.00 | 0.00 | 0.00 | High School | \$ 582,508 | \$ 466,384 | \$ (116,124) |
| Total | 0.00 | 0.00 | 0.00 | Total | \$ 1,368,169 | \$ 1,330,465 | \$ (37,704) |
| Building Reserve (X61) | 23-24 | 24-25 | Difference | Building Reserve (X61) | 23-24 | 24-25 | Difference |
| Elementary | 2.42 | 1.87 | -0.55 | Elementary | \$ 3,414,414 | \$ 3,494,884 | \$ 80,470 |
| High School | 1.16 | 1.00 | -0.16 | High School | \$ 1,098,316 | \$ 1,451,467 | \$ 353,150 |
| Total | 3.58 | 2.87 | -0.71 | Total | \$ 4,512,730 | \$ 4,946,351 | \$ 433,621 |
| Debt Service (50) | 23-24 | 24-25 | Difference | Debt Service (50) | 23-24 | 24-25 | Difference |
| Elementary | 18.04 | 12.87 | -5.17 | Elementary | \$ 3,457,444 | \$ 3,463,144 | \$ 5,700 |
| High School | 22.04 | 19.25 | -2.79 | High School | \$ 4,142,481 | \$ 4,146,681 | \$ 4,200 |
| Total | 40.08 | 32.12 | -7.96 | Total | \$ 7,599,925 | \$ 7,609,825 | \$ 9,900 |

(See next page for Individual Taxpayer Impact)

TAXPAYER IMPACT

Great Falls Public Schools
Taxpayer Impact
August 2024

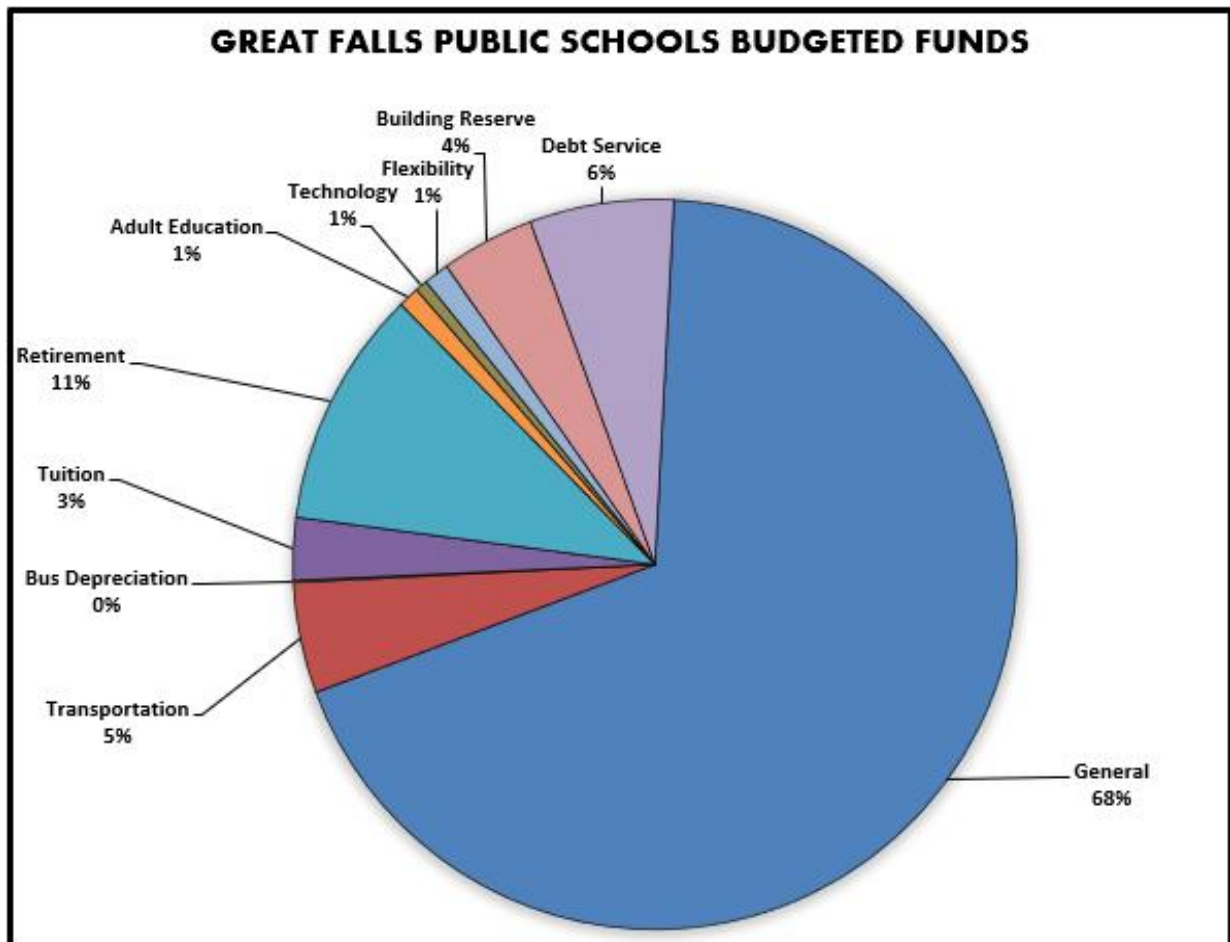
Taxable Valuation
\$182,603,795 Elementary
\$185,329,633 High School

| | MILLS | | | Dollar Impact on Taxable Value Residence | | |
|--|---------------|---------------|-------------------|---|-------------------|--------------------|
| | | | | \$ 100,000 | \$ 300,000 | \$ 600,000 |
| All Budgeted Funds Combined | | | | | | |
| Total Mills | 23-24 | 24-25 | Difference | | | |
| Elementary | 130.79 | 122.96 | -7.83 | \$ (14.21) | \$ (42.63) | \$ (85.25) |
| High School | 76.28 | 70.37 | -5.91 | \$ (10.88) | \$ (32.65) | \$ (65.29) |
| Total | 207.07 | 193.33 | -13.74 | \$ (25.09) | \$ (75.27) | \$ (150.55) |
| General Fund (X01) | | | | | | |
| Elementary | 83.84 | 78.46 | -5.38 | \$ (9.76) | \$ (29.29) | \$ (58.58) |
| High School | 39.60 | 36.81 | -2.79 | \$ (5.14) | \$ (15.41) | \$ (30.82) |
| Total | 123.44 | 115.27 | -8.17 | \$ (14.90) | \$ (44.70) | \$ (89.40) |
| Transportation (X10) | | | | | | |
| Elementary | 10.50 | 12.85 | 2.35 | \$ 4.26 | \$ 12.79 | \$ 25.59 |
| High School | 8.16 | 7.00 | -1.16 | \$ (2.14) | \$ (6.41) | \$ (12.82) |
| Total | 18.66 | 19.85 | 1.19 | \$ 2.13 | \$ 6.39 | \$ 12.77 |
| Bus Depreciation (X11) | | | | | | |
| Elementary | 0.07 | 0.07 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| High School | 0.04 | 0.04 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | 0.11 | 0.11 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| Tuition (X13) | | | | | | |
| Elementary | 12.98 | 13.55 | 0.57 | \$ 1.03 | \$ 3.10 | \$ 6.21 |
| High School | 3.24 | 4.33 | 1.09 | \$ 2.01 | \$ 6.02 | \$ 12.04 |
| Total | 16.22 | 17.88 | 1.66 | \$ 3.04 | \$ 9.12 | \$ 18.25 |
| Retirement (X14) | | | | | | |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> Cascade County is responsible for levying for this fund. Not included in the totals above. </div> | | | | | | |
| Adult Education (X17) | | | | | | |
| Elementary | 2.11 | 2.47 | 0.36 | \$ 0.65 | \$ 1.96 | \$ 3.92 |
| High School | 1.63 | 1.54 | -0.09 | \$ (0.17) | \$ (0.50) | \$ (0.99) |
| Total | 3.74 | 4.01 | 0.27 | \$ 0.49 | \$ 1.46 | \$ 2.93 |
| Technology (X28) | | | | | | |
| Elementary | 0.83 | 0.82 | -0.01 | \$ (0.02) | \$ (0.05) | \$ (0.11) |
| High School | 0.41 | 0.40 | -0.01 | \$ (0.02) | \$ (0.06) | \$ (0.11) |
| Total | 1.24 | 1.22 | -0.02 | \$ (0.04) | \$ (0.11) | \$ (0.22) |
| Flexibility (X29) | | | | | | |
| Elementary | 0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| High School | 0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | 0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| Building Reserve (X61) | | | | | | |
| Elementary | 2.42 | 1.87 | -0.55 | \$ (1.00) | \$ (2.99) | \$ (5.99) |
| High School | 1.16 | 1.00 | -0.16 | \$ (0.29) | \$ (0.88) | \$ (1.77) |
| Total | 3.58 | 2.87 | -0.71 | \$ (1.29) | \$ (3.88) | \$ (7.76) |
| Debt Service (50) | | | | | | |
| Elementary | 18.04 | 12.87 | -5.17 | \$ (9.38) | \$ (28.15) | \$ (56.29) |
| High School | 22.04 | 19.25 | -2.79 | \$ (5.14) | \$ (15.41) | \$ (30.82) |
| Total | 40.08 | 32.12 | -7.96 | \$ (14.52) | \$ (43.56) | \$ (87.11) |

EXPENDITURE BUDGETS - ALL BUDGETED FUNDS

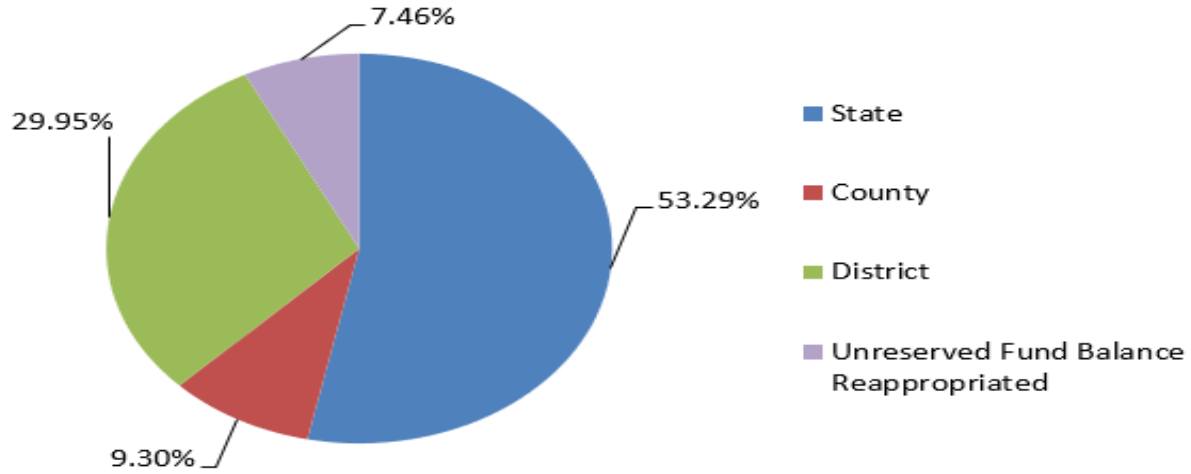
All Budgeted Funds 2024-2025 School Year

| Fund | Amount | % |
|------------------|-----------------------|----------------|
| General | \$ 81,095,280 | 68.74% |
| Transportation | \$ 5,813,757 | 4.91% |
| Bus Depreciation | \$ 103,971 | 0.09% |
| Tuition | \$ 3,275,913 | 2.77% |
| Retirement | \$ 12,500,000 | 10.55% |
| Adult Education | \$ 1,110,146 | 0.94% |
| Technology | \$ 649,545 | 0.55% |
| Flexibility | \$ 1,330,465 | 1.12% |
| Building Reserve | \$ 4,946,351 | 4.18% |
| Debt Service | \$ 7,609,825 | 6.43% |
| Total: | \$ 118,226,842 | 100.00% |



REVENUE - GREAT FALLS PUBLIC SCHOOLS ALL BUDGETED FUNDS

2023-2024 Projected Revenue

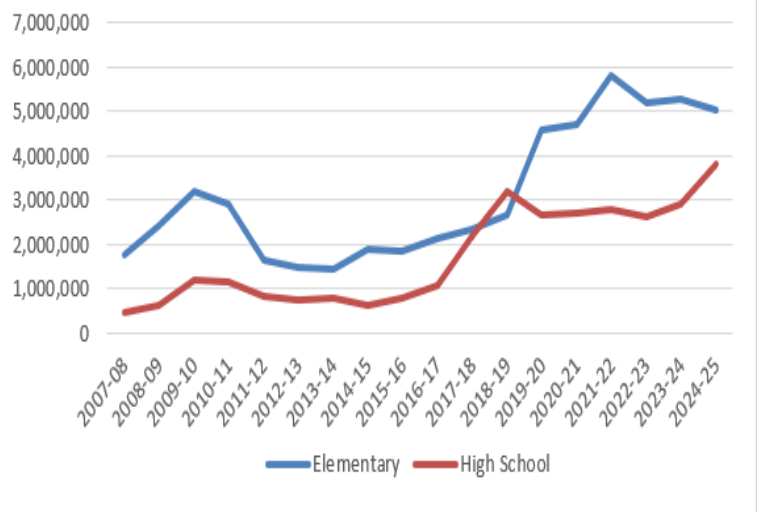


| | Revenue | Percentage |
|---|----------------------|-------------|
| State | \$63,141,020 | 53.30% |
| County | \$10,995,105 | 9.30% |
| District | \$35,493,067 | 29.96% |
| Unreserved Fund Balance Reappropriated | \$8,838,925 | 7.46% |
| Total | \$118,468,117 | 100% |

All Budgeted Funds Unreserved Fund Balance Re-Appropriated

| Year | Elementary | High School | Total |
|---------|------------|-------------|-----------|
| 2007-08 | 1,773,418 | 449,800 | 2,223,218 |
| 2008-09 | 2,426,918 | 602,112 | 3,029,030 |
| 2009-10 | 3,182,653 | 1,185,475 | 4,368,128 |
| 2010-11 | 2,911,018 | 1,136,539 | 4,047,557 |
| 2011-12 | 1,644,674 | 803,677 | 2,448,351 |
| 2012-13 | 1,476,457 | 733,899 | 2,210,356 |
| 2013-14 | 1,429,746 | 784,073 | 2,213,819 |
| 2014-15 | 1,892,426 | 613,501 | 2,505,927 |
| 2015-16 | 1,832,052 | 795,598 | 2,627,651 |
| 2016-17 | 2,131,722 | 1,078,744 | 3,210,466 |
| 2017-18 | 2,349,033 | 2,152,640 | 4,501,673 |
| 2018-19 | 2,645,574 | 3,172,381 | 5,817,955 |
| 2019-20 | 4,593,922 | 2,643,442 | 7,237,364 |
| 2020-21 | 4,712,654 | 2,711,354 | 7,424,008 |
| 2021-22 | 5,802,837 | 2,775,513 | 8,578,350 |
| 2022-23 | 5,202,223 | 2,612,076 | 7,814,299 |
| 2023-24 | 5,280,703 | 2,896,664 | 8,177,367 |
| 2024-25 | 5,017,942 | 3,820,983 | 8,838,925 |

Budgeted Funds Unreserved Fund Balance Re-Appropriated



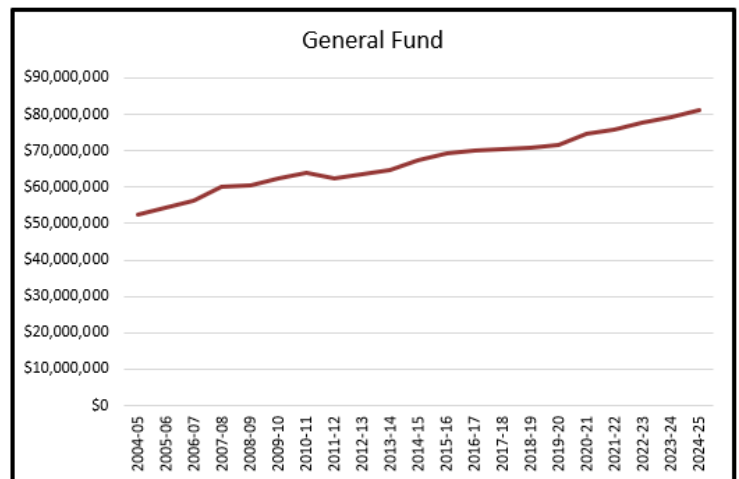
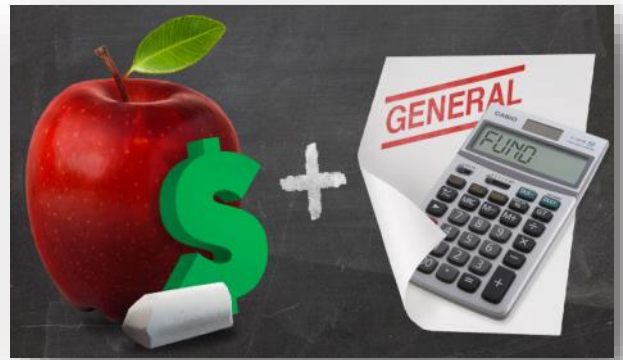
GENERAL FUND - 01

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

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

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

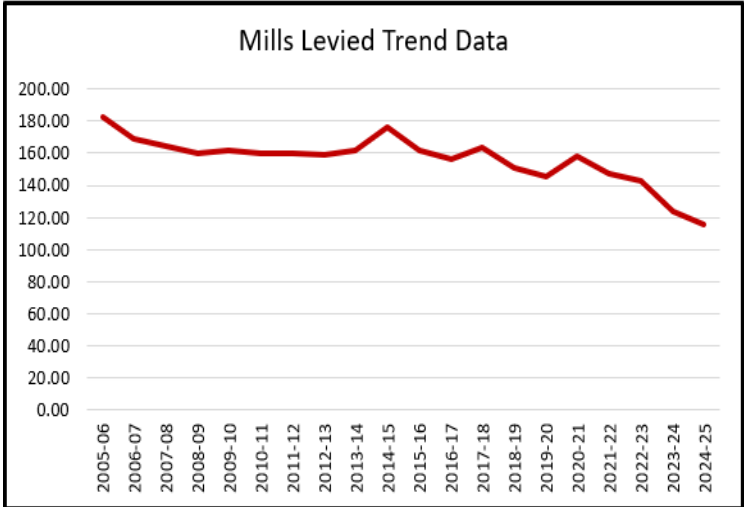
| General Fund | | | |
|--------------|--------------|--------------|--------------|
| Year | Elementary | High School | Total |
| 2004-05 | \$33,338,743 | \$19,111,995 | \$52,450,738 |
| 2005-06 | \$34,768,901 | \$19,611,995 | \$54,380,896 |
| 2006-07 | \$35,751,871 | \$20,543,161 | \$56,295,032 |
| 2007-08 | \$37,916,871 | \$22,020,523 | \$59,937,394 |
| 2008-09 | \$38,291,930 | \$22,141,889 | \$60,433,819 |
| 2009-10 | \$39,494,246 | \$22,778,765 | \$62,273,011 |
| 2010-11 | \$40,688,708 | \$23,214,809 | \$63,903,517 |
| 2011-12 | \$40,550,000 | \$22,005,500 | \$62,555,500 |
| 2012-13 | \$41,768,780 | \$21,918,253 | \$63,687,033 |
| 2013-14 | \$42,869,157 | \$21,822,408 | \$64,691,565 |
| 2014-15 | \$44,930,778 | \$22,470,047 | \$67,400,825 |
| 2015-16 | \$46,537,326 | \$22,839,417 | \$69,376,743 |
| 2016-17 | \$46,866,934 | \$23,140,510 | \$70,007,444 |
| 2017-18 | \$47,293,657 | \$23,041,485 | \$70,335,142 |
| 2018-19 | \$47,841,831 | \$23,043,223 | \$70,885,054 |
| 2019-20 | \$48,441,679 | \$23,097,305 | \$71,538,984 |
| 2020-21 | \$51,170,174 | \$23,628,751 | \$74,798,925 |
| 2021-22 | \$51,418,732 | \$24,224,404 | \$75,643,136 |
| 2022-23 | \$52,251,443 | \$25,595,800 | \$77,847,243 |
| 2023-24 | \$53,211,034 | \$26,154,929 | \$79,365,963 |
| 2024-25 | \$54,382,502 | \$26,712,778 | \$81,095,280 |



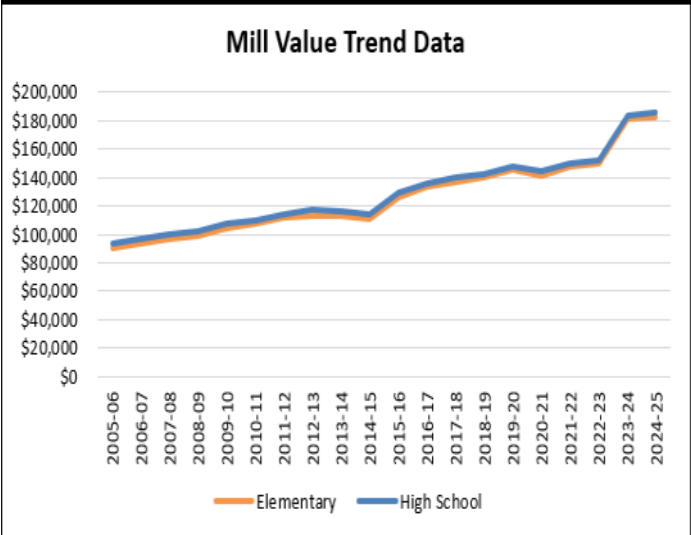
GENERAL FUND BUDGET TREND DATA

| Mills Levied | | | |
|--------------|------------|-------------|--------|
| Mills | Elementary | High School | Total |
| 2005-06 | 120.29 | 62.00 | 182.29 |
| 2006-07 | 108.70 | 60.07 | 168.77 |
| 2007-08 | 102.85 | 61.99 | 164.84 |
| 2008-09 | 100.65 | 59.71 | 160.36 |
| 2009-10 | 101.65 | 59.95 | 161.60 |
| 2010-11 | 98.02 | 61.78 | 159.80 |
| 2011-12 | 101.82 | 57.91 | 159.73 |
| 2012-13 | 102.62 | 56.39 | 159.01 |
| 2013-14 | 104.02 | 57.68 | 161.70 |
| 2014-15 | 115.22 | 61.11 | 176.33 |
| 2015-16 | 105.81 | 55.83 | 161.64 |
| 2016-17 | 102.24 | 54.15 | 156.39 |
| 2017-18 | 107.35 | 55.90 | 163.25 |
| 2018-19 | 99.17 | 51.63 | 150.80 |
| 2019-20 | 95.88 | 49.85 | 145.73 |
| 2020-21 | 107.40 | 50.49 | 157.89 |
| 2021-22 | 100.53 | 46.58 | 147.11 |
| 2022-23 | 97.04 | 46.10 | 143.14 |
| 2023-24 | 83.84 | 39.60 | 123.44 |
| 2024-25 | 78.46 | 36.81 | 115.27 |

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



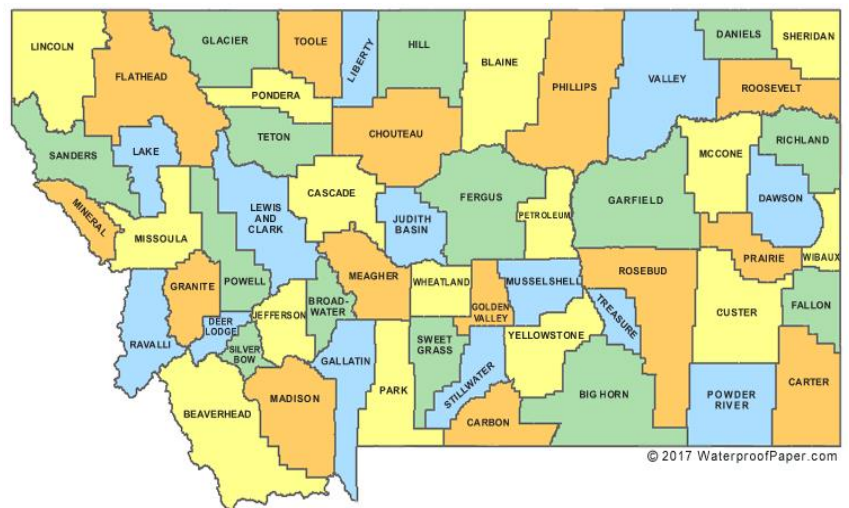
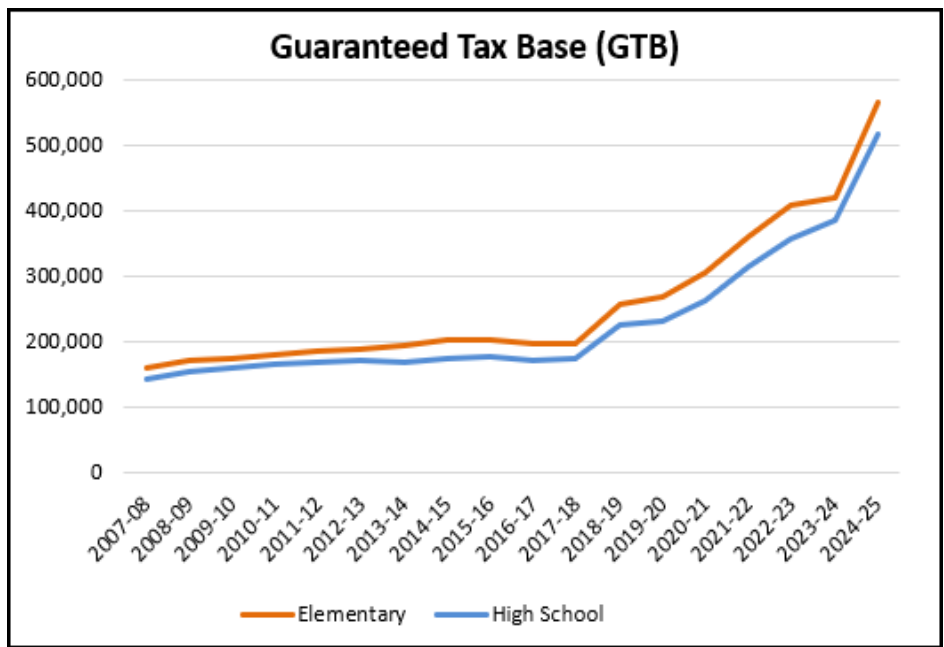
| Mill Value | | | |
|------------|------------|-------------|-----------|
| Year | Elementary | High School | Average |
| 2005-06 | \$90,504 | \$93,487 | \$91,996 |
| 2006-07 | \$93,421 | \$96,358 | \$94,890 |
| 2007-08 | \$97,004 | \$99,943 | \$98,474 |
| 2008-09 | \$99,093 | \$101,904 | \$100,499 |
| 2009-10 | \$104,825 | \$107,592 | \$106,209 |
| 2010-11 | \$107,392 | \$110,124 | \$108,758 |
| 2011-12 | \$111,683 | \$114,336 | \$113,010 |
| 2012-13 | \$112,978 | \$117,886 | \$115,432 |
| 2013-14 | \$112,792 | \$115,948 | \$114,370 |
| 2014-15 | \$110,507 | \$113,696 | \$112,102 |
| 2015-16 | \$126,467 | \$129,195 | \$127,831 |
| 2016-17 | \$133,258 | \$136,041 | \$134,650 |
| 2017-18 | \$137,152 | \$139,856 | \$138,504 |
| 2018-19 | \$139,785 | \$142,454 | \$141,120 |
| 2019-20 | \$145,253 | \$147,953 | \$146,603 |
| 2020-21 | \$141,806 | \$144,329 | \$143,068 |
| 2021-22 | \$147,629 | \$150,125 | \$148,877 |
| 2022-23 | \$149,832 | \$152,524 | \$151,178 |
| 2023-24 | \$181,467 | \$184,130 | \$182,799 |
| 2024-25 | \$182,604 | \$185,330 | \$183,967 |



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

GENERAL FUND BUDGET TREND DATA

| Guaranteed Tax Base | | |
|---------------------|------------|-------------|
| Year | Elementary | High School |
| 2007-08 | 158,812 | 140,386 |
| 2008-09 | 169,316 | 154,272 |
| 2009-10 | 172,293 | 158,526 |
| 2010-11 | 178,156 | 165,074 |
| 2011-12 | 183,405 | 166,433 |
| 2012-13 | 188,658 | 169,230 |
| 2013-14 | 192,788 | 167,353 |
| 2014-15 | 200,552 | 172,873 |
| 2015-16 | 201,161 | 175,981 |
| 2016-17 | 196,531 | 170,532 |
| 2017-18 | 195,162 | 172,032 |
| 2018-19 | 256,016 | 224,339 |
| 2019-20 | 266,406 | 231,481 |
| 2020-21 | 305,916 | 260,752 |
| 2021-22 | 358,506 | 312,842 |
| 2022-23 | 408,088 | 355,969 |
| 2023-24 | 419,165 | 384,858 |
| 2024-25 | 563,811 | 515,551 |



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.

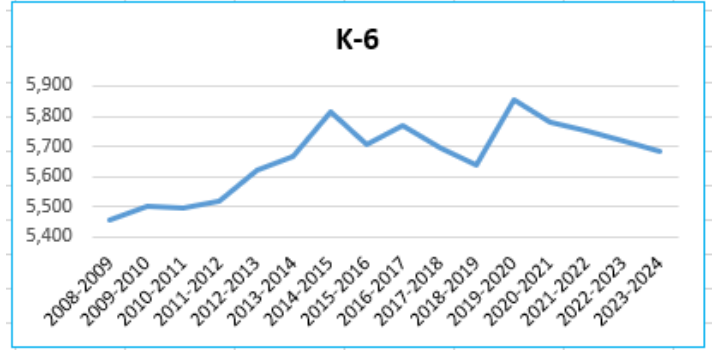
A part of the lawsuit required that each district was required to be at the 80% or BASE budget level. **School districts do not have to run a levy for mills needed to get to the minimum or BASE level of funding.**

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 \$13,418,702 in GTB Aid in the elementary and \$6,681,541 for our high school budgets for the 2024-25 Fiscal Year.

ENROLLMENT HISTORY



Elementary

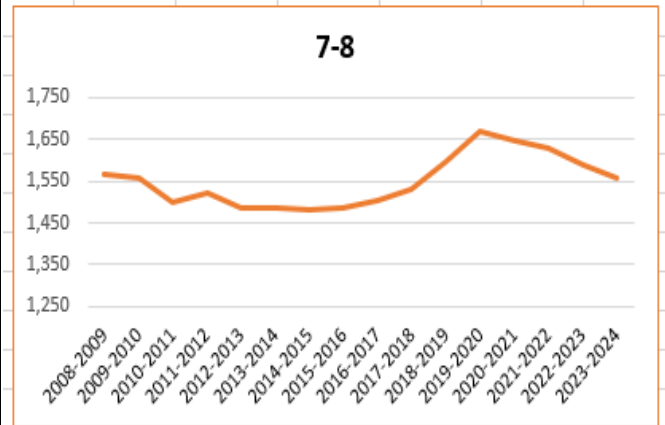


The District has experienced stable enrollment over the past three years. The K-6 growth is partially due to a policy change allowing Transitional Kindergarten students to be counted. The 7-8 student population has continued slow steady growth, due in part to strong elementary growth. The high school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

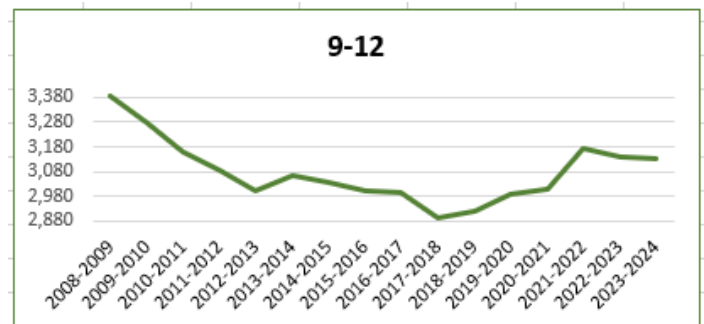
Transitional Kindergarten students included in second enrollment count.

| Year | K-6 | 7-8 | 9-12 | Total |
|-----------|-------|-------|-------|--------|
| 2008-2009 | 5,458 | 1,565 | 3,387 | 10,410 |
| 2009-2010 | 5,502 | 1,556 | 3,278 | 10,336 |
| 2010-2011 | 5,495 | 1,499 | 3,159 | 10,153 |
| 2011-2012 | 5,519 | 1,520 | 3,088 | 10,127 |
| 2012-2013 | 5,623 | 1,486 | 3,000 | 10,109 |
| 2013-2014 | 5,667 | 1,487 | 3,066 | 10,220 |
| 2014-2015 | 5,814 | 1,483 | 3,034 | 10,331 |
| 2015-2016 | 5,705 | 1,484 | 3,004 | 10,193 |
| 2016-2017 | 5,768 | 1,506 | 2,995 | 10,269 |
| 2017-2018 | 5,695 | 1,530 | 2,895 | 10,120 |
| 2018-2019 | 5,636 | 1,597 | 2,920 | 10,153 |
| 2019-2020 | 5,853 | 1,671 | 2,989 | 10,513 |
| 2020-2021 | 5,778 | 1,647 | 3,006 | 10,431 |
| 2021-2022 | 5,753 | 1,629 | 3,172 | 10,554 |
| 2022-2023 | 5,715 | 1,587 | 3,139 | 10,441 |
| 2023-2024 | 5,682 | 1,557 | 3,133 | 10,352 |

Middle School



High School

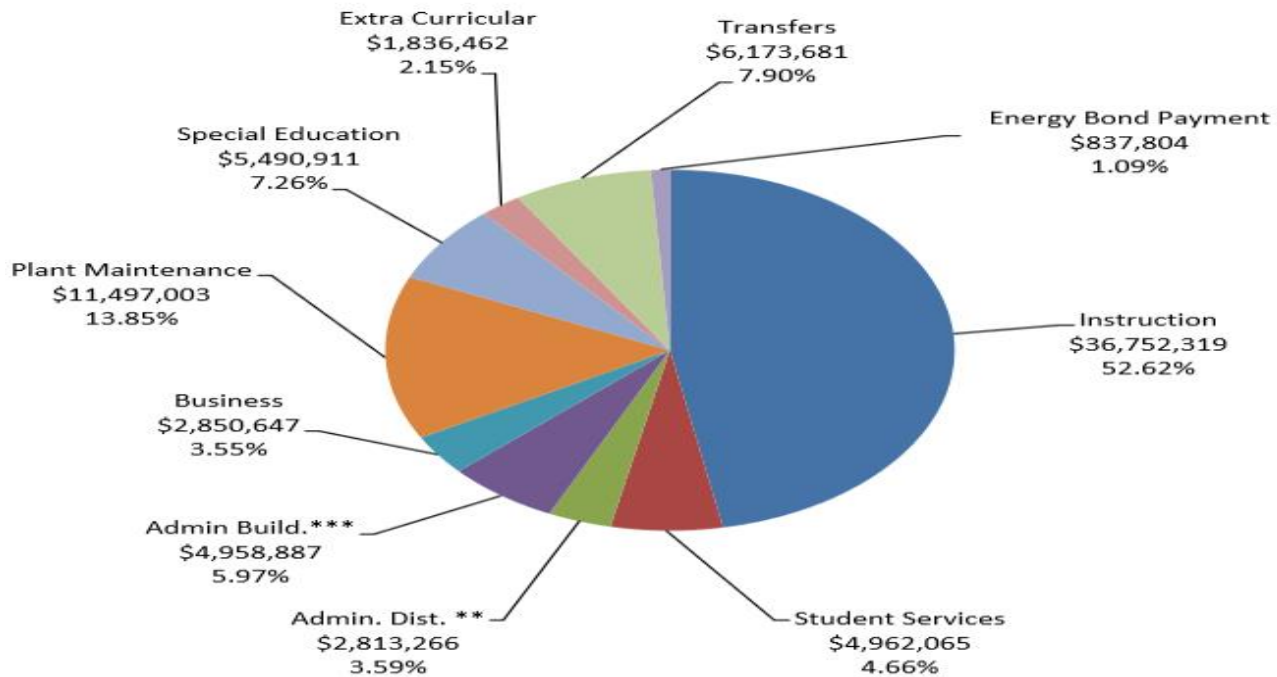


*Actual number of students each year counted on the October enrollment date.

*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.

General Fund Budget Category Spending 2023-2024 School Year

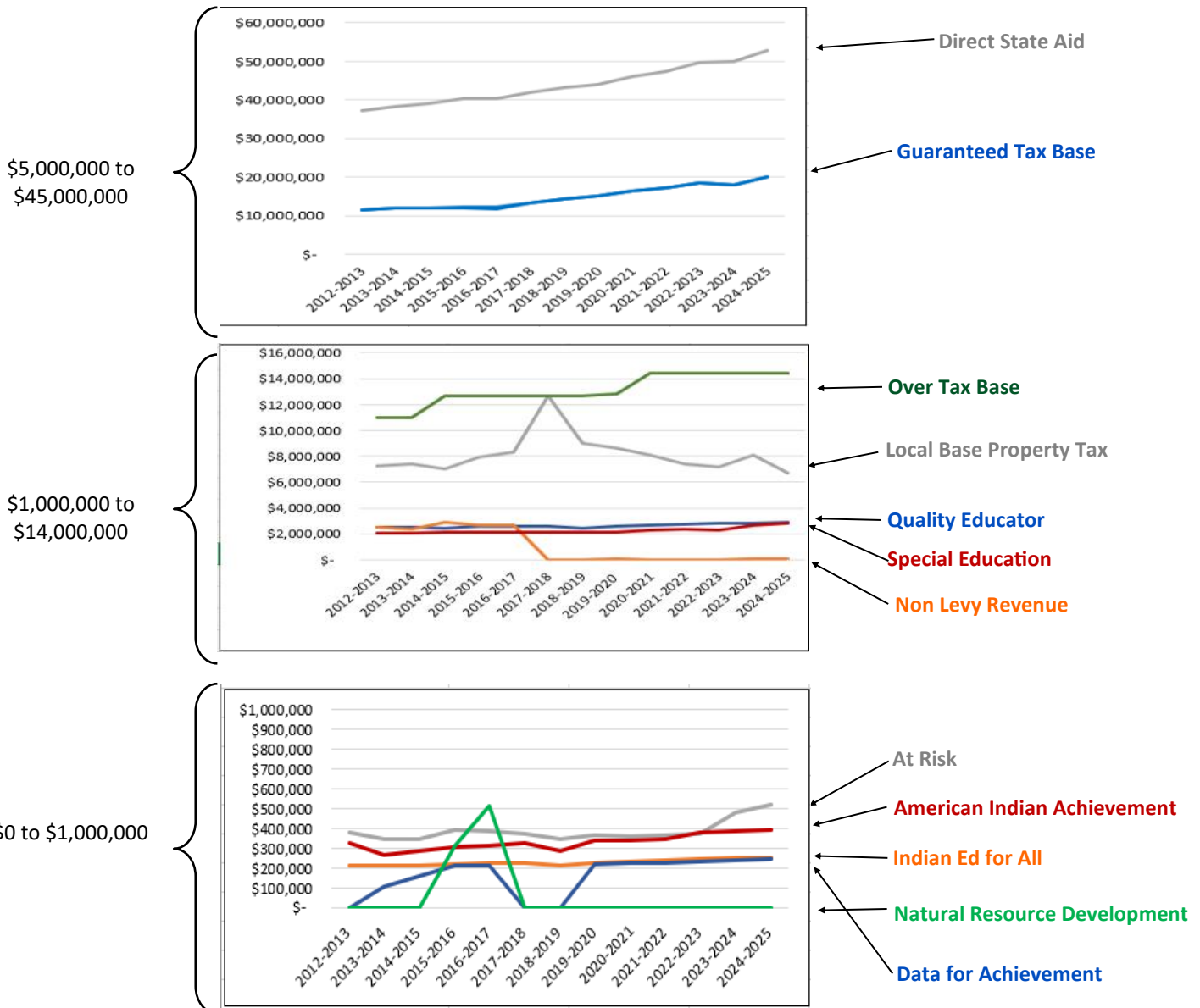
The chart below covers the actual spending by budget category from the General Fund Budget for the 2023–24 school year. General category descriptions are provided for clarification purposes. It is important to note that this data is slightly skewed when compared to previous years due to the use of ESSER funds that replaced General Fund Budget expenditures.



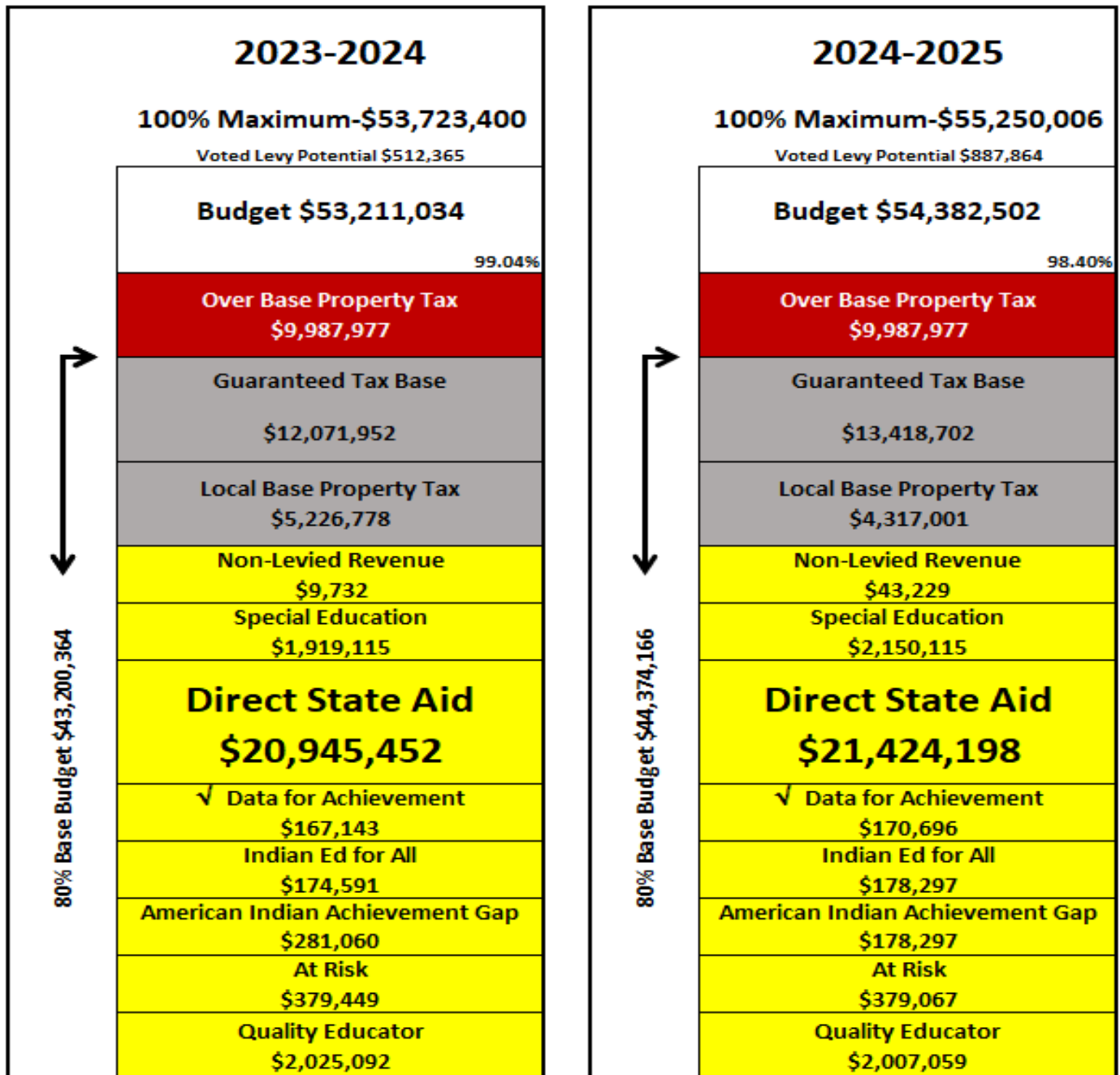
| Category | Amount | % | Description |
|---------------------|---------------------|----------------|--|
| Instruction | \$36,752,319 | 47.01% | Costs associated with classroom teacher salaries and supplies. |
| Student Services | \$4,962,065 | 6.35% | Costs associated with Counselors, Librarians, and other staff who support the classroom. |
| Admin. Dist. ** | \$2,813,266 | 3.60% | District Property Insurance, Audit expense, Election expense, postage, dues & fees, Board travel & expenses, and labor consultants. |
| Admin Build.*** | \$4,958,887 | 6.34% | salaries & benefits, Building administrative supplies & minor equipment. Staff Development. |
| Business | \$2,850,647 | 3.65% | Category includes all the business functions of the District including Payroll, Purchasing, Accounts Payable, and Warehouse operations. |
| Plant Maintenance | \$11,497,003 | 14.71% | Covers the cost of electricians, painters, groundsmen, carpenters, and other staff who maintain all buildings including snow removal and mowing. The costs for electricity and heating are included in this part of the budget. |
| Special Education | \$5,490,911 | 7.02% | These are the costs related to the Special Education program including teachers and aides. |
| Extra Curricular | \$1,836,462 | 2.35% | These cover the costs associated with providing extra-curricular activities in both the middle and high schools. |
| Transfers | \$6,173,681 | 7.90% | 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 | \$837,804 | 1.07% | 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: | \$78,173,395 | 100.00% | |

GENERAL FUND BUDGET - COMPONENT TREND DATA

| Funding Component | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-22 | 2022-2023 | 2023-2024 | 2024-2025 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Data For Achievement | \$ 104,950 | \$ 157,500 | \$ 211,960 | \$ 214,187 | \$ 0 | \$ 0 | \$ 219,408 | \$ 224,612 | \$ 227,339 | \$ 235,249 | \$ 238,994 | \$ 244,572 |
| Quality Educator | \$ 2,503,855 | \$ 2,467,798 | \$ 2,563,991 | \$ 2,604,313 | \$ 2,580,465 | \$ 2,467,798 | \$ 2,595,189 | \$ 2,644,755 | \$ 2,737,615 | \$ 2,855,026 | \$ 2,853,189 | \$ 2,871,793 |
| Indian Ed for All | \$ 214,098 | \$ 214,200 | \$ 221,287 | \$ 223,551 | \$ 225,177 | \$ 241,200 | \$ 229,109 | \$ 234,579 | \$ 237,487 | \$ 245,697 | \$ 249,644 | \$ 255,462 |
| At Risk | \$ 349,663 | \$ 343,736 | \$ 391,801 | \$ 384,610 | \$ 370,714 | \$ 343,736 | \$ 364,395 | \$ 362,399 | \$ 367,365 | \$ 370,384 | \$ 482,023 | \$ 521,503 |
| Amer. Indian Achievement | \$ 264,000 | \$ 284,400 | \$ 303,810 | \$ 314,963 | \$ 324,030 | \$ 284,400 | \$ 337,824 | \$ 343,200 | \$ 345,873 | \$ 377,850 | \$ 390,100 | \$ 396,638 |
| Non Levy Revenue | \$ 2,369,526 | \$ 2,884,408 | \$ 2,690,235 | \$ 2,683,041 | \$ 0 | \$ 20,766 | \$ 37,471 | \$ 17,357 | \$ 12,708 | \$ 10,936 | \$ 33,316 | \$ 87,045 |
| Guaranteed Tax Base (GTB) | \$ 11,930,578 | \$ 12,032,263 | \$ 11,980,648 | \$ 11,634,095 | \$ 13,404,427 | \$ 14,461,137 | \$ 15,060,113 | \$ 16,378,734 | \$ 17,139,947 | \$ 18,484,783 | \$ 18,068,040 | \$ 20,100,243 |
| Natural Resource Dev. (NRD) | \$ 0 | \$ 0 | \$ 313,649 | \$ 512,064 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Local Base Property Tax | \$ 7,392,730 | \$ 7,044,329 | \$ 7,933,054 | \$ 8,331,184 | \$ 12,661,026 | \$ 9,015,530 | \$ 8,640,663 | \$ 8,057,319 | \$ 7,422,479 | \$ 7,158,486 | \$ 8,096,601 | \$ 6,704,333 |
| Over Base Tax | \$ 11,018,247 | \$ 12,675,752 | \$ 12,674,980 | \$ 12,661,026 | \$ 12,661,026 | \$ 12,661,026 | \$ 12,863,000 | \$ 14,411,026 | \$ 14,411,026 | \$ 14,411,026 | \$ 14,411,026 | \$ 14,431,385 |
| Special Education | \$ 2,088,223 | \$ 2,131,500 | \$ 2,136,549 | \$ 2,100,996 | \$ 2,109,634 | \$ 2,136,549 | \$ 2,116,586 | \$ 2,319,864 | \$ 2,359,147 | \$ 2,318,861 | \$ 2,647,722 | \$ 2,804,060 |
| Direct State Aid (DSA) | \$ 26,411,743 | \$ 26,972,728 | \$ 27,938,086 | \$ 28,274,406 | \$ 28,462,080 | \$ 28,774,678 | \$ 29,033,678 | \$ 29,777,372 | \$ 30,180,113 | \$ 31,311,098 | \$ 31,833,070 | \$ 32,605,892 |
| Totals | \$ 64,647,613 | \$ 67,208,614 | \$ 69,360,050 | \$ 69,938,436 | \$ 72,798,579 | \$ 70,406,820 | \$ 71,497,436 | \$ 74,771,217 | \$ 75,441,099 | \$ 77,779,395 | \$ 79,303,725 | \$ 81,022,926 |



ELEMENTARY GENERAL FUND FUNDING COMPONENT BREAKDOWN

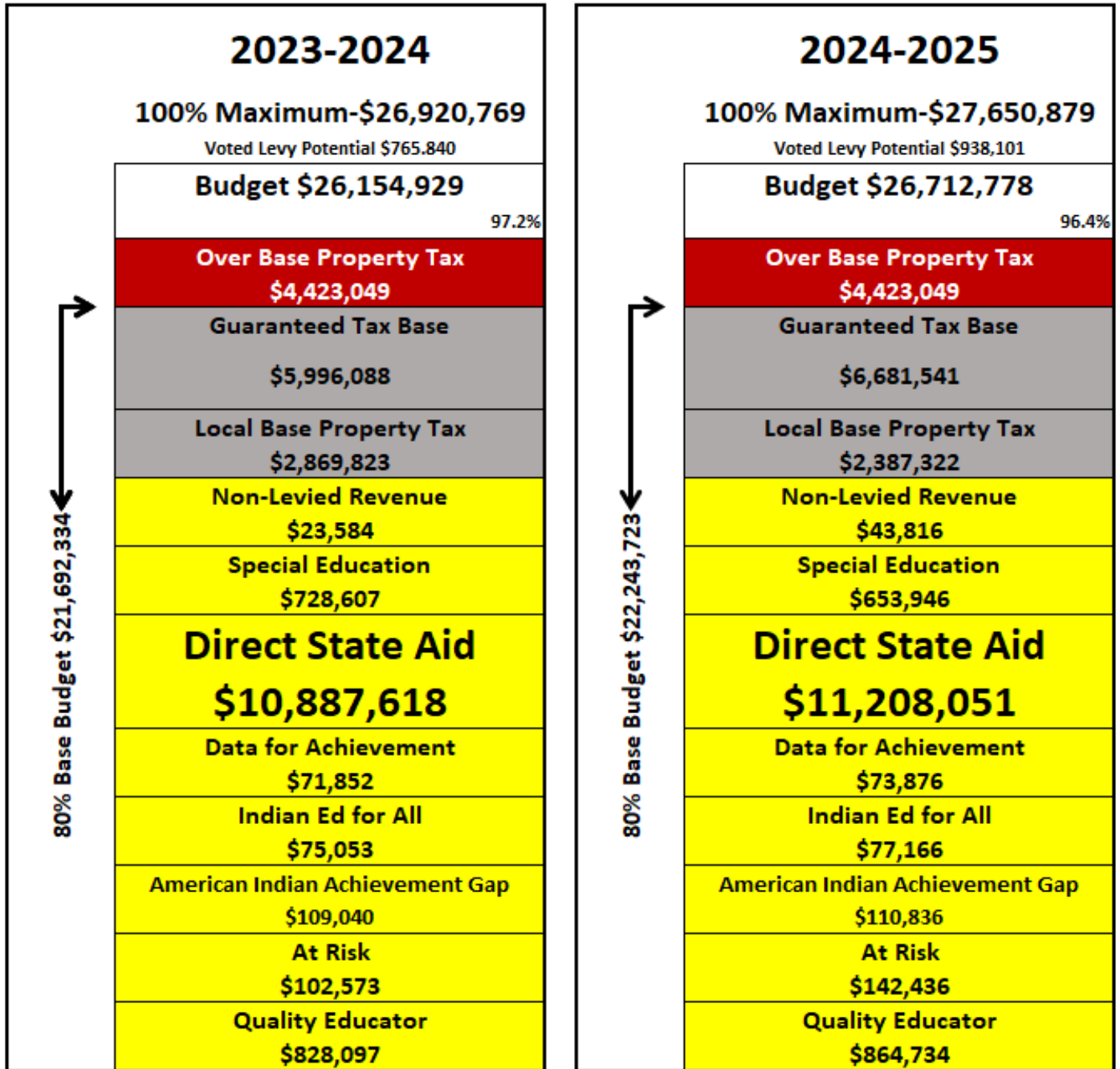


8/6/2024

Numbers are rounded to the nearest whole dollar.

The color coded chart shows the revenue source for the General Fund Budget. The Yellow section is State revenue. It is broken down into separate categories outlined by law. A majority of the sections are based on a designated dollar amount per student times the number of students in our District. The Gray section is a combination of State and Local funding needed to obtain the mandatory Base Budget Level (80%). This is the required level for every school district in the State. The Guaranteed Tax Base amount is determined by the value of the mill in our District compared to the State average. For every dollar that our local taxpayers pay, the State matches that amount with \$3.10. 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



8/6/2024

Numbers are rounded to the nearest whole dollar.

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

INFLATIONARY INCREASES

Basic Entitlement Rates

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

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

Per-ANB (Student) Entitlement Rates

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



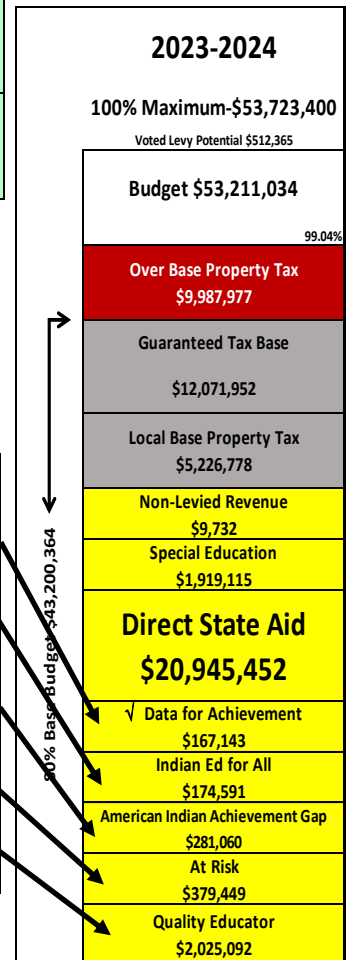
Funding Components

per student unless otherwise noted

Payment eliminated 2017-18 and 2018-19 School Years
 Payment Reinstated for 2020 School Year

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

*Total State Allocation



General Fund Budget Historical Component Summary

| | Section 1 | | | State Inflation Rate | Actual Financial Impact on State Funding Components | Negotiated Increase Teacher | Negotiated Increase Admin | Passed Levy | Vote Difference | ANB Enrollment |
|---------|--------------|--------------|----------------|----------------------|---|-----------------------------|---------------------------|---------------|------------------------|----------------|
| | Revenues | Expenses | Difference | | | | | | | |
| 2014-15 | | | | | | | | \$ 1,618,976 | 1695/1753 General Fund | 10,331 |
| 2015-16 | \$ 1,885,000 | \$ 1,710,000 | \$ 175,000 | | | 2.00% | 2.00% | | | 10,193 |
| 2016-17 | \$ 570,624 | \$ 1,175,000 | \$ (604,376) | | | 2.00% | 2.00% | \$ 98,865,000 | 4621/3079 Bond | 10,269 |
| 2017-18 | \$ 327,696 | \$ 1,882,836 | \$ (1,555,140) | 1.79% | 1.43% | 2.00% | 2.00% | | NA/-729 Tech | 10,120 |
| 2018-19 | \$ 510,982 | \$ 1,920,000 | \$ (1,409,018) | 0.50% | 0.40% | 1.00% | 0.00% | | -1588/NA | 10,153 |
| 2019-20 | \$ 446,955 | \$ 1,330,000 | \$ (883,045) | 1.87% | 1.50% | 2.00% | 2.00% | | | 10,513 |
| 2020-21 | \$ 1,472,232 | \$ 1,986,000 | \$ (513,768) | 0.91% | 0.73% | 1.00% | 1.00% | | | 10,431 |
| 2021-22 | \$ 747,958 | \$ 2,193,865 | \$ (1,445,907) | 1.83% | 1.46% | 2.00% | 2.00% | \$ 1,750,000 | 765/NA General Fund | 10,554 |
| 2022-23 | \$ 2,059,368 | \$ 2,049,000 | \$ 10,368 | 1.50% | 1.20% | 2.00% | 2.00% | | | 10,441 |
| 2023-24 | \$ 1,456,480 | \$ 3,301,686 | \$ (1,845,206) | 2.57% | 2.01% | 1.50% | 1.50% | | | 10,220 |
| 2024-25 | \$ 1,568,524 | \$ 4,233,814 | \$ (2,665,290) | 3.00% | 2.40% | 4.00% | 4.00% | | TBD | |
| 2025-26 | | | | 3.00% | 2.40% | 4.00% | 4.00% | | TBD | |

Bond


Federal COVID Funding



Observations:

Bond and ESSER funding allowed the District to address shortfalls between Revenues and Expenses.

Historically, levies passed by a wide margin. In 2021-22, the General Fund Budget levy passed by 765 votes.

Negotiated salary increases of 4% for two consecutive years have increased expenses. The larger than normal increases addressed the problem of attracting and retaining staff. Approximately 86% of the General Fund Budget consists of wages and benefits for staff. In 2023-24 it equated to an estimated \$3.3 million in expense increase and in 2024-25 this jumped to \$4.2 million.

Inflation rates from the State have increased to 3% annually by law and are capped at that rate.

Enrollment is stagnant and is projected to experience a slight decline.

The funding formula guarantees that all schools are at a BASE Budget of 80%. The annual State inflation rate is applied solely to the basic funding formula components. This generates more revenue (cash) for the District on 80% of the budget. The remaining 20% of the inflation rate does not equate to cash. It increases the amount the trustees may request in the form of a levy.

TRANSPORTATION FUND – 10

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



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

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

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

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

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

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

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

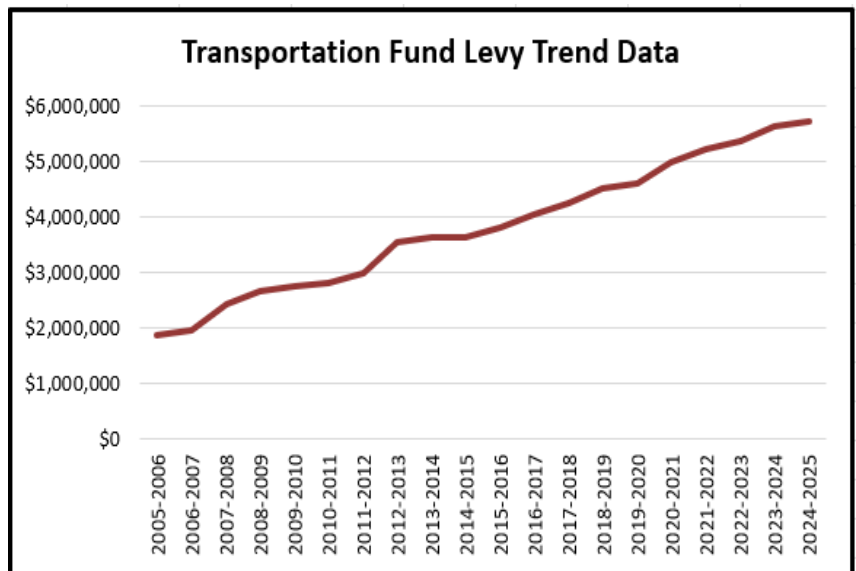
The County pays a County reimbursement after receiving State payment report. State funding is paid based on semi-annual claims to OPI in February for the first semester and in May for the second semester. The State will pay up to the lesser of the State funding calculated on the budget or one-half (1/2)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

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

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

| Transportation Fund Levy | | | |
|--------------------------|-------------|-------------|-------------|
| Year | Elementary | High School | Total |
| 2005-2006 | \$1,309,282 | \$558,516 | \$1,867,798 |
| 2006-2007 | \$1,361,790 | \$599,230 | \$1,961,020 |
| 2007-2008 | \$1,689,470 | \$725,050 | \$2,414,520 |
| 2008-2009 | \$1,892,703 | \$773,957 | \$2,666,660 |
| 2009-2010 | \$1,949,485 | \$797,175 | \$2,746,660 |
| 2010-2011 | \$1,999,857 | \$817,368 | \$2,817,225 |
| 2011-2012 | \$2,070,300 | \$898,800 | \$2,969,100 |
| 2012-2013 | \$2,692,990 | \$831,713 | \$3,524,703 |
| 2013-2014 | \$2,781,340 | \$831,214 | \$3,612,554 |
| 2014-2015 | \$2,781,340 | \$831,214 | \$3,612,554 |
| 2015-2016 | \$2,888,225 | \$905,348 | \$3,793,573 |
| 2016-2017 | \$3,083,722 | \$950,615 | \$4,034,337 |
| 2017-2018 | \$3,160,273 | \$1,096,368 | \$4,256,641 |
| 2018-2019 | \$3,329,164 | \$1,179,553 | \$4,508,717 |
| 2019-2020 | \$3,394,615 | \$1,213,270 | \$4,607,885 |
| 2020-2021 | \$3,684,258 | \$1,298,839 | \$4,983,097 |
| 2021-2022 | \$3,839,170 | \$1,362,163 | \$5,201,333 |
| 2022-2023 | \$3,871,993 | \$1,485,420 | \$5,357,413 |
| 2023-2024 | \$3,850,157 | \$1,785,425 | \$5,635,582 |
| 2024-2025 | \$3,845,075 | \$1,868,682 | \$5,713,757 |

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

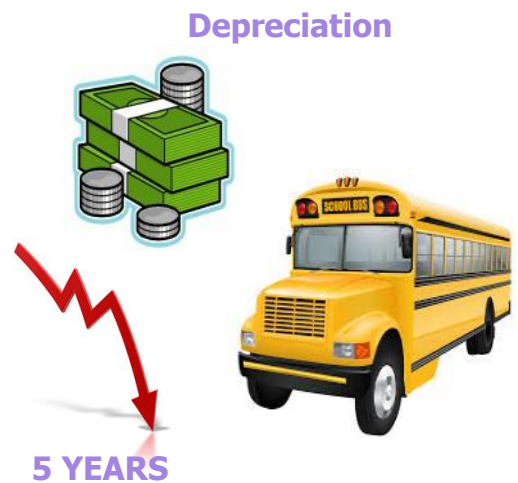


BUS DEPRECIATION RESERVE FUND - 11

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

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

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

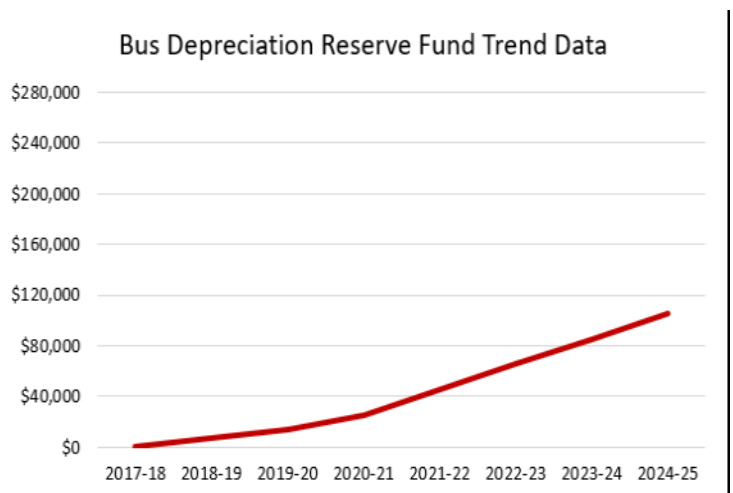


The Bus Depreciation Reserve fund allows the trustees to include an amount each year that does not exceed 20% of the original cost of a bus, including at Type E vehicle, or communication systems and safety devices installed on the bus. The amount budgeted may not, over time, exceed 150% of the original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

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

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

| Bus Depreciation Reserve Fund | | | |
|-------------------------------|------------|-------------|-----------|
| Year | Elementary | High School | Total |
| 2017-18 | \$0 | \$0 | \$0 |
| 2018-19 | \$4,424 | \$2,179 | \$6,603 |
| 2019-20 | \$8,523 | \$4,944 | \$13,468 |
| 2020-21 | \$15,924 | \$9,604 | \$25,528 |
| 2021-22 | \$27,650 | \$17,698 | \$45,348 |
| 2022-23 | \$40,526 | \$25,002 | \$65,528 |
| 2023-24 | \$52,425 | \$32,534 | \$84,959 |
| 2024-25 | \$64,811 | \$40,410 | \$105,221 |



TUITION FUND – 13

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

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

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

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



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

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

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

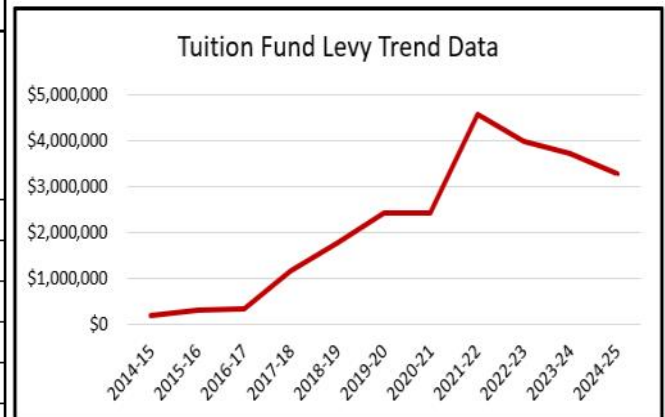
Reserve Limit: None

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

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

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

| Tuition Fund Levy | | | | |
|-------------------|-------------|-------------|-------------|--------------------------------|
| Year | Elementary | High School | Total | Estimated % of Maximum Allowed |
| 2014-15 | \$176,782 | \$16,686 | \$193,687 | 50% |
| 2015-16 | \$200,985 | \$105,750 | \$306,735 | 75% |
| 2016-17 | \$223,365 | \$108,111 | \$331,476 | 75% |
| 2017-18 | \$1,050,933 | \$119,651 | \$1,170,584 | 75% |
| 2018-19 | \$1,554,232 | \$233,075 | \$1,787,307 | 90% |
| 2019-20 | \$1,996,759 | \$424,577 | \$2,421,336 | 95% |
| 2020-21 | \$1,996,759 | \$424,577 | \$2,421,336 | 82% |
| 2021-22 | \$3,092,934 | \$1,463,511 | \$4,556,445 | 90% |
| 2022-23 | \$3,100,504 | \$885,092 | \$3,985,596 | 94%/100% |
| 2023-24 | \$3,105,652 | \$595,965 | \$3,701,617 | 80%/100% |
| 2024-25 | \$2,473,943 | \$801,970 | \$3,275,914 | 80%/100% |



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

Understanding House Bill 203: A New Tuition Law for Parents

Effective July 1, 2024, House Bill 203 brings changes to education laws that directly affect parents and students attending school outside their district. Here's what you need to know in simple terms:

1. Out-of-District Attendance:

Parents or guardians can now request for their child to attend a school in a different district. This request needs approval from the trustees of the intended district.

2. Transportation Responsibility:

Parents or guardians might be responsible for transporting their child unless the district decides to provide transportation.

3. Enrollment Priority:

Students from the resident district get first priority for enrollment.

After that, students can enroll based on certain criteria, ensuring fairness.

4. Tuition Obligations:

If a child wants to enroll in a district outside their own, they may have to pay tuition fees as per state laws.

5. Changes in Waiver:

Certain changes remove the discretion to waive tuition fees, making it mandatory for some students to pay tuition.

6. Notification and Appeal:

The district must inform the district of residence, county officials, and the superintendent of public instruction about attendance agreements.

If an agreement is denied, there's a process for appeal.

7. Tuition Payments:

The district of residence pays the district of attendance a calculated tuition amount. This amount is based on a percentage of each district's budget, capped at 35.3%.

8. Adjustments in Levy Requirements:

Some adjustments are made to the calculation of levy requirements, considering tuition payments and other factors.

In essence, House Bill 203 aims to streamline the process for out-of-district attendance, ensuring fairness, accountability, and proper funding for both districts involved. If you have further questions or concerns, don't hesitate to reach out to your local education authorities.

Understanding Nonresident Student Enrollment Procedures Information for Out of District Parents

Enrolling your child in a school outside your district involves a straightforward process, ensuring fairness and clarity for all families. Here's a detailed explanation of the steps involved:

- 1) **Application Process:**
 - Nonresident students must apply for admission for the upcoming school year by March 15th for fall enrollment or December 15th for spring enrollment.
 - Applications are submitted using the designated form available at Policy 3141F1 or upon request from the District Offices.
 - Late applications are considered only under exceptional circumstances, subject to the discretion of the Superintendent.
 - 2) **Annual Reapplication:**
 - Each school year requires a new application, as admission in one year does not guarantee admission in subsequent years.
 - Applications are assigned unique numbers to maintain privacy and confidentiality.
 - 3) **Notification and Review:**
 - Within ten days of submission, families receive notification of their application number and the expected review date.
 - The Superintendent or designee reviews applications, ensuring compliance with policy and state law.
 - 4) **Board Decision:**
 - Recommendations for approval or denial are submitted to the Board of Trustees within thirty days of the application deadline.
 - The Board makes decisions during public meetings, considering each application individually and ensuring transparency.
 - 5) **Approval Criteria:**
 - Applications are recommended for approval unless they negatively impact education quality or safety standards.
 - Criteria for disapproval include issues like truancy, expulsion, or suspension in previous schools.
 - 6) **Nondiscrimination and Prioritization:**
 - Decisions align with District policies on nondiscrimination.
 - In case of capacity constraints, applications are prioritized based on factors like education quality, parental employment, sibling enrollment, and military family status.
 - 7) **Coordination with Authorities:**
 - The District collaborates with local authorities to ensure compliance with safety standards and fire codes.
- Ongoing Evaluation:**
- The District continuously evaluates applications to maintain quality education standards and meet the needs of resident students.

By following these procedures, the District ensures fairness, transparency, and quality education for all students, regardless of residency. If you have any questions or need further information, please don't hesitate to reach out to the District Offices.

RETIREMENT FUND – 14

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

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



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

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

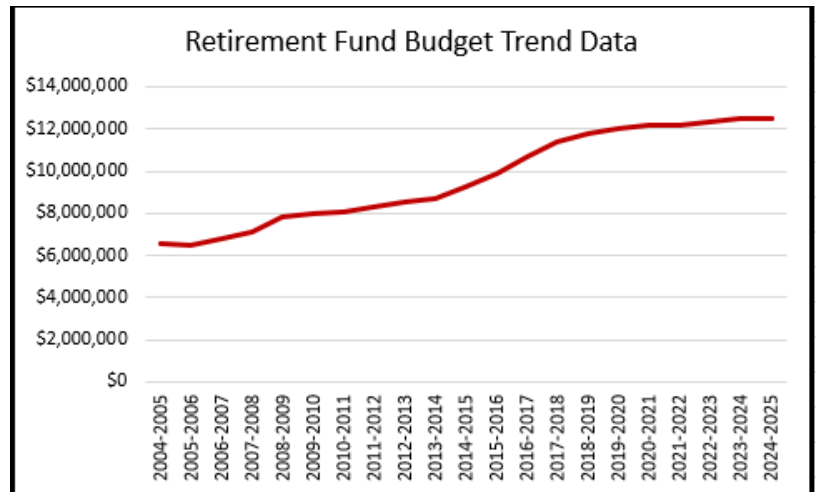
The fund CANNOT be used to pay: 1) retirement incentives; 2) any portion of a retirement fund contribution on behalf of an employee (i.e., only the employer's contributions can be paid from the fund; or 3) any amount paid to an employee directly (i.e., only payments to TRS, PERS, FICA, and unemployment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

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

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

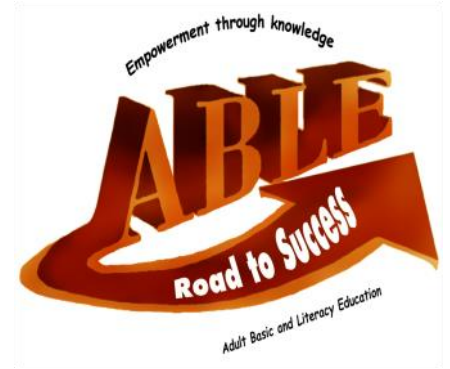
RESERVES—An operating reserve of up to 20% of the ensuing year's budget is permitted. This percentage was reduced from 35% during the 2013 legislation session. Shortfalls in the retirement fund can present significant problems to both the District and County.

| Retirement Fund Budget | | | |
|------------------------|-------------|-------------|--------------|
| Year | Elementary | High School | Total |
| 2004-2005 | \$4,282,800 | \$2,240,297 | \$6,523,097 |
| 2005-2006 | \$4,244,000 | \$2,270,175 | \$6,514,175 |
| 2006-2007 | \$4,397,426 | \$2,434,103 | \$6,831,529 |
| 2007-2008 | \$4,485,375 | \$2,641,476 | \$7,126,851 |
| 2008-2009 | \$5,063,308 | \$2,728,893 | \$7,792,201 |
| 2009-2010 | \$5,200,000 | \$2,800,000 | \$8,000,000 |
| 2010-2011 | \$5,253,938 | \$2,811,751 | \$8,065,689 |
| 2011-2012 | \$5,427,826 | \$2,845,000 | \$8,272,826 |
| 2012-2013 | \$5,617,800 | \$2,944,575 | \$8,562,375 |
| 2013-2014 | \$5,700,000 | \$3,000,000 | \$8,700,000 |
| 2014-2015 | \$6,000,001 | \$3,240,000 | \$9,240,001 |
| 2015-2016 | \$6,400,000 | \$3,520,000 | \$9,920,000 |
| 2016-2017 | \$6,800,000 | \$3,900,000 | \$10,700,000 |
| 2017-2018 | \$7,100,000 | \$4,280,000 | \$11,380,000 |
| 2018-2019 | \$7,450,000 | \$4,350,000 | \$11,800,000 |
| 2019-2020 | \$7,550,000 | \$4,450,000 | \$12,000,000 |
| 2020-2021 | \$7,650,000 | \$4,500,000 | \$12,150,000 |
| 2021-2022 | \$7,650,000 | \$4,500,000 | \$12,150,000 |
| 2022-2023 | \$7,850,000 | \$4,500,000 | \$12,350,000 |
| 2023-2024 | \$8,000,000 | \$4,500,000 | \$12,500,000 |
| 2024-2025 | \$8,000,000 | \$4,500,000 | \$12,500,000 |



ADULT EDUCATION FUND – 17

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



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

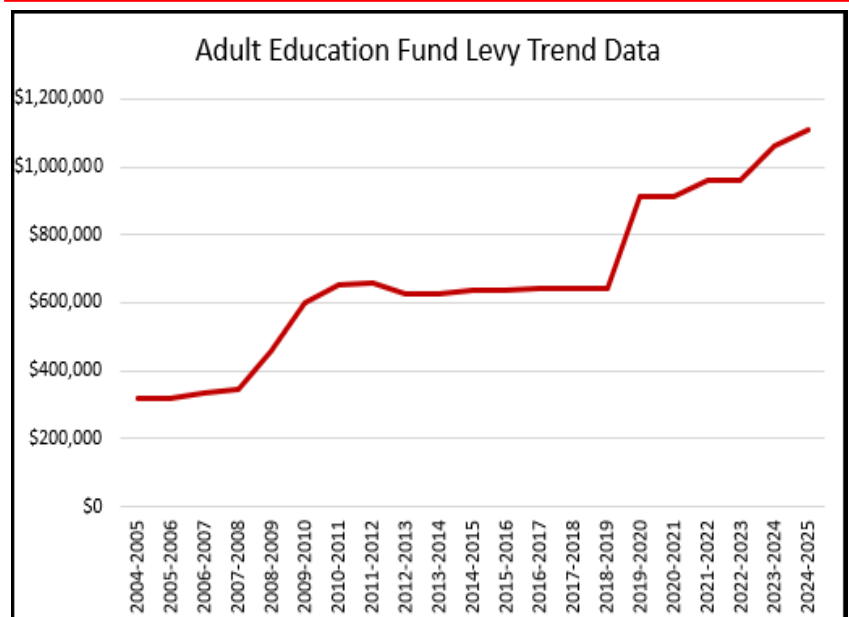
VOTING REQUIREMENTS—Tax levies are permissive. No voter approval is required for this fund.

| Adult Education Fund Levy | | | |
|---------------------------|------------|-------------|-------------|
| Year | Elementary | High School | Total |
| 2004-2005 | \$146,856 | \$171,722 | \$318,578 |
| 2005-2006 | \$146,175 | \$170,170 | \$316,345 |
| 2006-2007 | \$151,535 | \$184,775 | \$336,310 |
| 2007-2008 | \$162,330 | \$185,225 | \$347,555 |
| 2008-2009 | \$212,330 | \$244,652 | \$456,982 |
| 2009-2010 | \$297,204 | \$300,000 | \$597,204 |
| 2010-2011 | \$306,679 | \$348,515 | \$655,194 |
| 2011-2012 | \$310,782 | \$348,515 | \$659,297 |
| 2012-2013 | \$305,098 | \$322,325 | \$627,423 |
| 2013-2014 | \$280,750 | \$346,325 | \$627,075 |
| 2014-2015 | \$290,000 | \$345,625 | \$635,625 |
| 2015-2016 | \$335,570 | \$300,055 | \$635,625 |
| 2016-2017 | \$337,250 | \$302,500 | \$639,750 |
| 2017-2018 | \$337,250 | \$302,500 | \$639,750 |
| 2018-2019 | \$337,250 | \$302,500 | \$639,750 |
| 2019-2020 | \$495,000 | \$415,000 | \$910,000 |
| 2020-2021 | \$495,000 | \$415,000 | \$910,000 |
| 2021-2022 | \$509,068 | \$450,961 | \$960,029 |
| 2022-2023 | \$509,068 | \$450,961 | \$960,029 |
| 2023-2024 | \$537,204 | \$522,903 | \$1,060,107 |
| 2024-2025 | \$551,272 | \$558,871 | \$1,110,143 |

Transformational Learning

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

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



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.

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.

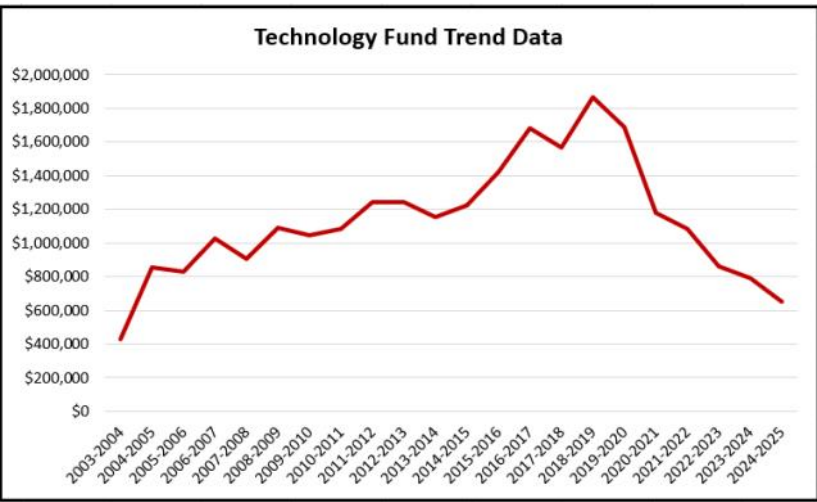
Levies approved *prior to July 1, 2013*

- 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

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



| Technology | | | |
|------------|-------------|-------------|-------------|
| Year | Elementary | High School | Total |
| 2003-2004 | \$305,644 | \$122,000 | \$427,644 |
| 2004-2005 | \$574,500 | \$282,000 | \$856,500 |
| 2005-2006 | \$476,000 | \$354,000 | \$830,000 |
| 2006-2007 | \$622,500 | \$406,500 | \$1,029,000 |
| 2007-2008 | \$615,947 | \$290,000 | \$905,947 |
| 2008-2009 | \$749,400 | \$338,250 | \$1,087,650 |
| 2009-2010 | \$802,650 | \$241,430 | \$1,044,080 |
| 2010-2011 | \$801,347 | \$280,000 | \$1,081,347 |
| 2011-2012 | \$813,816 | \$431,311 | \$1,245,127 |
| 2012-2013 | \$813,816 | \$429,885 | \$1,243,701 |
| 2013-2014 | \$727,378 | \$422,968 | \$1,150,346 |
| 2014-2015 | \$852,681 | \$372,277 | \$1,224,958 |
| 2015-2016 | \$1,045,766 | \$374,663 | \$1,420,429 |
| 2016-2017 | \$1,263,384 | \$419,108 | \$1,682,492 |
| 2017-2018 | \$1,197,243 | \$371,270 | \$1,568,513 |
| 2018-2019 | \$1,388,894 | \$477,590 | \$1,866,484 |
| 2019-2020 | \$1,216,420 | \$468,426 | \$1,684,845 |
| 2020-2021 | \$903,101 | \$277,524 | \$1,180,625 |
| 2021-2022 | \$825,006 | \$259,769 | \$1,084,775 |
| 2022-2023 | \$695,947 | \$166,406 | \$862,353 |
| 2023-2024 | \$616,694 | \$171,475 | \$788,169 |
| 2024-2025 | \$521,649 | \$127,896 | \$649,545 |

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.



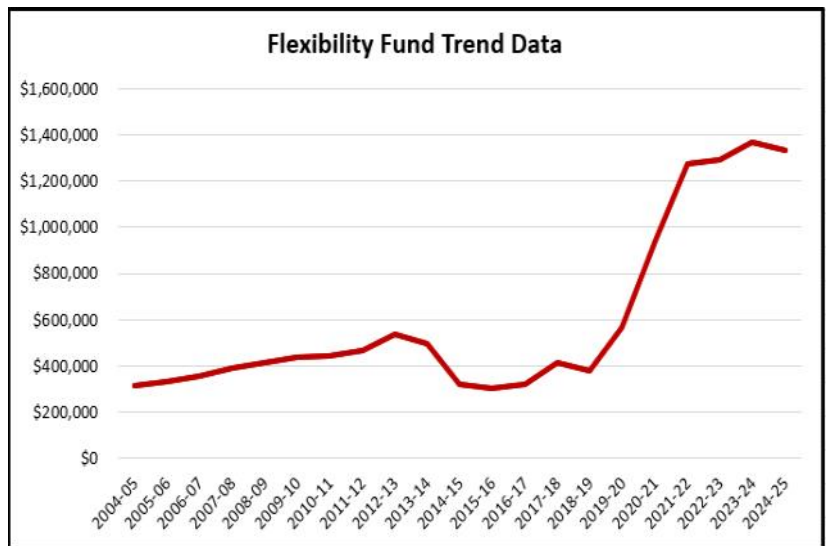
In 2021, the **Transformational Learning Grant** revenues and expenses are tracked through this fund. The Montana Advanced Opportunity Act, passed by the legislature in 2019, provided State funding in the form of a competitive Transformational

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.

| Flexibility Fund Budget | | | |
|-------------------------|------------|-------------|-------------|
| Year | Elementary | High School | Total |
| 2004-05 | \$232,856 | \$79,903 | \$312,759 |
| 2005-06 | \$244,949 | \$85,350 | \$330,299 |
| 2006-07 | \$260,000 | \$98,000 | \$358,000 |
| 2007-08 | \$283,200 | \$109,385 | \$392,585 |
| 2008-09 | \$300,000 | \$115,000 | \$415,000 |
| 2009-10 | \$317,271 | \$118,100 | \$435,371 |
| 2010-11 | \$324,250 | \$120,500 | \$444,750 |
| 2011-12 | \$337,787 | \$130,148 | \$467,935 |
| 2012-13 | \$383,494 | \$154,326 | \$537,820 |
| 2013-14 | \$341,860 | \$153,306 | \$495,166 |
| 2014-15 | \$306,653 | \$13,608 | \$320,261 |
| 2015-16 | \$290,964 | \$14,236 | \$305,200 |
| 2016-17 | \$302,969 | \$15,075 | \$318,044 |
| 2017-18 | \$364,669 | \$47,359 | \$412,028 |
| 2018-19 | \$342,535 | \$34,327 | \$376,862 |
| 2019-20 | \$530,901 | \$34,565 | \$565,466 |
| 2020-21 | \$555,955 | \$383,429 | \$939,384 |
| 2021-22 | \$718,045 | \$557,005 | \$1,275,050 |
| 2022-23 | \$733,893 | \$559,902 | \$1,293,795 |
| 2023-24 | \$785,661 | \$582,508 | \$1,368,169 |
| 2024-25 | \$864,082 | \$466,384 | \$1,330,466 |

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



DEBT SERVICE FUND – 50

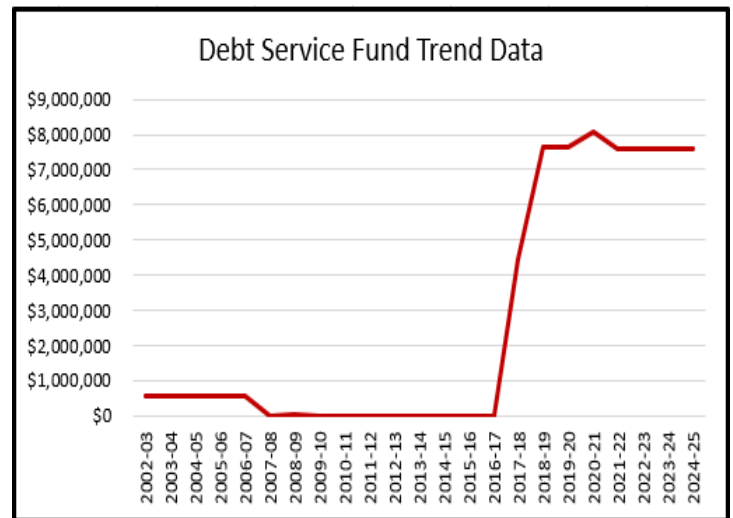
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available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

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



| Debt Service Fund | | | |
|-------------------|-------------|-------------|-------------|
| Year | Elementary | High School | Total |
| 2002-03 | \$3,545 | \$563,400 | \$566,945 |
| 2003-04 | \$0 | \$562,745 | \$562,745 |
| 2004-05 | \$0 | \$565,745 | \$565,745 |
| 2005-06 | \$0 | \$561,068 | \$561,068 |
| 2006-07 | \$0 | \$564,530 | \$564,530 |
| 2007-08 | \$0 | \$0 | \$0 |
| 2008-09 | \$0 | \$31,309 | \$31,309 |
| 2009-10 | \$0 | \$0 | \$0 |
| 2010-11 | \$0 | \$179 | \$179 |
| 2011-12 | \$0 | \$194 | \$194 |
| 2012-13 | \$0 | \$908 | \$908 |
| 2013-14 | \$0 | \$914 | \$914 |
| 2014-15 | \$0 | \$1,110 | \$1,110 |
| 2015-16 | \$0 | \$1,110 | \$1,110 |
| 2016-17 | \$0 | \$1,115 | \$1,115 |
| 2017-18 | \$2,633,058 | \$1,799,755 | \$4,432,813 |
| 2018-19 | \$3,476,070 | \$4,150,513 | \$7,626,583 |
| 2019-20 | \$3,468,419 | \$4,189,037 | \$7,657,456 |
| 2020-21 | \$3,685,083 | \$4,396,990 | \$8,082,073 |
| 2021-22 | \$3,462,344 | \$4,145,231 | \$7,607,575 |
| 2022-23 | \$3,463,194 | \$4,145,081 | \$7,608,275 |
| 2023-24 | \$3,457,444 | \$4,142,481 | \$7,599,925 |
| 2024-25 | \$3,463,144 | \$4,146,681 | \$7,609,825 |

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



The complete bond schedules for the elementary and high schools are located on [Pages 47](#) and [53](#), respectively.

BUILDING RESERVE FUND – 61

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

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



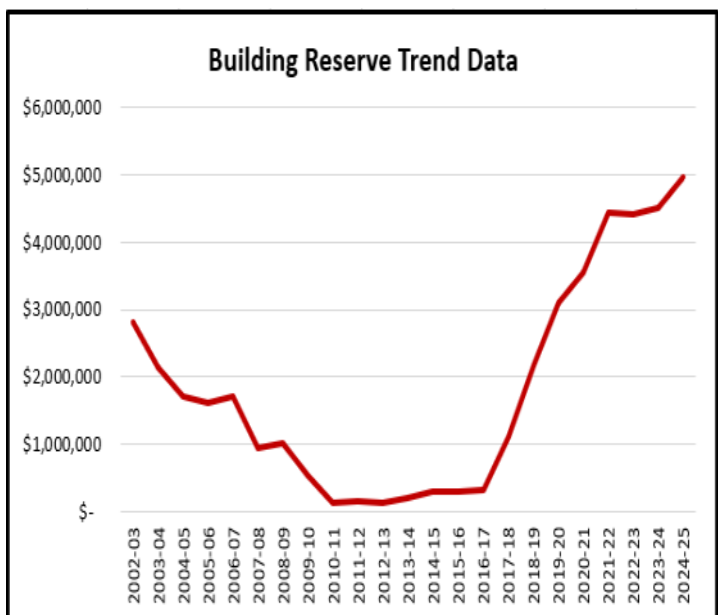
LEVY LIMITS AND VOTING REQUIREMENTS—Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the election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

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

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

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.

| Building Reserve | | | |
|------------------|--------------|--------------|--------------|
| Year | Elementary | High School | Total |
| 2002-03 | \$ 2,694,597 | \$ 110,000 | \$ 2,804,597 |
| 2003-04 | \$ 2,040,000 | \$ 110,000 | \$ 2,150,000 |
| 2004-05 | \$ 1,700,000 | \$ 1,453 | \$ 1,701,453 |
| 2005-06 | \$ 1,620,000 | \$ 1,500 | \$ 1,621,500 |
| 2006-07 | \$ 1,700,000 | \$ 1,550 | \$ 1,701,550 |
| 2007-08 | \$ 950,000 | \$ 1,700 | \$ 951,700 |
| 2008-09 | \$ 1,000,000 | \$ 33,000 | \$ 1,033,000 |
| 2009-10 | \$ 500,000 | \$ 33,262 | \$ 533,262 |
| 2010-11 | \$ 100,000 | \$ 33,150 | \$ 133,150 |
| 2011-12 | \$ 137,511 | \$ 33,169 | \$ 170,680 |
| 2012-13 | \$ 145,490 | \$ 5 | \$ 145,495 |
| 2013-14 | \$ 197,840 | \$ 21,171 | \$ 219,011 |
| 2014-15 | \$ 256,976 | \$ 41,736 | \$ 298,712 |
| 2015-16 | \$ 238,888 | \$ 69,988 | \$ 308,876 |
| 2016-17 | \$ 280,806 | \$ 41,675 | \$ 322,481 |
| 2017-18 | \$ 785,665 | \$ 320,400 | \$ 1,106,065 |
| 2018-19 | \$ 1,508,887 | \$ 648,373 | \$ 2,157,260 |
| 2019-20 | \$ 2,202,288 | \$ 884,738 | \$ 3,087,026 |
| 2020-21 | \$ 2,765,049 | \$ 786,683 | \$ 3,551,732 |
| 2021-22 | \$ 3,502,924 | \$ 936,287 | \$ 4,439,211 |
| 2022-23 | \$ 3,222,992 | \$ 1,181,538 | \$ 4,404,531 |
| 2023-24 | \$ 3,414,414 | \$ 1,098,316 | \$ 4,512,730 |
| 2024-25 | \$ 3,494,884 | \$ 1,451,467 | \$ 4,946,351 |



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 | 56,640 | 558 | K-6 | 1961/1990/2024 |
| Morningside | 45,594 | 353 | K-6 | 1961 |
| Mountain View (CORE 2024) | 45,393 | 335 | K-6 | 1969 |
| Riverview | 45,342 | 370 | K-6 | 1961 |
| Sacajawea | 43,676 | 370 | K-6 | 1963 |
| Sunnyside | 44,176 | 388 | K-6 | 1961 |
| Valley View | 43,503 | 370 | K-6 | 1961/1966 |
| West | 81,083 | 581 | K-6 | 1952/1957 |
| Whittier | 29,557 | 300 | K-6 | 1938/1990 |
| East Middle | 165,000 | 945 | 7-8 | 1958 |
| North Middle | 128,110 | 882 | 7-8 | 1969 |
| Skyline Pre-K | 46,797 | 335 | Transition-K | 1970 |

High School District

| | | | | |
|-------------------------------|---------|-------|------|--|
| CMR High | 331,241 | 1,533 | 9-12 | 1964/1996/2018 1930/1949/1954/1976/1977/1996/ |
| Great Falls High | 385,366 | 1,995 | 9-12 | 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.
Roosevelt Elementary building was sold in 2022.

STATE REIMBURSEMENT FOR GENERAL OBLIGATION BONDS

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

| Fiscal Year | # Districts Receiving Payment | % of MT Districts | State Appropriation | State Allocated | Reimbursement Prorate | Total School Indebtedness | Total Obligation | % of Debt |
|-------------|-------------------------------|-------------------|---------------------|-----------------|-----------------------|---------------------------|------------------|-----------|
| 2024 | 83 | 21 | \$ 15,000,000 | \$ 13,345,149 | 100.00% | 1,283,220,821 | 132,404,260 | 10.08% |
| 2023 | 80 | 20 | \$ 2,500,000 | \$ 2,500,000 | 16.59% | 1,263,706,111 | 130,250,959 | 1.91% |
| 2022 | 86 | 22 | \$ 4,807,153 | \$ 4,807,153 | 33.29% | 1,335,424,625 | 128,757,360 | 3.73% |
| 2021 | 89 | 22 | \$ 2,500,000 | \$ 2,500,000 | 17.73% | 1,358,457,078 | 128,738,970 | 1.94% |
| 2020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2019 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2016 | 91 | 23 | \$ 4,000,000 | \$ 4,000,000 | 39.68% | 657,492,443 | 58,756,560 | 6.81% |
| 2015 | 90 | 22 | \$ 8,086,000 | \$ 8,086,000 | 62.73% | 526,504,059 | 56,709,313 | 14.26% |
| 2014 | 95 | 23 | \$ 8,586,000 | \$ 8,586,000 | 95.37% | 541,086,441 | 49,043,501 | 17.51% |
| 2013 | 98 | 24 | \$ 8,586,000 | \$ 8,586,000 | 94.52% | 454,438,324 | 47,403,879 | 18.11% |
| 2012 | 103 | 25 | \$ 8,586,000 | \$ 8,586,000 | 95.80% | 409,046,204 | 46,898,900 | 18.31% |
| 2011 | 110 | 26 | \$ 7,420,970 | \$ 7,420,970 | 79.42% | 410,723,344 | 46,492,593 | 15.97% |
| 2010 | 109 | 26 | \$ 8,586,000 | \$ 8,586,000 | 100.00% | 373,312,948 | 44,564,609 | 19.27% |
| 2009 | 112 | 27 | \$ 11,273,682 | \$ 8,657,176 | 100.00% | 390,131,714 | 45,990,471 | 18.82% |
| 2008 | 111 | 26 | \$ 10,509,037 | \$ 9,744,392 | 100.00% | 408,122,687 | 45,233,242 | 21.54% |
| 2007 | 101 | 24 | \$ 11,362,762 | \$ 8,447,578 | 100.00% | 363,104,417 | 38,271,632 | 22.07% |
| 2006 | 102 | 24 | \$ 10,399,135 | \$ 9,435,508 | 100.00% | 310,203,745 | 37,293,962 | 25.30% |
| 2005 | 100 | 23 | \$ 8,411,293 | \$ 8,411,293 | 81.63% | 289,872,904 | 33,962,627 | 24.77% |
| 2004 | 114 | 26 | \$ 8,270,735 | \$ 8,270,735 | 95.03% | 248,390,695 | 32,247,316 | 25.65% |
| 2003 | 73 | 17 | \$ 4,450,000 | \$ 3,990,862 | 100.00% | 247,172,573 | 30,539,332 | 13.07% |
| 2002 | 70 | 16 | \$ 4,350,000 | \$ 4,216,183 | 100.00% | 247,670,586 | 31,096,453 | 13.56% |
| 2001 | 60 | 13 | \$ 4,140,441 | \$ 4,140,441 | 97.71% | 244,882,321 | 28,735,944 | 14.41% |
| 2000 | 53 | 12 | \$ 3,359,559 | \$ 3,359,559 | 100.00% | 212,788,217 | 27,293,329 | 12.31% |
| 1999 | 51 | 11 | \$ 3,000,000 | \$ 3,000,000 | 86.64% | 211,879,458 | 30,282,307 | 9.91% |
| 1998 | 44 | 10 | \$ 2,500,000 | \$ 2,500,000 | 78.65% | 219,203,733 | 28,991,775 | 8.62% |
| 1997 | 35 | 8 | \$ 2,000,000 | \$ 2,000,000 | 75.64% | 206,874,394 | 27,740,912 | 7.21% |
| 1996 | 26 | 6 | \$ 1,500,000 | \$ 1,500,000 | 93.73% | 176,146,646 | 26,327,937 | 5.70% |
| 1995 | 19 | 4 | \$ 1,000,000 | \$ 1,000,000 | 72.42% | 183,347,041 | 26,606,614 | 3.76% |

Years where the State appropriated an amount and paid less.

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 pages 47 and 53 for your information.

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

| Year | Elementary | | High School | |
|---------|----------------|-------|----------------|-------|
| | Payment Amount | Mills | Payment Amount | Mills |
| 2017-18 | \$2,633,058 | 19.20 | \$1,799,755 | 12.87 |
| 2018-19 | \$3,476,070 | 24.87 | \$4,150,513 | 29.14 |
| 2019-20 | \$3,468,419 | 23.88 | \$4,189,037 | 28.31 |
| 2020-21 | \$3,685,250 | 25.99 | \$4,396,990 | 30.46 |
| 2021-22 | \$3,462,344 | 21.14 | \$4,145,231 | 25.95 |
| 2022-23 | \$3,463,194 | 20.44 | \$4,145,081 | 25.78 |
| 2023-24 | \$3,457,444 | 18.04 | \$4,142,481 | 22.04 |
| 2024-25 | \$3,463,144 | 12.87 | \$4,146,681 | 19.25 |

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 Principal | Bonds Interest ¹ | 2017 Sale Elementary Bonds | | 2018 Sale Elementary Bonds | | Total |
|-------------------|--------------------------------|--------------------------------|-------------------------------|--------------|-------------------------------|-------------|--------------|
| | | | Principal | Interest | Principal | 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.

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.)

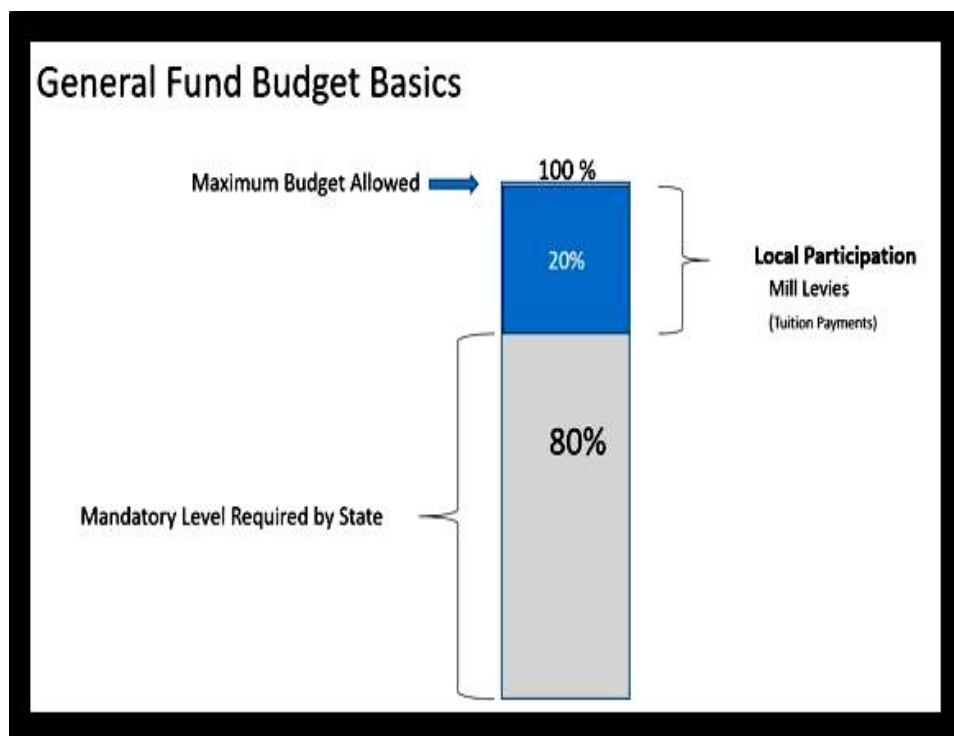
²Excludes the principal and interest payment that was paid December 15, 2017 with respect to the High School 2011 QSCB Bonds and excludes the interest payment that was paid January 1, 2018 with respect to the High School District 2017 Bonds.

LEVY ELECTIONS

Funding System Designed for Local Participation in Schools

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

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



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

School Funding Resources

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

VOTED LEVY HISTORY

| FISCAL YEAR | ELEMENTARY | | HIGH SCHOOL | | TOTAL K-12 | | NO LEVY REQUESTED | | | | |
|--------------------------------|--------------------------------|---------------------------|-------------------------|-------------------------|----------------------------|----------------------------|-------------------|-------------------|-----------------|------------------|----------------|
| | VOTED LEVY APPROVED | VOTED LEVY USED | VOTED LEVY APPROVED | VOTED LEVY USED | VOTED LEVY APPROVED | VOTED LEVY USED | | For | Against | Total | Difference |
| 2006-2007 No Levy Request | 0 mills \$0 | 0 mills \$0 | 0 mills \$0 | 0 mills \$0 | 0 mills \$0 | 0 mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2007-2008 | 12.92 mills \$1,206,537 | 0 mills \$0 | 6.53 mills \$628,727 | 6.15 mills \$596,534 | 19.45 mills \$1,835,264 | 6.15 mills \$596,534 | Elem HS | 3,724 3,767 | 3,694 3,655 | 7,418 7,422 | 30 112 |
| 2008-2009 Levy Failed | 0 Mills \$1,672,699 | 0 Mills \$0 | 0 Mills \$1,045,341 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | 9,129 9,035 | 9,262 9,387 | 18,391 18,422 | -133 -352 |
| 2009-2010 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2010-2011 | \$247,224 2.36 Mills | \$247,224 2.36 Mills | \$647,926 6.02 Mills | \$647,926 6.02 Mills | \$895,150 8.38 Mills | \$895,150 8.38 Mills | Elem HS | 10,627 10,153 | 8,224 8,728 | 18,851 18,881 | 2403 1425 |
| 2011-2012 Levy Failed | 0 Mills \$ 640,000 | 0 mills \$0 | 0 mills \$ 358,000 | 0 mills \$0 | 0 mills \$0 | 0 mills \$0 | Elem HS | 7,985 7,993 | 9,474 9,500 | 17,459 17,493 | -1489 -1507 |
| 2012-2013 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2013-2014 Levy Failed | 0 Mills \$981,748 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | 7,823 7,993 | 9,496 9,500 | 17,319 17,493 | -1673 -1507 |
| 2014-2015 | 11.2 Mills \$1,222,209 | 11.2 Mills \$1,222,209 | 3.44 Mills \$396,767 | 3.44 Mills \$396,767 | 14.65 Mills \$1,618,976 | 14.64 Mills \$1,618,976 | Elem HS | 10,060 10,050 | 8,365 8,297 | 18,425 18,347 | 1695 1753 |
| 2016-2017 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2017-2018 Bond Election | TBD \$45,910,000 | TBD TBD | TBD \$52,955,000 | TBD TBD | TBD \$98,865,000 | TBD TBD | Elem HS | 12,290 11,553 | 7,669 8,474 | 19,959 20,027 | 4,621 3,079 |
| 2017-2018 Tech Levy Request | 0 mills \$0 | 0 mills \$0 | 0 mills \$500,000 | 0 mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2018-2019 Levy Failed | est. 9.84 mills \$1,349,048 | | | | | | Elem HS | 8,090 7,460 | 9,678 8,189 | 17,768 15,649 | -1588 -729 |
| 2019-2020 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2020-2021 | \$1,750,000 | 12.05 | | | | | Elem HS | 5,480 4,715 | 4,715 10,195 | 10,195 765 | 765 |
| 2021-2022 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2022-2023 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |
| 2023-2024 No Levy Request | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | 0 Mills \$0 | Elem HS | NO LEVY REQUESTED | | | |

Voters Approved - Used Total Amount

| |
|-----------------|
| Levy Failed |
| No Levy Request |

| Approved Levies since 2010 | | No Levy Requested | Failed Levies | |
|----------------------------|---------------|-------------------|---------------|--------------|
| 2010-2011 | \$ 895,150 | Elem & HS | 2006-2007 | 2011-2012 |
| 2014-2015 | \$ 1,618,976 | Elem & HS | 2009-2010 | \$ 998,000 |
| 2017-2018 | \$ 98,865,000 | Bond | 2012-2013 | \$ 500,000 |
| 2020-2021 | \$ 1,750,000 | Elem | 2015-2016 | 2018-2019 |
| | | | 2016-2017 | \$ 1,349,048 |
| | | | 2019-2020 | |
| | | | 2021-2022 | |
| | | | 2022-2023 | |
| | | | 2023-2024 | |

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.

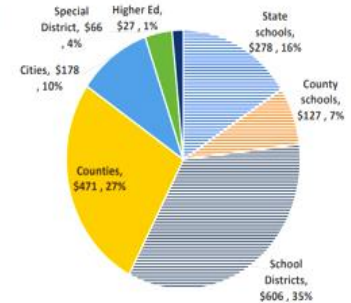
- 58% of property taxes support local school districts

- 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

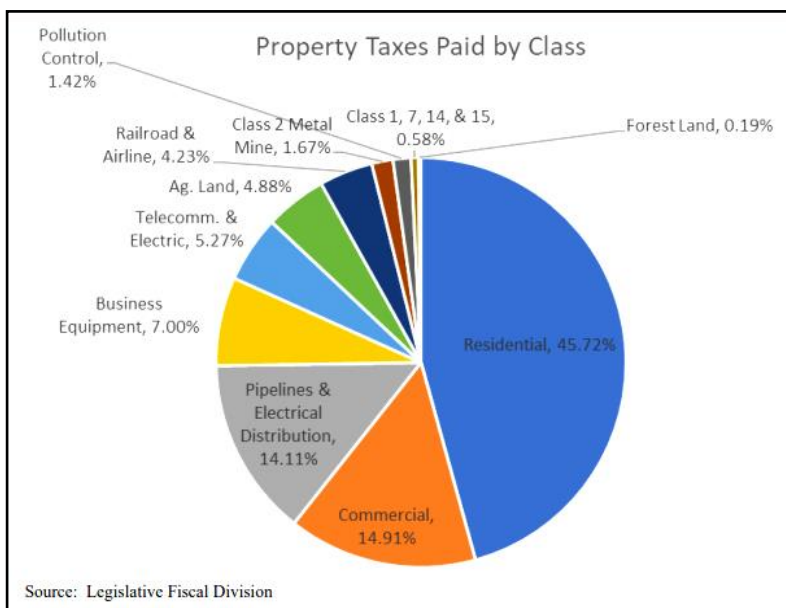
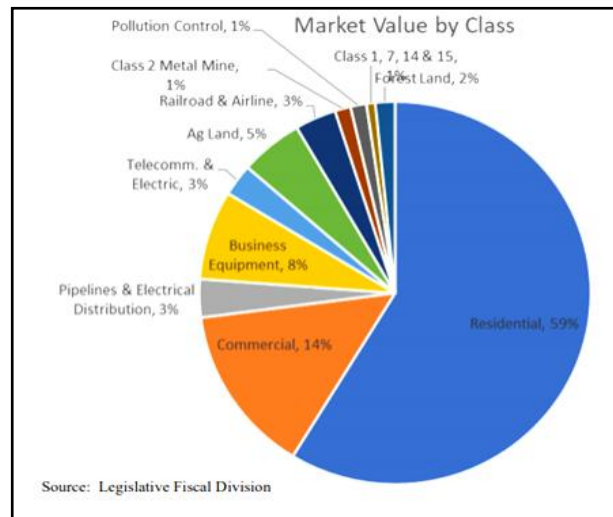
MONTANA PROPERTY TAX SYSTEM

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.

NON-VOTED LEVY NOTICE — MCA 20-9-116

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

Resolution of Intent to Impose an Increase in Levies

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

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, 2024, 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* | Estimated Impact, Home of \$300,000* | Estimated Impact, Home of \$600,000* |
|-------------------------|---|---|--|--|---|---|
| Adult Education | Elementary No Increase High School No Increase | Elementary None High School None | Elementary None High School None | Elementary None High School None | Elementary None High School None | Elementary None High School None |
| Bus Depreciation | Elementary \$12,876 High School \$7,304 | Elementary \$.07 High School \$.04 | Elementary \$.09 High School \$.05 | Elementary \$.19 High School \$.11 | Elementary \$.28 High School \$.16 | Elementary \$.56 High School \$.32 |
| Transportation | Elementary \$154,912 High School \$123,257 | Elementary \$.83 High School \$.67 | Elementary \$1.12 High School \$.90 | Elementary \$2.23 High School \$1.81 | Elementary \$3.35 High School \$2.71 | Elementary \$6.69 High School \$5.42 |
| Tuition | Elementary \$114,757 High School -\$34,351 | Elementary \$.61 High School -.19 | Elementary \$.83 High School -.25 | Elementary \$1.65 High School -.50 | Elementary \$2.48 High School -.76 | Elementary \$4.96 High School -1.51 |
| Building Reserve | Elementary -\$113,411 High School -\$15,282 | Elementary -.60 High School -.08 | Elementary -.82 High School -.11 | Elementary -\$1.63 High School -.22 | Elementary -\$2.45 High School -.34 | Elementary -\$4.90 High School -\$6.7 |
| Flexibility | Elementary No Increase High School No Increase | Elementary None High School None | Elementary None High School None | Elementary None High School None | Elementary None High School None | Elementary None High School None |
| Total | Elementary \$169,134 High School \$80,928 | Elementary \$.91 High School \$.44 | Elementary \$1.22 High School \$.59 | Elementary \$ 2.44 High School \$1.20 | Elementary \$ 3.66 High School \$ 1.77 | Elementary \$ 7.31 High School \$ 3.56 |

*Impacts are based on the certified taxable valuations from the 2023-24 school fiscal year. These taxable valuations may change in August.

HISTORY OF SCHOOL FINANCE LAWS

Understanding Montana School Finance And School District Budgets

MONTANA OFFICE OF PUBLIC INSTRUCTION

DECEMBER 2022

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

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

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

[In the 2015 legislative session:](#)

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

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

In the 2017 legislative session:

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

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

The following changes were addressed:

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

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

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

| Governors | Line Item Reduction | FY 2018 | FY 2019 | Total Biennium |
|------------------|----------------------------|----------------|----------------|-----------------------|
| 17-7-140 | State Tuition | (\$25,000) | (\$25,000) | (\$50,000) |

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

The following changes were addressed:

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

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

In the 2021 legislative session:

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

IN THE 2023 LEGISLATIVE SESSION:

- HB 15 amends section 20-9-306, MCA, providing inflationary increases of 2.70% for FY 2024 and 3.00% for FY 2025 for funding of base aid components.
- HB 36 provides for significant enrollment increase payments based on the October enrollment count and repeals section 20-9-314, mca.
- HB 203 amends sections 20-5-320 through 20-5-324 and 20-9-141, MCA, revising out-of-district and tuition laws.
- HB 212 increases business equipment tax exemption and amends section 20-9-366, MCA, increasing the district's general fund guaranteed tax base aid multiplier by setting the multiplier percentage at 254% in fy 2024 and 259% in FY 2025.
- HB 214 amends sections 20-1-101, 20-3-363, 20-7-118, 20-7-1601 and 20-9-311, MCA. HB 214 creates definitions to distinguish in person offsite instructional settings and remote instruction and revises related definitions and statutes.
- HB 338 amends section 20-1-501 through 20-1-503 and 20-9-329, MCA, specifically , 20-1-503, MCA, is re-titled as Indian education for all, and is further specified that a school district that fails to file the annual report required is ineligible for Indian education for all funding for subsequent school fiscal years until the report is filed and if a school district does not show all funds received being expended for the correct purposes their funding may be reduced in subsequent fiscal years.
- HB 352 provides targeted interventions to support 3rd grade reading proficiency by providing parents with a voluntary early literacy interventions program.
- HB 393 amends section 17-7-502, MCA, establishing the students with special need equal opportunity act.
- HB 408 revises laws for student scholarship organizations and innovative education tax credits.
- HB 549 establishes the public charter schools act, authorizing establishment of public charter schools.
- HB 562 establishes the community choice school act, authorizing establishment of community choice schools.

[Understanding Montana School Finance \(mt.gov\)](https://mt.gov)

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Great Falls Public Schools Innovative Tax Credit Information

The Innovative Tax Credit program is enhancing educational opportunities for students at Great Falls Public Schools (GFPS). In 2023, the elementary school district received \$371,400 from thirteen donors, and the high schools received \$628,600 from twenty-two contributors. These donations reached the maximum allowed for GFPS. These funds support various educational initiatives to enrich the learning environment.

How the Innovative Tax Credit Works

Taxpayers receive a dollar-for-dollar state income tax credit for donations made to GFPS. Donors will receive a voucher to submit with their ensuing year's taxes for the full amount of their donation. The amount of the donation will reduce the amount owed to the State. If a person were to overestimate their tax liability, the additional funds may be carried over for two years.

Eligible Uses of the Innovative Tax Credit Fund

The funds must be used for transformational and advanced learning opportunities, which include cutting-edge programs that prepare students for academic and career success. The funds may also be used for programs, services, and equipment for students with disabilities, ensuring they have the necessary resources and support to thrive. The law also allows for the establishment and strengthening of work-based learning partnerships with local businesses, providing students with practical, hands-on learning experiences. Another designated use is for post-secondary credit for career certifications, facilitating opportunities for students to earn career certification credits while still in high school. Finally, the funds can be used for technologies that enhance student experiences and opportunities, providing state-of-the-art tools and resources for a tech-driven future.

Project Plans -The funds will remodel the previous Great Falls High School Shop Area into an Innovative Learning Complex, creating a modern space for advanced learning activities. Additionally, educational field trips that align with curriculum goals are planned, providing students with enriching experiences that enhance their classroom learning.

GFPS is committed to using these funds effectively to create a dynamic and inclusive educational environment, ensuring all students can reach their full potential. For more detailed information about the guidelines and uses of the Innovative Tax Credit Fund, reference MCA 15-30-3102 and the GFPS website (www.gfps.k12.mt.us).

On January 15, 2025, donations will be accepted on a first-come, first-served basis until the maximum amount (\$1,200,000) is reached. Donors are encouraged to consult with their financial advisors before donating. The Donations may be made prior to January 15, 2025, but will not be finalized until accepted by the Department of Revenue.

Changes in School Funding and New Programs for Early Education in Great Falls Public Schools

Jumpstart

In 2023, the Montana Legislature passed House Bill 352, which brought significant changes to the funding and structure of early education programs in the state. This legislation has particularly impacted Great Falls Public Schools, which initiated the Jumpstart program in response to these changes.

One notable program previously hosted at Skyline Elementary School was for Transitional Kindergarten students. Many of these students were recognized as having Exceptional Circumstances and received funding under the established school funding formula. This program has now evolved with the introduction of the Jumpstart Summer Program, designed to comply with the new law. House Bill 352 introduced an Early Literacy Targeted Intervention Program with an appropriation of \$1.5 million for FY 2025. This program aims to provide voluntary early literacy interventions to increase the number of children proficient in reading by the end of third grade.

The legislation mandates the Board of Public Education, the Office of Public Instruction (OPI), and school district trustees to continuously collect, analyze, and report outcomes. This process ensures the ongoing refinement of interventions, enhancing their efficacy and efficiency.

Options for the Early Literacy Targeted Intervention are classroom-based early literacy programs, home-based literacy programs, and early literacy jumpstart programs. Great Falls Public Schools has selected to continue our classroom-based early education program, with required changes, at the ELF Center. Additionally, GFPS has selected to implement the early Literacy Jumpstart program which began during the summer of 2024. The bill also clarifies definitions and eligibility for both kindergarten and pre-school programs. It removed the provision allowing trustees to include children “enrolled by exceptional circumstances.” Great Falls Public Schools has selected to continue our classroom-based early education program, with required changes, at the ELF Center. Additionally, GFPS has selected to implement the early Literacy Jumpstart program which began during the summer of 2024.

These changes and new programs reflect Great Falls Public Schools' commitment to complying with state legislation while continuing to provide essential early education services. The introduction of the Jumpstart Summer Program and the ongoing efforts to improve early literacy outcomes are steps forward in ensuring the success of our youngest learners.

The financial implications and details of these programs will impact the 2025-26 budget. Great Falls Public Schools will utilize this new resource to benefit the community's students.

Morningside CORE School: A New Charter School for Great Falls

Great Falls Public Schools (GFPS) is set to open a new charter school, the CORE School, at Morningside Elementary to begin the 2024-25 school year. This initiative follows the passage of House Bill 549, which established guidelines for charter schools in Montana, allowing them to be governed by local school boards and adhere to state licensing laws.

The CORE School is designed to provide transformational and enhanced learning opportunities for elementary students. Additionally, its partnership with University of Montana - Western offers tuition-free elementary teaching degree program for enrolled teaching assistants at the CORE School at Morningside.

This underscores GFPS's commitment to expanding educational choices for students and families. This new charter school represents an exciting development in the local education landscape, providing an additional pathway for quality public education. The school will operate under the same financial and payroll policies as the rest of the district.

Mandatory 95 Statewide Mill Collection

Tax increase for District taxpayers

Background on School Funding Formula

In 1985, a coalition of 64 school districts filed a lawsuit in Helena District Court, arguing that Montana's education funding violated the state constitution. The "Loble Decision" in 1988 confirmed the state's failure to provide equal education opportunities. A special session in 1989 introduced the Guaranteed Tax Base System to aid low-wealth districts, but equity issues persisted, leading to more lawsuits in 1991. Subsequent legislative action established the current school funding formula with maximum and minimum budget levels for districts. In 2004, the Sherlock decision found the state's funding inadequate, a ruling upheld by the Montana Supreme Court.

The 95 school wide mills represent a critical aspect of property tax levied to support K-12 public education. These mills are distributed among school districts using a formula that considers various factors such as property values, enrollment numbers, and other financial parameters. The revenue generated from these 95 mills serves as a cornerstone for funding essential aspects of education. This funding mechanism significantly contributes to maintaining the quality and accessibility of education in Montana schools.

Recent Challenge to Collection of 95 Mills

This past year, the allocation and administration of the 95 mills came under scrutiny because statewide property evaluations increased by 39% for all classes of property and 48.5% for residential properties. The increase to Great Falls taxpayers amounted to a \$6,445,085 increase in taxes paid to the State. This did not increase the school budget amount. This increase led to a legal dispute that reached the Montana Supreme Court. The central issue revolved around whether local governments had the authority to levy fewer than the mandated 95 mills for education.

The Department of Revenue argued that counties must adhere to the state's mandate of levying school-equalization mills. On the other hand, the Montana Association of Counties (MACo) contended that the statewide mills should be reduced to mitigate the impact of increased property values on taxpayers.

The legal proceedings delved into the constitutional framework established during the 1972 Constitutional Convention, emphasizing the importance of equal educational opportunity guaranteed under Article X, Section 1(1) of the Montana Constitution. The Legislature's enactment of statewide mill levies aimed to ensure equitable funding distribution across public schools, with each county mandated to levy specific mills for elementary, high school equalization, and equalization aid.

Ultimately, the Montana Supreme Court ruled in favor of maintaining the statewide mill levies as calculated by the Department of Revenue for current and future tax years. The decision reflected the state's commitment to fulfilling its obligation of providing equal educational opportunities to all Montanans while acknowledging the challenges posed by historic valuation growth and property tax dynamics.

The impact of this ruling, especially against the backdrop of significant property value increases, underscores the ongoing dialogue and challenges surrounding education funding and property taxation in Montana.

Parental and Family Engagement Policies

Great Falls Public Schools collaborates with parents and guardians to promote the mutual goal of student achievement. To ensure parents are aware of their rights and the opportunity to engage with the School District, specific policies and procedures are available on the School District's website and are available to be printed upon request. Following is a brief description of each of these policies. We encourage you to read the entire policy to learn more about methods to be an active part of your student's education.

Policy 2131 protects student and family privacy rights, ensuring fundamental parental rights are upheld. All surveys collecting personal data from students must align with the District's educational goals and require parental consent. Parents can inspect surveys and instructional materials, and opt their child out of surveys collecting personal data. Surveys by third parties or on sensitive topics like political beliefs and mental health need explicit parental consent. The District prohibits collecting personal information for marketing. Parents are notified annually about their rights, including procedures to opt out and access materials, with these rights transferring to students at eighteen or upon emancipation.

Policy 2158 highlights the significance of family engagement in enhancing student success by promoting collaboration among the district, parents, families, and the community. It sets six goals: encouraging active school participation, ensuring regular communication about learning, supporting student development, advocating for fair treatment, involving families in decisions, and collaborating with the community. To meet these goals, the District will educate parents on child development, inform them of involvement opportunities, provide access to policies and resources, and promote cooperation in homework and discipline. The policy includes professional development for teachers, regular evaluations of family involvement, and annual notifications about educational opportunities, including personalized instruction, services for students with disabilities, extracurricular activities, and advanced learning.

Policy 2335 on Health Enhancement mandates the inclusion of health, family life, and sex education in the curriculum, appropriate to grade level and course of study. Instructional approaches will be developed in consultation with parents and community representatives, and parents can review materials and opt their child out of human sexuality instruction. The district will notify parents 48 hours prior to introducing such materials. The policy defines "human sexuality education" broadly, covering topics from human anatomy to reproductive rights. Additionally, HIV/AIDS and other STD/STI education is integrated into health education, with instruction suited to students' developmental stages. Staff involved in this education will receive ongoing training, and parents can review the program in advance.

Policy 3233 on Student Use of Buildings: Equal Access allows non-curricular student groups to meet on school premises under specific guidelines, regardless of the content of the meetings. These meetings must be voluntary, student-initiated, and held during non-instructional time. The school district does not sponsor these meetings, and school employees can only be present in a non-official capacity. The meetings should not disrupt educational activities, and non-school individuals cannot regularly attend or direct the activities. All such meetings require the principal's approval. The policy ensures that information about student clubs and participation options is accessible to parents, in line with their rights.

Policy 3410 on Student Health/Physical Screenings/Examinations allows the Board to arrange health services for students, including isolation procedures for ill students, specialist consultations, vision, hearing, and dental screenings, physical examinations, immunizations, and mental health services. The District will notify parents of screening dates and results indicating potential health issues. Annually, parents will be informed of the policy's requirements, especially those screenings mandatory for school attendance. Consent will be sought from parents or eligible students. Physical examinations are mandatory for participation in certain extracurricular activities, adhering to the Montana High School Association rules and other District policies.

How Montana pays for its public schools, in pictures

By: Alex Sakariassen & Eric Dietrich
02.20.2024



Educating Montana’s youth is one of the state’s most costly endeavors and a responsibility shouldered by citizens of all stripes: teachers, parents, voters, taxpayers. It’s a promise baked into the very fabric of the state Constitution, which vows *to develop the full educational potential of each citizen*. How Montana tries to meet that lofty goal, financially speaking, is a constant point of policy wrangling. The intricacies of school budgeting are also a perennial source of confusion for Montanans who would like to better understand where the money comes from and how it’s spent.

Recent school funding debates have focused heavily on *school choice initiatives* that supporters maintain give students *more freedom* in the type of education they receive and that critics argue will *divert essential state funding* from public schools to private enterprises. Additionally, the “95 mill” property tax that helps equalize revenues between tax-base-rich and tax-base-poor districts *has come under scrutiny* as part of the broader statewide debate over *raising property taxes* — a debate playing out as many large school districts *contemplate major budget cuts*.

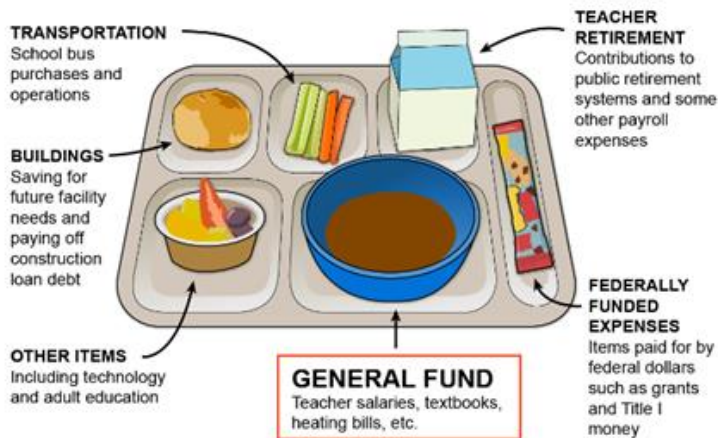
We hope this article can help Montanans more fully understand the financial recipe that feeds the state’s public school system so they can be better prepared to contribute to those and other policy debates in the years to come.

Welcome to Big Rock Public Schools, a fictional elementary district that serves 640 students in kindergarten through eighth grade and employs about 51 licensed staff in a single school building. It’s roughly typical of Montana’s 235 elementary districts — neither especially big nor small, serving neither a particularly affluent nor low-income part of the state.

The graphic below represents the school district’s budget: all the things it has to spend money on in a given school year. The budget is approved each year by the district’s locally elected school board, though in some cases spending also requires voters’ endorsement.

We’re representing the budget for our fictional district as a cafeteria tray

Components of the (fictional) Big Rock Public Schools budget



Each compartment in the tray represents a portion of the district budget that’s typically segregated into its own account: teacher retirement payments, school bus upkeep and money set aside for building upgrades, among others. (Note that for simplicity’s sake we’ve lumped together a few separate-but-related accounts, like transportation operations and school bus replacement).

The most important account is the district’s General Fund, which is analogous to an individual household’s primary checking account. It’s the pot of money from which school administrators pay teachers, buy textbooks, fund extracurricular activities, and cover other basic costs like utilities and liability insurance.

During the 2022-2023 fiscal year, Montana school districts collectively spent \$1.2 billion through their General Funds, according to an expenditure breakdown from the state Office of Public Instruction — a touch under half of all K-12 school spending.

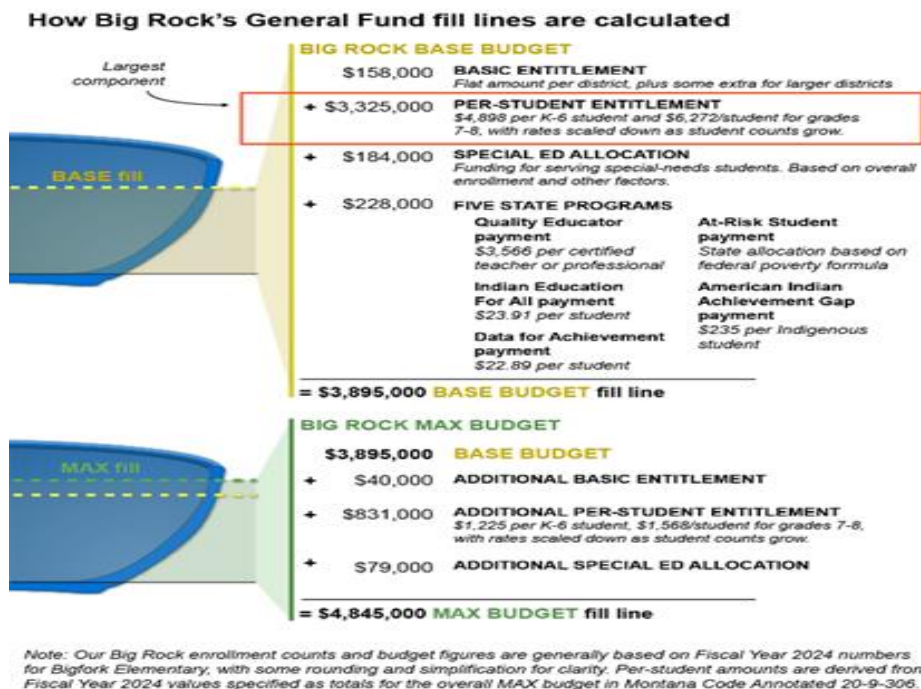
We’re representing the Big Rock Schools General Fund as a soup bowl.

Montana’s school funding formula, outlined in state law by the Legislature, essentially tells school leaders how much money they must put in the soup bowl. The state formula specifies a “Base Amount for School Equity” — or BASE — fill line, which represents the legal minimum amount of General Fund money a district has to spend each year. In an effort to limit the school tax burden on homeowners, the Legislature’s formula also defines a MAX fill line, which in most situations dictates the maximum amount a district can budget for general education expenses.

Increasing a district’s budget above the BASE line generally requires the district’s school board to ask local residents to pay more via a mill levy vote, which authorizes the district to collect more property taxes than would be necessary to get the bowl to just the BASE fill line.

For our fictional Big Rock Schools, the BASE fill line is a \$3.9 million annual General Fund budget, while the MAX line is set at \$4.8 million.

The BASE and MAX lines are calculated using a complex formula in which the most important factor is the number of students enrolled in the district. Here’s an overview of how that formula works:



Most of the money in the BASE budget formula is driven by a per-student entitlement amount based on enrollment. The enrollment figure the state uses for budgeting is known as “Average Number Belonging,” or ANB, a figure each district determines by averaging the number of students in their classrooms as counted on [two fixed days](#) during the previous school year.

For our Big Rock Schools, that means the fill line levels are largely dependent on how many kids are in its classrooms — just like every other district in the state. Districts also receive a basic entitlement that increases with enrollment.

The Legislature adjusts the rates for those entitlement payments and other education programs as part of the state’s two-year budget cycle, typically following [a guidance statute](#) that suggests rates be increased by no more than 3% per year to account for inflation. As consumer inflation has outstripped that rate in recent years, [clocking in at 8.0% in 2022 and 4.1% in 2023](#), the Legislature’s decision to maintain that comparatively slow pace of funding growth has become a [source of frustration for some lawmakers](#) and school officials.

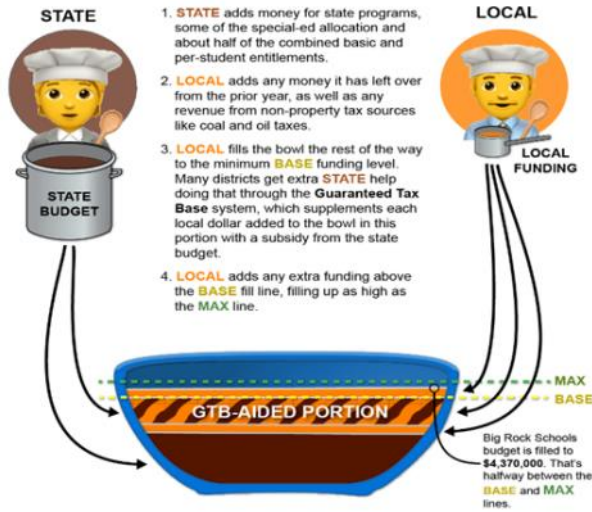
Specific details about this formula are available in the “[Understanding Montana School Finance](#)” guide published by the state public education office each year. The formula also gives districts the option to average their enrollment counts over a three-year period, creating flexibility that helps schools avoid sudden budget cuts if their enrollments decline.

Other portions of the fill-line formula include a special education allocation and five state-funded programs:

- **Quality Educator program** — a payment districts receive for each full-time teacher or other licensed employee. Under [the TEACH Act](#), passed in 2021, districts can also earn a second payment for each teacher in their first three years of employment who receives a pay raise.
- **At-Risk Student program** — a state payment to help districts meet the needs of at-risk students who may face academic challenges that threaten their ability to graduate.
- **Indian Education for All program** — an enrollment-based payment to help schools meet the [Montana Constitution’s requirement](#) that K-12 instruction include lessons about Indigenous culture and history.
- **American Indian Achievement Gap program** — a payment districts receive for each enrolled Indigenous student to help close academic achievement gaps.
- **Data for Achievement program** — a per-student payment that helps districts cover the costs of participating in [state-level data collection](#) related to student performance and achievement.

When the time comes for district officials to adopt their budgets for the coming school year every August, both the state budget and local property taxes are tapped to fill the General Fund bowl:

STATE and LOCAL servers take turns filling the bowl

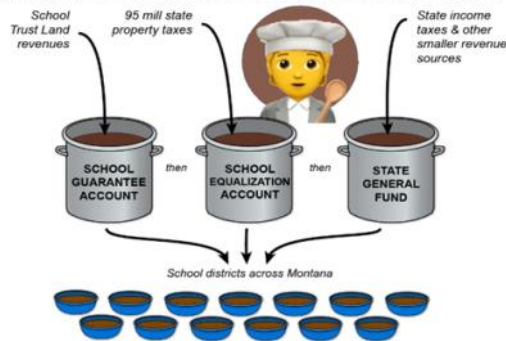


The first portion of the soup bowl is filled from the state budget, which supplies funding for the five state programs detailed above, some of the special-education money, and about half of the combined basic and per-student entitlements. Some local funding is spooned in next: any money left over from the prior year, as well as non-property tax revenues like the portion of [state oil production tax](#) collections that is routed to schools.

With that money in the pot, state and local entities split the space that's left below the BASE fill line through the Guaranteed Tax Base program, which is intended to help school districts with small tax bases fill their bowls without putting undue burden on local taxpayers. This is the "GTB-Aided Portion" of our soup bowl graphic above.

Once the bowl is filled to the BASE line, any extra funding the district puts in comes entirely from local tax dollars. In the case of our example Big Rock Schools budget, the district has topped the bowl off with local dollars to about halfway between its BASE and MAX fill lines, budgeting for \$4,370,000 in annual General Fund spending..

State support for district General Funds comes from three big pots



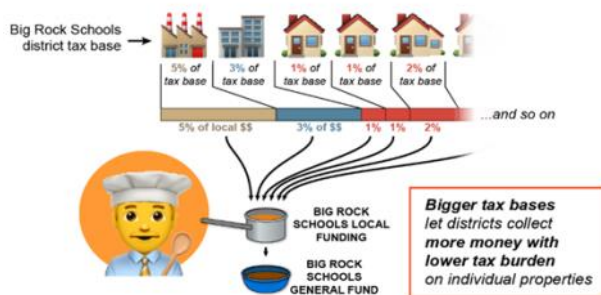
* Before 2023, when the School Equalization Account was created by House Bill 587, the 95-mill tax collections were mixed in with the General Fund before being distributed to school districts.

The state uses multiple portions of its budget to help fill district General Funds. The first pot the state draws on is the [School Guarantee Account](#) (an entirely different thing than the Guaranteed Tax Base program), which is largely filled with revenue from grazing, timber harvests, recreation fees and resource extraction on state-owned trust lands. Collections from the state's 95 mill school equalization property taxes (more about those below) are similarly routed to school districts through a special-purpose School Equalization Account. Once those two pots are scraped clean, any extra state funding responsibility is paid for out of the state General Fund, which is [primarily filled by state income taxes](#).

Before the Legislature adjusted the system last year, 95 mill revenues were mixed into the state General Fund before school funding was withdrawn. That shift, and the General Fund's continued use as a school funding backstop, has given [some critics of the state's current tax system reason to argue](#) that the 95 mill tax could be scaled back without directly cutting into school funding. (The Legislature's new process, encapsulated in [House Bill 587](#), also specifies that when revenues from the 95 mill tax rise in the future, some of that new money will be routed to teacher retirement accounts so districts can lower the local taxes they levy to cover teacher retirement funds in the years ahead.)

Local school funding comes primarily from property tax dollars

Property taxes are collected proportionally to each property's share of the tax base



Locally collected school dollars come mostly from property taxes. Each property within the district pays a share proportionate to its tax valuation (for example, if your neighbor’s house is valued twice as much as yours, they pay twice your share of local school taxes). Districts with bigger tax bases — those, for example, with high-value industrial or resort properties in their jurisdiction — can collect more money overall while collecting less from individual taxpayers. Inversely, districts with smaller tax bases or lots of students to educate can have a hard time filling their budgets. The Guaranteed Tax Base program, which uses state dollars to supplement local funding as the soup bowl is filled to the BASE line, is an effort to resolve such disparities. The state funding formula assigns each district a “GTB ratio” that scores how wealthy the district’s tax base is relative to how much help the district needs getting its budget to the BASE fill line. That ratio is used to calculate how the shared portion of the bowl is split between state and local dollars.

Montana’s Guaranteed Tax Base math

The state compares a district’s “budget need” with the tax base it can draw on as it collects local property taxes, producing a “GTB ratio.” High-need and/or low-resource districts get aid that, in theory, guarantees they can pay their bills.



$$\text{Big Rock Schools district GTB ratio} = \frac{\text{\$\$ in district tax base}}{\text{\$\$ of “budget need”}} = \frac{\$34.9 \text{ million}}{\$1.55 \text{ million}} = 22.5$$

A similar calculation is done using figures for the state as a whole. The result is multiplied by a factor set by the state Legislature so more GTB aid is given to districts.

$$\text{Statewide GTB ratio} = \frac{\text{\$\$ in state tax base}}{\text{\$\$ of total statewide “budget need”}} \times \boxed{254\%} = 33.6^*$$

↙ the GTB multiplier

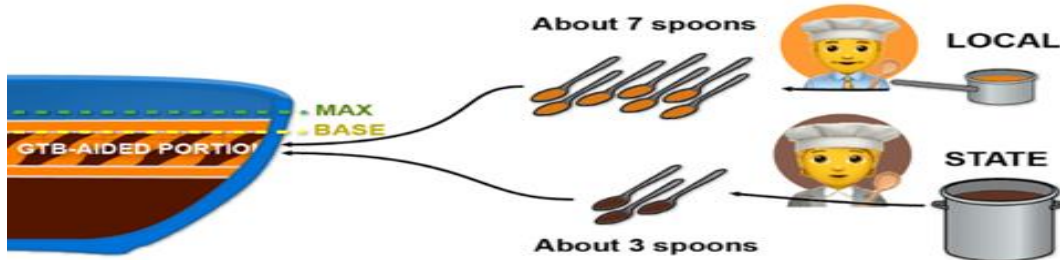
When a district’s ratio is smaller than the statewide ratio, it gets help filling its bowl to its BASE line. How much help a district gets depends on how the two ratios compare:

$$\frac{22.5 \text{ district ratio}}{33.6 \text{ state ratio}} = 67\% \text{ of Big Rock’s GTB-assisted portion covered by local dollars}$$

↓

33% remaining portion covered by state dollars

Put another way: While filling the GTB-aided portion of the bowl, the state adds in three spoonfuls of funding for every seven our district puts in.

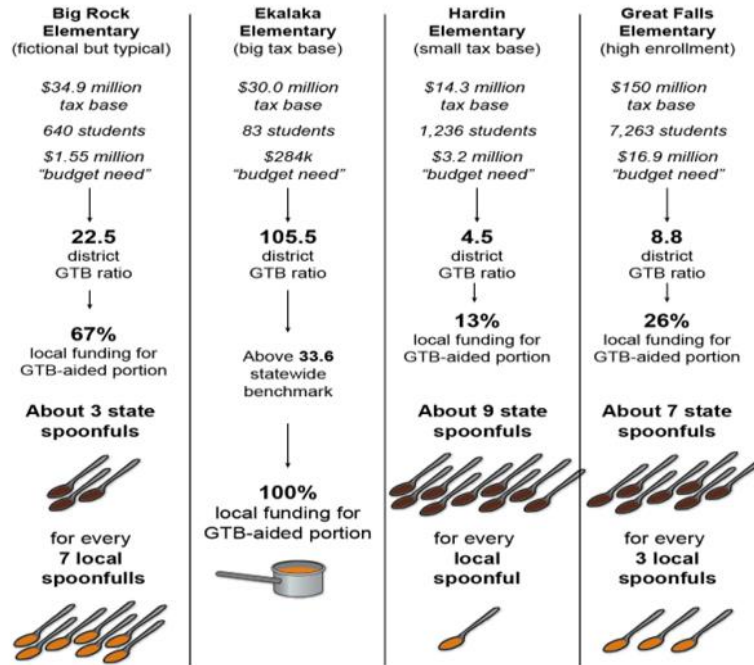


*This amount is calculated using the previous year’s budget.

Each district’s GTB ratio is compared to a statewide benchmark. Above-benchmark districts are considered wealthy enough to fund the remaining portions of their budgets without additional help (they still get the initial part of their bowl filled by the state). Below-benchmark districts get help from the state depending on how far below the benchmark they are. The math that produces the statewide benchmark includes a multiplier factor, currently set by the state Legislature at 254%. While it’s an obscure detail down in the depths of the school funding formula, the GTB multiplier is one of the most important pieces of the state’s education policy because it controls how funding in the GTB-aided portion of the bowl is split between state and local funding sources. When the Legislature increases the multiplier, it makes more districts eligible for guaranteed tax base funding and gives more state dollars to eligible districts, reducing how much districts have to collect from local property taxes. Decreasing the factor reduces how much the state spends to help districts fill their bowls, lowering state General Fund spending and putting more pressure on local taxpayers.

The Guaranteed Tax Base provides more help for poorer districts

And also helps high-enrollment urban districts that have larger budgets to fill.



The richest parts of Montana as measured by the Guaranteed Tax Base formula tend to be either resort communities a la Big Sky or small communities with a substantial tax base from natural resource operations, such as Ekalaka and Colstrip. Schools in those areas don't qualify for state help in getting their budget bowls filled to the BASE line.

Middle-of-the-road districts like our fictional Big Rock Schools also tend to have their remainder portion funded mostly by local, rather than state, dollars. Poorer districts and larger districts with bigger budgets, in contrast, tend to get much more help from the state.

The 95-mill tax serves as the flip side of the school equalization funding formula, pulling more money from tax-base-rich areas than it does from comparatively poorer ones. That's because it assesses an essentially flat tax: \$95 in school taxes for every \$1,000 in taxable value on a statewide basis.

As a result, taxes paid by high-value properties such as oil pipelines and Yellowstone Club homes benefit schools across the state, instead of just those in their local jurisdictions.

The 95 mills* school equalization tax collects money for GTB aid

More school equalization money is collected on a per-taxpayer basis from tax-base-rich areas.

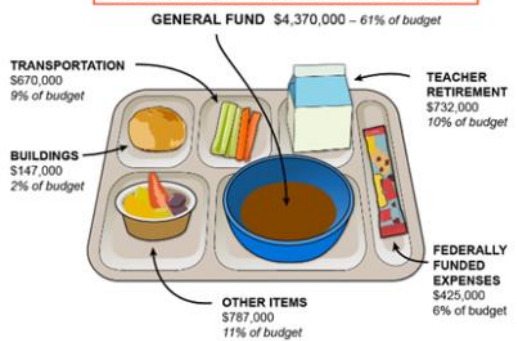
95 mills = a flat tax rate of \$95 per \$1,000 in taxable value*



*The 95 mills are often broken into separate line items on actual tax bills. Taxable value is a fraction of market value. The specific ratio is set by the Legislature and varies by property type. As of 2024 the ratio is 1.35% for residential properties.

The rest of the Big Rock Schools budget tray

ALL SPENDING \$7,132,000 for the 2023-24 school year



While the funding formula we've discussed so far only accounts for the General Fund — that roughly \$4.4 million in the Big Rock Schools' soup bowl — that's far from the only compartment on the tray for school districts across the state. Districts also manage other accounts with their own funding formulas and their own specific purposes, such as transportation, building funds, and teacher retirement (again, we've lumped some of those together for simplicity's sake).

For example, our cafeteria tray above has a compartment specifically for vegetables, a small but nutritionally key part of lunch. That's not a bad way to think about a district's transportation needs. To access their education, some students need to ride a bus to school, and schools need to pay for those buses, along with the drivers and fuel to operate them. District officials cover those costs through a transportation fund and a bus depreciation fund, which stores dollars for later use in replacing aging buses.

As is the case with its General Funds, a district's transportation needs are covered by a combination of local taxes set by the elected school board and state dollars, with the state's share calculated by the state public education office based on how many miles a district's buses travel and how many students they transport. When non-General Fund accounts are filled by local taxes, those collections can in some cases be authorized by school boards through what's known as a permissive levy, while in other cases school boards must seek the greenlight for those taxes from voters. Similar cost sharing also helps fill other tray compartments, with different formulas determining how much local and state funding goes toward particular expenses. The state, for example, supplements the local tax dollars that districts use to pay for major building maintenance projects and to make debt payments on construction bonds. State dollars also help local taxpayers pay for teacher retirement contributions, technological equipment, vocational training, and the costs associated with students attending school in districts other than the one they live in.

40%

Percentage of all school district dollars that came from the state budget in 2023

36%

Percentage that came directly from local property taxes

While district General Funds are composed entirely of state and local dollars, some of those other compartments in the tray benefit from a source of funding we've touched on only briefly: the federal government. According to OPI, money from the U.S. Department of Education, the Department of Agriculture and other federal agencies accounted for roughly 19% of the overall funding that flowed to Montana public schools in 2023, compared to about 40% from the state and about 36% from local property taxes. Largely due to an influx of federal relief funding for schools, that federal share was slightly higher than pre-pandemic levels, which hovered around 12%. The remaining 5% of 2023 funding came from other sources, such as oil and gas taxes.

Federal contributions to education in Montana range widely, from support for [school nutrition programs](#) to [Title I disbursements](#) to districts with high concentrations of low-income students. Most of those funds are controlled by formulas developed at the federal level and flow into accounts that are managed separately from the state and local tax dollars we've focused on here. As such, we've represented Big Rock Schools' cut of federal funding above as a breakfast bar on the side of the tray. The millions of dollars Montana schools received in one-time [federal COVID-19 relief funding](#) in recent years was also treated separately, though some of that money did pass through state coffers en route to districts.

There's no question that Montana's school finance formula is an extremely complicated recipe, one that combines a host of ingredients from various sources into a whole that, ideally, provides a fulsome and accessible education to the state's youngest inhabitants. As dizzyingly complex as the formula is, though, a few things are worth keeping in mind for anyone who's trying to follow school budget debates — or trying to make sense of what political candidates say about education policy on the campaign trail this year.

First, for all the wonky details we've covered here, the fundamental school finance issue is how the cost of paying teachers, buying textbooks, and all the other expenses required to run a school district are divided between local dollars (i.e., property taxes) and the state budget (mostly funded by income taxes, the 95 mills tax, and trust land revenues). Additionally, while local school boards and their voters have the ability to modulate school budgets between the BASE and MAX fill lines, the contours of the state-local funding breakdown — and the math that determines the way those fill lines are calculated — is firmly in the hands of state lawmakers.

There's more to be written about Montana's school funding formula and how well it's meeting the state's education needs. We'll be doing that in the coming months as Montanans look to elect a new superintendent of public instruction and emissaries to the 2025 Legislature. In the meantime, we welcome your thoughts and questions at asakariassen@montanafreepress.org and edietrich@montanafreepress.org.

This story was updated Feb. 19 to clarify that about 40% of all school district dollars are supplied by the state budget, not 40% of General Fund dollars. It was also updated Feb. 20 to correct the percentage ratio used to translate market value to taxable value for residential properties .

GREAT FALLS SCHOOL DISTRICT 1 & A CASCADE COUNTY GREAT FALLS, MONTANA MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended June 30, 2023

This section of the Great Falls School District 1 & A's ("the District") annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for the 2022-2023 fiscal year include the following:

- General Fund – The overall revenues were \$81,280,045 while the overall expenditures were \$76,851,562. These, along with other financing uses of \$4,102,433, increased the fund balance by \$326,050.
- Impact Aid Elementary Fund – The overall revenues were \$589,832 while the overall expenditures were \$357,912. These increased the fund balance by \$231,920.
- Miscellaneous Programs Elementary Fund – The overall revenues were \$21,431,820 while the overall expenditures were \$21,169,108. These increased the fund balance by \$262,712.
- The overall revenues were \$2,098,042 while the overall expenditures were \$2,211,885. These increased the fund balance by \$3,300,090.
- At year end the District had \$91,358,777 of long-term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of \$82,148,895 and compensated absences payable of \$9,209,882. Note 5 presents the detail of the District's long-term debt. The District has \$3,533,179 in liabilities for other postemployment benefits. See Note 6 for further information on OPEB obligations. The District has \$93,978,546 in net pension liability at June 30, 2023. See Note 7 for further information on pensions.
- The declining enrollment trend will have an impact on the General Fund Operational Budgets for the District as many of the funding components are enrollment driven. The State inflationary increase of 3% is of great assistance in helping ends meet but does not keep up with the inflationary rate that the District is experiencing in all operational areas. At the time these financial statements were prepared and audited, the District was aware of the following factors that could significantly affect its financial health in the future: Enrollment fluctuations can have a significant effect on the District's revenue. The District will continue to monitor enrollment closely and adjust budgets as necessary.
- The legislature meets once every two years. Laws passed in the 2023 Session will have an impact on future funding for the District. Laws enacted include changes to Tuition, the addition of Charter Schools, and Targeted Interventions to Support 3rd Grade literacy to highlight a few. Our District has been approved for a Charter School for the 2023-24 school year. Options to increase revenue include voter-approved operational levies for the General Fund, Safety, and Technology, and Building Reserve levies that must be approved by voters. The District is dependent on the State of Montana school funding formula for its revenue authority. This formula relies heavily on student enrollment.

ENDING FUND BALANCES (GASB 54)

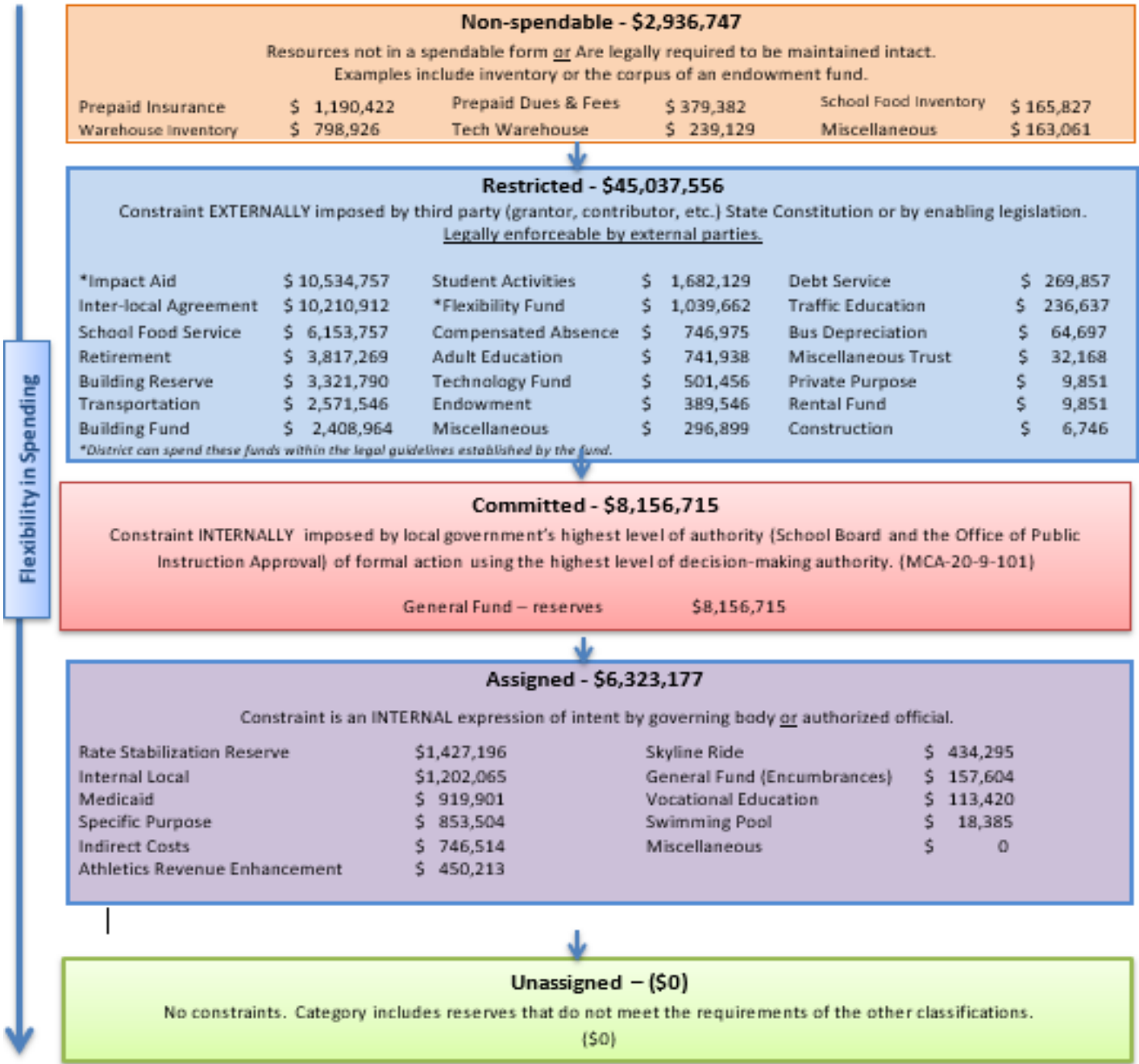
Great Falls Public Schools ENDING FUND BALANCES – June 30, 2023

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

Effective - Fiscal Year 2022 - GA 3B 84 Guidelines

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

Below is a category description and listing of fund balances as of June 30, 2023.



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.) 6/30/2023

INVESTMENT HISTORY

Great Falls Public Schools

Investments

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| >Building | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 | \$ 930,000 |
| >Building Reserve | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| Compensated Absences | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ - | \$ - |
| Drivers Education | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 250,000 | \$ 250,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 100,000 |
| >Flex | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 |
| Impact Aid | \$ 8,100,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 | \$ 7,725,000 |
| Indirect Costs | \$ 400,000 | \$ 260,000 | \$ 260,000 | \$ 100,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Medicaid | \$ 1,069,000 | \$ 1,069,000 | \$ 1,069,000 | \$ 994,000 | \$ 994,000 | \$ 994,000 | \$ 994,000 | \$ 844,000 | \$ 844,000 | \$ 844,000 |
| Rate Stabilization ▲ | \$ 2,714,000 | \$ 2,364,000 | \$ 2,114,000 | \$ 1,914,000 | \$ 1,739,000 | \$ 1,739,000 | \$ 1,739,000 | \$ 1,439,000 | \$ 1,439,000 | \$ 1,339,000 |
| Tuition Transfer | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | Fund Closed | Fund Closed | Fund Closed | Fund Closed | Fund Closed | Fund Closed |
| *Endowment | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ 450,000 | \$ 435,000 | \$ 435,000 | \$ 435,000 | \$ 435,000 | \$ 400,000 | \$ 400,000 |
| *Revenue Enhancement | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 | \$ 340,000 |
| *RIDE | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| *Student Activity | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| *Trust | \$ 63,000 | \$ 63,000 | \$ 63,000 | \$ 49,000 | \$ 49,000 | \$ 49,000 | Fund Closed | Fund Closed | Fund Closed | Fund Closed |
| Total Investment Balance | \$ 16,531,000 | \$ 15,666,000 | \$ 15,416,000 | \$ 14,867,000 | \$ 14,527,000 | \$ 14,477,000 | \$ 14,428,000 | \$ 13,978,000 | \$ 13,593,000 | \$ 13,493,000 |

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

>Budgeted Funds

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

Recent Drawdown History

| | Account Balance | Drawdown Amount |
|----------------|-----------------------|---------------------|
| June 2011 | \$ 21,050,000 | |
| November 2011 | \$ 20,650,000 | \$ 400,000 |
| December 2011 | \$ 20,050,000 | \$ 600,000 |
| October 2012 | \$ 19,750,000 | \$ 300,000 |
| February 2013 | \$ 19,550,000 | \$ 200,000 |
| July 2013 | \$ 19,140,000 | \$ 410,000 |
| February 2014 | \$ 18,490,000 | \$ 650,000 |
| June 2014 | \$ 18,150,000 | \$ 340,000 |
| September 2014 | \$ 17,808,000 | \$ 342,000 |
| December 2014 | \$ 17,558,000 | \$ 250,000 |
| May 2015 | \$ 17,381,000 | \$ 177,000 |
| June 2015 | \$ 16,881,000 | \$ 500,000 |
| December 2015 | \$ 16,531,000 | \$ 350,000 |
| April 2016 | \$ 16,216,000 | \$ 315,000 |
| June 2016 | \$ 15,666,000 | \$ 550,000 |
| April 2017 | \$ 15,416,000 | \$ 250,000 |
| September 2017 | \$ 15,106,000 | \$ 310,000 |
| April 2018 | \$ 14,867,000 | \$ 239,000 |
| October 2018 | \$ 14,862,000 | \$ 5,000 |
| March 2019 | \$ 14,827,000 | \$ 35,000 |
| June 2019 | \$ 14,527,000 | \$ 300,000 |
| May 2020 | \$ 14,477,000 | \$ 50,000 |
| June 2021 | \$ 14,428,000 | \$ 49,000 |
| April 2022 | \$ 13,978,000 | \$ 450,000 |
| January 2023 | \$ 13,943,000 | \$ 35,000 |
| May 2023 | \$ 13,593,000 | \$ 350,000 |
| April 2024 | \$ 13,493,000 | \$ 100,000 |
| June 2024 | \$ 13,393,000 | \$ 100,000 |
| Total | \$ 461,781,000 | \$ 7,657,000 |

Year By Year Drawdown Recap

| | |
|--------------|---------------------|
| 2011 | \$ 1,000,000 |
| 2012 | \$ 300,000 |
| 2013 | \$ 610,000 |
| 2014 | \$ 1,582,000 |
| 2015 | \$ 1,027,000 |
| 2016 | \$ 865,000 |
| 2017 | \$ 560,000 |
| 2018 | \$ 244,000 |
| 2019 | \$ 335,000 |
| 2020 | \$ 50,000 |
| 2021 | \$ 49,000 |
| 2022 | \$ 450,000 |
| 2023 | \$ 385,000 |
| 2024 | \$ 200,000 |
| Total | \$ 7,657,000 |

CLOSED ACCOUNTS SINCE 2013

| | |
|--------------------------|---------------------|
| OTO Deferred Maintenance | \$ 879,973 |
| OTO Kindergarten | \$ 558,930 |
| Tuition Transfer * | \$ 153,763 |
| State K-12 Data | \$ 47,518 |
| Trust | \$ 49,000 |
| Total | \$ 1,689,184 |

* 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. 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 on-going 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: \$7,086,211

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 -\$314,088 HS \$908,958

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: -\$267,667 Invested: \$100,000

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 \$7,502 HS \$5,152

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 \$618,507 HS \$272,895 Invested: \$0

123 RIDE – District staff worked with a private company, Sopris West, to create education plans and activities for special needs students. Sopris West purchased the rights to this program from the District. Funds were placed in this account with the interest generated to be allocated to teacher grants to improve instruction. June 30 Balance: \$447,289 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 \$185,624 HS \$1,141,398

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: \$1,102,198 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 \$10,994,391 HS \$492,971 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: \$1,815,114

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: \$1,047,279 Invested: \$844,000

255 Swimming Pool – This fund manages the operational costs associated with running the District swimming pool. Revenues include fees paid for use of the pool and swimming lessons. June 30 Balance: \$703

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: \$467,4470 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: \$1,251,919 Invested: \$1,339,000

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: \$129,249

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 \$751,129 HS \$123,335 Invested: \$930,000

173 Internal Service - Authorized by Section 10-10-314, MCA, the Internal Service Fund is used to account for printing services provided to schools or other departments of the district on a cost-reimbursement basis. This fund was approved by the Office of Public Instruction when it opened. June 30 Balance: \$72,598

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: \$397,221

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: \$13,845,708

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: \$1,881,555 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: \$25,811 Invested: \$400,000.

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: \$0.

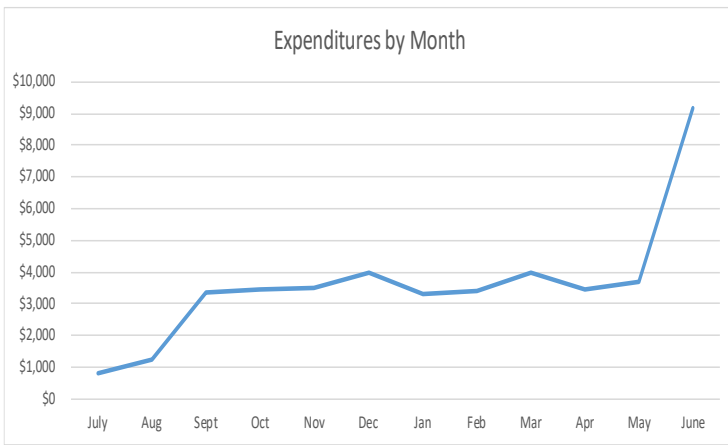
187 Claims Clearing Fund - An agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding 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: \$0.



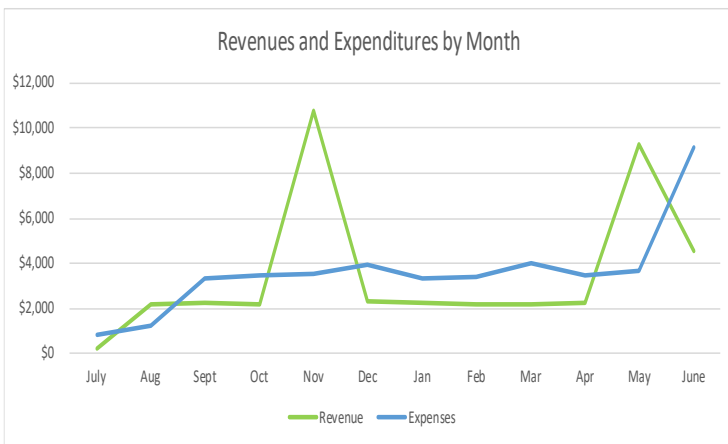
GENERAL FUND CASH FLOW ANALYSIS



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

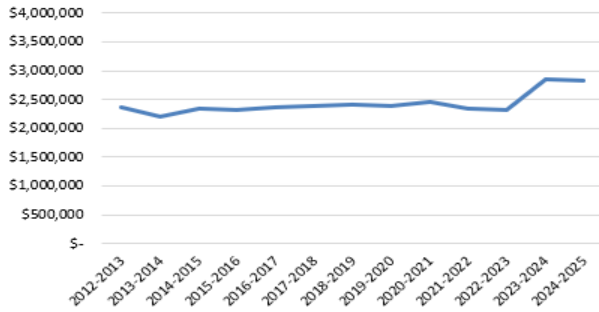
- The Impact Aid funding calculations are complicated because the program has not been fully funded since 1969. Currently, the Basic Support program is funded at about 55-percent of need, leaving a 45-percent unmet need and therefore, a formula was developed by Congress to fairly distribute available 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 | 2021-2022 | 2022-2023 | 2023-2024 |
|-----------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|
| Elem | | | | | | | | | | | | | | |
| Payments | \$892,449 | \$616,050 | \$627,758 | \$489,755 | \$618,763 | \$559,079 | \$473,676 | \$488,984 | \$673,754 | \$654,115 | \$672,729 | \$ 587,086 | \$ 593,305 | \$1,293,405 |
| Interest | \$100,134 | \$71,029 | \$52,561 | \$17,583 | \$41,428 | \$50,905 | \$61,569 | \$83,124 | \$129,135 | \$108,394 | \$156,535 | \$ 120,745 | \$ 118,893 | \$155,065 |
| Total | \$992,583 | \$687,079 | \$680,319 | \$507,338 | \$660,191 | \$609,984 | \$535,245 | \$572,108 | \$802,889 | \$762,509 | \$829,264 | \$ 707,831 | \$ 712,198 | \$1,448,470 |
| HS | | | | | | | | | | | | | | |
| Payments | \$114,773 | \$76,605 | \$70,619 | - | \$66,100 | \$61,384 | \$46,669 | \$63,888 | \$69,706 | \$43,275 | \$49,832 | \$ 44,532 | \$ 90,651 | \$156,640 |
| Interest | \$14,088 | \$10,003 | \$7,303 | \$3,866 | \$4,339 | \$4,407 | \$3,298 | \$4,637 | \$7,386 | \$5,864 | \$7,992 | \$ 6,154 | \$ 5,956 | \$7,385 |
| Total | \$128,861 | \$86,608 | \$77,922 | \$3,866 | \$70,439 | \$65,791 | \$49,967 | \$68,525 | \$77,092 | \$49,139 | \$57,824 | \$ 50,686 | \$ 96,607 | \$164,025 |
| Combined | \$1,121,444 | \$773,687 | \$758,241 | \$511,204 | \$730,630 | \$675,775 | \$585,212 | \$640,633 | \$879,981 | \$811,648 | \$887,088 | \$ 758,517 | \$ 808,805 | \$1,612,495 |

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.

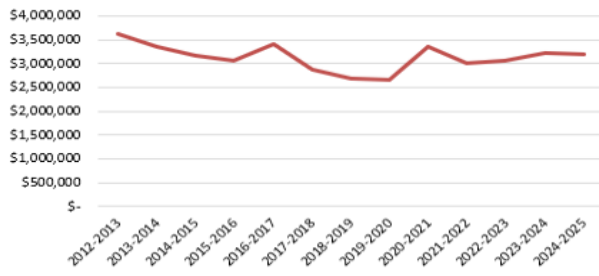
The IDEA governs how schools provide early intervention, special education, and related services to more than 7.5 million eligible children, and youth with disabilities.

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)



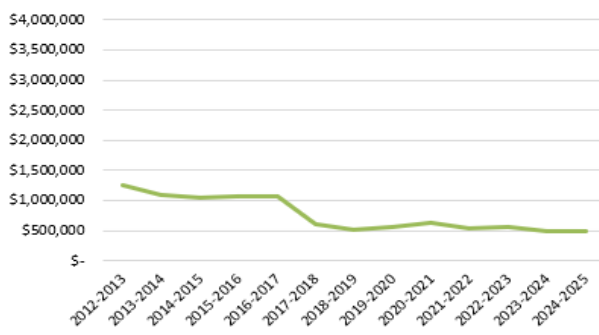
Title I programs provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects

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.

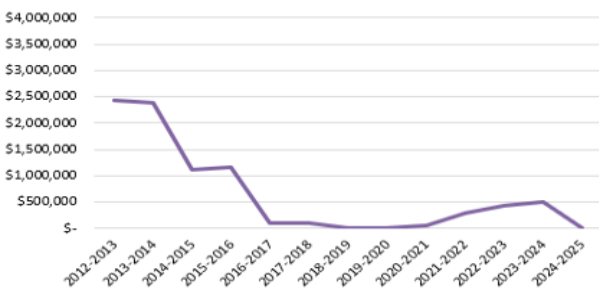
Formula Grants



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.

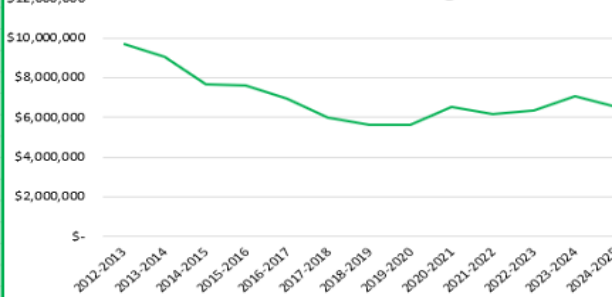
All of the above grants are based on enrollment trends at both the elementary and secondary levels. As enrollment fluctuates, so does the base funding in these areas.

Competitive Grants



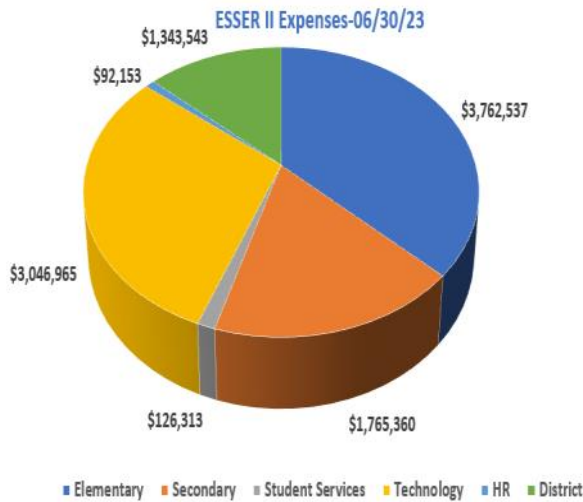
The competitive Grants are grants the District has applied for and received over the course of the past ten years. Grants the District has received include: School Nurse Workforce, Infant Early Child Home Visitation, Reading & Technology, Support of Military Children, US History Curriculum Development, Employment Opportunities of Disabled, Montana Literacy Development Grant (MCLD). The MCLD grant has been discontinued in 2024-25. A replacement grant is planned for the 2025-26 year. Since the 2016-17 year, the District has not applied for One Time Only (OTO) funds because the impact is limited to the length and amount of the funds 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.

ESSER II and III BUDGETS



| ESSER II | | By Department |
|------------------|----------------------|--|
| Department | Dollar Amount | Activities |
| Elementary | \$ 3,762,537 | ELA Curriculum, Summer learning and supplies, After School Support, Intervention Teachers, Behavior Support Paras Teacher PD, Planning |
| Secondary | \$ 1,765,360 | ELA Curriculum, Summer School At Risk Support, Home Visits, After School Support, Intervention Teachers, Behavior Support Paras Teacher PD, Planning |
| Student Services | \$ 126,313 | ESY, Summer Learning, Teacher Professional Development |
| Technology | \$ 3,046,965 | Classroom Technology for Instruction and remote learning/Fiber Project |
| HR | \$ 92,153 | Recruitment and Retention of Staff |
| District | \$ 1,343,543 | PPE, Cleaning and Disinfection, Teaching staff, Indirect cost rates |
| | \$ 10,136,871 | Total (Numbers Rounded to Nearest Dollar) |

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.

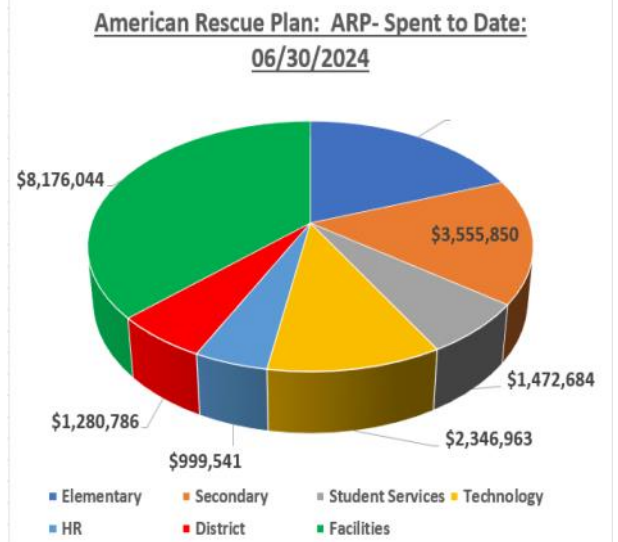
Professional development for staff is essential in meeting the learning and emotional needs of our students. Engagement and re-engagement activities for students and families is also an important part of returning to normal school operations.

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

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

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

| ESSER III | | By Department |
|------------------|----------------------|---|
| Department | Dollar | Activities |
| Elementary | \$ 4,224,244 | ELA Curriculum, Summer Learning and Teacher Planning, Staffing, Committee Work, Learning Loss |
| Secondary | \$ 3,555,850 | Summer supports and teacher time for planning, Committee Work, Staffing, Learning Loss |
| Student Services | \$ 1,472,684 | Extended School Year, Special Education, Intervention support, Mental Health Therapists, Homeless, At Risk |
| Technology | \$ 2,346,963 | Classroom Technology for Instruction |
| HR | \$ 999,541 | Staff Stipend, Recruitment and Retention of staff |
| District | \$ 1,280,786 | Summer School food for students, PPE, Cleaning and Disinfection, Community Group Collaborations, Indirect costs |
| Facilities | \$ 8,176,044 | Fresh Air and Ventilation, Window, Facilities projects |
| | \$ 22,056,111 | Total (All Amounts Rounded To Nearest Dollar) |



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 |
| ASHERA – 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 | MELR – Montana Education Law Reporter |
| ARP – American Rescue Plan | METNET – Montana's publicly-funded Education Telecommunications Network |
| ARRA – American Recovery and Reinvestment Act | MHSA – Montana High School Association |
| AYP – Adequate Yearly Progress | MOU – Memorandum of Understanding |
| BPE – Board of Public Education | MQEC – Montana Quality Education Coalition |
| CARES – Coronavirus Aid, Relief, and Economic Security Act | MREA – Montana Rural Education Association |
| CBA – Collective Bargaining Agreement | MSELC – Montana Schools E-Learning Consortium |
| CFR – Code of Federal Regulations | MSGIA – Montana Schools Group Insurance Authority |
| CIPA – Children's Internet Protection Act | MTCRR – Montana Commissioner's Rules and Regulations |
| CLIA – Clinical Laboratory Improvement Act | MT-PEC – Montana Public Education Center |
| COVID-19 – Novel Coronavirus Disease | MTSBA – Montana School Boards Association |
| CORE – <u>C</u> reation for teachers, <u>O</u> pportunities for students, <u>R</u> espect for our unique community, <u>E</u> xcellence in education | MTSUIP – Montana Schools Unemployment Insurance Program |
| CPA – Certified Public Accountant | NAEP – National Assessment of Educational Progress |
| CRT – Criterion-Referenced Test | NAFIS – National Association of Federal Impact Schools |
| CSCT -- Comprehensive School and Community Throughout Program | 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 | NIISA – National Indian Impacted Schools Association |
| 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 |
| ELEM – Elementary | PEP – Pupil Evaluation Program Test |
| EOE – Education Opportunity and Equity | PET – Program Evaluation Test |
| ESEA – Elementary and Secondary Education Act | PHI – Protected Health Information |
| ESSA – Every Student Succeeds Act | PI – Pupil Instruction |
| ESSER - Elementary and Secondary School Emergency Relief Fund | PILT – Payment In Lieu of Taxes |
| FAPE – Free Appropriate Public Education | PINS – Persons In Need of Supervision |
| FERPA – Family Educational Rights and Privacy Act | PIR – Pupil Instruction Related |
| FLSA – Fair Labor Standards Act - Governs conditions of employment for certain school employees. | PLA – Project Labor Agreement |
| FMLA – Family Medical Leave Act | Project SAVE – Safe Schools Against Violence in Education |
| FTE – Full-Time Equivalent | PSAT – Pre-Scholastic Aptitude Test |
| GASB – Governmental Accounting Standards Board | RCT – Regents Competency Test |
| GED – General Education Diploma | SAM – School Administrators of Montana |
| GEMS – Growth and Enhancement of Montana Students | SARA – State Archives & Records Administration |
| GPA – Grade Point Average | SAT – Standardized Assessment Test |
| GTB – Guaranteed Tax Base | SASS – System of Accountability of Student Success |
| HBV – Hepatitis B Virus | SEA – State Education Agency |
| HIPAA – Health Insurance Portability and Accountability Act | SIGI – School Improvement Grant |
| HIV – Human Immunodeficiency Virus | SINI – School in Need of Improvement |
| HPHP – High-Poverty High-Performing | SRO – School Resource (Police) Officer |
| HS – Highschool | STD – Sexually Transmitted Disease |
| IDEA – Individuals with Disabilities Education Act | STW – School-to-Work |
| IEP – Individualized Education Program | UEI – Unique Entity Identification |
| ISBC – Indian School Business Caucus | USC – United States Code |
| IISM – Indian Impact Schools of Montana | WCRRP – Workers Compensation Risk Retention Plan |
| ISLLC – Interstate School Leaders Licensure Consortium | |
| 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.

JARGONS AND ACRONYMS



Translating the Jargon and Acronyms

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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.

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

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.

GF BDGT – General fund budget

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.

LEV B EL – Non-voted base levy elementary

LEV B HS – Non-voted base levy high school

LEV OB – Voted over base levy

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.

Per-ANB – Per average belonging. For enrollment counts.

Per IBG – Per instructional services block grant. The per ANB student amount for the instructional block grant of funding for the individuals with Disabilities Education Act.

Per RSBG – Per related services block grant. The per ANB student amount for the related services block grant of funding for

the individuals with Disabilities Education Act.

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 90-91)
- Transportation Fund (page 92)
- Bus Depreciation (page 92)
- Tuition Fund (page 92)
- Retirement Fund (page 93)
- Adult Education Fund (page 93)
- Technology Fund (page 93)
- Flexibility Fund (page 94)
- Building Reserve Fund (page 94)
- Debt Service Fund (page 95)





BUDGET REPORT FY 2024-25 07 Cascade 0098 Great Falls Elem/ 0099 Great Falls High School

GENERAL FUND – 01 *(see pages 25-28; 30-35)*

PART I. CERTIFIED BUDGET DATA

| | | | |
|---|-------|------------------------|--------------------|
| ANB BY Budget Unit: | E1 | Great Falls K-6 5682* | |
| | M1 | Great Falls 7-8 1557* | |
| * indicates that the 3 year average ANB was used to | | Great Falls 9-12 3133* | |
| | | Elementary | High School |
| | | Total | |
| A Direct State Aid | (I-A) | 21,424,198.14 | 11,208,050.51 |
| C Quality Educator | (I-C) | 2,007,059.43 | 864,734.39 |
| D At Risk Student | (I-D) | 379,067.17 | 142,436.23 |
| E Indian Education For All | (I-E) | 178,296.57 | 77,165.79 |
| F American Indian Achievement Gap | (I-F) | 285,802.00 | 110,836.00 |
| G Data For Achievement | (I-G) | 170,695.62 | 73,876.14 |
| H State Spec Ed Allowable Cost Pymt to Districts | (I-H) | 2,150,115.22 | 653,945.76 |
| J District GTB Subsidy Per Elementary Base Mill | (I-J) | 563,811.00 | 515,551.00 |
| K District GTB Subsidy Per High School Base Mill | (I-K) | | 0.00 |

PART II. GENERAL FUND BUDGET LIMITS

| | | Elementary | High School | Total |
|--|--------|---------------|---------------|---------------|
| Prior Year Budget Data: | | | | |
| A ANB | (II-A) | 7,302.00 | 3,139.00 | 10,441.00 |
| B BASE Budget Limit | (II-B) | 43,200,363.71 | 21,692,334.22 | 64,892,697.93 |
| C Maximum Budget Limit | (II-C) | 53,723,399.65 | 26,920,768.91 | 80,644,168.56 |
| 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) | 53,211,034.30 | 26,154,929.05 | 79,365,963.35 |
| 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) | 44,374,166.02 | 22,243,723.41 | 66,617,889.43 |
| H Maximum Budget Limit | (II-H) | 55,250,006.13 | 27,650,878.57 | 82,900,884.70 |
| I Highest Budget Without a Vote | (II-I) | 54,382,502.06 | 26,712,777.57 | 81,095,279.63 |
| J Highest Budget | (II-J) | 55,250,006.13 | 27,650,878.57 | 82,900,884.70 |
| K Highest Voted Amount | (II-K) | 887,863.57 | 938,101.00 | 1,825,964.57 |
| L Amount Approved on Ballot by Voters | (II-L) | 0.00 | 0.00 | 0.00 |
| M Adopted Budget | (II-M) | 54,382,502.06 | 26,712,777.57 | 81,095,279.63 |

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

| | | Elementary | High School | Total |
|---|----------|--------------|--------------|--------------|
| A Operating Reserve (961) | (III-A) | 5,436,214.26 | 2,666,677.25 | 8,102,891.51 |
| C Excess Reserves | (III-C) | 0.22 | 0.00 | 0.00 |
| 1. Reserve for Protested/Delinquent Taxes (963) | (III-C1) | 0.22 | 0.00 | 0.00 |
| D Unreserved Fund Balance Reappropriated (970) | (III-D) | 0.00 | 0.00 | 0.00 |
| 2. Remaining Fund Balance Available (970B) | (III-D2) | 0.00 | 0.00 | 0.00 |
| E TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48) | (III-E) | 5,436,214.48 | 2,666,677.25 | 8,102,891.73 |

PART V. GENERAL FUND WORKSHEET

| | | Elementary | High School | Total |
|-------------------------------|--------|---------------|---------------|---------------|
| General Fund Budget | | | | |
| A Adopted General Fund Budget | (V-A) | 54,382,502.06 | 26,712,777.57 | 81,095,279.63 |
| 1. BASE Budget Limit | (V-A1) | 44,374,166.02 | 22,243,723.41 | 66,617,889.43 |
| 2. Over-BASE Budget | (V-A2) | 10,008,336.04 | 4,469,054.06 | 14,477,390.10 |

| Funding the BASE Budget | | Elementary | High School | Total |
|--|--|-------------------|--------------------|---------------|
| B | Direct State Aid (V-B) | 21,424,198.14 | 11,208,050.51 | 32,632,248.65 |
| | 1. Direct State Aid Paid By State (V-B1) | 21,424,198.14 | 11,208,050.51 | 32,632,248.65 |
| C | Quality Educator (V-C) | 2,007,059.43 | 864,734.39 | 2,871,793.82 |
| D | At Risk Student (V-D) | 379,067.17 | 142,436.23 | 521,503.40 |
| E | Indian Education For All (V-E) | 178,296.57 | 77,165.79 | 255,462.36 |
| F | American Indian Achievement Gap (V-F) | 285,802.00 | 110,836.00 | 396,638.00 |
| G | Data For Achievement (V-G) | 170,695.62 | 73,876.14 | 244,571.76 |
| H | Special Education Allowable Cost Payment (V-H) | 2,150,115.22 | 653,945.76 | 2,804,060.98 |
| I | Remaining Fund Balance Available (V-I) | 0.00 | 0.00 | 0.00 |
| J | Non-Levy Revenue (V-J) | 43,229.00 | 43,815.51 | 87,044.51 |
| | 1. Actual Non-Levy Revenue (V-J1) | 43,229.00 | 43,815.51 | 87,044.51 |
| L | BASE Levy Requirements (V-L) | 17,735,702.87 | 9,068,863.08 | 26,804,565.95 |
| | 1. State Guaranteed Tax Base Aid (V-L1) | 13,418,701.80 | 6,681,540.96 | 20,100,242.76 |
| | 2. *District Property Tax Levy To Fund BASE (BASE Levy) (V-L2) | 4,317,001.07 | 2,387,322.12 | 6,704,323.19 |
| M | **Subtotal of BASE Budget Revenue (V-M) | 44,374,166.02 | 22,243,723.41 | 66,617,889.43 |
| Funding the Over-BASE Budget | | | | |
| O | Over-BASE Only Revenues (V-O) | 0.00 | 0.00 | 0.00 |
| | 2. Tuition (V-O2) | 20,359.50 | 46,005.06 | 66,364.56 |
| 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) | 10,008,336.04 | 4,423,049.10 | 14,431,385.14 |
| Mill Levies | | | | |
| S | BASE Mills- Elementary (V-S) | 23.80 | 0.00 | 23.80 |
| T | BASE Mills- High School (V-T) | 0.00 | 24.02 | 24.02 |
| | | Elementary | High School | Total |
| U | Over-BASE Mills (V-U) | 55.04 | 24.02 | 79.06 |
| | 1. District Property Tax Levy Mills (V-U1) | 55.04 | 24.02 | 79.06 |
| V | Total General Fund Mills (V-V) | 78.84 | 36.98 | 115.82 |
| | Adopted Budget 0001 | 54,382,502.06 | 26,712,777.57 | 81,095,279.63 |
| Budget Uses | | | | |
| | Expenditure Budget 0002 | 54,382,502.06 | 26,712,777.57 | 81,095,279.63 |
| Estimated Funding Sources | | Elementary | High School | Total |
| | Unreserved Fund Balance Reappropriated 0970 | 0.00 | 0.00 | 0.00 |
| | Direct State Aid 3110 | 21,424,198.14 | 11,208,050.51 | 32,632,248.65 |
| | Quality Educator 3111 | 2,007,059.43 | 864,734.39 | 2,871,793.82 |
| | At Risk Student 3112 | 379,067.17 | 142,436.23 | 521,503.40 |
| | Indian Education For All 3113 | 178,296.57 | 77,165.79 | 255,462.36 |
| | American Indian Achievement Gap 3114 | 285,802.00 | 110,836.00 | 396,638.00 |
| | State Spec Ed Allowable Cost Pymt to Districts 3115 | 2,150,115.22 | 653,945.76 | 2,804,060.98 |
| | Data For Achievement 3116 | 170,695.62 | 73,876.14 | 244,571.76 |
| | State Guaranteed Tax Base Aid 3120 | 13,418,701.80 | 6,681,540.96 | 20,100,242.76 |
| Actual Non-Levy Revenue | | | | |
| | Interest Earnings 1510 | 43,229.00 | 36,521.45 | 79,750.45 |
| | Summer School Fees 1981 | 0.00 | 7,294.06 | 7,294.06 |
| Anticipated Non-Levy Revenue- BASE | | | | |
| Anticipated Non-Levy Revenue- Over-BASE | | Elementary | High School | Total |
| | Individual Tuition 1310 | 20,359.50 | 46,005.06 | 66,364.56 |
| Levies | | | | |
| | BASE Levy 1110(b) | 4,317,001.07 | 2,387,322.12 | 6,704,323.19 |
| | Over-BASE Levy 1110(c) | 9,987,976.54 | 4,423,049.10 | 14,411,025.64 |
| | District Tax Levy 1110 | 14,304,977.61 | 6,810,371.22 | 21,115,348.83 |
| | Total Estimated Revenues to Fund Adopted Budget 0004 | 54,382,502.06 | 26,712,777.57 | 81,095,279.63 |

TRANSPORTATION FUND – 10 *(see page 36)*

| | | Elementary | High School | Total |
|--|-------|--------------|--------------|--------------|
| Adopted Budget | 0001 | 3,945,075.00 | 1,868,682.10 | 5,813,757.10 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,945,075.00 | 1,868,682.10 | 5,813,757.10 |
| Transportation Schedule Data | | | | |
| On-Schedule | 0005 | 513,753.05 | 198,291.74 | 712,044.79 |
| Contingency | 0006 | 52,948.37 | 19,829.17 | 72,777.54 |
| Over-Schedule | 0011 | 3,362,642.97 | 1,650,561.19 | 5,013,204.16 |
| Fund Balance for Budget | TFS48 | 1,805,019.81 | 726,705.59 | 2,531,725.40 |
| Operating Reserve | 0961 | 789,015.00 | 373,736.42 | 1,162,751.42 |
| Unreserved Fund Balance Reappropriated | 0970 | 1,016,004.81 | 352,969.17 | 1,368,973.98 |
| Estimated Funding Sources | | | | |
| CARES - Governor's Coronavirus Relief Fund Transportatic | 7710 | 0.00 | 0.00 | 0.00 |
| Reimbursements | | | | |
| County On-Schedule Trans Reimb | 2220 | 291,216.01 | 109,060.45 | 400,276.46 |
| State On-Schedule Trans Reimb | 3210 | 291,216.02 | 109,060.46 | 400,276.48 |
| District Tax Levy | 1110 | 2,346,638.16 | 1,297,592.02 | 3,644,230.18 |
| District Mills | 0999 | 12.85 | 7.00 | 19.85 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,945,075.00 | 1,868,682.10 | 5,813,757.10 |

BUS DEPRECIATION - 11 *(see page 37)*

| | | Elementary | High School | Total |
|---|-------|------------|-------------|------------|
| Adopted Budget | 0001 | 64,446.67 | 39,524.46 | 103,971.13 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 64,446.67 | 39,524.46 | 103,971.13 |
| Fund Balance for Budget | TFS48 | 52,060.70 | 31,648.03 | 83,708.73 |
| Unreserved Fund Balance Reappropriated | 0970 | 52,060.70 | 31,648.03 | 83,708.73 |
| Estimated Funding Sources | | | | |
| District Tax Levy | 1110 | 12,385.97 | 7,876.43 | 20,262.40 |
| District Mills | 0999 | 0.07 | 0.04 | 0.11 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 64,446.67 | 39,524.46 | 103,971.13 |

TUITION FUND - 13 *(see page 38)*

| | | Elementary | High School | Total |
|---|------|--------------|-------------|--------------|
| Adopted Budget | 0001 | 2,473,943.26 | 801,970.36 | 3,275,913.62 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 2,473,943.26 | 801,970.36 | 3,275,913.62 |
| District Tax Levy | 1110 | 2,473,943.26 | 801,970.36 | 3,275,913.62 |
| District Mills | 0999 | 13.55 | 4.33 | 17.88 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 2,473,943.26 | 801,970.36 | 3,275,913.62 |

RETIREMENT FUND - 14 *(see page 41)*

| | | Elementary | High School | Total |
|---|-------|--------------|--------------|---------------|
| Adopted Budget | 0001 | 8,000,000.00 | 4,500,000.00 | 12,500,000.00 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 8,000,000.00 | 4,500,000.00 | 12,500,000.00 |
| Fund Balance for Budget | TFS48 | 1,682,570.83 | 2,722,600.66 | 4,405,171.49 |
| Operating Reserve | 0961 | 1,600,000.00 | 900,000.00 | 2,500,000.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 82,570.83 | 1,822,600.66 | 1,905,171.49 |
| Estimated Funding Sources | | | | |
| County Retirement Distribution | 2240 | 7,917,429.17 | 2,677,399.34 | 10,594,828.51 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 8,000,000.00 | 4,500,000.00 | 12,500,000.00 |

ADULT EDUCATION FUND - 17 *(see page 42)*

| | | Elementary | High School | Total |
|---|-------|------------|-------------|--------------|
| Adopted Budget | 0001 | 551,272.00 | 558,874.00 | 1,110,146.00 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 551,272.00 | 558,874.00 | 1,110,146.00 |
| Fund Balance for Budget | TFS48 | 293,252.37 | 467,959.79 | 761,212.16 |
| Operating Reserve | 0961 | 192,945.20 | 195,605.90 | 388,551.10 |
| Unreserved Fund Balance Reappropriated | 0970 | 100,307.17 | 274,353.89 | 374,661.06 |
| Estimated Funding Sources | | | | |
| District Tax Levy | 1110 | 450,964.83 | 284,520.11 | 735,484.94 |
| District Mills | 0999 | 2.47 | 1.54 | 4.01 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 551,272.00 | 558,874.00 | 1,110,146.00 |

TECHNOLOGY FUND - 28 *(see page 43)*

| | | Elementary | High School | Total |
|---|-------|------------|-------------|------------|
| Adopted Budget | 0001 | 521,648.87 | 127,896.43 | 649,545.30 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 521,648.87 | 127,896.43 | 649,545.30 |
| Fund Balance for Budget | TFS48 | 330,720.62 | 32,380.06 | 363,100.68 |
| Unreserved Fund Balance Reappropriated | 0970 | 330,720.62 | 32,380.06 | 363,100.68 |
| Estimated Funding Sources | | | | |
| State Technology Aid | 3281 | 40,928.25 | 20,516.37 | 61,444.62 |
| District Tax Levy | 1110 | 150,000.00 | 75,000.00 | 225,000.00 |
| District Mills | 0999 | 0.82 | 0.40 | 1.22 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 521,648.87 | 127,896.43 | 649,545.30 |

FLEXIBILITY FUND - 29 *(see page 44)*

| | | Elementary | High School | Total |
|---|-------|------------|-------------|--------------|
| Adopted Budget | 0001 | 864,081.58 | 466,383.58 | 1,330,465.16 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 864,081.58 | 466,383.58 | 1,330,465.16 |
| Add To Fund Balance | 0003 | 0.00 | 0.00 | |
| Fund Balance for Budget | TFS48 | 758,252.43 | 215,854.62 | 974,107.05 |
| Unreserved Fund Balance Reappropriated | 0970 | 758,252.43 | 215,854.62 | 974,107.05 |
| Interest Earnings | 1510 | 7,200.00 | 2,100.00 | 9,300.00 |
| Other Revenue From Local Sources | 1900 | 7,500.00 | 0.00 | 7,500.00 |
| State - Transformational Learning Aid | 3760 | 0.00 | 0.00 | 0.00 |
| State - Advanced Opportunity Aid | 3770 | 91,129.15 | 248,428.96 | 339,558.11 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 864,081.58 | 466,383.58 | 1,330,465.16 |

BUILDING RESERVE FUND - 61 *(see page 46)*

| | | Elementary | High School | Total |
|---|---------|--------------|--------------|--------------|
| Adopted Budget | 0001 | 3,494,884.14 | 1,451,466.52 | 4,946,350.66 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,494,884.14 | 1,451,466.52 | 4,946,350.66 |
| Fund Balance for Budget | TFS48 | 2,678,025.80 | 1,091,176.52 | 3,769,202.32 |
| Operating Reserve | 0961 | 0.00 | 0.00 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 2,678,025.80 | 1,091,176.52 | 3,769,202.32 |
| Estimated Funding Sources | | | | |
| School Major Maintenance Aid (SMMA) | 3283 | 474,506.88 | 175,642.94 | 650,149.82 |
| Use Estimated Non-Levy Revenue to Lower Levies? (Yes or No) | | No | No | |
| Building Reserve Permissive Levy | 1110(b) | 342,351.46 | 184,647.06 | 526,998.52 |
| District Tax Levy | 1110 | 342,351.46 | 184,647.06 | 526,998.52 |
| District Mills | 0999 | 1.87 | 1.00 | 2.87 |
| Building Reserve Permissive Mills | 0135 | 1.87 | 1.00 | 2.87 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,494,884.14 | 1,451,466.52 | 4,946,350.66 |

DEBT SERVICE FUND - 50 (see page 45)

| | | Elementary | High School | Total |
|---|-------|----------------|----------------|--------------|
| Taxable Value | | 182,603,795.00 | 185,329,633.00 | |
| Adopted Budget | 0001 | 3,463,143.76 | 4,146,681.26 | 7,609,825.02 |
| Budget Uses | | | | |
| Expenditure Budget | 0002 | 3,463,143.76 | 4,146,681.26 | 7,609,825.02 |
| Add To Fund Balance | 0003 | 0.00 | 0.00 | 0.00 |
| Fund Balance for Budget | | | | |
| Unreserved Fund Balance Reappropriated | TFS48 | 1,112,881.03 | 579,979.09 | 1,692,860.12 |
| District Tax Levy | 0970 | 1,112,881.03 | 579,979.09 | 1,692,860.12 |
| Jurisdiction Mills | 1110 | 2,350,262.73 | 3,566,702.17 | 5,916,964.90 |
| | 0999 | 12.87 | 19.25 | 32.12 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 3,463,143.76 | 4,146,681.26 | 7,609,825.02 |

| Bond Issues | | | | | | | |
|--|-----------|-----------|---------------|---------------|--------------|--------------|--------------|
| Issue Type | Issue | Maturity | Outstanding | | | | |
| | Date | Date | Issue Amount | 6/30/25 | Principal | Interest | Agent Fees |
| Elementary Bond | 2/21/2017 | 6/30/2037 | 34,675,000.00 | 24,650,000.00 | 1,535,000.00 | 1,095,800.00 | 1,000.00 |
| Elementary Bond | 3/29/2018 | 6/30/2038 | 11,235,000.00 | 425,000.00 | 1,185,000.00 | 355,343.76 | 1,000.00 |
| Total Bond Requirements | | | | | | | 3,463,143.76 |
| Total Debt Service Requirements | | | | | | 0002 | 3,463,143.76 |

| Bond Issues | | | | | | | |
|--|-----------|-----------|---------------|---------------|--------------|--------------|--------------|
| Issue Type | Issue | Maturity | Outstanding | | | | |
| | Date | Date | Issue Amount | 6/30/24 | Principal | Interest | Agent Fees |
| High School Bond | 2/21/2017 | 6/30/2037 | 24,035,000.00 | 16,930,000.00 | 1,065,000.00 | 734,681.26 | 1,000.00 |
| High School Bond | 3/29/2018 | 6/30/2038 | 28,920,000.00 | 22,015,000.00 | 1,185,000.00 | 1,160,000.00 | 1,000.00 |
| Total Bond Requirements | | | | | | | 4,146,681.26 |
| Total Debt Service Requirements | | | | | | 0002 | 4,146,681.26 |

Business Services and Operations Department

Brian Patrick, Director of Business Operations
Aly Konecny, Lead Business Office
Pam Ramsted, Lead Finance Technician
Marti Marcum, Finance Technician
Sable Grayson, Secretary, Central Reception
Deb LeVeaux, Lead Accounts Payable Technician
Amy Schmidt, Accounts Payable Technician
Janet Hernandez, Purchasing Specialist
Patty Broesder, Lead Print Center Technician
Heather Ashby, Print Center Technician
Heather Nelson, Print Center Technician

Transportation and Safety

Julie Shotnokoff, Supervisor
Justin Ziessler, Administrative Assistant

Food Services

Jessa Youngers, Supervisor
Stephanie Bautista, Field Supervisor
Shashana Fennell, Administrative Assistant

Data Center Partners

Joe Vance, Business Analyst
Jules Chavez Programmer/Operator

NOTES

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