

# Great Falls Public Schools



## 2025

## 2026

# DISTRICT BUDGET INFORMATION

*We successfully educate students to navigate their future.*





# What's New in this Publication?

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



## Thank you

Thank you to the journalism departments at CM Russell High School (Justina Kleinsasser, Cynthia Ryan, Tanner Ogg, and Paige Muston) and Great Falls High School (Susan Amo) 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.



## Legislative Information

This Section highlights the recently passed bills that impact education in the areas of School Finance, Facilities Funding, Elections, School Safety and other education related bills. The most recent legislative session ended in April (**Pages 52-59**)

## Taxable Valuation Change

Information found on this page reviews the relationship between the value of the mill and the total mills levied. The Montana legislature adjusted the tax rates which caused the Taxable Valuation for Great Falls Public Schools to decrease significantly.



## New Hires

**Luke Diekhans** has been hired to serve as the Director of Business Operations for Great Falls Public Schools. He replaces Brian Patrick who retired after 44 years in public education. Luke has served Great Falls Public Schools as a teacher, Environmental Education Program manager, Riverview Elementary Principal and most recently the Human Resources Director. The Human Resources Director position has been filled by **Melanie Houge** who is currently serving as the Human Resources Director at the University of Providence.



## STARS Act

The STARS Act significantly impacted school budgets. It increased starting teacher pay, allows Districts with high housing costs to levy additional funds to address the problem, and provides a consistent funding source for Advanced Opportunities. It also will encourage student achievement by providing incentives and will ultimately address financial challenges faced by Districts.

## Removed- Montana Property Tax System

The Montana Property Tax System information has been removed due to the many changes made during the 2025 Legislative Session. This page has been removed from the Publication because the information is now inaccurate.



## Top Employer of Great Falls

This information has been removed from the publication because it is outdated.

NEW

REMOVED

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



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

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

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

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

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

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

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

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

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

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

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

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

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



# BOARD OF TRUSTEES

## 2025-2026 School Year



**Gordon Johnson**  
*Board Chairperson*

Elected: 2019  
Term Expires: 2028

Committees:  
*Superintendent Evaluation  
Legislative/AA Caucus*

Elected: 2017  
Term Expires: 2026

Committees:  
*Budget  
Academic Achievement*



**Kim Skornogski**  
*Board Vice-Chairperson*



**Craig Duff**

Elected: 2025  
Term Expires: 2028

Committees:  
*Health and Safety  
Academic Achievement  
Policy  
Transportation*



**Marlee Sunchild**

Elected: 2021  
Term Expires: 2027

Committees:  
*CORE Charter School  
Foundation*



**Bill Bronson**

Elected: 2020  
Term Expires: 2026

Committees:  
*Budget  
Transportation  
Policy  
Health Insurance/Labor Relations  
Legislative/AA Caucus*

Elected: 2022  
Term Expires: 2028

Committees:  
*Budget  
Policy  
Transportation*



**Paige Turoski**



**Amie Thompson**

Elected: 2022  
Term Expires: 2026

Committees:  
*Superintendent  
Evaluation  
Health and Safety*



# BOARD OF TRUSTEES

## Meeting Schedule

### 2025 - 2026

Board Policy 1400

Board Meetings

July						
S	M	T	W	T	F	S
		1	2	3	4	5
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24	25	26	27	28	29	30
31						

June						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

☒ Regular Meeting

☐ Budget Work Session

#### Regular Meetings (Policy 1400)

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

#### Emergency Meetings

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

#### Special Meetings

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



# YEARLY RECURRING BOARD AGENDA ITEMS

## July

Annual GFPS Foundation Report  
Student Handbook Revisions  
Bus Stop Requests with GFPS Boundaries  
Outstanding Warrants

Select Committee Members for Learning and/or Library Materials Review

## August

Adopt Final Budget  
Health and Voluntary Insurance Renewal  
Non-Union Classified/Support/Admin. Salaries  
Class Fees Report

## September

Constitution Day Proclamation  
Introduce Foreign Exchange Students and Board Student Reps  
Appoint MTSBA Representatives for the Delegate Assembly During MCEL  
Summer School (including Virtual Academy)  
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  
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  
AP and Dual Credit Report  
Indian Education for all (Work Session)  
Indigenous Education/Native American Week Report

Music Travel Requests

## December

AP and Dual Credit Report  
Audit Report

## January

Montana High School Association (MHSA) Proposals  
TR-6 Bus Route Reimbursement Claims  
School Food Service Report  
Resolution to call for Election of Trustees and Levy  
Request for Mail Ballot Election  
Trustee Resolution Requesting for County to Conduct Next School Year's Elections  
Develop Election/Levy Information and Public Speaking Timelines (if necessary)

## February

Reduction In Force, Annual Timeline

## February (Continued)

Non-renewal/Non-tenured  
Budgetary Revenue Projections  
Youth Art Month Proclamation  
Call for Paper Bids  
CTE Travel Requests

## March

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

## April

Teacher Non-Renewal/Termination  
Approve Trustee Election by a Conditional Acclamation (if necessary)  
Renew Pepsi and Coke Agreements to Provide Beverages to Schools  
Award Instructional and Office Paper Supply Order Bids  
MTSBA Proposed Resolutions for Delegate Assembly in June  
Appoint MTSBA Delegate Assembly Representatives  
Renew Multi-District Technology Agreement  
Renew Multi-District Interlocal Elementary/HS Agreement  
Renew Banking Agreement with County  
Book Giveaway

## May

Board Member and Student Representative Appreciation  
CTSO Student Recognition  
Annual Board Reorganization Meeting  
Selecting Board Members for Commencement Activities  
Adopt Board Meeting Calendar  
TR-6 Bus Route Reimbursement Claims  
Montana High School Association Dues  
Call for Dairy Product Bids  
GFHS/MSDB Cooperative Agreement Renewal  
Canvas of the Election Results  
Accomplishments of the District  
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  
Strategic Plan Approval  
PIR Plan Approval

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

# MESSAGE FROM SUPERINTENDENT HOYER

June 2025



As 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.

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.

This year, we are especially proud to announce the launch of our district's first public charter school—**CORE School at Morningside**. This innovative school not only provides rich experiential learning for students but also serves as a training ground for tomorrow's teachers. CORE is a bold step in preparing future educators while delivering a unique, hands-on educational experience rooted in excellence.

In 2025-2026, 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 acknowledging that this is positively impacted when strong foundational skills are established in early elementary grades. Our new **Jump Start program**, offered to rising kindergarten through third-grade students, provides targeted instruction in English Language Arts and math to strengthen early learning and close achievement gaps before the school year begins.

We continue to focus on behavior and attendance, ensuring they support, rather than inhibit, learning. Additionally, we are developing a comprehensive communication plan to keep our community informed, engaged, and active in our schools. A major component of this communication strategy is a **consensus-building process** that brought together students, community members, teachers, and education leaders to collaboratively solve problems around anticipated budget shortfalls. These conversations have ensured transparency and fostered shared ownership of the challenges and solutions ahead. 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 a 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 of 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.

During the **2025 legislative session**, we partnered with local stakeholders to provide legislators with the critical data, insights, and stories they needed to make the best decisions for Great Falls students and families. We remain committed to engaging with policy leaders at every level to advocate for the resources our students deserve.

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.

A handwritten signature in blue ink, reading "Heather S. Hoyer".

Heather S. Hoyer, Superintendent



## MESSAGE FROM THE DIRECTOR OF BUSINESS OPERATIONS

This annual publication highlights the District's budget and financial position, along with trends and data to help inform our community and decision-makers. As I prepare for retirement on June 30th after 14 years as the Business Manager, I want to express my sincere appreciation to the Great Falls community. Your support for our students, staff, and schools has made an incredible difference. Together, we've navigated funding challenges, enrollment changes, a pandemic, and rising costs while keeping student needs at the heart of every decision. Approximately 84% of the General Fund Budget is dedicated to salaries and benefits for the people who serve our students every day. Like many school districts, we continue to manage the impacts of inflation, health care costs, and operational expenses. Through it all, our focus remains on providing a safe, supportive, and high-quality education. I am grateful to have worked alongside an exceptional team of professionals and a community that truly cares about its schools. Thank you for your partnership, your trust, and your belief in the importance of public education in Great Falls. The District is in very good hands with my replacement.



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

Brian Patrick  
Director of Business Operations

As the incoming Director of Business Operations for Great Falls Public Schools, I am honored to continue serving the District and community that has shaped my professional journey over the past 27 years. My career has included roles as a teacher, program manager, elementary principal, and most recently, Human Resources Director, each of which has deepened my understanding of how we can best support students and staff. I approach this new role with a commitment to collaboration and a strong belief in continuous learning. I am not afraid to ask questions, seek input, and grow in areas that will help me better serve our schools and community. As my predecessor has done in this position, I will continue to work closely with our staff, our Board, and our community to ensure our district provides the highest quality education Montana has to offer in the 21st century. I lead with honest, upfront communication and strive to be transparent in all aspects of my work. Whether managing budgets, aligning resources, or planning for the future, my focus will remain on creating the conditions where students and educators can thrive. I am excited to learn alongside our team and help move our district forward with clarity, integrity, and purpose.



A handwritten signature in blue ink that reads "Luke Diekhans".

Luke Diekhans  
Director of Business Operations



# 2025-2026 ADMINISTRATIVE STAFF

## Great Falls Public Schools Great Falls, Montana

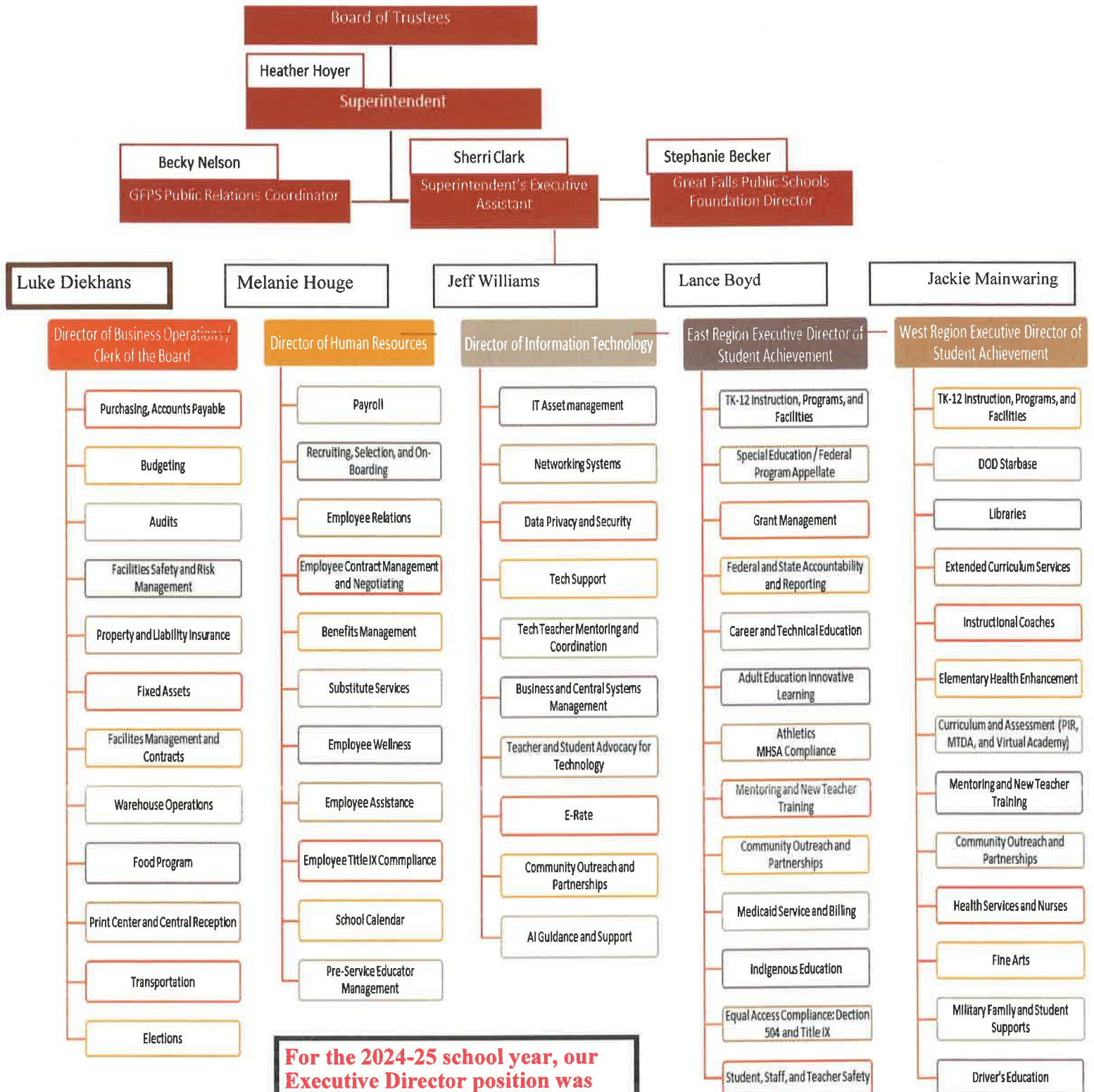
Heather Hoyer.....Superintendent of Schools  
 Luke Diekhans .....Director of Business Operations  
 Jackie Mainwaring.....Executive Director of Student Achievement  
*(Skyline-ELF, Loy, Meadow Lark, Morningside CORE, Riverview, Sacajawea, Valley View, West, North Middle School, Charles M. Russell High 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)*  
 Melanie Houge.....Director of Human Resources  
 Jeffery Williams .....Director of Information Technology  
 Stephanie Becker.....Executive Director, GFPS Foundation



*(L-R: Jeff Williams, Luke Diekhans, Jackie Mainwaring, Heather Hoyer, Lance Boyd, Stephanie Becker) Not pictured: Melanie Houge*



# 2025-2026 Great Falls Public Schools Organization Chart



# MISSION, VISION AND BELIEF STATEMENTS



## GREAT FALLS PUBLIC SCHOOLS



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

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

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

**Belief Statements:**

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

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

**Goals:**

**Student Achievement**

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

**Healthy Safe and Secure Schools**

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

**Stewardship and Accountability**

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

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





# 2025-2026 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 to allocate 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

**Belief Statement:** *The District believes that comprehensive systems of support ensure that students achieve the highest levels of academic growth.*

**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.

### Applicable Action Steps:

- Common Content and State Assessments Data Discussions and Communication
- Professional Development on the use of assessment data to impact instruction
- Math curriculum and material implementation to include building-level math task force
- District level and building level ELA taskforce
- Community invitation and communication on math and ELA initiatives

## Healthy, Safe, and Secure Schools

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

**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 Profile of a Learner, as reported by school-based and district-level data

### Applicable Action Steps:

- Character Strong and Responsibility Centered Discipline
- Multi-tiered Systems of Support/Behavior; includes the DESSA mini at kindergarten
- Student Leadership Organizations
- Staff mental health emergency plan evaluated and adjusted
- ReStart and Transformational Opportunities evaluated and adjusted
- Profile of a Learner integration per Montana ARM 10.55.60

## Stewardship and Accountability

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

**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.

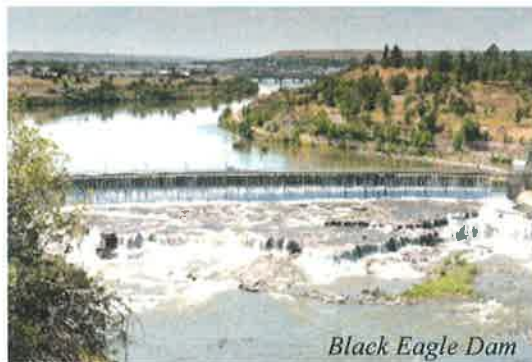
### Applicable Action Steps:

- Comprehensive Communication Plan Per Building
- 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
- Communicate and begin to implement the GFPS long-range strategic IT plan
- Recruitment and Retention of Staff

# 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 Venter/Assiniboine, 94 Turtle Mountain Chippewa, 49 Assiniboine/Sioux, and 21 Salish/Kootenai, 13 Northern Cheyenne and 10 Crow. There are a total of 49 tribes represented in our schools. The Little Shell tribe received national recognition from the Federal Government in December of 2019.



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

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



# MALMSTROM AIR FORCE BASE



Colonel Einar Axel Malmstrom

## Malmstrom AFT Command History

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

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

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

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

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

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

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

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

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

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

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

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

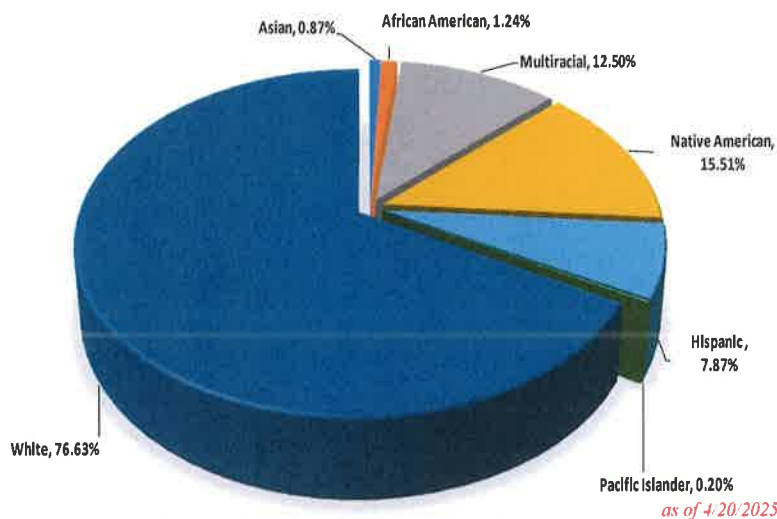
Currently, there are 1,197 students in the Great Falls School District attributed to Malmstrom Air Force Base. The schools designated for these students include Loy Elementary School, Chief Joseph Elementary School, North Middle School, and CM Russell High School.

<b>GREAT FALLS IS A MILITARY FRIENDLY COMMUNITY</b>	<b>3,324</b> Active Duty Personnel at MAFB	<b>MTANG</b> 500 Full-Time Guardsmen 431 Part-Time Guardsmen
	<b>2,381</b> Military Dependents at MAFB	Over \$265,000,000 Annual Payroll for Military in Great Falls* <small>*MAFB and MTANG</small>
	<b>645</b> Civilian Personnel at MAFB	<b>OVER 130</b> <b>INTERCONTINENTAL BALLISTIC MISSILES SPREAD OVER 7 COUNTIES COVERING MORE THAN 13,000 SQUARE MILES. DID YOU KNOW - IF OUR MISSILE FIELD WAS A STATE, IT WOULD RANK #42 IN SIZE BETWEEN WEST VIRGINIA AND MARYLAND.</b>

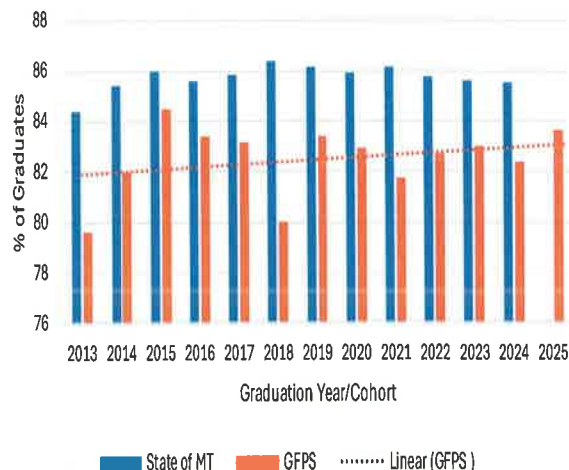
# Great Falls Public Schools Fiscal Year 2025-2026 FAST FACTS

## Student/School Information

SPRING DEMOGRAPHICS FOR 24-25 BY PERCENT



Moving the Dial - State and District Graduation Rates



**1,351,521**

### Programs Offered

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

**SUMMER  
FOOD SERVICE  
PROGRAM**

### Total Meals Served

544,422  
Breakfast

807,099  
Lunch

**1,351,521  
TOTAL**

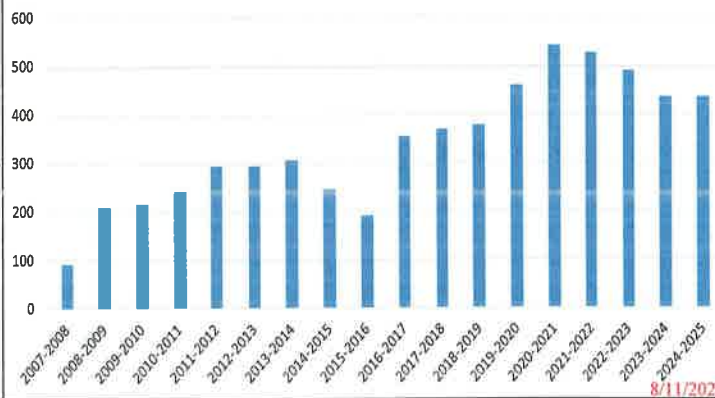
### % of Students Engaged in Programs:

- ◇ Free and Reduced Lunch: 60.01%
- ◇ Limited English Proficient: 6.00%
- ◇ English as Second Language: 7.00%
- ◇ Special Education: 14.21%
- ◇ Homeless: 4.01%
- ◇ Military: 12.22%

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

8/14/2025

### # of Homeless Students 2006-2026



### 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

### 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 2025-2026 FAST FACTS

## District Information

### District Website:

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

### Vision:

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

### Mission:

We successfully educate students to navigate their future.



### 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: 59.43 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	# of Employees
Administrators	47.0	45
Clerical	64.8	67
Computer Services Hourly	5.0	7
Craft Council	11.0	11
Craft Grounds	9.0	9
Exempt Secretaries	11.0	12
Food Service	53.9	80
Hourly Classified	35.4	87
Teachers	722.2	742
Mental Health Therapists	7.0	6
Minimum Wage	0.0	0
MISC POSITIONS SALARY	3.0	3
MRPS Hourly	17.5	26
MRPS Salary	27.0	28
Operating Engineers	86.0	86
PERS Supervisors	4.0	4
Psychologists	10.9	12
Support Personnel Hourly	0.0	1
Support Personnel Salary	7.2	7
Teacher Aides	59.0	95
Teamsters	6.0	6
Technology Specialists	10.0	11
<b>NEW</b>		
Hourly Paraprofessional	116.5	143
<b>TOTAL</b>	<b>1,313.4</b>	<b>1,488</b>

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

### Our Teachers

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



4/8/2025

# Employee Health Insurance Information

Great Falls Public Schools and participating employees contributed over **\$12.7 million dollars** for health insurance premiums for the 2024-25 plan year.

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

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



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

The chart to the right includes the employee receives a Rate Stabilization Fund contribution of \$40.43

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	586	704

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
25-26	\$1,210.90	\$1,861.47	\$3,072.37	13

Blue Cross Blue Shield Fully Insured

CIGNA Fully Insured

Self-Insured

## 2025-2026 Insurance Rates

Base/Main Plan	Total Premium	GFPS Portion	Employee Portion
Employee Only (EE)	\$1,107.02	\$522.18	\$584.84
Employee and Spouse (ES)	\$2,269.22	\$1,103.65	\$1,165.57
Employee and Child (EC)	\$2,010.15	\$880.40	\$1,129.75
Employee and Family (EF)	\$3,072.37	\$1,861.47	\$1,210.90
Catastrophic Plan	Total Premium	GFPS Portion	Employee Portion
Employee Only (EE)	\$987.94	\$733.37	\$254.57
Employee and Spouse (ES)	\$2,030.81	\$1,446.70	\$584.11
Employee and Child (EC)	\$1,815.67	\$1,324.37	\$491.30
Employee and Family (EF)	\$2,729.03	\$2,086.19	\$642.84

## 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.

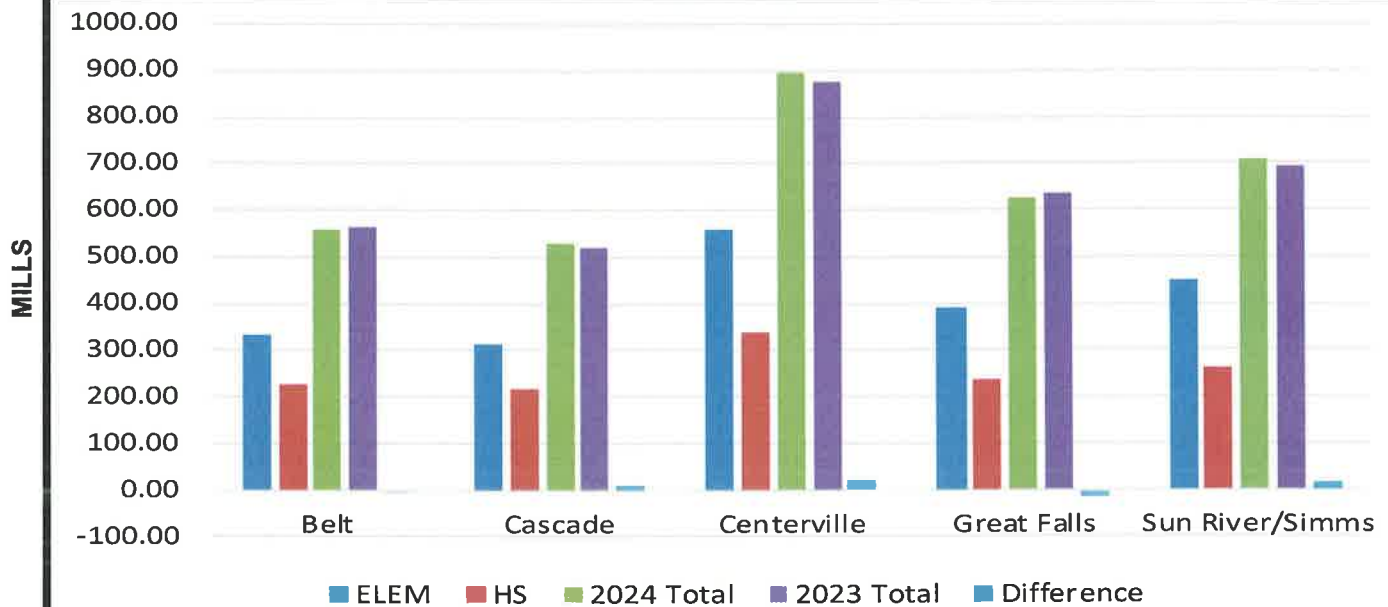
\* Included RSR of \$40.43

## 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	\$713,762



# CASCADE COUNTY K-12 SCHOOL DISTRICT LEVIES 2024-2025



	Belt	Cascade	Centerville	Great Falls	Sun River/Simms
Elem	279.94	265.83	466.11	321.53	440.83
HS	193.15	181.17	284.26	196.14	247.38
2024 Total	473.09	447	750.37	517.67	688.21
2023 Total	508.86	489.97	818.14	563.13	710.07
Difference	-35.77	-42.97	-67.77	-45.46	-21.86

Source: Montana Tax Foundation 202-2025

## Per Pupil Expenditure Trends by Legal Entity

Fiscal Year: FY2024 >> State/County: Cascade - 07



Legal Entity	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Cascade - 07</b>															
Belt Elem - 0112	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	11,708
Belt H S - 0113	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	16,419
Cascade Elem - 0101	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	12,311
Cascade H S - 0102	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	18,342
Centerville Elem - 0104	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	13,408
Centerville H S - 0105	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	22,429
Deep Creek Elem - 1195	11,026	12,255	11,131												
Great Falls Elem - 0098	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	12,889
Great Falls H S - 0099	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	11,782
Simms H S - 0118	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	18,284
Sun River Valley Elem - 1225	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	14,853
Ulm Elem - 0131	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	11,451
Vaughn Elem - 0127	11,594	12,886	11,029	11,169	10,116	10,681	10,318	10,146	9,053	9,247	9,577	12,029	12,768	14,189	14,165
<b>Total County - Cascade - 07</b>	<b>8,931</b>	<b>8,938</b>	<b>8,930</b>	<b>8,946</b>	<b>9,276</b>	<b>9,620</b>	<b>9,607</b>	<b>9,823</b>	<b>9,984</b>	<b>10,645</b>	<b>10,752</b>	<b>11,639</b>	<b>12,687</b>	<b>12,687</b>	<b>12,788</b>
<b>Report Totals</b>	<b>8,931</b>	<b>8,938</b>	<b>8,930</b>	<b>8,946</b>	<b>9,276</b>	<b>9,620</b>	<b>9,607</b>	<b>9,823</b>	<b>9,984</b>	<b>10,645</b>	<b>10,752</b>	<b>11,639</b>	<b>12,687</b>	<b>12,687</b>	<b>12,788</b>
<b>Percent Change</b>		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%	0.8%

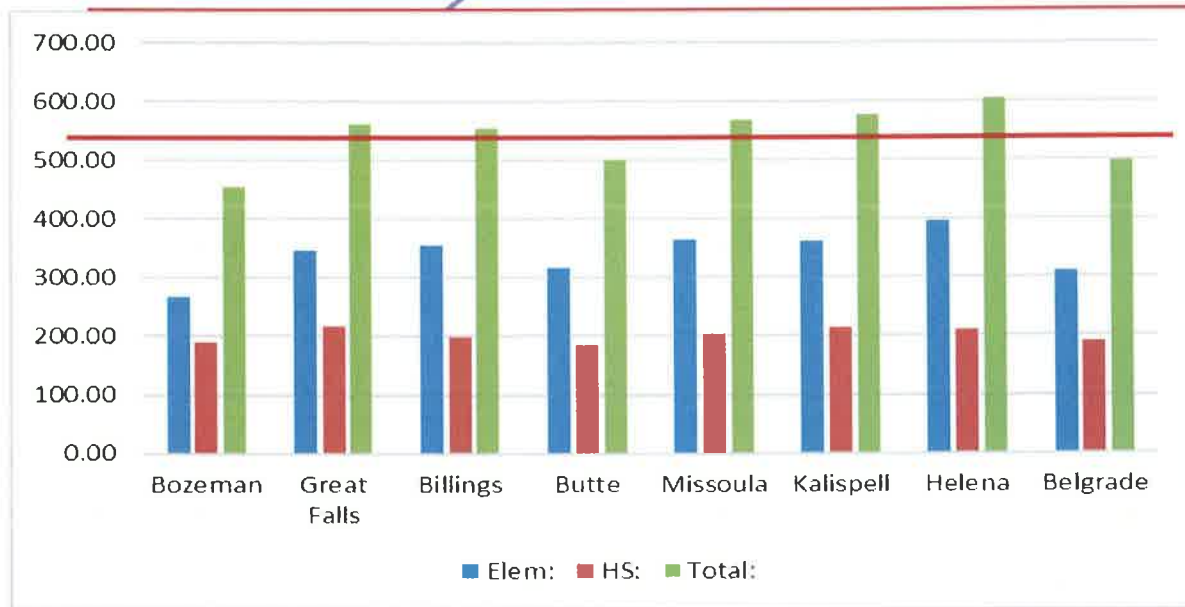
Includes all funds, except Funds 17, 80, 70-80, 81, 84, 85 Building, Enterprise Type, Adult Ed, and Trust Funds.  
Transfer between funds, districts and special education coops are excluded.  
Tuition between districts and refunding bonds are also excluded.

# AA DISTRICT TAX COMPARISONS

How does Great Falls compare with the Montana AA Districts?  
2024-2025 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



2024-25 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

## AA DISTRICT TECHNOLOGY LEVIES

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



\*Student counts are based on ANB

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



# BUDGET PROJECTIONS

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

## 2025 – 2026 General Fund Budget Projection:

### Revenue Estimates:

**2024-2025 local and  
state allocations**  
**\$81,095,280**

### Additional STATE FUNDING:

#### Factors:

\*Enrollment  
\*Inflation Applied to Parts  
of the Funding Formula

**\$4,464,503**

STARS ACT= 3,091,230

Inflation 3% = 1,373,273

**New 2024-2025  
Budget  
Authority**  
**85,559,783**

\$792,656

### Need Estimates:

**2024-2025  
Budget**  
**\$81,095,280**

### Contractual Obligations

\$3,279,159

Health

Insurance 13.5% \$1,728,000

Steps & Lanes

**\$250,000**

Identified Increases

**Total**

**\$5,257,159**

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

**\$86,352,439**

June 2025

# BUDGET REPORT SUMMARY



## Budget Report

FY 2026

07 Cascade

Submit ID:

0098 Great Falls Elem

## Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	57,800,673.08	5,987,323.73	10%	10.36%	0.00	43,803,262.04	13,997,411.04	88.08
10 Transportation	3,999,987.00	799,997.40	20%	20.00%	1,282,383.77	990,802.88	1,726,800.35	10.86
11 Bus Depreciation Reserve	74,786.07	0.00	N/A	0.00%	64,612.07	0.00	10,174.00	0.06
13 Tuition	3,535,168.59		N/A		0.00	291,934.77	3,243,233.82	20.41
14 Retirement	8,673,165.49	1,520,147.25	20%	17.53%	0.00	8,673,165.49		
17 Adult Education	565,880.00	0.00	35%	0.00%	376,584.15	0.00	189,295.85	1.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	398,010.33	0.00	N/A	0.00%	206,975.15	41,035.18	150,000.00	0.94
29 Flexibility	911,910.67	0.00	N/A	0.00%	821,593.00	90,317.67	0.00	0.00
61 Building Reserve	4,016,872.92	0.00	N/A	0.00%	3,144,387.92	609,138.90	263,346.10	1.66
Total of All Funds	79,976,454.15	8,307,468.38			5,896,536.06	54,499,656.93	19,580,261.16	123.20

50 Debt Service

Tax Jurisdiction

S17-0098	3,461,643.76	0.00	20-9-438	0.00%	1,406,075.74	0.00	2,055,568.02	12.93
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# BUDGET REPORT SUMMARY



## Budget Report

FY 2026

07 Cascade

Submit ID:

0099 Great Falls H S

## Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	27,759,109.66	2,873,358.48	10%	10.35%	0.00	21,113,646.05	6,645,463.61	41.08
10 Transportation	1,991,939.00	398,387.80	20%	20.00%	466,934.99	326,082.60	1,198,921.41	7.41
11 Bus Depreciation Reserve	45,715.74	0.00	N/A	0.00%	38,928.74	0.00	6,787.00	0.04
13 Tuition	936,575.36		N/A		0.00	157,388.36	779,187.00	4.82
14 Retirement	6,882,947.50	774,334.18	20%	11.25%	0.00	6,882,947.50		
17 Adult Education	594,845.00	0.00	35%	0.00%	507,610.67	0.00	87,234.33	0.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	96,876.45	0.00	N/A	0.00%	1,848.31	20,028.14	75,000.00	0.46
29 Flexibility	519,904.82	0.00	N/A	0.00%	260,484.50	259,420.32	0.00	0.00
61 Building Reserve	1,826,180.06	0.00	N/A	0.00%	1,425,905.87	260,298.56	139,975.63	0.87
Total of All Funds	40,654,093.59	4,046,080.46			2,701,713.08	29,019,811.53	8,932,568.98	55.22

50 Debt Service

Tax Jurisdiction

S17-0099	4,143,181.26	0.00	20-9-438	0.00%	870,351.94	0.00	3,272,829.32	20.23
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# BUDGETED FUNDS MILL VALUE PREVIOUS YEAR COMPARISON

Great Falls Public Schools Budgeted Funds Mill Value Comparison August 2025				MILL VALUE			
					Elem	HS	
				2024-25 Mill Value	178,473,349	181,200,378	
				2024-25 Mill Value	158,937,090	161,764,234	
				Difference	\$ (19,536,259)	\$ (19,436,144)	
All Budgeted Funds Combined							
Total Mills	24-25	25-26	Difference	Total Dollars	24-25	25-26	Difference
Elementary	125.39	137.79	12.40	Elementary	\$ 76,280,593	\$ 83,438,098	\$ 7,157,505
High School	71.74	76.32	4.58	High School	\$ 40,674,257	\$ 44,797,275	\$ 4,123,018
<b>Total</b>	<b>197.13</b>	<b>214.11</b>	<b>16.98</b>	<b>Total</b>	<b>\$ 116,954,850</b>	<b>\$128,235,373</b>	<b>\$ 11,280,523</b>
General Fund (X01)	24-25	25-26	Difference	General Fund (X01)	24-25	25-26	Difference
Elementary	79.85	88.08	8.23	Elementary	\$ 54,382,502	\$ 57,800,673	\$ 3,418,171
High School	37.43	41.08	3.65	High School	\$ 26,712,778	\$ 27,759,110	\$ 1,046,332
<b>Total</b>	<b>117.28</b>	<b>129.16</b>	<b>11.88</b>	<b>Total</b>	<b>\$ 81,095,280</b>	<b>\$ 85,559,783</b>	<b>\$ 4,464,503</b>
Transportation (X10)	24-25	25-26	Difference	Transportation (X10)	24-25	25-26	Difference
Elementary	13.15	10.86	-2.29	Elementary	\$ 3,945,075	\$ 3,999,987	\$ 54,912
High School	7.16	7.41	0.25	High School	\$ 1,868,682	\$ 1,991,939	\$ 123,257
<b>Total</b>	<b>20.31</b>	<b>18.27</b>	<b>-2.04</b>	<b>Total</b>	<b>\$ 5,813,757</b>	<b>\$ 5,991,926</b>	<b>\$ 178,169</b>
Bus Depreciation (X11)	24-25	25-26	Difference	Bus Depreciation (X11)	24-25	25-26	Difference
Elementary	0.07	0.06	-0.01	Elementary	\$ 64,446	\$ 74,786	\$ 10,340
High School	0.04	0.04	0.00	High School	\$ 39,524	\$ 45,716	\$ 6,192
<b>Total</b>	<b>0.11</b>	<b>0.10</b>	<b>-0.01</b>	<b>Total</b>	<b>\$ 103,971</b>	<b>\$ 120,502</b>	<b>\$ 16,531</b>
Tuition (X13)	24-25	25-26	Difference	Tuition (X13)	24-25	25-26	Difference
Elementary	13.86	20.41	6.55	Elementary	\$ 2,473,943	\$ 3,535,169	\$ 1,061,226
High School	4.43	4.82	0.39	High School	\$ 801,970	\$ 936,575	\$ 134,605
<b>Total</b>	<b>18.29</b>	<b>25.23</b>	<b>6.94</b>	<b>Total</b>	<b>\$ 3,275,914</b>	<b>\$ 4,471,744</b>	<b>\$ 1,195,830</b>
Retirement (X14)	24-25	25-26	Difference	Retirement (X14)	24-25	25-26	Difference
Cascade County is responsible for levying for this fund. Not included in the totals above.				Elementary	\$ 8,500,000	\$ 8,673,165	\$ 173,165.00
				High School	\$ 4,500,000	\$ 6,882,948	\$ 2,382,948.00
				<b>Total</b>	<b>\$ 13,000,000</b>	<b>\$ 15,556,113</b>	<b>\$ 2,556,113.00</b>
Adult Education (X17)	24-25	25-26	Difference	Adult Education (X17)	24-25	25-26	Difference
Elementary	2.53	1.19	-1.34	Elementary	\$ 551,272	\$ 565,880	\$ 14,608
High School	1.57	0.54	-1.03	High School	\$ 558,874	\$ 594,845	\$ 35,971
<b>Total</b>	<b>4.10</b>	<b>1.73</b>	<b>-2.37</b>	<b>Total</b>	<b>\$ 1,110,146</b>	<b>\$ 1,160,725</b>	<b>\$ 50,579</b>
Technology (X28)	24-25	25-26	Difference	Technology (X28)	24-25	25-26	Difference
Elementary	0.84	0.94	0.10	Elementary	\$ 521,649	\$ 398,010	\$ (123,639)
High School	0.41	0.46	0.05	High School	\$ 127,896	\$ 96,876	\$ (31,020)
<b>Total</b>	<b>1.25</b>	<b>1.40</b>	<b>0.15</b>	<b>Total</b>	<b>\$ 649,545</b>	<b>\$ 494,886</b>	<b>\$ (154,659)</b>
Flexibility (X29)	24-25	25-26	Difference	Flexibility (X29)	24-25	25-26	Difference
Elementary	0.00	0.00	0.00	Elementary	\$ 864,082	\$ 911,911	\$ 47,829
High School	0.00	0.00	0.00	High School	\$ 466,384	\$ 519,905	\$ 53,521
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>Total</b>	<b>\$ 1,330,465</b>	<b>\$ 1,431,816</b>	<b>\$ 101,351</b>
Building Reserve (X61)	24-25	25-26	Difference	Building Reserve (X61)	24-25	25-26	Difference
Elementary	1.92	1.66	-0.26	Elementary	\$ 3,494,884	\$ 4,016,873	\$ 521,989
High School	1.02	0.87	-0.15	High School	\$ 1,451,467	\$ 1,826,180	\$ 374,713
<b>Total</b>	<b>2.94</b>	<b>2.53</b>	<b>-0.41</b>	<b>Total</b>	<b>\$ 4,946,351</b>	<b>\$ 5,843,053</b>	<b>\$ 896,702</b>
Debt Service (50)	24-25	25-26	Difference	Debt Service (50)	24-25	25-26	Difference
Elementary	13.17	12.93	-0.24	Elementary	\$ 3,463,144	\$ 3,461,644	\$ (1,500)
High School	19.68	20.23	0.55	High School	\$ 4,146,681	\$ 4,143,181	\$ (3,500)
<b>Total</b>	<b>32.85</b>	<b>33.16</b>	<b>0.31</b>	<b>Total</b>	<b>\$ 7,609,825</b>	<b>\$ 7,604,825</b>	<b>\$ 9,900</b>

(See next page for Individual Taxpayer Impact)



# TAXPAYER IMPACT

## Great Falls Public Schools Taxpayer Impact August 2025

Taxable Valuation  
\$158,937,090 Elementary School  
\$161,764,234 High School

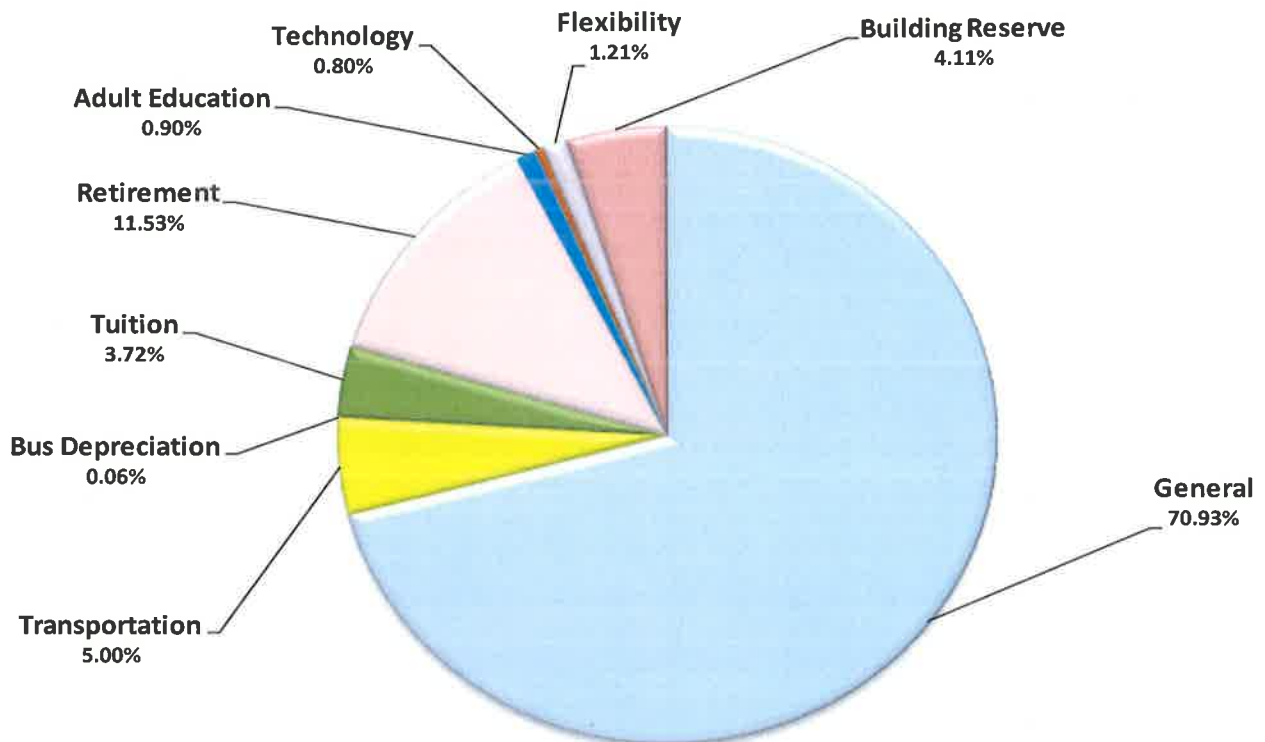
				MILLS			Dollar Impact on Taxable Value Residence		
All Budgeted Funds Combined							\$ 100,000	\$ 300,000	\$ 600,000
<b>Total Mills</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	125.39	136.12	10.73	\$	6.76	\$	20.28	\$	58.68
High School	71.74	75.45	3.71	\$	2.31	\$	6.94	\$	20.07
<b>Total</b>	<b>197.13</b>	<b>211.57</b>	<b>14.44</b>	\$	9.07	\$	27.21	\$	78.74
<b>General Fund (X01)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	79.85	88.07	8.22	\$	5.18	\$	15.54	\$	44.95
High School	37.43	41.08	3.65	\$	2.27	\$	6.82	\$	19.74
<b>Total</b>	<b>117.28</b>	<b>129.15</b>	<b>11.87</b>	\$	7.45	\$	22.36	\$	64.69
<b>Transportation (X10)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	13.15	10.86	-2.29	\$	(1.44)	\$	(4.33)	\$	(12.52)
High School	7.16	7.41	0.25	\$	0.16	\$	0.47	\$	1.37
<b>Total</b>	<b>20.31</b>	<b>18.27</b>	<b>-2.04</b>	\$	(1.29)	\$	(3.86)	\$	(11.16)
<b>Bus Depreciation (X11)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	0.07	0.06	-0.01	\$	(0.01)	\$	(0.02)	\$	(0.05)
High School	0.04	0.04	0.00	\$	-	\$	-	\$	-
<b>Total</b>	<b>0.11</b>	<b>0.10</b>	<b>-0.01</b>	\$	(0.01)	\$	(0.02)	\$	(0.05)
<b>Tuition (X13)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	13.86	20.41	6.55	\$	4.13	\$	12.38	\$	35.82
High School	4.43	4.82	0.39	\$	0.25	\$	0.74	\$	2.13
<b>Total</b>	<b>18.29</b>	<b>25.23</b>	<b>6.94</b>	\$	4.37	\$	13.12	\$	37.95
<b>Retirement (X14)</b>	<div>Cascade County is responsible for levying for this fund. Not included in the totals above.</div>								
<b>Adult Education (X17)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	2.53	1.19	-1.34	\$	(0.84)	\$	(2.53)	\$	(7.33)
High School	1.57	0.54	-1.03	\$	(0.65)	\$	(1.95)	\$	(5.63)
<b>Total</b>	<b>4.10</b>	<b>1.73</b>	<b>-2.37</b>	\$	(1.49)	\$	(4.48)	\$	(12.96)
<b>Technology (X28)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	0.84	0.94	0.10	\$	0.06	\$	0.19	\$	0.55
High School	0.41	0.46	0.05	\$	0.03	\$	0.09	\$	0.27
<b>Total</b>	<b>1.25</b>	<b>1.40</b>	<b>0.15</b>	\$	0.09	\$	0.28	\$	0.82
<b>Flexibility (X29)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	0.00	0.00	0.00		\$0.00		\$0.00		\$0.00
High School	0.00	0.00	0.00		\$0.00		\$0.00		\$0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		\$0.00		\$0.00		\$0.00
<b>Building Reserve (X61)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	1.92	1.66	-0.26	\$	(0.16)	\$	(0.49)	\$	(1.42)
High School	1.02	0.87	-0.15	\$	(0.09)	\$	(0.28)	\$	(0.82)
<b>Total</b>	<b>2.94</b>	<b>2.53</b>	<b>-0.41</b>	\$	(0.26)	\$	(0.77)	\$	(2.24)
<b>Debt Service (50)</b>	<b>24-25</b>	<b>25-26</b>	<b>Difference</b>						
Elementary	13.17	12.93	-0.24	\$	(0.15)	\$	(0.45)	\$	(1.31)
High School	19.68	20.23	0.55	\$	0.35	\$	1.04	\$	3.01
<b>Total</b>	<b>32.85</b>	<b>33.16</b>	<b>0.31</b>	\$	0.20	\$	0.59	\$	1.70

# EXPENDITURE BUDGETS - ALL BUDGETED FUNDS

## All Budgeted Funds 2025-2026 School Year

Fund	Amount	%
General	85,559,783	70.93%
Transportation	5,991,926	4.97%
Bus Depreciation	120,502	0.10%
Tuition	4,471,744	3.71%
Retirement	15,556,113	12.90%
Adult Education	1,160,725	0.96%
Technology	494,886	0.41%
Flexibility	1,431,816	1.19%
Building Reserve	5,843,053	4.84%
<b>Total:</b>	<b>120,630,548</b>	<b>100.01%</b>

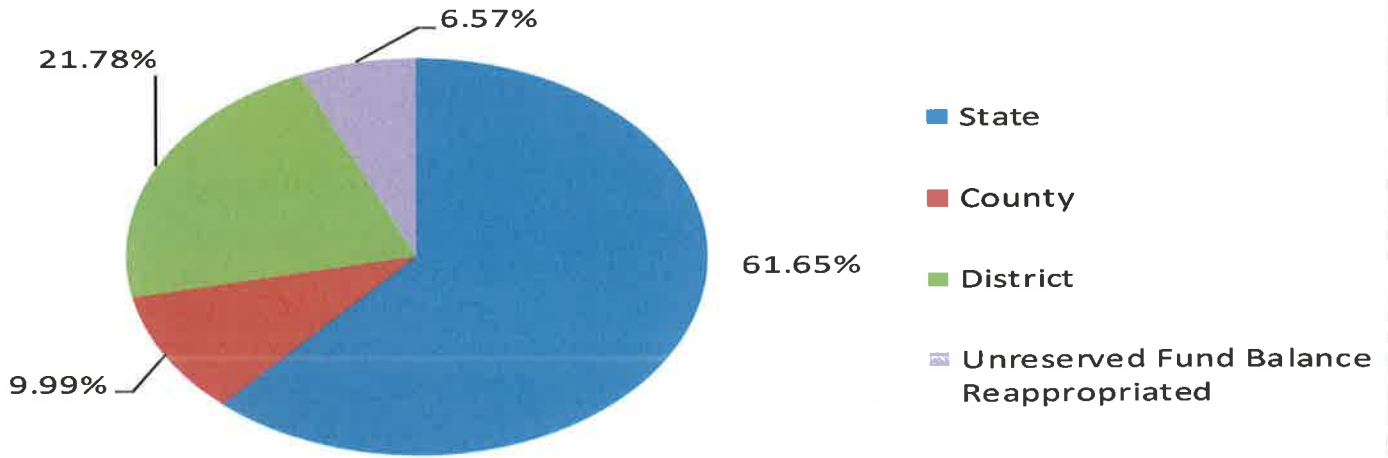
### GREAT FALLS PUBLIC SCHOOLS BUDGETED FUNDS





# REVENUE - GREAT FALLS PUBLIC SCHOOLS ALL BUDGETED FUNDS

## 2025-26 Projected Revenue

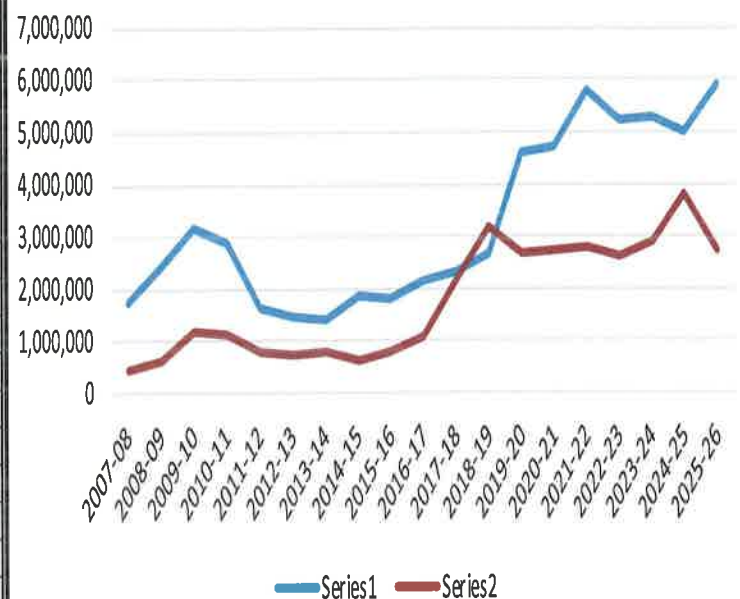


	Revenue	Percentage
State	\$80,707,670	61.65%
County	\$13,079,221	9.99%
District	\$28,513,197	21.78%
Unreserved Fund Balance Reappropriated	\$8,603,568	6.57%
<b>Total</b>	<b>\$130,903,656</b>	<b>100%</b>

### 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
2025-26	5,900,088	2,703,480	8,603,568

### All Budgeted Funds Unreserved Fund Balance Re-Appropriated



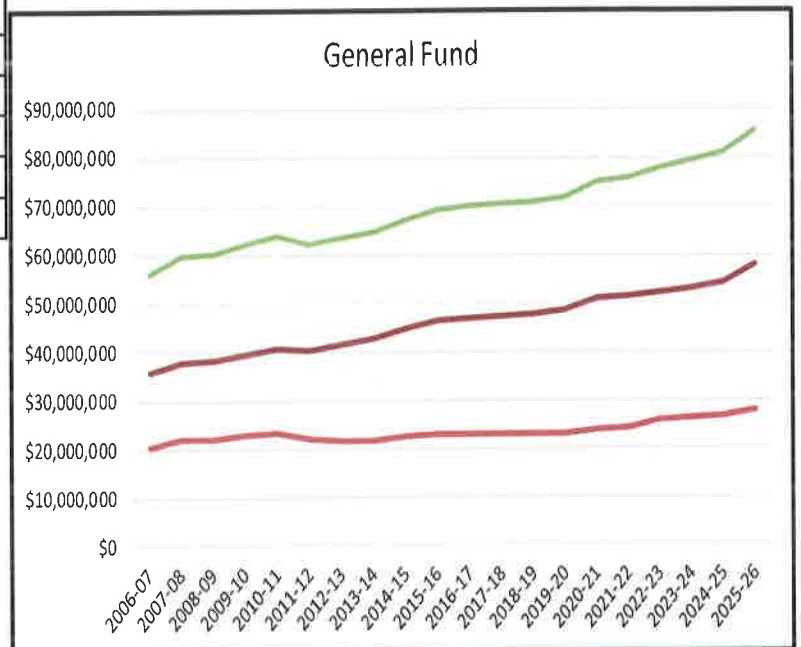
# GENERAL FUND - 01

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

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

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

General Fund			
Year	Elementary	High School	Total
2004-05	\$33,338,743	\$19,111,995	\$52,450,738
2005-06	\$34,768,901	\$19,611,995	\$54,380,896
2006-07	\$35,751,871	\$20,543,161	\$56,295,032
2007-08	\$37,916,871	\$22,020,523	\$59,937,394
2008-09	\$38,291,930	\$22,141,889	\$60,433,819
2009-10	\$39,494,246	\$22,778,765	\$62,273,011
2010-11	\$40,688,708	\$23,214,809	\$63,903,517
2011-12	\$40,550,000	\$22,005,500	\$62,555,500
2012-13	\$41,768,780	\$21,918,253	\$63,687,033
2013-14	\$42,869,157	\$21,822,408	\$64,691,565
2014-15	\$44,930,778	\$22,470,047	\$67,400,825
2015-16	\$46,537,326	\$22,839,417	\$69,376,743
2016-17	\$46,866,934	\$23,140,510	\$70,007,444
2017-18	\$47,293,657	\$23,041,485	\$70,335,142
2018-19	\$47,841,831	\$23,043,223	\$70,885,054
2019-20	\$48,441,679	\$23,097,305	\$71,538,984
2020-21	\$51,170,174	\$23,628,751	\$74,798,925
2021-22	\$51,418,732	\$24,224,404	\$75,643,136
2022-23	\$52,251,443	\$25,595,800	\$77,847,243
2023-24	\$53,211,034	\$26,154,929	\$79,365,963
2024-25	\$54,382,502	\$26,712,778	\$81,095,280
2025-26	\$57,800,673	\$27,759,110	\$85,559,783

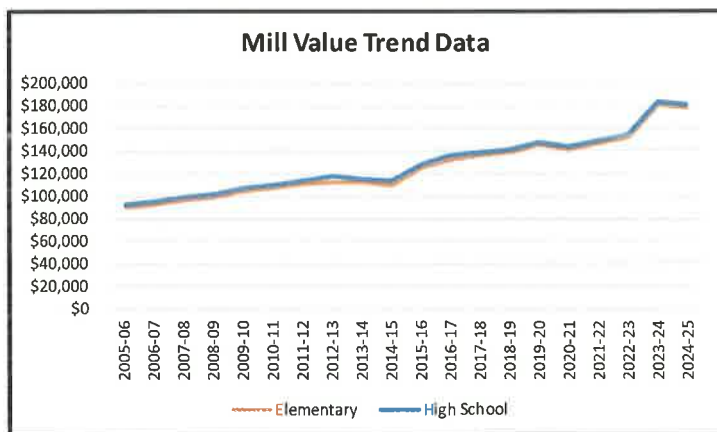
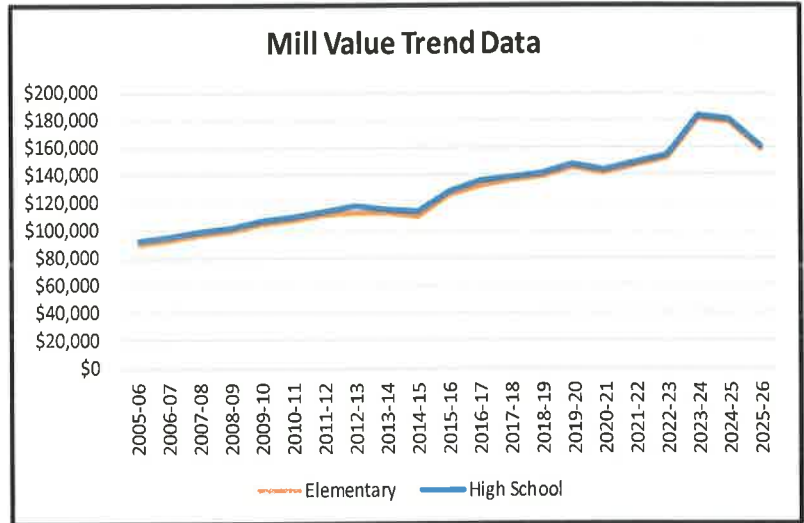




# GENERAL FUND BUDGET TREND DATA

Mills Levied		
Mills	Elementary	High School
2005-06	120.29	62.00
2006-07	108.70	60.07
2007-08	102.85	61.99
2008-09	100.65	59.71
2009-10	101.65	59.95
2010-11	98.02	61.78
2011-12	101.82	57.91
2012-13	102.62	56.39
2013-14	104.02	57.68
2014-15	115.22	61.11
2015-16	105.81	55.83
2016-17	102.24	54.15
2017-18	107.35	55.90
2018-19	99.17	51.63
2019-20	95.88	49.85
2020-21	107.40	50.49
2021-22	100.53	46.58
2022-23	97.04	46.10
2023-24	83.84	39.60
2024-25	78.46	36.81
2025-26	88.08	41.08

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



*In 2023, new tax appraisals have dramatically increased the total taxable valuation of the District. New property additions also increase the mill value for our District. The impact of the Calumet Refinery Protest caused the value to drop in 2025-26*

Mill Value		
Year	Elementary	High School
2005-06	\$90,504	\$93,487
2006-07	\$93,421	\$96,358
2007-08	\$97,004	\$99,943
2008-09	\$99,093	\$101,904
2009-10	\$104,825	\$107,592
2010-11	\$107,392	\$110,124
2011-12	\$111,683	\$114,336
2012-13	\$112,978	\$117,886
2013-14	\$112,792	\$115,948
2014-15	\$110,507	\$113,696
2015-16	\$126,467	\$129,195
2016-17	\$133,258	\$136,041
2017-18	\$137,152	\$139,856
2018-19	\$139,785	\$142,454
2019-20	\$145,253	\$147,953
2020-21	\$141,806	\$144,329
2021-22	\$147,629	\$150,125
2022-23	\$151,954	\$154,645
2023-24	\$181,467	\$184,130
2024-25	\$178,473	\$181,200
2025-26	\$158,937	\$161,764

# TAXABLE VALUATION CHANGES

## What it means to the School District Taxpayer

The chart to the right shows how the value of a mill has changed since the 2005–06 school year. For many years, the trend was a steady increase. However, starting in 2022–23, the values have shifted more dramatically, with both large increases and decreases.

### What is Taxable Valuation?

The Taxable Valuation (TV) is the total value of all taxable property in the District, including homes, businesses, and other properties. To find the value of one mill, we take the total taxable valuation and divide it by 1,000. (The word “mill” comes from the Latin word for 1,000.)

In 2023–24, the TV rose sharply. This was due to a statewide property tax reappraisal and major improvements at the Calumet Refining Company. As a result, local homeowners actually paid less toward school taxes because the tax base was larger.

### How Does TV Affect School Taxes?

School taxes are set using a state formula that depends heavily on the number of students in the District. This formula creates two budget levels:

**Base Budget** – the minimum amount guaranteed by the State for all schools.

**Maximum Budget** – the highest amount allowed by law, which can only be reached if voters approve it through a mill levy election. These elections are usually held in May if the school board requests one.

The formula also prevents any district from going over the maximum budget, which helps keep funding fair across the state.

### Where TV Fits In

Once the Base Budget and any voter-approved mill levies are set, the amount of money needed for the school year is divided by the mill value. This calculation determines how much tax each property owner will pay.

Here’s an interesting fact: When the TV goes up, the number of mills that need to be levied goes down—meaning each property owner pays less per mill for the same budget amount.

Mill Value

Year	Elementary	High School
2005-06	\$90,504	\$93,487
2006-07	\$93,421	\$96,358
2007-08	\$97,004	\$99,943
2008-09	\$99,093	\$101,904
2009-10	\$104,825	\$107,592
2010-11	\$107,392	\$110,124
2011-12	\$111,683	\$114,336
2012-13	\$112,978	\$117,886
2013-14	\$112,792	\$115,948
2014-15	\$110,507	\$113,696
2015-16	\$126,467	\$129,195
2016-17	\$133,258	\$136,041
2017-18	\$137,152	\$139,856
2018-19	\$139,785	\$142,454
2019-20	\$145,253	\$147,953
2020-21	\$141,806	\$144,329
2021-22	\$147,629	\$150,125
2022-23	\$151,954	\$154,645
2023-24	\$181,467	\$184,130
2024-25	\$178,473	\$181,200
2025-26	\$158,937	\$161,764

Mills Levied

Mills	Elementary	High School
2005-06	120.29	62.00
2006-07	108.70	60.07
2007-08	102.85	61.99
2008-09	100.65	59.71
2009-10	101.65	59.95
2010-11	98.02	61.78
2011-12	101.82	57.91
2012-13	102.62	56.39
2013-14	104.02	57.68
2014-15	115.22	61.11
2015-16	105.81	55.83
2016-17	102.24	54.15
2017-18	107.35	55.90
2018-19	99.17	51.63
2019-20	95.88	49.85
2020-21	107.40	50.49
2021-22	100.53	46.58
2022-23	97.04	46.10
2023-24	83.84	39.60
2024-25	78.46	36.81
2025-26	88.08	41.08

The chart to the left shows the number of mills that needed to be levied in order to raise the funds needed for the budget. The trend shows a downward decline that corresponds to the value of the mill increasing. The years where the decline does not decrease are due to the passage of a mill levy by the voters. The additional money approved by the voters caused the number of mills that needed to be levied to increase. Unlike other government agencies, the value of the mill does not increase the budget. The funding formula sets a dollar amount based on the number of students, teachers and other factors.

### New Tax Rates Lower Mill Value

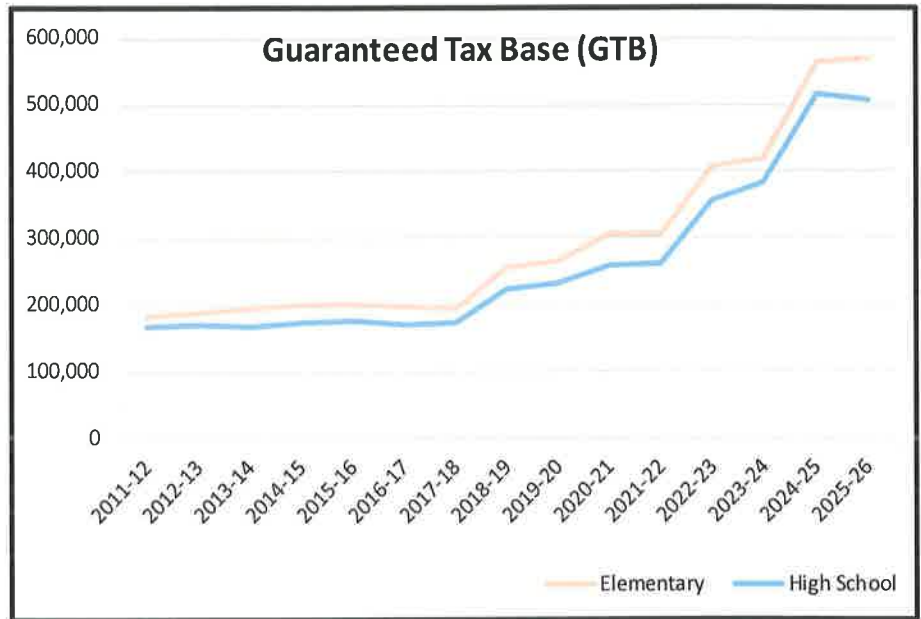
Why did the Taxable Valuation decrease significantly for the 2025-26 fiscal year? The Montana legislature approved new tax rates for property owners (House Bill 231 and Senate Bill 542). Residential tax rates are now tiered at 0.76% for the first \$400,000 in market value up to \$1.5 million in market value. Above \$1.5 million is taxed at 2.2%. This replaces the standard residential rate of 1.35% that has been used for years. On Commercial Property, a 1.4% rate will be charged for the first \$400,000 of market value. Properties that exceed that rate will be charged at a rate of 1.89%.



# GENERAL FUND BUDGET TREND DATA

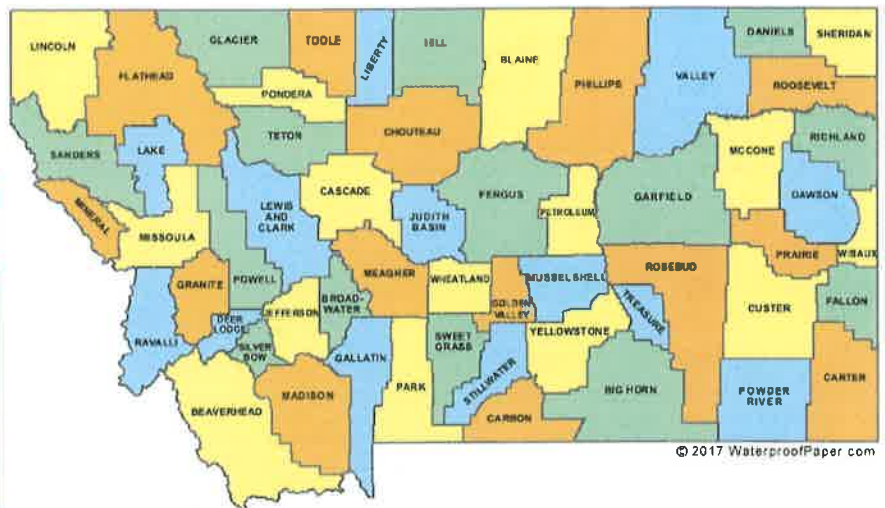
## Guaranteed Tax Base

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	306,000	261,000
2022-23	408,088	355,969
2023-24	419,165	384,858
2024-25	563,811	515,551
2025-26	568,552	506,832



*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.

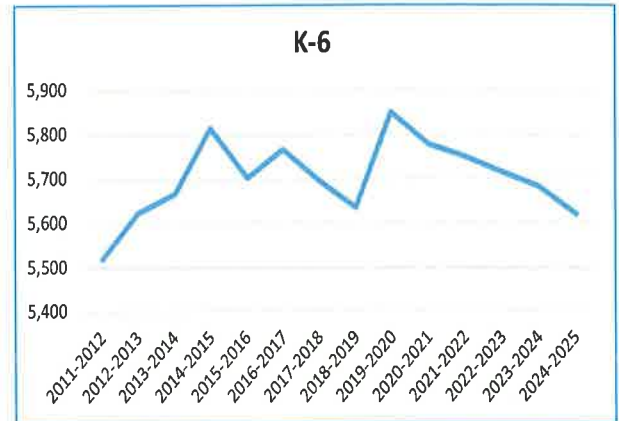
A part of the lawsuit required that each district was required to be at the 80% or BASE budget level. **School districts do not have to run a levy for mills needed to get to the minimum or BASE level of funding.**

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 **\$3.10** in GTB Aid in the elementary and **\$3.13** for our high school budgets for the 2025-26 Fiscal Year.

# ENROLLMENT HISTORY



## Elementary

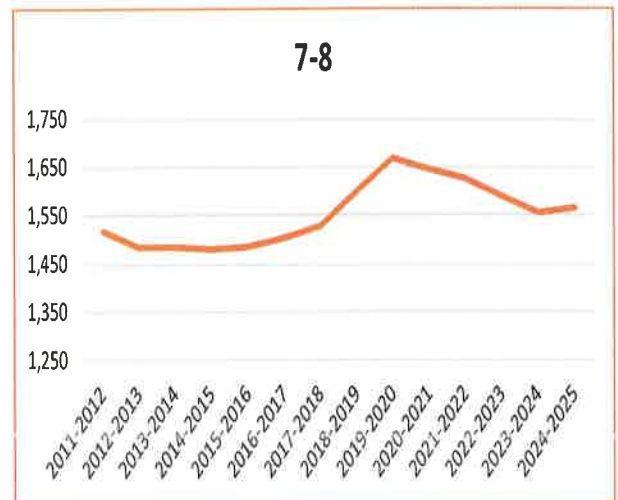


*The District has experienced stable enrollment over the past three years. The K-6 growth is partially due to a policy change allowing Transitional Kindergarten students to be counted. The 7-8 student population has continued slow steady growth, due in part to strong elementary growth. The high school 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	10,372
2024-2025	5,618	1,567	3,007	10,192

## Middle School



## High School



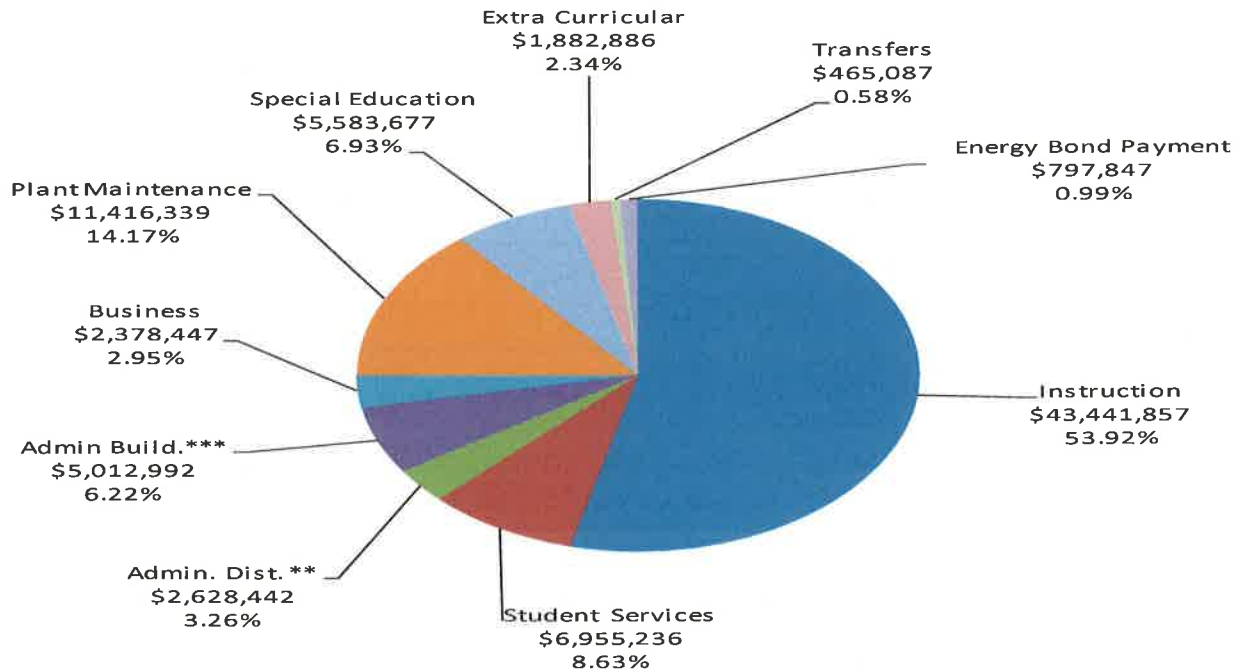
\*Actual number of students each year counted on the October enrollment date.

\*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



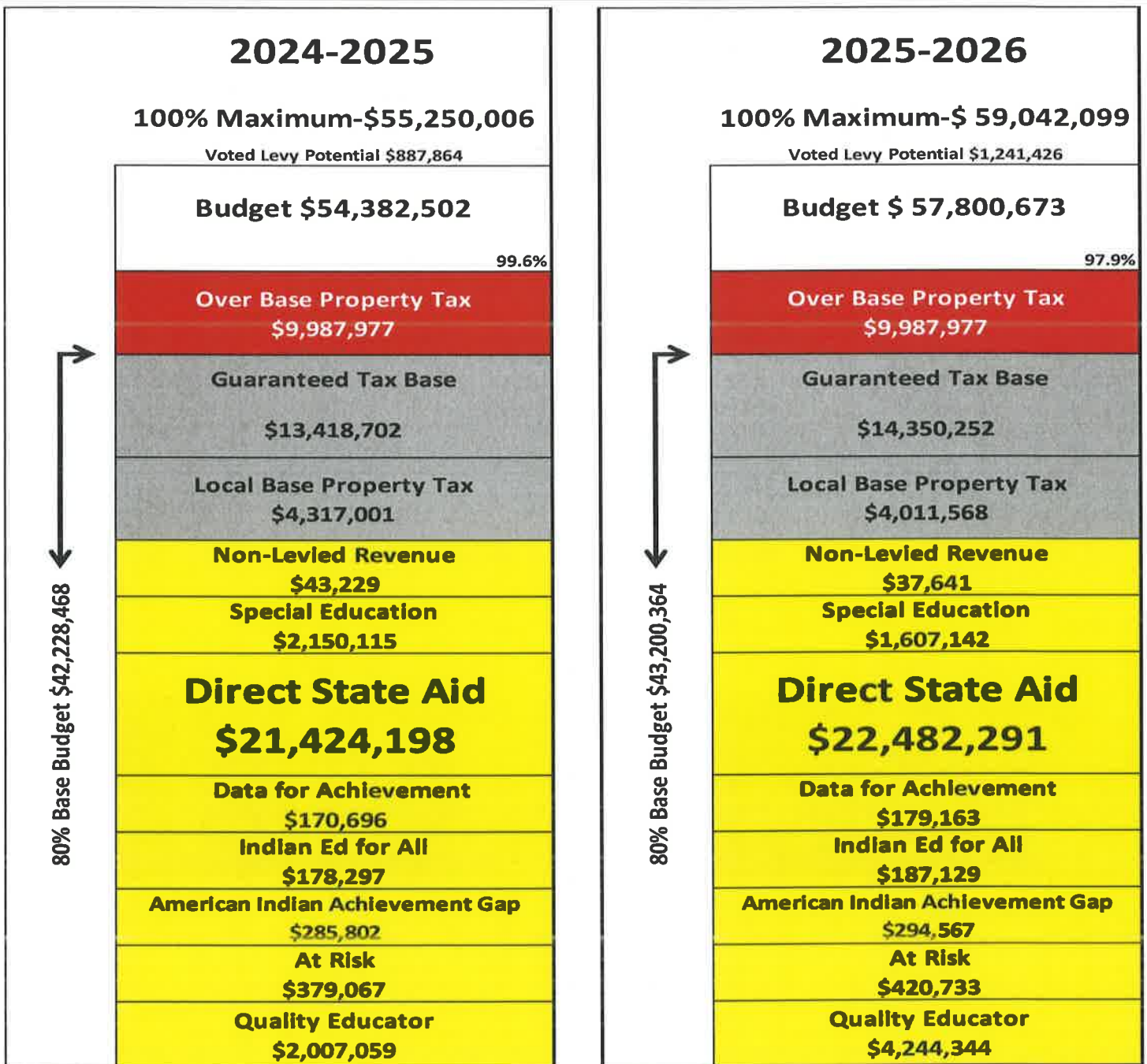
# General Fund Budget Category Spending 2024-2025 School Year

The chart below covers the actual spending by budget category from the General Fund Budget for the 2024-25 school year. General category descriptions are provided for clarification purposes.



Category	Amount	%	Description
Instruction	\$43,441,857	53.92%	Costs associated with classroom teacher salaries and supplies.
Student Services	\$6,955,236	8.63%	Costs associated with Counselors, Librarians, and other staff who support the classroom.
Admin. Dist. **	\$2,628,442	3.26%	District Property Insurance, Audit expense, Election expense, postage, dues & fees, Board travel & expenses, and labor consultants.
Admin Build.***	\$5,012,992	6.22%	Achievement salaries & benefits, Building administrative supplies & minor equipment. Staff Development.
Business	\$2,378,447	2.95%	Category includes all the business functions of the District including Payroll, Purchasing, Accounts Payable, and Warehouse operations.
Plant Maintenance	\$11,416,339	14.17%	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	\$5,583,677	6.93%	These are the costs related to the Special Education program including teachers and aides.
Extra Curricular	\$1,882,886	2.34%	These cover the costs associated with providing extra-curricular activities in both the middle and high schools.
Transfers	\$465,087	0.58%	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	\$797,847	0.99%	In 2008, the District partnered with McKinstry Inc. to complete \$8.4 million in energy retrofit projects. The energy savings covers the cost of the payments being made. The bonds, some interest free, will be paid off in 2026.
<b>Total:</b>	<b>\$80,562,809</b>	<b>100.00%</b>	

# ELEMENTARY GENERAL FUND FUNDING COMPONENT BREAKDOWN

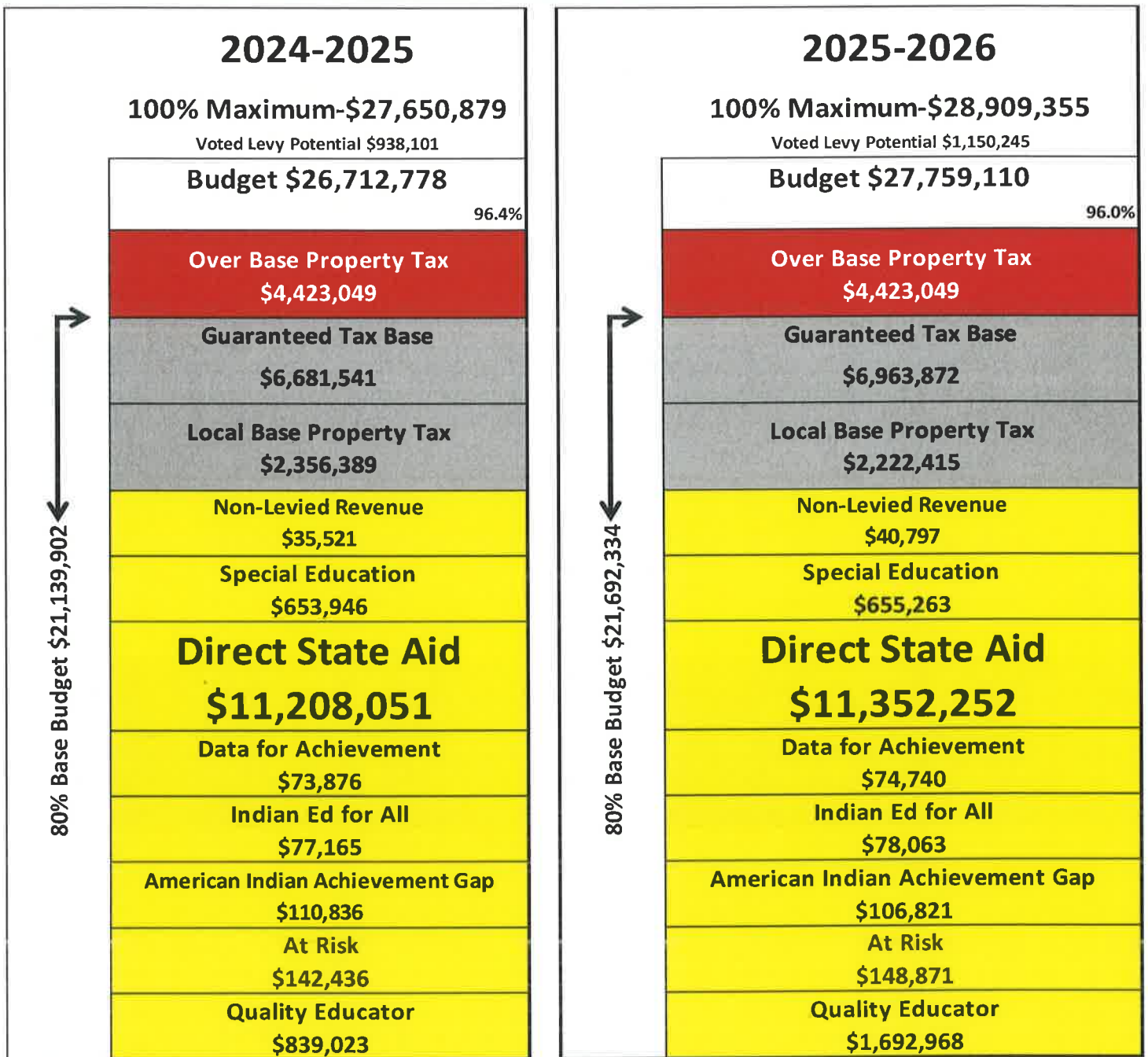


Numbers are rounded to the nearest whole dollar.

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



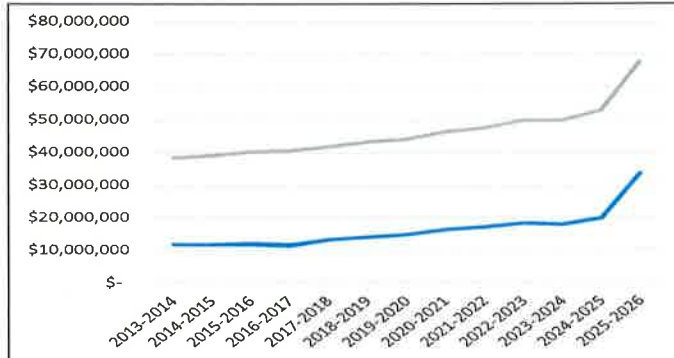
Numbers are rounded to the nearest whole dollar.

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 \$3.13. The Red Section is the amount that local taxpayers have approved over time in the form of approved mill levy elections. The total amount may not exceed the Maximum (100%) budget required by law. The Chart also identifies the Voted Levy Potential which is the potential levy amount to reach the Maximum Budget. The previous year allocations are included for comparison purposes.

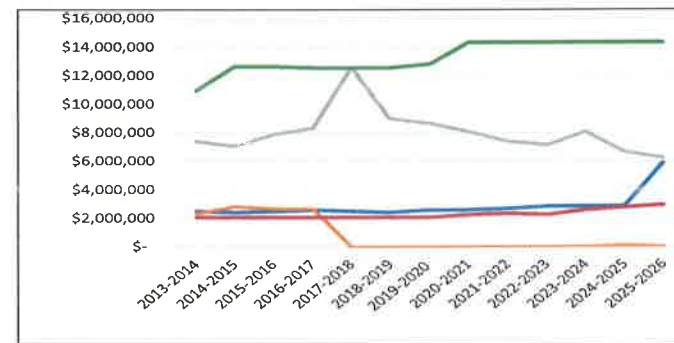
# GENERAL FUND BUDGET - COMPONENT TREND DATA

Funding Component	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-22	2022-2023	2023-2024	2024-2025	2025-2026
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	\$ 253,903
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	\$ 5,937,312
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	\$ 265,192
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	\$ 569,604
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	\$ 401,388
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	\$ 78,437
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	\$21,314,124
Natural Resource Dev. (NRD)	\$0	\$0	\$ 313,649	\$ 512,064	\$0	\$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	\$ 6,231,849
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	\$ 14,411,026
Special Education	\$ 2,088,223	\$ 2,131,500	\$ 2,136,549	\$ 2,100,996	\$ 2,109,634	\$ 2,136,549	\$2,116,586	\$ 2,319,864	\$ 2,359,147	\$ 2,318,861	\$ 2,647,722	\$ 2,804,060	\$ 2,262,404
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	\$ 33,834,543
<b>Totals</b>	<b>\$64,647,613</b>	<b>\$67,208,614</b>	<b>\$69,360,050</b>	<b>\$69,938,436</b>	<b>\$72,798,579</b>	<b>\$70,406,820</b>	<b>\$71,497,436</b>	<b>\$74,771,217</b>	<b>\$75,441,099</b>	<b>\$77,779,395</b>	<b>\$79,303,725</b>	<b>\$81,022,926</b>	<b>\$85,559,782</b>

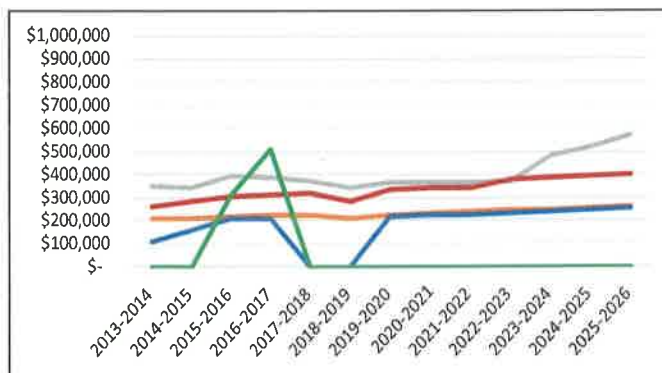
\$5,000,000 to  
\$45,000,000



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



\$0 to \$1,000,000





# INFLATIONARY INCREASES

## Basic Entitlement Rates

Basic Entitlement	FY2016 SB 175	FY2017 1.79%	FY2018 0.50%	FY2019 1.87%	FY2020 0.91%	FY2021 1.83%	FY2022 1.5%	FY2023 2.57%	FY2024 3.00%	FY2025 3.00%	FY2027 3.00%
Elementary	\$ 50,000	\$ 50,895	\$ 51,149	\$ 52,105	\$ 52,579	\$ 53,541	\$54,344	\$55,741	\$57,246	\$58,963	\$62,554
Middle School	\$ 100,000	\$ 101,790	\$ 102,299	\$ 104,212	\$ 105,160	\$ 107,084	\$108,690	\$111,483	\$114,493	\$117,928	\$125,110
High School	\$ 300,000	\$ 305,370	\$ 306,897	\$ 312,636	\$ 315,481	\$ 321,254	\$326,073	\$334,453	\$343,483	\$353,787	\$375,333

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 \$2,949 for elementary, \$5,896 for middle school, and \$17,690 for high school.

## Per-ANB (Student) Entitlement Rates

Entitlement	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2027
Elementary per-ANB	\$ 5,348	\$ 5,444	\$ 5,471	\$ 5,573	\$ 5,625	\$ 5,727	\$5,813	\$5,962	\$6,123	\$6,307	\$6,681
High School per-ANB	\$ 6,847	\$ 6,970	\$ 7,005	\$ 7,136	\$ 7,201	\$ 7,333	\$7,443	\$7,634	\$7,840	\$8,075	\$8,567



## 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	FY2027
Data for Achievement	\$ 20	\$ 20.36	\$ 20.46	\$ 20.84	\$ 21.03	\$ 21.41	\$21.73	\$22.29	\$22.29	\$23.58	\$25.02
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.)	\$26.13 (100 min.)
Am-Indian Student Achievement Gap	\$ 205	\$ 209	\$ 210	\$ 214	\$ 216	\$ 220	\$223	\$229	\$235	\$242	\$256
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	\$6,591,731
Quality Educator	\$3,113	\$3,169	\$3,185	\$3,245	\$3,275	\$3,335	\$3,385	\$3,472	\$3,566	\$3,673	\$3,896

\*Total State Allocation

### 2024-2025

100% Maximum-\$53,723,401

Voted Levy Potential \$512,365

Budget \$53,211,034

Over Base Property Tax  
\$9,987,977

Guaranteed Tax Base  
\$12,071,952

Local Base Property Tax  
\$5,226,778

Non-Levied Revenue  
\$9,732

Special Education  
\$1,919,115

Direct State Aid  
\$20,945,452

✓ Data for Achievement  
\$167,143

Indian Ed for All  
\$174,591

American Indian Achievement Gap  
\$281,060

At Risk  
\$379,449

Quality Educator  
\$2,025,092

80% Base Budget \$43,200,364

# 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

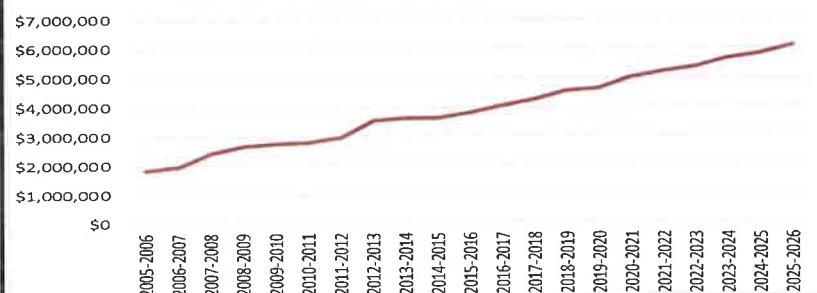
Year	Elementary	High School	Total
2005-2006	\$1,309,282	\$558,516	\$1,867,798
2006-2007	\$1,361,790	\$599,230	\$1,961,020
2007-2008	\$1,689,470	\$725,050	\$2,414,520
2008-2009	\$1,892,703	\$773,957	\$2,666,660
2009-2010	\$1,949,485	\$797,175	\$2,746,660
2010-2011	\$1,999,857	\$817,368	\$2,817,225
2011-2012	\$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	\$3,945,075	\$1,868,682	\$5,813,757
2025-2026	\$3,999,987	\$1,991,939	\$5,991,926

*The District is in the third year of a five-year contract with Big Sky Bus Lines (BSBL). The District has 66 bus routes. Sixty-six of these are run by BSBL. The District operates two Type E bus routes. House Bill 483, passed in the 2025 legislative session, increased the formula pupil transportation reimbursement rate as indicated in the chart below. Under the previous formula, the County and State split the funding component known as the "on schedule" rate at 50% each. The split is now a 25% County and 75% State formula split. This is intended to lessen the impact on local taxpayers.*

	Previous Rate	Estimated Rate
Type E bus	\$0.50	\$0.83
Not more than 49 passengers	\$0.95	\$1.57
50 to 59 passengers	\$1.15	\$1.90
60 to 69 passengers	\$1.36	\$2.24
70 to 79 passengers	\$1.57	\$2.59
80 or more passengers	\$1.80	\$2.97
Non-bus mileage	\$0.50	\$0.83

\*Type E bus is defined in 20-10-101(5)(a)(ii), MCA

## Transportation Fund Levy Trend Data





# 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.

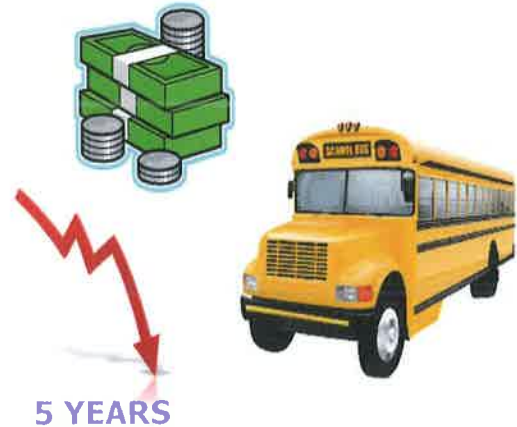
**PURPOSE** – A district that owns buses, including Type E buses, used for transportation of students to and from school may establish a Bus Depreciation Reserve Fund. This fund is to be used for the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or communication systems 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.

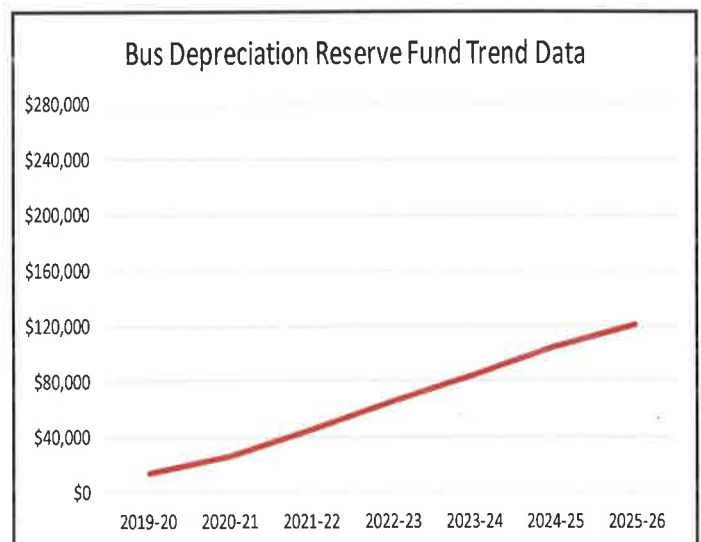
Any expenditure of Bus Depreciation Reserve Fund money must be within the limitations of the district's final Bus Depreciation Reserve Fund budget.

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

## Depreciation



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
2025-26	\$74,786	\$45,716	\$120,502



# 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.

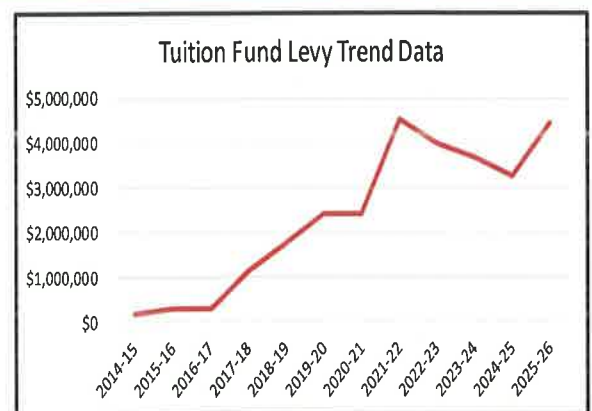
Reserve Limit: None

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	\$3,275,913	80%/100%
2025-26	\$3,535,169	\$936,575	\$4,471,744	70%/100%



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



# Understanding House Bill 203: 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:**

2. 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)

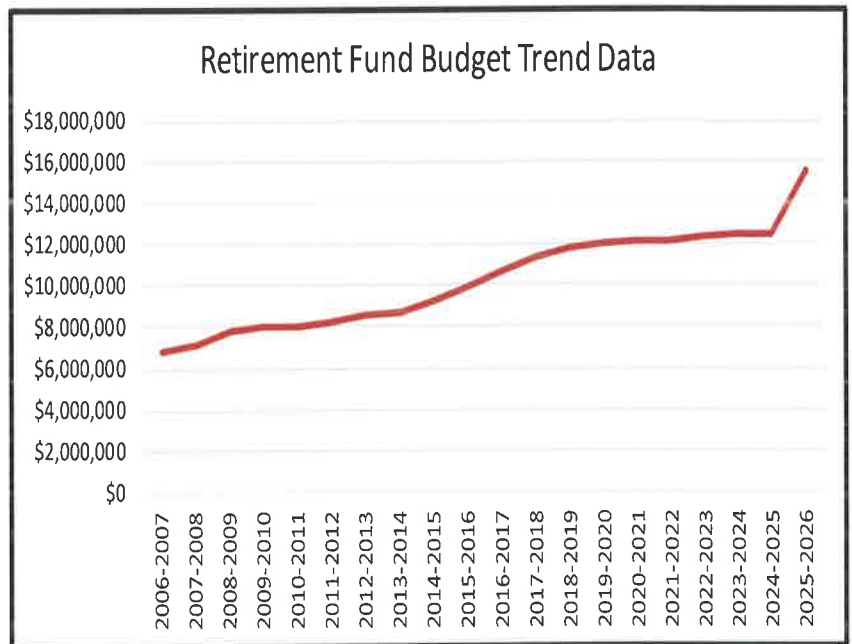
**BUDGET**—In order for the county to accurately determine the levy, districts must submit a list of all employment positions and their salaries to the County Superintendent when submitting the adopted budget. (MCA 20-9-132)

**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
2025-2026	\$8,673,165	\$6,882,948	\$15,556,113





# 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.

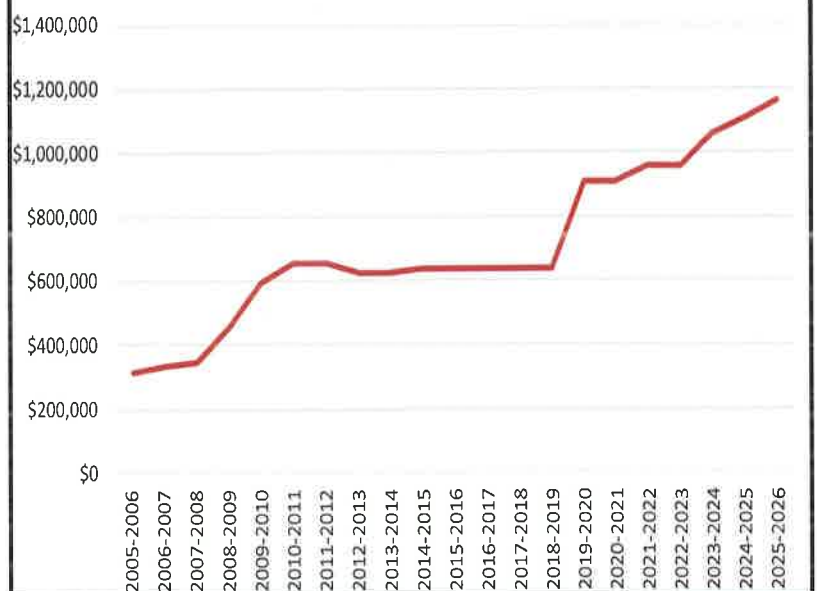
Adult Education Fund Levy			
Year	Elementary	High School	Total
2004-2005	\$146,856	\$171,722	\$318,578
2005-2006	\$146,175	\$170,170	\$316,345
2006-2007	\$151,535	\$184,775	\$336,310
2007-2008	\$162,330	\$185,225	\$347,555
2008-2009	\$212,330	\$244,652	\$456,982
2009-2010	\$297,204	\$300,000	\$597,204
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	\$558,903	\$1,110,175
2025-2026	\$565,880	\$594,845	\$1,160,725

## Transformational Learning

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

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

Adult Education Fund Levy Trend Data



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

# TECHNOLOGY FUND – 28

The Technology Fund is used for the purchase, rental, repair and maintenance of technology equipment and computer network access, associated technical training for school district personnel, cloud computing services, including any subscription or any license-based or pay-per-use service that is accessed over the internet or other remote network to meet the district's information technology and other needs. It is funded by state technology grant, fund balance re-appropriated, non-levy revenues, state, federal and private grants or donations that will be spent in the budget year, and a district tax levy. The district tax levy is limited to 20% of the cost of the computer equipment and computer

network access, not to exceed 150% of the cost over time. Our district collects \$150,000 for Elementary District and \$75,000 for High School District per year. The district's voters must approve any increase in taxes from the previous year. The 2013 legislature made changes to Technology Fund levies as indicated by the information below:



**PURPOSE**—This fund is used for:

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

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**

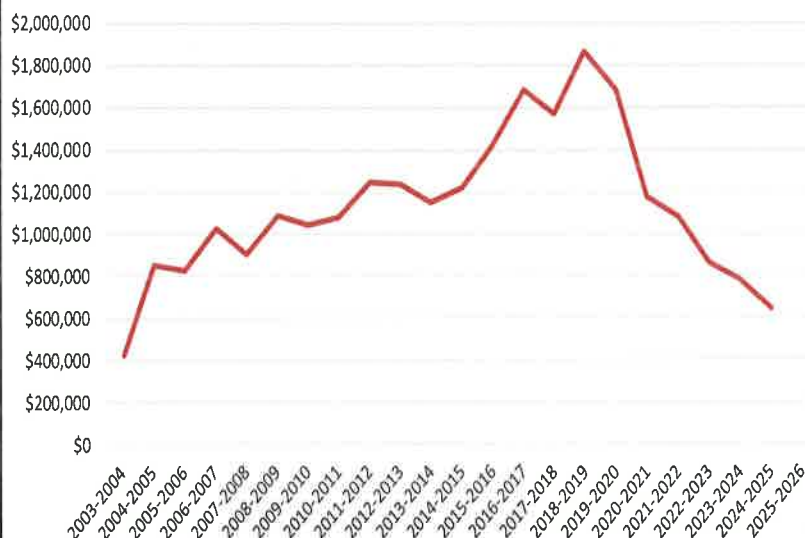
- Can be permanent or durational
- Annual levy cannot exceed 20% of the original cost of equipment owned by the district
- Amount levied over time cannot exceed 150% of the original cost of the equipment
- \$\$ can be used for equipment, network access and training of school personnel

## 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 Fund Trend Data**



Technology			
Year	Elementary	High School	Total
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
2025-2026	\$398,010	\$96,876	\$494,886



# 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.

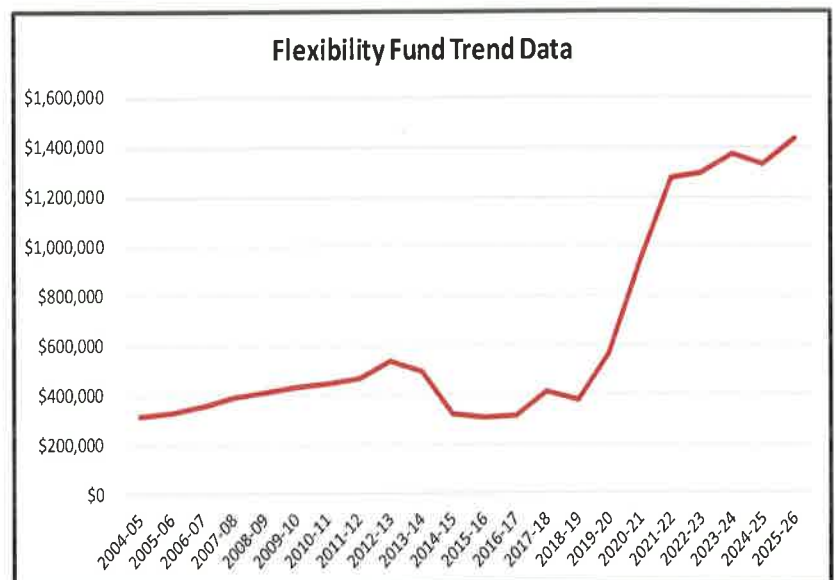
In 2021, the **Transformational Learning Grant** revenues and expenses are tracked through this fund. The Montana Advanced Opportunity Act, passed by the legislature in 2019, provided State funding in the form of a competitive Transformational Learning Grant. The funding, \$106,437 for Fiscal Year 2021, 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	\$1,330,446
2025-26	\$911,911	\$519,904	\$1,431,815

Financial guidance from the Office of Public Instruction designates this funding

*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

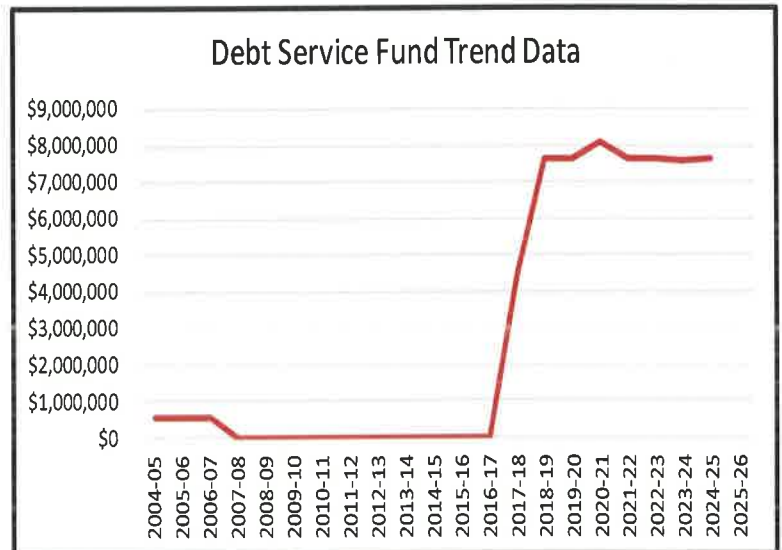
The Debt Service Fund (20-9-438 MCA) is used to budget and pay for a school district's bond debt, including principal and interest payments and agent fees, and/or special improvement district payments (SIDs). State equalization aid (known as state reimbursement for school facilities) may be available 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
2025-26	\$3,461,644	\$4,143,181	\$7,604,825

*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 48 and 49, 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.



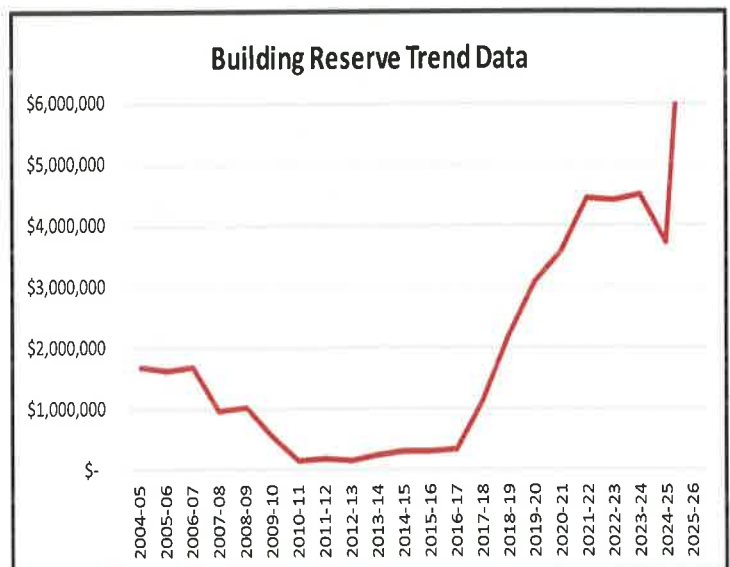
**LEVY LIMITS AND VOTING REQUIREMENTS**—Tax levies are limited by the building reserve election(s): For a "regular" building reserve project, the annual tax levy is limited to the total authorized by the vote, divided by the number of years authorized. For a "transition" building reserve project, the 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 \$115 per student plus \$40,000 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	\$2,245,145	\$1,456,456	\$3,701,601
2025-26	\$4,016,873	\$1,826,180	\$5,843,053





# 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 <sup>†</sup>	16,723	n/a	n/a	1957
Annex <sup>†</sup>	2,400	n/a	n/a	1968
Warehouse <sup>†*</sup>	14,626	n/a	n/a	1964
Little Russell, Trades, Storage <sup>†</sup>	20,000	n/a	n/a	1932/1950/2018

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

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

# STATE REIMBURSEMENT FOR GENERAL OBLIGATION BONDS

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

Fiscal Year	# Districts Receiving Payment	% of MT Districts	State Appropriation	State Allocated	Reimbursement Prorate	Total School Indebtedness	Total Obligation	% of Debt
2025	78	20	\$ 15,000,000	\$ 13,982,909	100.00%	1,261,634,834	134,861,705	10.36%
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.

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

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

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

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

# BOND SALE INFORMATION

## School Bond Information

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

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

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

Year	Elementary		High School	
	Payment Amount	Mills	Payment Amount	Mills
2017-18	\$2,633,058	19.20	\$1,799,755	12.87
2018-19	\$3,476,070	24.87	\$4,150,513	29.14
2019-20	\$3,468,419	23.88	\$4,189,037	28.31
2020-21	\$3,685,250	25.99	\$4,396,990	30.46
2021-22	\$3,462,344	21.14	\$4,145,231	25.95
2022-23	\$3,463,194	20.44	\$4,145,081	25.78
2023-24	\$3,457,444	18.04	\$4,142,481	22.04
2024-25	\$3,463,144	12.87	\$4,146,681	19.25
2025-26	\$3,461,644	12.93	\$4,143,181	20.23



# 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

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

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

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

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

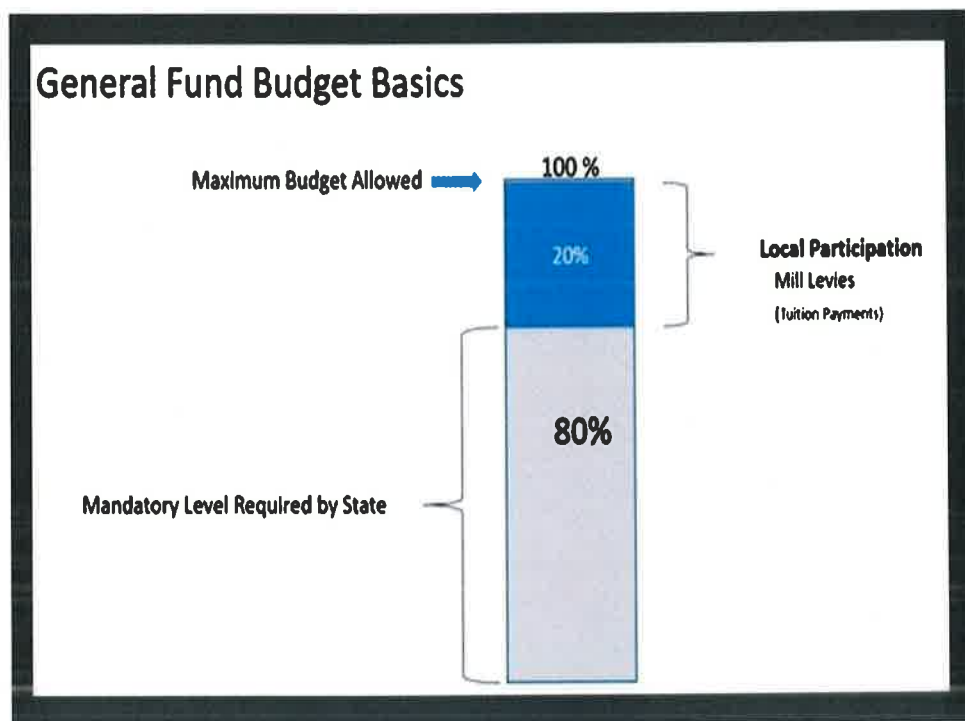
<sup>2</sup>Excludes the principal and interest payment that was paid December 15, 2017 with respect to the High School 2011 QSCB Bonds and excludes the interest payment that was paid January 1, 2018 with respect to the High School District 2017 Bonds.

# 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	0 mills	0 mills	0 mills	0 mills	0 mills	0 mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2007-2008	12.92 mills	0 mills	6.53 mills	6.15.mills	19.45 mills	6.15 mills	Elem	3,724	3,694	7,418	30	
	\$1,206,537	\$0	\$628,727	\$596,534	\$1,835,264	\$596,534	HS	3,767	3,655	7,422	112	
2008-2009	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	9,129	9,262	18,391	-133	
Levy Failed	\$1,672,699	\$0	\$1,045,341	\$0	\$0	\$0	HS	9,035	9,387	18,422	-352	
2009-2010	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2010-2011	\$247,224	\$247,224	\$647,926	\$647,926	\$895,150	\$895,150	Elem	10,627	8,224	18,851	2403	
	2.36 Mills	2.36 Mills	6.02 Mills	6.02 Mills	8.38 Mills	8.38 Mills	HS	10,153	8,728	18,881	1425	
2011-2012	0 Mills	0 mills	0 mills	0 mills	0 mills	0 mills	Elem	7,985	9,474	17,459	-1489	
Levy Failed	\$ 640,000		\$ 358,000				HS	7,993	9,500	17,493	-1507	
2012-2013	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2013-2014	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	7,823	9,496	17,319	-1673	
Levy Failed	\$981,748	\$0	\$0	\$0	\$0	\$0	HS	NO LEVY REQUESTED				
2014-2015	11.2 Mills	11.2 Mills	3.44 Mills	3.44 Mills	14.65 Mills	14.64 Mills	Elem	10,060	8,365	18,425	1695	
	\$1,222,209	\$1,222,209	\$396,767	\$396,767	\$1,618,976	\$1,618,976	HS	10,050	8,297	18,347	1753	
2016-2017	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2017-2018	TBD	TBD	TBD	TBD	TBD	TBD	Elem	12,290	7,669	19,959	4,621	
Bond Ection	\$45,910,000	TBD	\$52,955,000	TBD	\$98,865,000	TBD	HS	11,553	8,474	20,027	3,079	
2017-2018	0 mills	0 mills	0 mills	0 mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
Tech Levy Request	\$0	\$0	\$500,000	\$0	\$0	\$0	HS					
2018-19	est. 9.84 mills						Elem	8,090	9,678	17,768	-1588	
Levy Failed	\$1,349,048						HS	NO LEVY REQUESTED				
2019-20	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2020-21	\$1,750,000	12.05					Elem	5,480	4,715	10,195	765	
No Levy Requested			\$0	\$0	\$0	\$0	HS	NO LEVY REQUESTED				
2021-22	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2022-23	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2023-24	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					
2024-25	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	0 Mills	Elem	NO LEVY REQUESTED				
No Levy Request	\$0	\$0	\$0	\$0	\$0	\$0	HS					

Voters Approved - Used Total Amount

No Levy

Levy Failed

Voters Approved - Used Less

Approved Levies since 2010			No Levy Requested	Failed Levies		
2010-2011	\$ 895,150	Elem & HS	2006-2007	2011-2012	\$ 998,000	Elem
2014-2015	\$ 1,618,976	Elem & HS	2009-2010	2017-2018	\$ 500,000	Tech Levy
2017-2018	\$ 98,865,000	Bond	2012-2013	2018-2019	\$ 1,349,048	Elem
2020-2021	\$ 1,750,000	Elem	2015-2016			
			2016-2017			
			2019-2020			
			2021-2022			
			2022-2023			
			2024-2025			
			2025-2026			

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

## 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, 2025, 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*
<b>Adult Education</b>	Elementary \$14,608 High School \$35,971	Elementary .08 High School 0.20	Elementary \$0.11 High School \$0.27	Elementary \$0.22 High School \$0.55	Elementary \$0.33 High School \$0.80	Elementary \$0.66 High School \$1.61
<b>Bus Depreciation</b>	Elementary \$12,385 High School \$7,876	Elementary .07 High School .04	Elementary \$0.09 High School \$0.06	Elementary \$0.19 High School \$0.12	Elementary \$0.28 High School \$0.18	Elementary \$0.56 High School \$0.35
<b>Transportation</b>	Elementary \$134,912 High School \$123,257	Elementary .87 High School .68	Elementary \$1.17 High School \$.92	Elementary \$2.34 High School \$1.84	Elementary \$3.52 High School \$2.75	Elementary \$7.03 High School \$5.51
<b>Tuition</b>	Elementary \$769,487 High School -\$22,591	Elementary 4.10 High School -.12	Elementary \$9.54 High School -\$0.17	Elementary \$11.08 High School -\$0.33	Elementary \$16.62 High School -\$0.50	Elementary \$33.23 High School -\$0.99
<b>Building Reserve</b>	Elementary -\$57,171 High School -\$28,747	Elementary -.32 High School -.16	Elementary -\$0.43 High School -\$0.21	Elementary -\$0.86 High School -\$0.43	Elementary -\$1.30 High School -\$0.64	Elementary -\$2.59 High School -\$1.29
<b>Flexibility</b>	Elementary \$31,768 High School \$22,606	Elementary .29 High School .12	Elementary \$0.39 High School \$0.17	Elementary \$0.78 High School \$0.34	Elementary \$1.17 High School \$0.51	Elementary \$2.33 High School \$1.01
<b>Total</b>	Elementary \$945,969 High School \$138,372	Elementary 5.09 High School .76	Elementary \$6.87 High School \$1.04	Elementary \$13.75 High School \$2.09	Elementary \$20.62 High School \$3.10	Elementary \$41.26 High School \$6.20

\*Impacts are based on the certified taxable valuations from the 2024-25 school fiscal year. These taxable valuations may change in August.

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

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

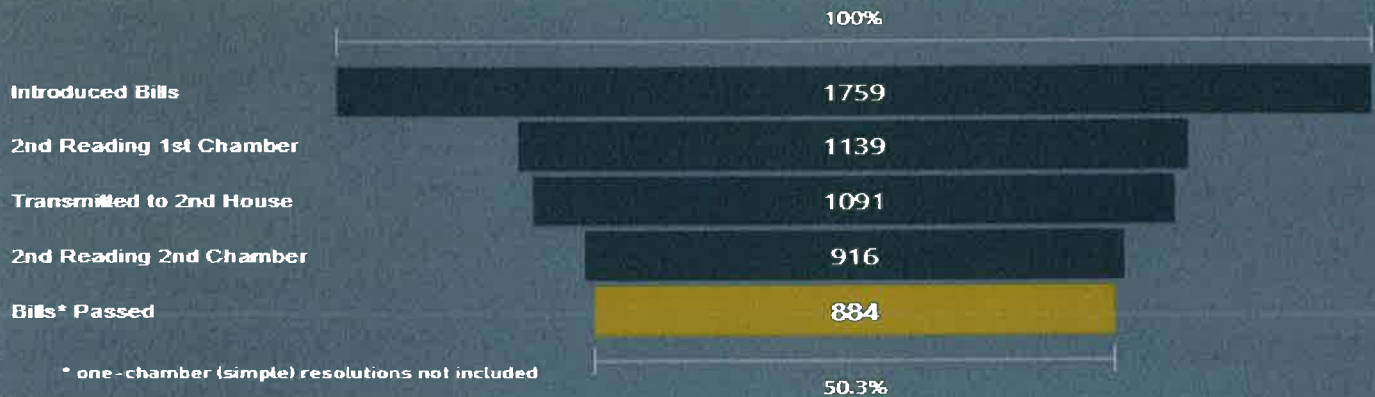
High School: Mechanical, Electrical, Plumbing and Roof Upgrades & window replacements at CMR and Great Falls High School as per the Facilities Condition Inventory (FCI).



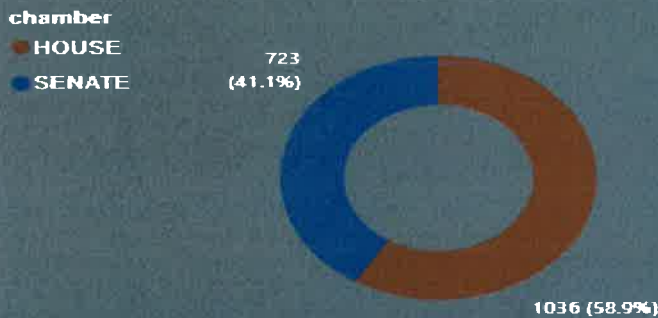
# 2025 Session



## Progress of Introduced Bills



## Introduced Bills by Chamber



## Introduced Bills by Type

chamber	Bill Count
SENATE	723
Senate Resolution	109
Senate Joint Resolution	50
Senate Bill	564
HOUSE	1036
House Resolution	9
House Joint Resolution	75
House Bill	952
Total	1759

## Introduced Bills by Subject

MCA Title / Subjects	Bill Count
AGRICULTURE	42
ALCOHOL, TOBACCO, AND MARIJUANA	65
CIVIL LIABILITY, REMEDIES, AND LIMITATIONS	39
CIVIL PROCEDURE	34
CONTRACTS AND OTHER OBLIGATIONS	22
CREDIT TRANSACTIONS AND RELATIONSHIPS	6
CRIMES	103
CRIMINAL PROCEDURE	56
EDUCATION	180
ELECTIONS	110
ENVIRONMENTAL PROTECTION	91
ESTATES, TRUSTS, AND FIDUCIARY RELATIONSHIPS	6
EVIDENCE	3
FAMILY LAW	56
FAMILY SERVICES	24
FINANCIAL INSTITUTIONS	29
FISH AND WILDLIFE	60
GENERAL LAWS AND DEFINITIONS	35
GOVERNMENT STRUCTURE AND ADMINISTRATION	463
HEALTH AND SAFETY	219
HIGHWAYS AND TRANSPORTATION	64
HUMAN RIGHTS	32

## Introduced Bills by Subject

MCA Title / Subjects	Bill Count
INSURANCE AND INSURANCE COMPANIES	50
JUDICIARY, COURTS	150
LABOR	66
LAND RESOURCES AND USE	3
LAW ENFORCEMENT	68
LEGISLATIVE BRANCH	262
LIBRARIES, ARTS, AND ANTIQUITIES	14
LIVESTOCK	14
LOCAL GOVERNMENT	199
MILITARY AFFAIRS AND DISASTER AND EMERGENCY SERVICES	43
MINERALS, OIL, AND GAS	30
MINORS	95
MOTOR VEHICLES	55
PARKS, RECREATION, SPORTS, AND GAMBLING	28
PLANNING, RESEARCH, AND DEVELOPMENT	60
PROFESSIONS AND OCCUPATIONS	90
PROPERTY	129
PUBLIC CONTRACTS	11
PUBLIC RETIREMENT SYSTEMS	27
PUBLIC UTILITIES AND CARRIERS	114
SOCIAL SERVICES AND INSTITUTIONS	82
STATE FINANCE	411
STATE LANDS	15
TAXATION	187
TRADE AND COMMERCE	13
WATER USE	53



# 2025 MONTANA LEGISLATIVE SESSION SUMMARY

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

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

S C H O O L  F I N A N C E	BILL NUMBER	DESCRIPTION
	<a href="#"><u>HB 2 General Appropriations Act</u></a>	The main funding bill for the State of Montana provides funding to operate public schools. The money is used for teacher pay, school maintenance, and classroom programs. The bill increases school funding BASE aid by 3% in each year of the biennium. It adds resources for school maintenance, and technology improvements. It also funds updates to the state's math standards, supports the Montana Digital Academy, and prepares for future teacher pay Incentives under new legislation.
	<a href="#"><u>HB 15 K-12 Inflation</u></a>	Officially sets the inflationary rate increase on the funding components for the next three years at 3% each year.
	<a href="#"><u>HB 18 Non-levy revenue in school equalization and property tax relief account</u></a>	Non-levy revenue in school equalization and property tax relief account. This account was established last legislative session 20-9-336, MCA. Proceeds from Bentonite mines and other sources split between schools and counties. No school operational changes required.
	<a href="#"><u>HB 22 Align home value amounts for school district property tax impact statement</u></a>	This is a clean up bill that requires the notice of intent to increase non voted levies includes \$100,000, \$300,000 and \$600,000 homes. Update Notice of Intent to Increase/Decrease Non-Voted Levies Notice for March 2026.
	<a href="#"><u>HB 153 Revise laws related to the school funding interim commission.</u></a>	The Montana Decennial Study on Education is a comprehensive review conducted by the state every ten years to assess and evaluate the overall condition, needs, and funding of Montana's public K-12 schools. The study was established by the Montana Legislature as a way to ensure that the state's education system continues to meet constitutional standards and addresses the needs of students, staff, and communities across Montana. The study typically includes analysis of: School facility conditions, Student achievement and academic trends, Teacher recruitment and retention, School funding adequacy and equity, Educational technology needs and Public and community feedback on education priorities. The findings from this study help inform legislators, policymakers, and education leaders about necessary adjustments to school funding formulas, facility improvements, staffing supports, and program resources to better serve Montana's students. Provides recommendations for legislative action in upcoming sessions to ensure Montana continues providing a quality, equitable, and constitutionally sound public education system.
	<a href="#"><u>HB 156 Revise education funding</u></a>	Revise education funding laws by replacing school district BASE levies with countywide BASE levies. This law creates a Countywide Base Budget Levy, Shift to County Guaranteed Tax Base (GTB) Tax Increment Finance Districts (TIF) used to reduce property taxes or operating reserves. Begins in Fiscal Year 2027.
	<a href="#"><u>HB 168 Provide state funding for preschool children with disabilities</u></a>	This bill expands student funding (Average Number Belonging (ANB)) for special education preschool students, 3 and 4 year-olds. This impacts approximately 900 students statewide, 700 full-time students. The approximate cost to the State budget is \$3.7M.

BILL NUMBER	DESCRIPTION
<a href="#"><u>HB 234</u></a> <a href="#"><u>Extend the use of funding for lead in schools appropriated in 2023</u></a>	This law authorizes the reappropriation of funds previously allocated in 2023 for capital improvement projects at "lead-in schools." These funds can now be used through June 30, 2027. It extends their available timeframe while preserving project flexibility
<a href="#"><u>HB 250</u></a> <a href="#"><u>Revise Out-of-District Attendance</u></a>	This bill sets clear application requirements and timelines for nonresident attendance requests. It clarifies that the parent/guardian pays transportation unless agreed otherwise and that the Resident District covers tuition costs. It added the reporting requirements that Districts must submit annual data on out-of-district students to the Office of Public Instruction.
<a href="#"><u>HB 252</u></a> <a href="#"><u>Create the Student and Teacher Advancement for Results and Success Act (STARS)</u></a>	The Student and Teacher Advancement for Results and Success Act, also known as the STARS Act, revised the Quality Educator/Qualified staff: District clerks who perform key financial and administrative duties. Emergency-authorized staff (for up to 3 years). Enhances funding for districts that meet teacher base pay goals, with progressive benchmarks from Fiscal Year 2026. For Districts that are in high-cost areas (above 150% of the state median home value), the District may increase their General Fund budget cap. The extra budget must be used for employee housing supports. The law also allows for Implementation Pay Incentive Reforms in Fiscal Years 2026 to 2030, a Resource Sharing Incentive beginning in Fiscal Year 2027, and a Future Ready Payment that begins in Fiscal Year 2028. There is also an Expanded Clerk/Staff Inclusion for fiscal years 2026-2027 and a Housing Budget Cap Adjustment that begins in 2026. The Advanced Opportunities Aid will receive a boost in Fiscal Year 2026.
<a href="#"><u>HB 260</u></a> <a href="#"><u>Revise teacher stipends for national board certification</u></a>	This law adjusts the stipend structure for Montana teachers who obtain certification from the National Board for Professional Teaching Standards. It updates eligibility criteria and stipend amounts to more effectively support and reward educators pursuing national certification. Stipend shifts from \$1,500 to 50% of the Quality Educator Payment (QEP) or for teachers who qualify and work in a high poverty area or an impact aid school, the payment shifts from \$2,500 to 85% of the QEP. It is intended to incentivize teachers to pursue national certification while enhancing teacher quality and retention by making certification more financially feasible.
<a href="#"><u>HB 266</u></a> <a href="#"><u>Establish education inflation reconciliation process</u></a>	HB 266 creates a formal biennial "inflation reconciliation" system to evaluate how well K-12 funding keeps pace with inflation. The Legislature can adjust the customary 3 % cap on school funding to better align with actual inflation rates. The Office of Public Instruction must report every two years to the Legislature, comparing inflation faced by districts to state funding increases over the prior six years. The reports will be designed to highlight any discrepancies, prompting potential corrections in funding
<a href="#"><u>HB 357</u></a> <a href="#"><u>Provide funding for middle school and technical education</u></a>	This law allocates \$240,000 from the general fund for the fiscal year 2027 to support career and technical education (CTE) programs. Empowers the Superintendent of Public Instruction to distribute funding via grants, up to \$5,000 per CTE program, and establish related rules on applications and budget guidelines. Aims to introduce middle school students to employability skills in fields such as agriculture, business, health occupations, industrial technology, and family & consumer sciences. Provides funding for middle school and technical education \$5,000. First come, first served. Application Information will be released by the Office of Public Instruction (OPI).
<a href="#"><u>HB483</u></a> <a href="#"><u>Revise laws to reduce property taxes while preserving the current 95 school equalization mills</u></a>	Puts the 95 mills debate to bed. Outlines how increased revenues will be used to decrease local levies. Increases transportation rates more than HB405 (see page 24) 50/50 state county split of transportation turns into 75/25 for on-schedule



# SCHOOL FINANCE

BILL NUMBER	DESCRIPTION
<u><a href="#">HB515</a></u> <u>Generally revise laws relating to school facilities consolidating two existing state</u>	Generally revised laws relating to school facilities by consolidating two existing state special revenue accounts. It combines the school facilities and the school technologies funds at the state level. Increases in payments from \$15,000 per district to \$40,000 per district, and from \$110 per student to \$115 per student.
<u><a href="#">SB258</a></u> <u>Revise school funding laws to clarify the legislature's authority related to inflationary adjustments.</u>	Revise school funding laws to clarify the legislature's authority related to inflationary adjustments. Allows the inflationary rate to go over 3%
<u><a href="#">SB278</a></u> <u>Revise education laws to support advanced opportunities</u>	Defines an Advanced Opportunities Facilitator. Districts can use 20% of Advanced Opportunities funds for this position. The Facilitator will also qualify for a Quality Educator Payment (QEP) in the funding formula.
<u><a href="#">SB486</a></u> <u>Revise equal opportunity education savings account funding</u>	The Office of Public Instruction (OPI) will pay for first year if students move to different districts.

# ELECTIONS

BILL NUMBER	DESCRIPTION
<u><a href="#">HB20</a></u> <u>Requires voted levies to be in dollars rather than Mills</u>	All voted levies must now be expressed in dollars, not in mills. The ballot must now include: A warning that property tax increases may affect rent. Specific dollar impacts on homes valued at \$100K, \$300K, and \$600K. Whether the levy is permanent or temporary.
<u><a href="#">HB125</a></u> <u>Revise laws related to the conduct of school district elections</u>	Allows county election administrators to use county election judges for school elections, even if they don't live in the school district boundaries.
<u><a href="#">HB167</a></u> <u>Generally revise election laws</u>	No longer required to post absentee voter lists if holding a poll election
<u><a href="#">HB406</a></u> <u>Revise election laws related to school election deadlines</u>	Changes ballot certification deadline, Changes resolution calling for an election, Changes candidate filing dates
<u><a href="#">HB 413</a></u> <u>Clarify voter residency rules for temporary residents</u>	HB 413 tightens and clarifies voter residency rules in Montana by specifying that temporary physical presence in a community doesn't necessarily make someone a legal resident for voting purposes. Residency depends on the intent to make Montana (or a specific Montana county) a long-term home after the temporary reason for being there ends. It affects Temporary workers (seasonal labor, oil & gas jobs, wildfire crews), College students from out of state, Military personnel temporarily assigned in Montana, and Individuals in correctional, treatment, or care institutions. Unless these individuals intend to stay in Montana as their permanent home, they won't be eligible to vote here, even if physically present on election day.
<u><a href="#">HB527</a></u> <u>Revising the process for written plans of conduct for mail elections.</u>	No longer need to submit mail ballot plans to the Secretary of State. Must be posted on website sixty (60) days prior to the election.
<u><a href="#">HB 719</a></u> <u>Revise election laws related to an elector's date of birth</u>	This law revises election laws by adding an elector's date of birth (DOB) requirements. DOB will be required on the signature envelope. May increase provisional ballots until voters are used to it.
<u><a href="#">HB770</a></u> <u>Revise candidate campaign finance reporting laws</u>	Candidates will file reports to the Commissioner of Political Practices Office even if they have no contribution's or expenditures. Failure to do so will result in candidate's name not being placed on the ballot.



BILL NUMBER	DESCRIPTION
<u><a href="#">SB57</a></u> <u><a href="#">Revise county canvassing processes comparing the number of votes cast to the number of electors and number of persons who voted.</a></u>	If during a canvass the board finds that the votes returned for any candidate or ballot issue exceeds the number of electors or the total number of persons who voted in a precinct or finds any error affecting the accuracy of vote totals, the board shall immediately investigate the discrepancy or error until the discrepancy or error is reconciled and documented or is determined to have no impact on the outcome of the election. The investigation must be concluded within two (2) days.
<u><a href="#">SB 58</a></u> <u><a href="#">Revise Vote Count Procedures</a></u>	The counting board must verify that the number of ballots matches the number of accepted voters in the pollbook. If they can't reconcile the counts, judges must file a signed written report noting the number of missing or extra ballots and any known causes. The election administrator must investigate unresolved discrepancies, which may include recounts and reviewing the pollbook, and report findings to the county canvass board. The also addresses Ballot handling protocols to include Unofficial ballots are invalid unless all judges agree marking was due to an official error, in which case they're marked "unmarked by error". Folded/stuck ballots are set aside and reviewed; if likely from one voter, they're rejected; otherwise, counted and Absentee ballots must meet standard validity rules (signature verification, deadline compliance).
<u><a href="#">SB 91</a></u> <u><a href="#">Require citizenship marker on drivers license and ID Cards</a></u>	Senate Bill 91 requires that, starting January 1, 2026, all new Montana driver's licenses and state ID cards issued to U.S. citizens display a small eagle symbol to indicate citizenship status. This marker won't appear on IDs issued to non-citizens, though they can still obtain licenses under existing rules. The law doesn't affect current ID cards and aims to provide a consistent, visible way to identify U.S. citizens on state-issued IDs.
<u><a href="#">SB105</a></u> <u><a href="#">Generally revise election laws related to electioneering at polling locations</a></u>	A From the start of in-person absentee voting as provided in 13-1-404, 13-1-503, 13-13-205, and 20-20-401, and until the last person in line at a polling location on election day has voted or the polls close, whichever is later, a person may not do any electioneering on election day within any polling place or any building in which an election is being held or within 100 feet of any entrance to the building in which the polling place is located that aids or promotes the success or defeat of any candidate or ballot issue to be voted upon on at the election. No buttons, etc. Applies to all elections held after July 1st 2025.
<u><a href="#">SB115</a></u> <u><a href="#">Revise election laws related to public notices</a></u>	This law adjusts how and when counties must notify the public about election procedures, specifically absentee ballot counting and voter system demonstrations. It provides for an extended public notice window of not more than 12 days and not less than 2 days before an election. It provides for a required content for absentee count notices that specifies the method, location, time of counting and that observers must take an oath. The Voting system public demonstration must include a diagram or sample ballot layout, information on where the system can be viewed, and voting instructions for the public
<u><a href="#">SB242</a></u> <u><a href="#">Revise election laws related to ballot form and uniformity</a></u>	This law allows for printing the words official ballot instead of stamping. The bill became effective upon passage and approval.
<u><a href="#">SB276</a></u> <u><a href="#">Generally revise voter identification laws</a></u>	This law made broad revisions to Montana's voter ID requirements. It was part of a package of voter-related laws enacted during the session. It is intended to safeguard election integrity, though the laws are now facing legal challenges in state courts
<u><a href="#">SB360</a></u> <u><a href="#">Revise election laws related to definitions. Updates elections definitions</a></u>	This law refines the definitions within state election statutes, likely clarifying terms pertaining to voting processes.
<u><a href="#">SB440</a></u> <u><a href="#">Revising election laws related to reporting election results</a></u>	This legislation updates protocols for reporting election outcomes. The sponsor cited instances such as ballot double-counting in Butte to argue the changes were necessary to "purify" election reporting.
<u><a href="#">SB 490</a></u> <u><a href="#">Tightens late voter registration deadline</a></u>	by ending Monday-before-Election-Day registration, limiting same-day registration to a four-hour window (8 a.m. to noon on Election Day), and requiring election judges to reconcile ballots issued with voter sign-ins, then investigate and report any discrepancies. The law aims to streamline the process and reduce midnight lines but has sparked concerns and legal challenges, especially among Native American communities who say it hampers access to the ballot.

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BILL NUMBER	DESCRIPTION
<u>SB 245</u> <u>Provide for human trafficking awareness training for school bus drivers.</u>	This bill requires school bus drivers statewide to receive training aimed at recognizing and responding to human trafficking, especially involving minors. The initiative equips drivers, who spend many hours interacting with students, to identify potential trafficking situations and report concerns effectively. The Office of Public Instruction is to develop the human trafficking awareness Inservice required for all school bus drivers.

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BILL NUMBER	DESCRIPTION
<u>HB600</u> <u>Authorize emergency use of albuterol in a school setting</u>	Schools can keep albuterol for emergency situations. May require a policy change/update: "Authorized personnel" means an employee or agent identified by a school who is approved by the school administrator to administer a stock medication in a school setting or at a related activity.
<u>HB631</u> <u>Revise student online protection laws related to postsecondary opportunities.</u>	Student privacy laws to restrictive for 3rd party contractors offering free curriculum to schools in work experience learning areas.
<u>HB651</u> <u>Allow for temporary door locks during emergency situations</u>	Allows for devices that were formally restricted due to fire codes. The law verifies are specific in the bill on what devices quality for use in lockdown and other emergency situations.
<u>HB 745</u> <u>Back Ground Checks</u>	Require background checks for certain school employees and volunteers Background checks for all volunteers and employees.
<u>SB 107</u> <u>Human Trafficking prevention education and training</u>	This law mandates that the Montana Office of Public Instruction develop and make available preventative education materials for public school students (grades K–12) to help identify and resist human and child sex trafficking. The law requires statewide access and implementation.
<u>SB 211</u> <u>Emergency use of Epinephrine nasal Spray</u>	This health-centric bill expands emergency epinephrine administration in schools by allowing the use of nasal spray formulations, not just injectables.
<u>SB369</u> <u>Strengthen suicide prevention efforts in schools</u>	Strengthen suicide prevention efforts in schools. Annual training is required, not recommended if passed– 2 hours every 5 years are required.



BILL NUMBER	DESCRIPTION
<a href="#"><u>HB 32</u></a> <a href="#"><u>Allow audio and videorecording of public events</u></a>	Allows schools to make audio and video recordings of students without parental consent when the recording is for public performance, athletic competition, preparation, dress rehearsal, or practice of an event that is open to the public. No school operational changes required.
<a href="#"><u>HB 118</u></a> <a href="#"><u>Revise the Montana Interstate Compact on Educational Opportunities for Military Children</u></a>	The bill aims to ease school transitions for K-12 children of active-duty military families by standardizing procedures across states. It addresses: Timely enrollment even without complete records, the acceptance of unofficial records to enroll students while official records are in transit. Placement in appropriate courses and programs, including AP, gifted, and special education. On-time graduation through course substitutions or diplomas from previous schools. Waive or substitute coursework to allow graduation on time when appropriate, Flexibility with immunizations timelines, absences related to deployments, and eligibility for extracurriculars. Allow flexible guardianship recognition for enrollment and services.
<a href="#"><u>HB 121</u></a> <a href="#"><u>Provide privacy in certain restrooms, changing rooms, and sleeping quarters</u></a>	Multi-occupancy bathrooms must be designated male or female. Make reasonable steps to provide individuals privacy from the opposite sex. Exemptions include: Custodial Duties, Medical Assistance, Law Enforcement, Aid in the event of a natural disaster or declared emergency. Accommodating individuals protected under the Americans with Disabilities Act, assisting young children, or elderly persons. Overnight trips-students will not be required to sleep with those of the opposite sex unless the individual is a family member. Doesn't prohibit single-occupancy restrooms, changing rooms or sleeping quarters. Legal action-must be brought within two years of the violation, including attorney fees. Note: On May 16, 2025: Judge Vannatta granted a preliminary injunction, effectively blocking HB 121 for the duration of the lawsuit.
<a href="#"><u>HB 141</u></a> <a href="#"><u>Revise laws relating to raffles conducted by certain nonprofit entities to allow credit cards</u></a>	Public school districts are now permitted to accept credit cards for raffle ticket purchases. Proceeds from these raffles: Must be used only for charitable purposes or to pay prizes. Cannot be used for administrative costs conducting the raffle. Prize Value Flexibility For public school raffles, the standard limit of \$5,000 per prize ticket does not apply. Schools can advertise raffles online, but must include: Name of the sponsoring school/organization, raffle terms. Notice that out of state sales are subject to the laws of the buyers location.
<a href="#"><u>HB 158</u></a> <a href="#"><u>Revising working retiree provisions under TRS.</u></a>	Revising working retiree provisions under Teachers Retirement System (TRS). Employee can return to work for five years without losing TRS benefits if the district can prove it cannot find a qualified applicant. This law sunsets in 2029.
<a href="#"><u>HB 178</u></a> <a href="#"><u>Limit Government use of Artificial Intelligence (AI) systems</u></a>	Disclosures Required: if a school uses AI to produce or communicate content the following must be disclosed: if the content is generated by AI and not reviewed by a qualified human, a disclaimer must accompany it. Public-facing AI interfaces (like chatbots or help tools) must clearly disclose they use AI. Example: emails, website, etc. A district chatbot that answers FAQs must indicate its AI-driven unless each answer is reviewed by a trained employee. Human Oversight is Required for AI Decisions. Any AI-generated decision or recommendation that could affect a students or staff members rights or privileges must be: Reviewed and possibly modified or rejected by a trained school official (i.e., a human in an appropriate responsible position") Example: If AI is used in a discipline referrals, placement recommendations, or grading tools, a human must verify and approve the outcome.
<a href="#"><u>HB 226</u></a> <a href="#"><u>Provide for a legal employment and government accountability law</u></a>	All employers must use E-Verify before an employee may begin work.
<a href="#"><u>HB 300</u></a> <a href="#"><u>Generally revise laws related to discrimination in education</u></a>	May not allow male students to play in female athletics. Matches locker room and bathroom language in HB121. Most likely will require school policy and procedure updates. Effective October 1st.
<a href="#"><u>HB 338</u></a> <a href="#"><u>Revise laws regarding targeted early numeracy intervention.</u></a>	Revise existing law to include targeted early numeracy intervention. Students may now be accessed at anytime, not just in April, May and June. Inclusion of Math literacy in the Jumpstart program. Additional .25 funding for either reading or math.



OTHER EDUCATION RELATED

BILL NUMBER	DESCRIPTION
<u><a href="#">HB 359</a></u> <u><a href="#">Generally revise Teachers Retirement System (TRS) laws</a></u>	Generally revise TRS laws on when retired teachers can return to work after retirement. Teachers can return to mentor new teachers without jeopardizing retirement benefits.
<u><a href="#">HB 381</a></u> <u><a href="#">Provide for educational credit</a></u>	Provide for educational credit for students volunteering in long term care, nursing home, home care, and childcare settings, 11th or 12th graders who are employed or volunteer at any of the above may earn credit for every 250 hours worked, up to two credits.
<u><a href="#">HB 384</a></u> <u><a href="#">Changes dates to apply for speech language assistant licensure</a></u>	Changes dates to apply for speech language assistant licensure.
<u><a href="#">HB 400</a></u> <u><a href="#">Enact the "Free to Speak Act"</a></u>	Students and staff cannot be disciplined for not using or identifying pronouns, addressing another student or staff member by a name other than their legal name, etc.
<u><a href="#">HB 471</a></u> <u><a href="#">Revise education laws related to human sexuality and identity instruction</a></u>	Advanced notice and an opt out provision for parents when providing human sexuality instruction. Identity instruction requires an opt-in procedure for parents.
<u><a href="#">HB 567</a></u> <u><a href="#">Revise education laws related to multi district agreements</a></u>	This law introduces a Total Quality Educator Payment (TQEP) incentive for districts that establish multidistrict agreements with all districts within a county. Allows multidistrict agreements to include private entities, broadening collaboration opportunities. Enables agreements to include culturally rooted instruction aligned to a learning environment for English language learners or Indian language immersion programs. Authorizes agreements to cover a wide range of services, including special education programs, transportation for instruction and school activities, and extracurricular activities. Requires agreements to include provisions for dissolution of the cooperative, specifying conditions under which dissolution may occur and the disposition of any remaining funds. Mandates that agreements specify terms upon which a district may exit the multidistrict cooperative. Allows agreements to be for a period of up to 3 years.
<u><a href="#">HB 573</a></u> <u><a href="#">Revise transformational learning laws to create a phase II grant program</a></u>	Currently transformational learning grants sunset June of 2026. All current grant participants can apply for phase II, but there are limited spaces.
<u><a href="#">HB 591</a></u> <u><a href="#">Institute the celebrate freedom week in Montana's public schools</a></u>	Last full week in September is designated as Freedom Week. Must adopt a policy for commemorative exercise as listed in the law.

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<u><a href="#">HB 599</a></u> <u><a href="#">Revise student data collection laws</a></u>	Parents can opt out of any data collection of student information without personal identifying information (PII). Parents can opt in when PII is included. A parent must be notified of the right to opt out of any physical and mental health surveys and screenings of their child. A parent must be notified of any issues or concerns resulting from a physical and mental health survey or screening of their child.
<u><a href="#">HB 602</a></u> <u><a href="#">Notice and Comment for Reductions in Force due to Insufficient Funding</a></u>	When a District proposes to nonrenew a nontenured teacher for financial reasons, the administrator must provide written notice to the Board of Trustees. The Board must include this on the agenda of the next school board meeting that is scheduled on or before June. Trustees are required to allot time for public comment. Financial led nonrenewables are explicitly classified as nonrenewal "without cause"
<u><a href="#">HB 669</a></u> <u><a href="#">Revise laws related to educating children receiving in-state patient treatment</a></u>	Revise laws related to educating children receiving in-state patient treatment of serious emotional disturbances. Impacts significant needs grants for IDEA
<u><a href="#">SB 34</a></u> <u><a href="#">Restrict restroom access based on sex assigned at birth</a></u>	This law bans transgender individuals from using restrooms, locker rooms, or sleeping areas in public buildings, including schools, prisons, jails, and domestic violence shelters if those facilities don't align with their sex assigned at birth. It allows lawsuits against facilities that fail to enforce the restrictions, with the possibility of recovering nominal damages (typically \$1) and legal costs.



# HISTORY OF SCHOOL FINANCE LAWS

## Understanding Montana School Finance And School District Budgets

MONTANA OFFICE OF PUBLIC INSTRUCTION

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 "Lobel 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.

### Legislative Session Recaps

#### 2005 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. Schooldistricts 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.

#### 2007 Session

the legislature provided additional funding which further expanded the district general fund and state OTO payments in the miscellaneous programs fund.

#### 2009 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.

#### 2011 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.

#### 2013 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.



## 2015 Session

**Enrollment Count Simplified:** The December enrollment count was eliminated, simplifying how student numbers are calculated for funding. **Use of Tax Increment Funds:** Districts receiving money from tax increment financing districts were required to use those funds to either reduce local property taxes or support their general fund reserves. **Increased Bonding Capacity:** School districts were given more flexibility in bonding by allowing them to use a higher percentage of their taxable value or a state-determined formula to calculate their bonding limits. **Flexibility for Oil and Gas Revenue:** Districts receiving oil and gas production taxes could place those funds into any of their budgeted accounts. However, if they didn't allocate enough to basic funding (BASE), they were required to raise local taxes to make up the difference without state matching funds. **New Oil and Gas Revenue Distribution:** A complex funding system known as "concentric circles" was eliminated. Instead, oil and gas funds were directed to districts most impacted by energy development but receiving low revenues from it. **New Tax Credit Programs:** Two new tax credits were created—one to support innovation and technology in public schools, and another for private school scholarships funded through private donations.

## 2017 Session

**School Funding Adjustments:** Inflationary increases were approved for school funding components over two years, along with increases to special education and at-risk student payments. **Student Transportation Updates:** A new type of school vehicle, multi-purpose vehicles with top safety ratings, was authorized for student transport, with mileage reimbursement rates established. **Enrollment and Funding Adjustments:** New rules were set for handling state funding when expected student numbers don't materialize. Additionally, certain technology payments were suspended for two years to help fund internet access programs. **Changes to School Entitlement Payments:** Two state payment programs to schools were eliminated, but additional state equalization aid was added to help offset the loss. A new statewide fund for major school maintenance projects was also created. **School Facilities and Maintenance Funding:** Districts gained new authority to levy local funds for major maintenance projects under a standardized formula. The older state Quality School Facility Grant program was repealed. **Loan Program Improvements:** School districts were given more flexibility in using state loan programs for storage buildings, modular classrooms, and equipment, with loan terms extended up to 15 years. **Support for Schools on State Trust Land:** Temporary payments were provided to schools located in counties with a high percentage of state school trust lands. **Updates to Instructional Time and Transportation Laws:** The Legislature revised how minimum instructional time is calculated and updated transportation laws. **Incentives for National Board Certified Teachers:** Increased stipends were approved for newly certified teachers. **District Expansion and Funding Revisions:** Laws around school district expansion, funding for schools in energy-producing areas, and school audit thresholds were updated to improve flexibility and efficiency. **Contingency Plans for State Revenue Shortfalls:** The Legislature established funding adjustments tied to state revenue trigger points, providing clear steps for potential funding reductions without changing district budget limits.

## 2017 Special Session: School Funding Reductions

In late 2017, Montana faced a severe state budget shortfall, leading to a Special Legislative Session where significant cuts were made to school funding. Here's a recap of the changes: Between the end of the 2017 Regular Session and the Special Session in November, schools experienced over \$42 million in general fund reductions statewide for the 2017-2019 biennium. Cuts came from a combination of Governor's reductions, previously triggered reductions, and new Special Session legislation. Key impacts included: Elimination of School and County Block Grants starting in FY 2019. Reductions to state funding for transportation, at-risk students, special education, and other targeted programs. Suspension of major maintenance aid and technology payments. Redirection of school facility funding to cover general school funding obligations. The Special Session made additional reductions, including: A 14% cut to state transportation funding for schools each year. Permanent elimination of combined block grants, transportation block grants, trust land block grants, and retirement block grants starting in FY 2019. Cancellation of state major maintenance aid payments in FY 2019. New requirements for schools to transfer available funds internally to cover transportation shortfalls, except from debt service or retirement funds. **Retirement GTB Adjustments:** The state maintained county retirement payments through a one-year adjustment to GTB calculations for FY 2019. **Budget Flexibility:** Some flexibility was provided through temporary laws if future state revenue improved (though no additional funds were triggered at the time). **Impact on Schools:** Districts had to manage immediate mid-year cuts in transportation reimbursements, plan for the elimination of longstanding block grants, and cover facility needs without expected state major maintenance aid. Despite these challenges, schools maintained BASE Aid funding levels, although support for extra programs and services was significantly reduced.

### **2019 Session**

**School Funding Increases:** Inflationary increases for schools were approved at 0.91% for fiscal year 2020 and 1.83% for fiscal year 2021. These adjustments applied to basic school funding, quality educator payments, special education allocations, and other key components. **Support for English Learner Programs:** Additional state funding was directed to assist schools in supporting students learning English as a second language. **Teacher Pay and Salary adjustments:** Funding was included to help cover increases to school staff and teacher salaries through the state's pay plan for public employees. **School Facility and Maintenance Funding:** New ongoing state support was established to help schools cover major maintenance and facility needs, with funding increasing over time to address infrastructure across Montana districts. **State Infrastructure Funding:** A statewide infrastructure package provided additional funds for facility upgrades, safety improvements, and deferred maintenance projects in schools across the state.

### **2021 Session**

**School Funding Increases:** Annual inflationary increases were approved for basic school funding over the next two years. **COVID-19 Relief Funding:** Federal relief dollars were appropriated to schools to address the impacts of COVID-19. Special provisions were also made to stabilize funding during pandemic-related enrollment changes. **Special Education Funding Adjustments:** Special education payments were formally included in the base funding formula, with updates on how those amounts are calculated. **Teacher Salary Incentives:** Additional payments were provided to school districts that meet legislative goals for competitive teacher base pay. **Extended Services for Students with Disabilities:** The formula for school enrollment counts was expanded to include students with disabilities up to age 21 who are still receiving services. **Tax Exemption and Funding Adjustment:** Business equipment tax exemptions increased, and to offset the effect on school funding, the formula that supports districts through state equalization payments was also increased. **Equalization Aid Increase:** The guaranteed tax base aid multiplier was raised, providing increased state support to help equalize school funding across Montana districts.

### **2023 Session**

**School Funding Increases:** Annual inflationary increases were approved for basic school funding for the next two years. **Enrollment-Based Payments:** Schools will now receive additional funding when enrollment grows significantly, based on official fall counts. **Tuition and Out-of-District Student Laws:** Updates were made to simplify and revise how tuition and out-of-district student placements are handled. **Tax Base Aid Adjustment:** The formula that helps equalize school funding based on local tax values was improved, with increased support for local districts. **Instruction Definitions Updated:** New definitions now clearly distinguish between in-person, offsite, and remote instruction, adjusting related laws. **Indian Education for All Requirements:** Districts must file annual reports on how Indian Education for All funds are used, or risk losing future funding. **Early Literacy Support:** A new program offers voluntary reading support for students in kindergarten through 3rd grade to boost reading skills. **Special Needs Student Support:** A new law creates additional opportunities and protections for students with special needs. **Education Tax Credit Revisions:** Updates were made to laws governing student scholarship programs and tax credits for innovative education. **Public Charter Schools Authorized:** New legislation allows for the creation of public charter schools in Montana. **Community Choice Schools Established:** A separate law also permits the creation of community choice schools, providing more education options for families.

# Student and Teacher Advancement for Results and Success Act

## STARS Bill Information

### Goal of the STARS Bill

- Improve teacher compensation and attract quality educators.
- Encourage student achievement through incentives.
- Address financial challenges faced by districts.
- Enhance the overall quality of education in Montana.



### Key Components of the STARS Bill

#### 1. Teacher Starting Salary Incentive:

- - Increases minimum starting salary for teachers to approx. **\$41,165**.
- - Ensures equitable pay scales for larger districts.

#### 2. Future Ready Payment:

- - Rewards schools for graduates achieving postsecondary milestones.
- - Benefits both high schools and contributing K-8 districts.

#### 3. Addressing High Housing Costs:

- - Raises maximum budget limits for districts in high-cost areas.

#### 4. Advanced Opportunities and Maintenance:

- - Fully funds advanced educational programs.
- - Increases aid for infrastructure and maintenance.



## GREAT FALLS SCHOOL DISTRICT 1 & A CASCADE COUNTY GREAT FALLS, MONTANA MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended June 30, 2024

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

#### Non-spendable - \$2,441,603

Resources not in a spendable form or are legally required to be maintained intact.

Prepaid Insurance	\$1,375,333	Prepaid Dues & Fees	\$357,532	School Food Inventory	\$165,827
Warehouse Inventory	\$789,926	Tech Warehouse	\$239,129		

#### Restricted - \$51,972,672

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

*Impact Aid	\$11,487,361	Debt Service	\$1,692,860	Endowment	\$389,546
Interlocal Agreement	\$10,210,912	Extra-Curricular Fund	\$1,682,128	Technology Fund	\$364,398
School Food Service	\$ 6,153,757	*Flexibility Fund	\$ 981,724	Traffic Education	\$267,666
Building Reserve	\$ 3,769,203	Building Fund	\$ 875,464	Bus Depreciation	\$ 83,709
Retirement	\$ 3,599,622	Compensated Absence	\$ 871,890	Miscellaneous Trust	\$ 32,168
Transportation	\$ 2,529,654	Adult Education	\$ 758,921	Rental Fund	\$ 12,654

#### Committed - \$8,838,925

Constraint INTERNALLY imposed by local government's highest level of authority (Council, Board, etc.) of formal action using the highest level of decision-making authority.

General Fund – Reserves \$8,838,925

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

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

Specific Purpose	\$1,815,119	Miscellaneous	\$449,380
Internal Local	\$1,315,499	Skyline RIDE	\$447,289
Rate Stabilization Reserve	\$1,251,920	General Fund (Encumbrances)	\$129,570
Indirect Costs	\$1,098,391	Vocational Education	\$129,250
Medicaid	\$ 919,901	Swimming Pool	\$ 703
Athletics Revenue Enhancement	\$ 467,469		

#### Unassigned - \$0

No constraints.

General Fund – cash re-appropriated \$0

Flexibility in Spending

The ending fund balance information is a combination of both the audited financial statements and Trustees Financial Summary (TFS). The TFS is the final closeout of a fiscal year. During the audit process, combinations of funds are reported together which may lead to a small discrepancy between the two reports. (The county superintendents' annual report of balances listed in the newspaper may not reflect audit adjustments depending on the nature of the adjustment.)

# INVESTMENT HISTORY

## Great Falls Public Schools

### Investments

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
>Building	\$ 930,000	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 1,114,000
Tuition Transfer	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	Fund Closed	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	\$ 400,000
*Revenue Enhancement	\$ 340,000	\$ 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	\$ 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	\$ 1,000,000
*Trust	\$ 63,000	\$ 63,000	\$ 63,000	\$ 49,000	\$ 49,000	\$ 49,000	Fund Closed	Fund Closed	Fund Closed	Fund Closed	Fund Closed
<b>Total Investment Balance</b>	<b>\$ 16,531,000</b>	<b>\$ 15,666,000</b>	<b>\$ 15,416,000</b>	<b>\$ 14,867,000</b>	<b>\$ 14,527,000</b>	<b>\$ 14,477,000</b>	<b>\$ 14,428,000</b>	<b>\$ 13,978,000</b>	<b>\$ 13,593,000</b>	<b>\$ 13,493,000</b>	<b>\$ 13,168,000</b>

### 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
July 2024	\$ 13,168,000	\$ 225,000
March 2025	\$ 13,038,000	\$ 130,000
<b>Total</b>		<b>\$ 8,012,000</b>

### Year By Year Drawdown Recap

2011	\$ 1,000,000
2012	\$ 300,000
2013	\$ 610,000
2014	\$ 1,582,000
2015	\$ 1,027,000
2016	\$ 865,000
2017	\$ 560,000
2018	\$ 244,000
2019	\$ 335,000
2020	\$ 50,000
2021	\$ 49,000
2022	\$ 450,000
2023	\$ 385,000
2024	\$ 425,000
2025	\$ 130,000
<b>Total</b>	<b>\$ 8,012,000</b>

### CLOSED ACCOUNTS SINCE 2013

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

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



# NON BUDGETED FUNDS

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

## Individual Fund Descriptions

### FUND

**112 Food Service** - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements. End of year fund balance is limited to the equivalent of 3 months of expenditures (federal government). Healthy Hunger Free Kids Act sets program and meal price requirements. June 30 Balance: \$6,764,015

**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 -\$1,460,571 HS \$1,272,246

**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: -\$299,930 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 \$ 6,435 HS \$7,589

**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 \$619,686 HS \$2828,175 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: \$464,330 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 193,828 HS \$1,714,327

# 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: \$1,052,598.00 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 \$12,425,800 HS \$532,739 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: \$1,169,855

**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: \$686,064 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: \$0

**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: \$564,587 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: \$1,083,576 Invested: \$1,114,000

**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: \$107,490

**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 \$799,730.70 HS \$128,140 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: \$174,009

# 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: \$387,440 Investment: \$400,000

**182 Interlocal Cooperative** - Authorized by Sections 20-7-457, 20-3-363, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments. Expenditures are limited to the amount of cash on hand. Expenditures must be mutually agreed upon in an interlocal cooperative agreement or multi-district agreement. Trustees may transfer money from any budgeted fund to the Interlocal Agreement Fund. Transfers are not allowed from the Retirement Fund or Debt Service Fund. General Fund transfers are limited to the amount of Direct State Aid (DSA). Transfers made from a fund with a permissive levy may not be replenished in a subsequent year. June 30 Balance: \$13,106,909

**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: \$2,090,593 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: \$19,423 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: \$888,363

**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: \$1,887,255





# GENERAL FUND CASH FLOW ANALYSIS

Revenue by Month



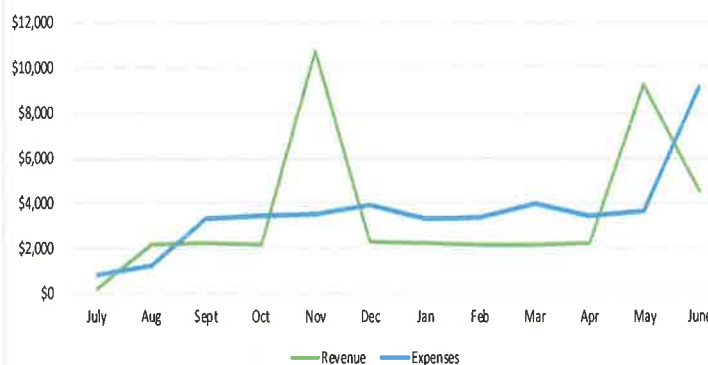
The Revenue graph to the left demonstrates the revenues received by the district per month. The district receives no revenue in July. Payments from the State of Montana are equally distributed during the remaining months with the exception of November and May when local tax payments are received.

Expenditures by Month



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

Revenues and Expenditures by Month



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

# GENERAL FUND CASH FLOW ANALYSIS

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

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

# 2008 - 2021 BUDGET ADJUSTMENTS

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

School Year	Revenues			Staffing Reductions		
	Levy	Reserves	Reduction Amount	Elementary Regular Instruction	Middle School Regular Instruction	High School Regular Instruction
2008-09			\$ 2,650,000	2	0	6.85
2009-10		\$ 1,500,000	\$ 614,894	1	1.5	3.75
2010-11		\$ 937,193	\$ 311,635			4.6
2011-12		\$ 1,054,516	\$ 1,800,000	4	3.8	12.2
2012-13		\$ 598,579	\$ 500,000	1	1	8
2013-14		\$ 600,000	\$ 139,748	0		2.4
2014-15	\$ 1,618,976	\$ -	\$ -	0		
2015-16		\$ 430,000	\$ -			
2016-17			\$ 1,034,736		4	7.6
2017-18			\$ 1,822,836		5	14
2018-19			\$ 1,565,363	5		8
2019-20						
2020-21	\$ 1,750,000			5		
13 years				18	15.3	67.4
Total	\$ 3,368,976	\$ 5,120,288	\$ 10,439,212	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 more difficult.



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

Elementary	Middle School	High School	District-wide	Shifts
Pre-school Little Learner, Summer School, Artist in Residence, Field Trips	Equipment, Supplies	Summer School - 1 session, Music Budget, Athletic Budget	Long Range Facility Maintenance, Custodial Supplies, Travel, Contracted Services, Office Supplies, Equipment Purchases	Portion of Associate Principal Salaries to Title ID, Drug & Alcohol Salaries to Medicaid, MAP Assessment to Data for Achievement Funds
PD Expenditures, Library Supplies, Curriculum Expenditures, Equipment & Supplies	PD Expenditures, Library Supplies, Curriculum Expenditures, Equipment & Supplies	Professional Development Travel, Contracted Services, Office Supplies, Equipment Purchases	Custodial Supplies, PD Travel, Contracted Services, Office Supplies, Equipment Purchases	Textbook purchase suspended
Enviornmental Ed. Busing & Supplies, PD & Associated Travel, Supplies, Subs, School Budget Allocations , Operating Costs	Summer School Athletics Reduction	Staff Development, Library Services, Books	Cabinet Level Admin, District Supervisor, Reduce Athletic Director Duties (PE teacher supervision to Principals) & position, eliminate supervisor position	Addiction Counselor, Mental Health Counselor, Increase Director Support from Foundation, SPED Costs to Tuition Fund
Hip Hop- After School Program	School Level Budget Reduction	School Level Budget Reduction	2 Custodial, Custodial Supplies, 1 FTE Purchasing, Data Center Lead	
15% School Budget Reduction, Teacher Tech Stipends, Curriculum Committee, Successmaker program eliminated, PG Square Artist in Residence	15% School Budget Reduction, Teacher Tech Stipends, Curriculum Committee, Advocate Summer work	15% School Budget Reduction, Teacher Tech Stipends, Curriculum Committee, GFC-MSU 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.

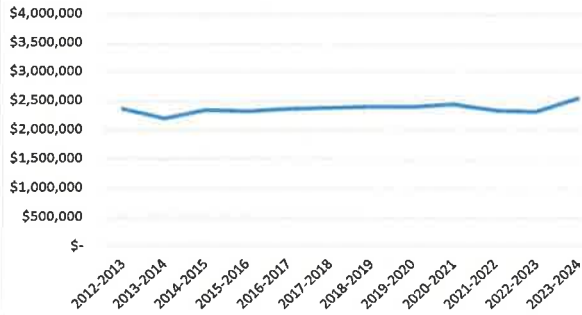
## Determining a School District's Actual Payment

- 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	2024-2025
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	\$ 855,063
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	\$ 148,762
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	\$ 1,003,825
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	\$ 90,344
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	\$ 7,086
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	\$ 97,430
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	\$ 1,101,255

# 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.

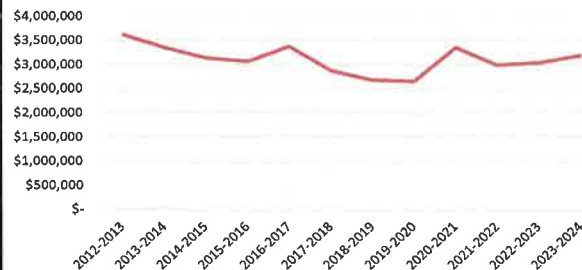
The IDEA governs how schools provide early intervention, special education, and related services to more than 7.5 million eligible children, and youth with disabilities.

Funding comes in the form of formula grants to support special education related services and discern- ternary 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)**



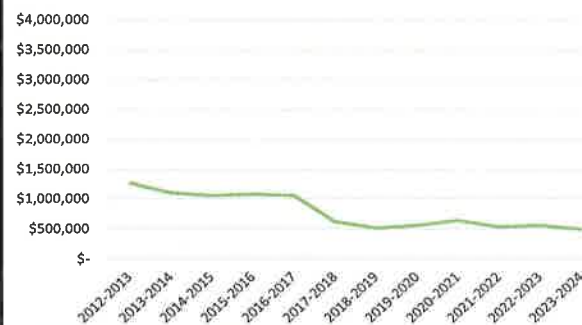
Title I programs provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects

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.

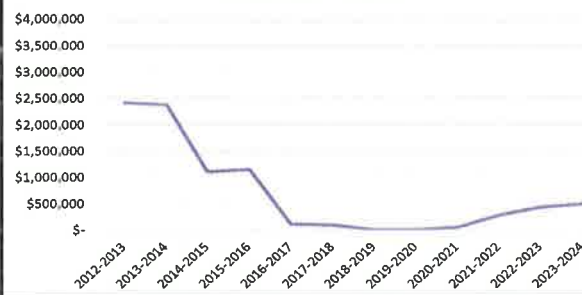
**Formula Grants**



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

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

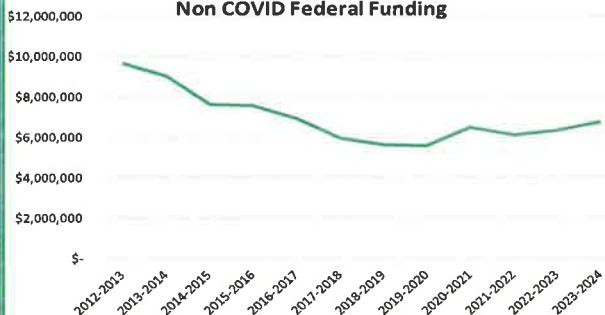
**Competitive Grants**



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

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

**Non COVID Federal Funding**



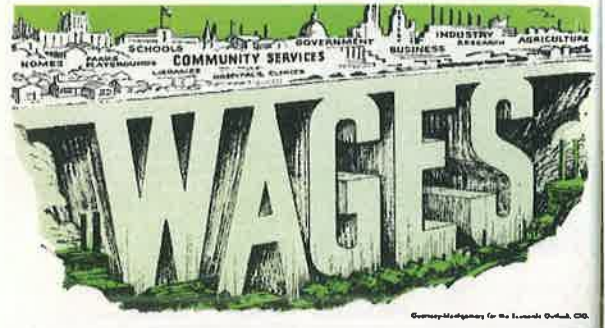
The graph on the left combines all Federal funding from the graphs located above this chart. The trend has been a slow steady decline in Federal funding. This has happened while costs have increased over time. The programs have been reduced to meet available funding levels.



## NEGOTIATIONS– SALARY IMPACTS

### What impact do raises have on the General Fund Budget?

- Great Falls Public Schools has 6 bargaining units that cover a majority of our employees.
- The chart shows the \$703,645 impact of a one percent raise for each of the groups.



<b>General Fund Budget</b>	<b>2025-26</b>
<b>Bargaining Groups</b>	<b>1%</b>
Teachers	\$ 462,168
Clerical	\$ 21,962
Administrators - TRS	\$ 50,956
Engineers	\$ 38,604
Crafts	\$ 10,311
Techs & Hrly Computer Spec.	\$ 8,425
Warehouse	\$ 2,557
Teacher Aides/Paraprofessionals	\$ 12,379
Medcial Professionals (Hrly & Sal)	\$ 29,480
Hourly Classified	\$ 9,761
Psychologists & Mental Health Specialists	\$ 12,365
Secretaries - Exempt	\$ 6,142
Supervisors - PERS	\$ 2,450
Paraprofessionals - Hourly	\$ 26,268
Minimum Wage	\$ 143
Miscellaneous Positions	\$ 2,509
Substitute Teacers/Paraprofessionals	\$ 1,581
Support Personnel- Hourly	\$ 299
Support Personnel - Salary	\$ 5,285
<b>Total</b>	<b>\$ 703,645</b>

# COMMON K-12 ACRONYMS

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

# 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



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**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 81-82)  
Transportation Fund (page 83)  
Bus Depreciation (page 83)  
Tuition Fund (page 83)  
Retirement Fund (page 84)  
Adult Education Fund (page 84)  
Technology Fund (page 84)  
Flexibility Fund (page 85)  
Building Reserve Fund (page 85)  
Debt Service Fund (page 86)





# BUDGET REPORT FY 2025-26 07 Cascade 0098 Great Falls Elem/ 0099 Great Falls High School

## GENERAL FUND – 01 (see pages 24-32)

### PART I. CERTIFIED BUDGET DATA

ANB BY Budget Unit:	E1	Great Falls K-6 5682*		
	M1	Great Falls 7-8 1557*		
		Great Falls 9-12 3133*		
		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
A Direct State Aid	(I-A)	22,482,290.73	11,352,251.82	33,834,542.55
C Quality Educator	(I-C)	4,244,344.42	1,62,968.16	4,244,344.42
D At Risk Student	(I-D)	420,732.65	148,870.85	569,603.50
E Indian Education For All	(I-E)	187,123.12	78,063.49	265,186.61
F American Indian Achievement Gap	(I-F)	294,567.00	106,821.00	401,388.00
G Data For Achievement	(I-G)	179,163.04	74,740.33	253,903.37
H State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,607,141.71	655,262.52	2,262,404.23
J District GTB Subsidy Per Elementary Base Mill	(I-J)	568,552.00	N/A	568,552.00
K District GTB Subsidy Per High School Base Mill	(I-K)	N/A	506,832.00	506,832.00

\* indicates that the 3 year average ANB was used to

### PART II. GENERAL FUND BUDGET LIMITS

		Elementary	High School	Total
<b>Prior Year Budget Data:</b>				
A ANB	(II-A)	7,239.00	3,133.00	10,372.00
B BASE Budget Limit	(II-B)	44,374,166.02	22,243,723.41	66,617,889.43
C Maximum Budget Limit	(II-C)	55,250,006.13	27,650,878.57	82,900,884.70
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)	54,382,502.06	26,712,777.57	81,095,279.63
<b>Current Year Budget Data:</b>				
F % Special Education in Maximum Budget	(II-F)			
G BASE Budget (Minimum Budget Amount Required)	(II-G)	47,812,696.54	23,366,060.56	71,178,757.10
H Maximum Budget Limit	(II-H)	59,042,098.65	28,909,355.21	87,951,453.86
I Highest Budget Without a Vote	(II-I)	57,800,673.08	27,759,109.66	85,559,782.74
J Highest Budget	(II-J)	59,042,098.65	28,909,355.21	87,951,453.86
K Highest Voted Amount	(II-K)	1,241,425.57	1,150,245.55	2,391,671.12
L Amount Approved on Ballot by Voters	(II-L)	0.00	0.00	0.00
M Adopted Budget	(II-M)	57,800,673.08	27,759,109.66	85,559,782.74

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

		Elementary	High School	Total
A Operating Reserve (961)	(III-A)	5,780,067.31	2,775,910.92	8,555,978.23
C Excess Reserves	(III-C)	0.00	0.00	0.00
1. Reserve for Protested/Delinquent Taxes (963)	(III-C1)	203,705.00	95,680.47	0.00
D Unreserved Fund Balance Reappropriated (970)	(III-D)	0.00	1,767.04	1,767.04
2. Remaining Fund Balance Available (970B)	(III-D2)	3,551.68	0.00	3,551.68
E TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)	5,987,323.73	2,873,358.48	8,860,682.21

### PART V. GENERAL FUND WORKSHEET

		Elementary	High School	Total
<b>General Fund Budget</b>				
A Adopted General Fund Budget	(V-A)	57,800,673.08	27,759,109.66	85,559,782.74
1. BASE Budget Limit	(V-A1)	47,812,696.54	23,336,060.56	71,148,757.10



2. Over-BASE Budget	(V-A2)	9,987,976.54	4,423,049.10	14,411,025.64
<b>Funding the BASE Budget</b>		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
B Direct State Aid	(V-B)	22,482,290.73	11,352,251.82	33,834,542.55
1. Direct State Aid Paid By State	(V-B1)	22,482,290.73	11,352,251.82	33,834,542.55
C Quality Educator	(V-C)	4,244,344.42	1,692,968.16	5,937,312.58
D At Risk Student	(V-D)	420,732.65	148,870.85	569,603.50
E Indian Education For All	(V-E)	187,129.12	78,063.49	265,192.61
F American Indian Achievement Gap	(V-F)	294,567.00	106,821.00	401,388.00
G Data For Achievement	(V-G)	179,163.04	74,740.33	253,903.37
H Special Education Allowable Cost Payment	(V-H)	1,607,141.71	655,262.52	2,262,404.23
I Remaining Fund Balance Available	(V-I)	0.00	0.00	0.00
J Non-Levy Revenue	(V-J)	0.00	0.00	0.00
1. Actual Non-Levy Revenue	(V-J1)	0.00	0.00	0.00
L BASE Levy Requirements	(V-L)	18,356,135.30	9,184,519.15	27,540,654.45
1. State Guaranteed Tax Base Aid	(V-L1)	14,344,566.96	6,963,871.68	21,308,438.64
2. *District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,011,568.34	2,220,647.47	6,232,215.81
M **Subtotal of BASE Budget Revenue	(V-M)	47,812,696.54	23,336,060.56	71,148,757.10
<b>Funding the Over-BASE Budget</b>				
O Over-BASE Only Revenues	(V-O)	0.00	0.00	0.00
2. Tuition	(V-O2)	0.00	0.00	0.00
P District Property Tax Levy to Fund Over-BASE Budget (C	(V-P)	9,987,976.54	4,423,049.10	14,411,025.64
Q Subtotal of Over-BASE Revenue	(V-Q)	9,987,976.54	4,423,049.10	14,411,025.64
<b>Mill Levies</b>				
S BASE Mills- Elementary	(V-S)	25.23	0.00	25.23
T BASE Mills- High School	(V-T)	0.00	13.74	13.74
		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
U Over-BASE Mills	(V-U)	62.84	27.34	90.18
1. District Property Tax Levy Mills	(V-U1)	62.84	27.34	90.18
V Total General Fund Mills	(V-V)	88.07	41.08	129.15
Adopted Budget	0001	57,800,673.08	27,759,109.66	85,559,782.74
<b>Budget Uses</b>				
Expenditure Budget	0002	57,800,673.08	27,759,109.66	85,559,782.74
<b>Estimated Funding Sources</b>		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
Unreserved Fund Balance Reappropriated	0970	0.00	0.00	0.00
Direct State Aid	3110	22,482,290.73	11,352,251.82	33,834,542.55
Quality Educator	3111	4,244,344.42	1,692,968.16	5,937,312.58
At Risk Student	3112	420,732.65	148,870.85	569,603.50
Indian Education For All	3113	187,129.12	78,063.49	265,192.61
American Indian Achievement Gap	3114	294,567.00	106,821.00	401,388.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,607,171.71	655,262.52	2,262,434.23
Data For Achievement	3116	179,163.04	74,740.33	253,903.37
State Guaranteed Tax Base Aid	3120	14,344,566.96	6,994,281.60	21,338,848.56
<b>Actual Non-Levy Revenue</b>				
Interest Earnings	1510	37,641.00	40,796.20	78,437.20
Summer School Fees	1981	0.00	355.57	355.57
<b>Anticipated Non-Levy Revenue- BASE</b>				
<b>Anticipated Non-Levy Revenue- Over-BASE</b>		<b>Elementary</b>	<b>High School</b>	<b>Total</b>
Individual Tuition	1310	0.00	0.00	0.00
<b>Levies</b>				
BASE Levy	1110(b)	4,011,568.34	2,220,647.47	6,232,215.81
Over-BASE Levy	1110(c)	9,987,976.54	4,423,049.10	14,411,025.64
District Tax Levy	1110	13,999,544.88	6,643,696.57	20,643,241.45
Total Estimated Revenues to Fund Adopted Budget	0004	57,800,673.08	27,759,109.66	85,559,782.74

## TRANSPORTATION FUND – 10 *(see page 34)*

		Elementary	High School	Total
Adopted Budget	0001	3,999,987.00	1,991,939.00	5,991,926.00
<b>Budget Uses</b>				
Expenditure Budget	0002	3,999,987.00	1,991,939.00	5,991,926.00
<b>Transportation Schedule Data</b>				
On-Schedule	0005	900,729.00	296,438.74	1,197,167.74
Contingency	0006	90,072.99	29,643.87	119,716.86
Over-Schedule	0011	3,009,184.11	1,665,856.39	4,675,040.50
<b>Fund Balance for Budget</b>	TFS48			0.00
Operating Reserve	0961	0.00	0.00	0.00
Unreserved Fund Balance Reappropriated	0970	1,282,384.00	466,934.99	1,749,318.99
<b>Reimbursements</b>				
County On-Schedule Trans Reimb	2220	247,700.72	81,520.65	329,221.37
State On-Schedule Trans Reimb	3210	743,102.16	244,561.95	987,664.11
District Tax Levy	1110	3,009,184.12	1,665,856.40	4,675,040.52
District Mills	0999	18.93	10.30	29.23
Total Estimated Revenues to Fund Adopted Budget	0004	3,999,987.00	1,991,939.00	5,991,926.00

## BUS DEPRECIATION - 11 *(see page 35)*

		Elementary	High School	Total
Adopted Budget	0001	10,174.00	6,787.00	16,961.00
<b>Budget Uses</b>				
Expenditure Budget	0002	10,174.00	6,787.00	16,961.00
<b>Fund Balance for Budget</b>	TFS48			0.00
Unreserved Fund Balance Reappropriated	0970	64,612.00	38,928.74	103,540.74
<b>Estimated Funding Sources</b>				
District Tax Levy	1110	10,174.00	6,787.00	16,961.00
District Mills	0999	0.06	0.04	0.10
Total Estimated Revenues to Fund Adopted Budget	0004	10,174.00	6,787.00	16,961.00

## TUITION FUND - 13 *(see page 36)*

		Elementary	High School	Total
Adopted Budget	0001	3,535,168.59	7,991,995.81	11,527,164.40
<b>Budget Uses</b>				
Expenditure Budget	0002	3,535,168.59	791,995.81	4,327,164.40
District Tax Levy	1110	3,243,233.82	634,607.45	3,877,841.27
District Mills	0999	20.41	3.92	24.33
Total Estimated Revenues to Fund Adopted Budget	0004	3,535,168.59	791,995.81	4,327,164.40

## RETIREMENT FUND - 14 (see page 39)

		Elementary	High School	Total
Adopted Budget	0001	8,673,165.49	6,882,947.50	15,556,112.99
<b>Budget Uses</b>				
Expenditure Budget	0002	8,673,165.49	6,882,947.50	15,556,112.99
<b>Fund Balance for Budget</b>	TFS48	1,520,147.25	774,334.18	2,294,481.43
Operating Reserve	0961	1,520,147.00	774,334.18	2,294,481.18
Unreserved Fund Balance Reappropriated	0970	0.00	0.00	0.00
<b>Estimated Funding Sources</b>				
County Retirement Distribution	2240	8,673,165.49	6,882,947.50	15,556,112.99
Total Estimated Revenues to Fund Adopted Budget	0004	8,673,165.49	6,882,947.50	15,556,112.99

## ADULT EDUCATION FUND - 17 (see page 40)

		Elementary	High School	Total
Adopted Budget	0001	565,880.00	594,845.00	1,160,725.00
<b>Budget Uses</b>				
Expenditure Budget	0002	565,880.00	594,845.00	1,160,725.00
<b>Fund Balance for Budget</b>	TFS48	376,584.15	507,610.67	884,194.82
Operating Reserve	0961	0	0	0
Unreserved Fund Balance Reappropriated	0970	376,584.15	507,610.67	884,194.82
<b>Estimated Funding Sources</b>				
District Tax Levy	1110	189,295.85	87,234.33	276,530.18
District Mills	0999	1.19	0.54	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	565,880.00	594,845.00	1,160,725.00

## TECHNOLOGY FUND - 28 (see page 41)

		Elementary	High School	Total
Adopted Budget	0001	398,010.33	96,876.45	494,886.78
<b>Budget Uses</b>				
Expenditure Budget	0002	398,010.33	96,876.45	494,886.78
<b>Fund Balance for Budget</b>	TFS48	206,975.15	1,848.31	208,823.46
Unreserved Fund Balance Reappropriated	0970	206,975.15	1,848.31	208,823.46
<b>Estimated Funding Sources</b>				
State Technology Aid	3281	41,035.18	20,028.14	61,063.32
District Tax Levy	1110	150,000.00	75,000.00	225,000.00
District Mills	0999	0.94	0.46	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	398,010.33	96,876.45	494,886.78



## FLEXIBILITY FUND - 29 *(see page 42)*

		Elementary	High School	Total
Adopted Budget	0001	911,910.67	519,904.82	1,431,815.49
<b>Budget Uses</b>				
Expenditure Budget	0002	911,910.67	519,904.82	1,431,815.49
Add To Fund Balance	0003	0.00	0.00	
<b>Fund Balance for Budget</b>	TFS48	821,593.00	260,484.50	1,082,077.50
Unreserved Fund Balance Reappropriated	0970	821,593.00	260,484.50	1,082,077.50
Interest Earnings	1510	0.00	0.00	0.00
Other Revenue From Local Sources	1900	0	0	0
State - Transformational Learning Aid	3760	0	0	0.00
State - Advanced Opportunity Aid	3770	90,317.67	259,420.32	349,737.99
Total Estimated Revenues to Fund Adopted Budget	0004	911,910.67	519,904.82	1,431,815.49

## BUILDING RESERVE FUND - 61 *(see page 44)*

		Elementary	High School	Total
Adopted Budget	0001	872,485.00	400,274.19	1,272,759.19
<b>Budget Uses</b>				
Expenditure Budget	0002	872,485.00	400,274.19	1,272,759.19
<b>Fund Balance for Budget</b>	TFS48			0.00
Operating Reserve	0961	0	0	0.00
Unreserved Fund Balance Reappropriated	0970	3,144,388.00	1,425,905.87	4,570,293.87
<b>Estimated Funding Sources</b>				
School Major Maintenance Aid (SMMA)	3283	609,138.90	260,298.56	869,437.46
Use Estimated Non-Levy Revenue to Lower Levies? (Yes or No)		No	No	
Building Reserve Permissive Levy	1110(b)	263,346.10	139,975.63	403,321.73
District Tax Levy	1110	263,346.10	139,975.63	403,321.73
District Mills	0999	1.66	0.87	2.53
Building Reserve Permissive Mills	0135	1.66	0.87	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	872,485.00	400,274.19	1,272,759.19

## DEBT SERVICE FUND - 50 (see page 43)

		Elementary	High School	Total
Taxable Value		158,937,090.00	161,764,234.00	320,701,324.00
Adopted Budget	0001	3,461,643.73	4,143,181.26	7,604,824.99
<b>Budget Uses</b>				
Expenditure Budget	0002	3,461,643.76	4,143,181.26	7,604,825.02
Add To Fund Balance	0003	0.00	0.00	0.00
<b>Fund Balance for Budget</b>	TFS48	1,406,075.74	870,351.94	2,276,427.68
Unreserved Fund Balance Reappropriated	0970	1,406,075.74	870,351.94	2,276,427.68
District Tax Levy	1110	2,055,568.02	3,72,829.32	2,055,568.02
Jurisdiction Mills	0999	12.93	20.23	33.16
Total Estimated Revenues to Fund Adopted Budget	0004	3,461,643.76	4,143,181.26	7,604,825.02

### 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	23,040,000.00	1,610,000.00	1,019,050.00	500.00
Elementary Bond	3/29/2018	6/30/2038	11,235,000.00	7,855,000.00	500,000.00	331,593.76	500.00
<b>Total Bond Requirements</b>							3,461,643.76
<b>Total Debt Service Requirements</b>							0002 3,461,643.76

### Bond Issues

Issue Type	Issue	Maturity	Outstanding				
	Date	Date	Issue Amount	6/30/24	Principal	Interest	Agent Fees
High School Bond	2/21/2027	6/30/2037	24,035,000.00	15,815,000.00	1,115,000.00	681,431.26	500.00
High School Bond	3/29/2018	6/30/2038	28,920,000.00	20,770,000.00	1,245,000.00	1,100,750.00	500.00
<b>Total Bond Requirements</b>							4,143,181.26
<b>Total Debt Service Requirements</b>							0002 4,143,181.26

**Business Services and Operations Department**

**Luke Diekhans**, *Director, Business Services and Operations*

**Aly Konecny, Lead Business Office**

**Pam Ramsted**, Lead Finance Technician

**Marti Marcum** , Finance Technician

**Sydney Merriman, Secretary, Central Reception**

## Denise Ostberg, Payroll Technician

## Maleasha Lowry, Payroll Technician

**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**

## NOTES

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