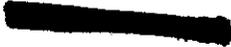


STATE OF MONTANA  
SCHOOL FUNDING FORMULA

 JES  
EXHIBIT NO. 7  
DATE 4-14-05  
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DISCUSSION PAPER

Joint Select Committee on Education Funding

April 2005

2005 LEGISLATIVE SESSION

[REDACTED]

## INTRODUCTION

On March 22, 2005, the Supreme Court of the State of Montana upheld the District Court's opinion that Montana's public school funding system violates Article X, Section 1(3), of the Montana Constitution. Article X, Section 1(3), mandates that the Legislature provide a basic system of free quality public elementary and secondary schools, and that it fund and distribute in an equitable manner the state's share of the cost of the basic system.

The Supreme Court determined that the Legislature could best construct a "quality" system of education if it first defined what a "quality" system of education is. The 2005 Legislature has responded to the Court's opinion by adopting Senate Bill No. 152 (SB 152). SB 152 defines a basic system of free quality public elementary and secondary schools as:

- a) the educational program specified by the accreditation standards provided for in 20-7-111;
- b) educational programs to provide for students with special needs;
- c) educational programs to implement the provisions of Article X, section 1(2), of the Montana Constitution and Title 20, chapter 1, part 5;
- d) qualified and effective teachers or administrators and qualified staff;
- e) facilities and distance learning technologies associated with meeting the accreditation standards;
- f) transportation of students;
- g) a procedure to assess and track student achievement; and
- h) preservation of local control of schools in each district vested in a board of trustees.

The Court also determined that the Legislature must create a new education funding formula, grounded in these principles of quality, that funds schools in relation to relevant educational needs such as academic standards, teacher pay, fixed costs, costs of special education, and performance standards.

In mid-February of 2005, the House and Senate leadership created the Joint Select Committee on Education Funding (Select Committee) whose purpose was to develop a new education funding formula based on the definition and the educationally relevant factors in SB 152. The members of the Select Committee were Senators Don Ryan and Bob Story and Representatives Bill Glaser and Holly Raser. The Select Committee met 3-4 days every week through the 2005 legislative session and actively engaged the members of the education community in a lively discussion of the needs of Montana students and Montana schools.

The Select Committee also realized that the state's efforts to determine if it is guaranteeing a basic quality system of education are hindered by the complexity of the current fund structures. SB 152 requires the Legislature to "consolidate the budgetary fund structure to create the number and types of funds necessary to provide school districts with the greatest budgetary flexibility while ensuring accountability and efficiency".

As a result of these discussions, the Select Committee outlined a proposed education funding formula based on a series of entitlements that fund schools and school districts in a cost-based manner and that streamlines the school district fund structures to measure and account accurately for the revenue available to schools and to provide maximum flexibility of a district's resources.

After many meetings, it became apparent to the Select Committee that more time was needed to fully develop the proposed education funding formula. The Select Committee crafted an interim study proposal to continue the work it had begun. Senate Bill No. 525 creates the Quality Schools Interim Committee and charges the committee with assessing the educational needs of Montana students, determining the costs of a basic system of free quality public elementary and secondary schools, determining the state's share of the costs, and constructing a funding formula that equitably distributes the state's share of the costs.

The Select Committee recognizes that the state will meet its obligation to fund the basic system through both its distributions to schools and through programs that are developed and implemented at the state level by the Office of Public Instruction and the Board of Public Education, including Indian Education for All and a statewide education information system.

## **THE PROPOSED EDUCATION FUNDING FORMULA**

### **State Entitlements**

The education funding formula proposed by the Select Committee uses state entitlements to fund the basic system of quality schools defined in SB 152 and adjusts the allocation of funding based upon the educationally relevant factors identified in the bill. Appendix A lists the entitlements and how each one relates to the educationally relevant factors under SB 152. [See APPENDIX A] The proposed education funding formula includes state entitlements for:

- accredited program costs;
- building operations and maintenance;
- classroom costs;
- per student costs;
- special education allowable costs;
- transportation services;
- capital projects; and
- debt service costs.

In addition to an entitlement for capital outlay, the state should further equalize funding for district facilities acquisition by continuing to participate in the repayment of general obligation bonds in the district debt service fund.

The state entitlements will be paid directly to schools. As mentioned previously, the Legislature will also provide support to K-12 schools by appropriating funds to the Office of Public Instruction for Indian Education for All and for a student data tracking system and to the Board of Public Education for policy development and research efforts.

The interim committee shall determine the appropriate amounts for the entitlements and the level of state support based on further review and input from people with expertise in the areas of school finance and management and state revenue and taxation. The interim committee will most likely compare and contrast various methods of calculating school costs including, but not limited to the Augenblick and Myer professional judgment approach and other approaches selected by the interim committee.

## **General Fund Entitlements**

### **1. Per-Student Entitlement**

**PURPOSE:** To provide funding based on the enrollment characteristics of the district. This entitlement will include the types of costs that vary with the number of students enrolled in a school district. The entitlement will be provided based on the Average Number Belonging (ANB) of the district. The per-student entitlement should include textbooks, supplies, extracurricular activities and assessment. The educationally relevant factors may be addressed either by adjusting the entitlements for each student or by weighting ANB for at-risk factors, gifted and talented children, children served under Section 504, students with limited English proficiency.

The present system for allocating state special education funding to schools may serve as a model for allocating add-on funding to schools based on the identified special needs. It is recommended that the initial allocations to schools be based on total ANB rather than on identifying and funding individual populations of students, which is overburdening on the system and has been proven to motivate the over-identification of students with special needs.

Federal funding for education programs, such as Title I and IDEA, help address the additional costs associated with educating students with special needs. These federal education dollars need to be recognized as available resources to support the basic system of quality public schools.

## **2. Classroom Entitlement**

**PURPOSE:** To provide funding for the costs of salaries, benefits and professional development for a teachers and instructional aides. The classroom entitlement amount will be multiplied by a calculated number of classroom units based on the enrollment of the district. The classroom entitlement should include:

- personnel: teachers and instructional paraprofessionals;
- health insurance, retirement, and other benefits for personnel;
- allowance for substitute teachers;
- instructional supplies, textbooks, and equipment; and
- professional development.

Classroom supplies are not distinguishable from other instructional supplies in the coding of school expenditures. It may make more sense to include those costs under the per-student entitlement or the accredited program entitlement. This issue needs further study and discussion.

Not every classroom requires an instructional aide. However, to ensure funding for necessary paraprofessionals on a district wide basis, the classroom entitlement should include a prorated share of the cost of salaries and benefits for an aide.

The Select Committee recognizes that in order to recruit and retain qualified staff, the classroom entitlement needs to adequately fund salaries and benefits for teachers. These benefits include health insurance, retirement, FICA, Medicare, and unemployment and worker's compensation coverage.

The classroom entitlement should include funding for pupil instruction-related days (PIR). During the course of its meetings, the Select Committee briefly addressed the option of adding a PIR day (above the current 7 days) for training specifically related to Indian Education for All. The Select Committee recommends that the interim committee consider this option further.

The accreditation standards set maximum class sizes at various grade levels. Class size assumptions that are used to determine the classroom units may reflect lower pupil-teacher ratios than the maximums set in the accreditation standards and may vary by district size and grade levels. For example, small and rural districts may combine grade levels (grades 1 & 2, grades 3 & 4, etc.). High schools must provide required courses regardless of size, which may require a lower pupil-teacher ratio.

### **3. Accredited Program Entitlement**

**PURPOSE:** To provide funding for the costs associated with a district's accredited programs that are not allocable to particular classrooms or to special education or transportation programs.

These costs are overhead costs including district and school administrative functions and student and staff support services. The accredited program entitlement should include:

- personnel: superintendents, principals, clerks and business managers, secretaries, and other student support staff;
- health insurance, retirement, and other required benefits for personnel;
- office supplies;
- dues and audit expenses;
- food service; and
- nursing and other health services.

Entitlements for the accredited programs should encourage optimum school sizes that do not exceed the maximum number of students recommended in the educational literature about best practices. For example, the committee has discussed designing the accredited program entitlements to discourage school sizes in excess of 400 ANB for elementary schools, 800 ANB for middle schools, and 1200 ANB for high schools. The funding mechanism should provide incentives for large districts to be able to split programs that exceed the optimum levels.

#### **4. Building Operations and Maintenance (O & M) Entitlement**

PURPOSE: To provide for maintenance and operations costs associated with school buildings and facilities. This entitlement covers the current costs, rather than long-term costs, of facilities. (The purchase of capital assets and costs of buildings, sites, and major equipment are funded in the Capital Projects Fund rather than the General Fund.) The building O&M entitlement should include:

- personnel: custodial and maintenance;
- health insurance, retirement, and other required benefits;
- utilities;
- telephone and internet;
- sewer and road assessments;
- annual inspections;
- property and liability insurance; and
- supplies.

Funding should encourage use of facilities at or near capacity. State effort should be reduced and local effort increased for facilities used below capacity. In many communities, declining enrollment leaves large portions of classroom space empty. The Select Committee recommends that the Legislature authorize a community mill levy to support the maintenance of school facilities that are partially or no longer used by the district but continue to be used for community purposes.

One option for determining the building O&M entitlement would be to determine a cost per student per year based on national statistics of the annual costs of maintaining a certain square footage per pupil.

#### **5. Special Education Block Grants & Disproportionate Cost Funding**

Purpose: To fund the costs of providing education and related services for children with disabilities through special education block grants and disproportionate cost allocations. These services are provided to students by school districts and special education cooperatives. Special education block grants and disproportional cost funding includes:

- personnel: special education teachers and teacher aides, support services personnel, licensed or certified professional support personnel, and clerical personnel who assist professional support personnel;
- health insurance, retirement, and other required benefits for personnel;

- professional development;
- supplies, textbooks, and equipment;
- assistive technology; contracted services and payments made to a cooperative for the instructional services; and
- travel costs for special education personnel who travel on an itinerant basis:
  - from school to school or district to district for the provisions of instructional services;
  - to in-state child study team meetings or in-state IEP meetings;
  - for activities associated with structures support and assistance to regular education teachers in identifying and meeting diverse student needs; and
  - for providing or receiving in-service training on the provisions of special education services.

Licensed and certified professional support personnel include special education supervisors, speech language pathologists, audiologists, counselors, social workers, school psychologists, physicians, nurses, and physical and occupational therapists.

The current system of state special education block grants per ANB, supplemented with partial reimbursements for districts with disproportionately high special education costs, should be maintained. Funding for state special education payments should continue to be separately appropriated for this purpose. The local match requirements should also be maintained in the new model and should continue to be equalized with state assistance.

While the individual entitlements within the general fund will not have to be spent for individual purposes, the district's level of special education expenditures must generally be maintained from year to year in order to meet maintenance of effort requirements for federal special education grant programs.

## **6. Transportation Entitlement**

**PURPOSE:** To provide for the costs of transporting pupils to and from home. The transportation entitlement might also be expanded to cover the cost of transporting students during the school day to other instructional settings for educational services. The transportation entitlement includes mileage reimbursements for individual transportation contracts with parents and transportation services provided by the district or through a bus contract.

District transportation needs vary widely. The current system accommodates the disparities among schools by addressing the common variables: approved bus route mileage, bus size, and individual mileage reimbursements outside a 3-mile radius of the school or bus stop. The current method of determining funding for pupil transportation should be maintained until a future study determines a different way to more efficiently fund transportation.

The transportation entitlement is intended to replace the current state and county "On-schedule" transportation payments. The Select Committee recognizes that the current on-schedule payments only cover about one-half of the total amount that districts are presently spending for transportation services. The general fund budget needs to be funded in a manner that at least allows districts to cover the full cost of transportation services required by the basic system.

#### **7. Capital Projects Entitlement**

**PURPOSE:** To provide for the state's share of capital outlay, including buildings and major capital assets including school buses. The goal of the capital projects entitlement is to provide flexibility. The entitlement could be accumulated for future projects or purchases, combined with other funding sources to supplement a capital projects levy, or transferred to the debt service fund to help repay a bond. The entitlement could be used to supplement a voted capital projects levy for a construction project or capital asset purchase. It could be saved to buy a bus in the future.

#### **8. School Facility Payment**

**PURPOSE:** To provide for the state's share of principal and interest on school district general obligation bonds. The existing school facility payment provides state support for annual debt service payments on school bonds in districts that have a taxable valuation per ANB that is less than the statewide guaranteed level. This payment system was instituted in 1993 and was expanded in 2003 to include all eligible school districts with outstanding general obligation bonds. The Select Committee did not discuss alternatives to the current mechanism for supporting debt service obligations.

#### **Educationally Relevant Factors**

The proposed education funding model will provide K-12 school districts with the necessary resources for a basic system, as defined in SB 152, and will distribute the state's share of funding to school districts in an equitable manner.

SB 152 requires that the formula consider the following educationally relevant factors:

- a) the number of students in a district;
- b) the needs of isolated schools with low population density;
- c) the needs of urban schools with high population density;
- d) the needs of students with special needs, such as a child with a disability, an at-risk student, a student with limited English proficiency, a child who is qualified for services under 29 U.S.C. 794, and gifted and talented children;
- e) the needs of American Indian students; and
- f) the ability of school districts to attract and retain qualified educators and other personnel.

The state funding for each district must be based on the needs and characteristics of students, schools, and districts. It must allow the Legislature to make adjustments based on educationally relevant factors, changing demographics, and annual inflation.

## **NUMBER AND TYPES OF SCHOOL FUNDS**

Current law requires separate accounting for various revenues and applies restrictions on how each revenue source can be spent. Considerable effort is necessary to manage separate funds to assure that spending restrictions are met. The requirement for numerous school district funds has led to inefficient and inflexible use of public money. SB 152 requires that the number and types of school district budgetary funds be limited to those necessary for maximum budgetary flexibility, while still ensuring accountability and efficiency.

Funds should be combined and funding should be simplified. This funding model proposes a general fund for current operations; capital projects fund for buildings and other capital assets; and a debt service fund to pay principal and interest on school bonds.

### **General Fund**

The current school district general fund, litigation fund, retirement fund, technology fund, flexibility fund, non-operating fund, and transportation fund should be combined into one new fund called the "General Fund". The majority of a district's general operating expenditures will be accounted for in the new General Fund. The intention is for the general fund to account for those operation and maintenance expenditures that are expected to reoccur on an annual basis

Various entitlements determine the amount of state funding available to a district. The model should not restrict how the entitlement funding is spent within the general fund budget.

### **Capital Projects Fund**

The new "Capital Projects Fund" will combine the current lease rental fund, bus depreciation fund, building reserve fund, and building fund. The Capital Projects Fund will be used for a variety of capital expenditures, including:

The fund allows for the accumulation of resources over time for major purchases and capital expenditures, such as buses. The monies accumulated in the fund may also be transferred to the debt service fund at any time for retirement of debt.

A separate accounting of various projects will be accomplished using special project accounting codes (project reporter codes) to identify the related revenues and expenditures for each project in the fund. Most districts will have fewer than three projects at any time.

### **Other Funds**

Other proposed changes to minor funds include:

- splitting the current miscellaneous programs fund into a "state and local programs fund" and a "federal programs fund". Individual grants and local projects would continue to be tracked using project reporter account codes within the funds.
- renaming the adult education fund the "community education fund". The fund should continue to be supported with local, unsubsidized tax levies and participation fees.
- closing the traffic education fund and accounting for the program in the district's state and local programs fund.

Common funds that should remain separate include:

- compensated absences fund used for accumulating money to pay for vacation and sick leave termination payouts for noncertified staff and administrators;
- school foods fund;
- tuition fund used to pay tuition to other districts as needed;
- impact aid fund; and
- student activities (extracurricular) fund.

## BUILDING THE BUDGETS

### Building the General Fund Budget

The general fund of a school district is used for the general operations of the district, including:

- teachers' salaries and benefits, including health insurance, retirement costs, and other mandated benefits;
- professional development;
- instructional supplies, including textbooks, technology/computers, and other minor equipment;
- operations and maintenance of school facilities, including salaries, insurance, and other benefits for staff;
- programs and services for students with special needs;
- student support services, including guidance counselors, librarians, nurses, specialists, food service programs, and assessments and testing;
- district support for athletics and activities;
- pupil transportation; and
- district and building administration, including superintendents' and principals' salaries and benefits.

Once the budget is built is built on various entitlements or components, the money can be used within the general fund for any purpose allowed by law. That is, spending is not restricted to purpose by individual components.

The general fund Budget is the sum of the following components: *[See Appendix B]*

#### **1) Basic Education Entitlements:**

- a) Accredited Program Entitlement  
= Entitlement amount X Number of calculated program units
- d) Building Operations and Maintenance Entitlement  
(depends on choice of basis and allocation)
- b) Classroom Entitlement  
= Entitlement amount X Number of calculated classroom units
- c) Per-Student Entitlement  
= Entitlement amount X ANB
- e) State Special Ed Block Grants (and Required Match)

= ANB block grants and disproportionate cost funding, plus between 75 and 100% more depending on previous special education expenditures (current system)

f) Transportation On-Schedule (and Optional Match)

= Estimated bus and individual mileage reimbursements ("on-schedule" payments), plus optional budget to support the local match

## **2) Local Enhancements**

The Select Committee recognizes the need of local school boards to have discretionary budget authority to provide enhancements to the basic system. Further discussion is needed to design a funding mechanism for these local enhancements. Options include voted and permissive levies with or without state subsidies. One of the issues facing the interim committee is whether the budget authority for local enhancements should be capped as a percentage of the basic system or allowed to grow at the discretion of the local trustees.

State payments to the district general fund should include entitlements for the basic system and should include and replace current county retirement and state/county transportation aid. Local effort to fund the basic system within the general fund budget should be permissive and equalized with state support.

### **Building the Capital Projects Fund Budget**

The Capital Projects Fund Budget is the sum of the following components: *[See Appendix C]*

#### **1) Bond Proceeds**

A district that issues bonds for construction or other capital projects will deposit money into this fund and spend it for the project, keeping a separate accounting within the fund using a separate project accounting code. (Repayment of Bonds will continue to be made using a debt service fund with permissive tax levies supported with the current facilities acquisition state subsidy program.)

#### **2) Capital Project Reserve**

The district may ask voter approval for a capital projects reserve tax levy over up to 20 years for purchasing, building, or equipping facilities.

STATE ENTITLEMENTS

APPENDIX A

GENERAL FUND ENTITLEMENTS		
Proposed Entitlements for the Basic System	Costs of the Basic System funded by the Entitlement	Adjustments for Educationally Relevant Factors under SB 152
<p><b>1) Per-Student Entitlement</b></p> <p>To provide funding based on the enrollment characteristics of the district.</p> <p>Will include the types of costs that vary with the number of students enrolled in a school district.</p> <p>Will be provided per Average Number Belonging (ANB) of the district.</p>	<ul style="list-style-type: none"> <li>• Textbooks</li> <li>• Supplies</li> <li>• Extracurricular activities</li> <li>• Assessment</li> </ul>	<ol style="list-style-type: none"> <li>1. At-risk factors</li> <li>2. Gifted and talented students</li> <li>3. Children served under 504</li> <li>4. Students with Limited English Proficiency</li> <li>5. Native American Students</li> </ol>
<p><b>2) Classroom Entitlement</b></p> <p>To provide funding for certified personnel at school sites.</p> <p>Will be multiplied by a calculated number the number classroom units based on the enrollment of the district.</p>	<ul style="list-style-type: none"> <li>• Personnel                             <ul style="list-style-type: none"> <li>○ Teachers</li> <li>○ Instructional paraprofessionals</li> <li>○ Health insurance and Retirement</li> <li>○ Allowance for substitute teachers</li> </ul> </li> <li>• Instructional supplies, textbooks and equipment</li> <li>• Professional development</li> </ul>	<ol style="list-style-type: none"> <li>1. Experience/education</li> <li>2. Recruit/retain in hard-to-staff areas</li> <li>3. Needs of isolated, low population density areas--Less staffing flexibility in small schools</li> <li>4. Supplies/equipment for special classes like science labs, vocational classes</li> </ol>

**GENERAL FUND ENTITLEMENTS**

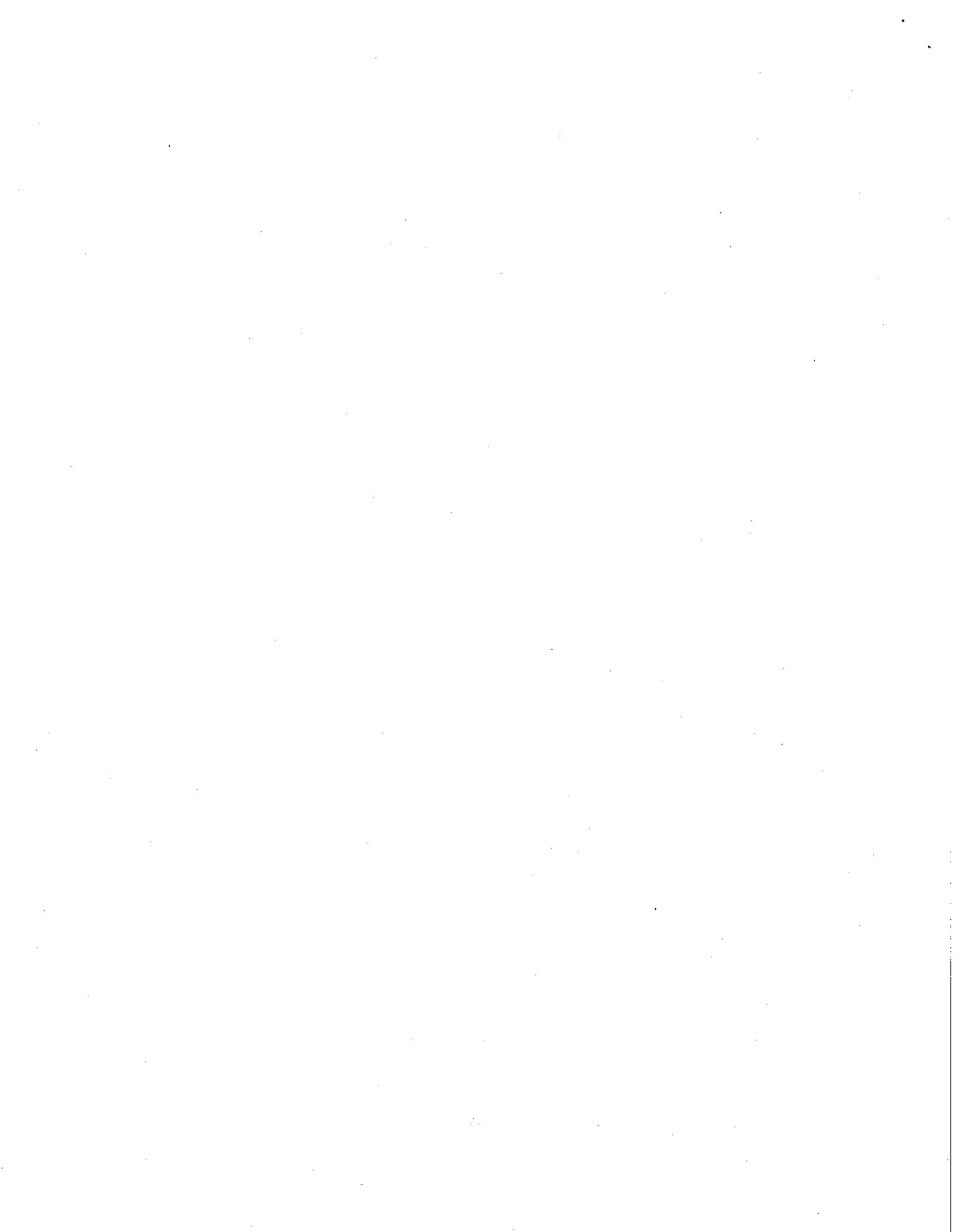
<p><b>3) Accredited Program Entitlement</b></p> <p>To meet accreditation standards.</p> <p>Includes overhead costs including district and school administrative functions and support for all the district's programs.</p>	<ul style="list-style-type: none"> <li>• Personnel             <ul style="list-style-type: none"> <li>○ Superintendent</li> <li>○ Principal</li> <li>○ Clerk</li> <li>○ Secretaries</li> <li>○ Other student support staff</li> <li>○ Health insurance and Retirement</li> </ul> </li> <li>• Office supplies</li> <li>• Dues/Audits</li> <li>• Food service</li> <li>• Nursing services/health services</li> </ul>	<ol style="list-style-type: none"> <li>1. Number of students in the district;</li> <li>2. Ability of school districts to attract and retain qualified educators and other personnel.</li> <li>3. Additional staffing needs for urban areas with high population density</li> </ol>
<p><b>4) Building Operation and Maintenance (O &amp; M) Entitlement</b></p> <p>To allocate costs for maintenance and operations costs of the building and facilities. This entitlement covers the current costs, rather than long-term costs, of facilities.</p>	<ul style="list-style-type: none"> <li>• Personnel             <ul style="list-style-type: none"> <li>○ Custodial/Maintenance</li> <li>○ Health insurance and Retirement</li> </ul> </li> <li>• Utilities</li> <li>• Telephone/Internet</li> <li>• Building Insurance</li> <li>• Sewer/roads assessments</li> <li>• Annual inspections</li> <li>• Property and Liability Insurance</li> <li>• Supplies</li> </ul>	<ol style="list-style-type: none"> <li>1. Number of students in a district;</li> <li>2. Needs of isolated schools with low population density (contractor costs may be higher isolated areas, for example)</li> </ol>
<p><b>5) Special Education Block Grants &amp; Disproportionate Cost Funding</b></p> <p>To fund the costs of providing education and related services for children with disabilities.</p> <p>(Per-ANB block grants)</p>	<ul style="list-style-type: none"> <li>• Personnel             <ul style="list-style-type: none"> <li>○ Special education teachers and aides</li> <li>○ Professional development</li> <li>○ Licensed or certified professional support personnel, speech pathologists, audiologists, counselors, physical and occupational therapists, etc.</li> <li>○ Health insurance and Retirement</li> <li>○ Supplies, textbooks, and equipment</li> </ul> </li> <li>• Supplies, textbooks, and equipment</li> <li>• Assistive technology</li> </ul>	<ol style="list-style-type: none"> <li>1. High-cost services or disproportionate costs</li> </ol>

**GENERAL FUND ENTITLEMENTS**

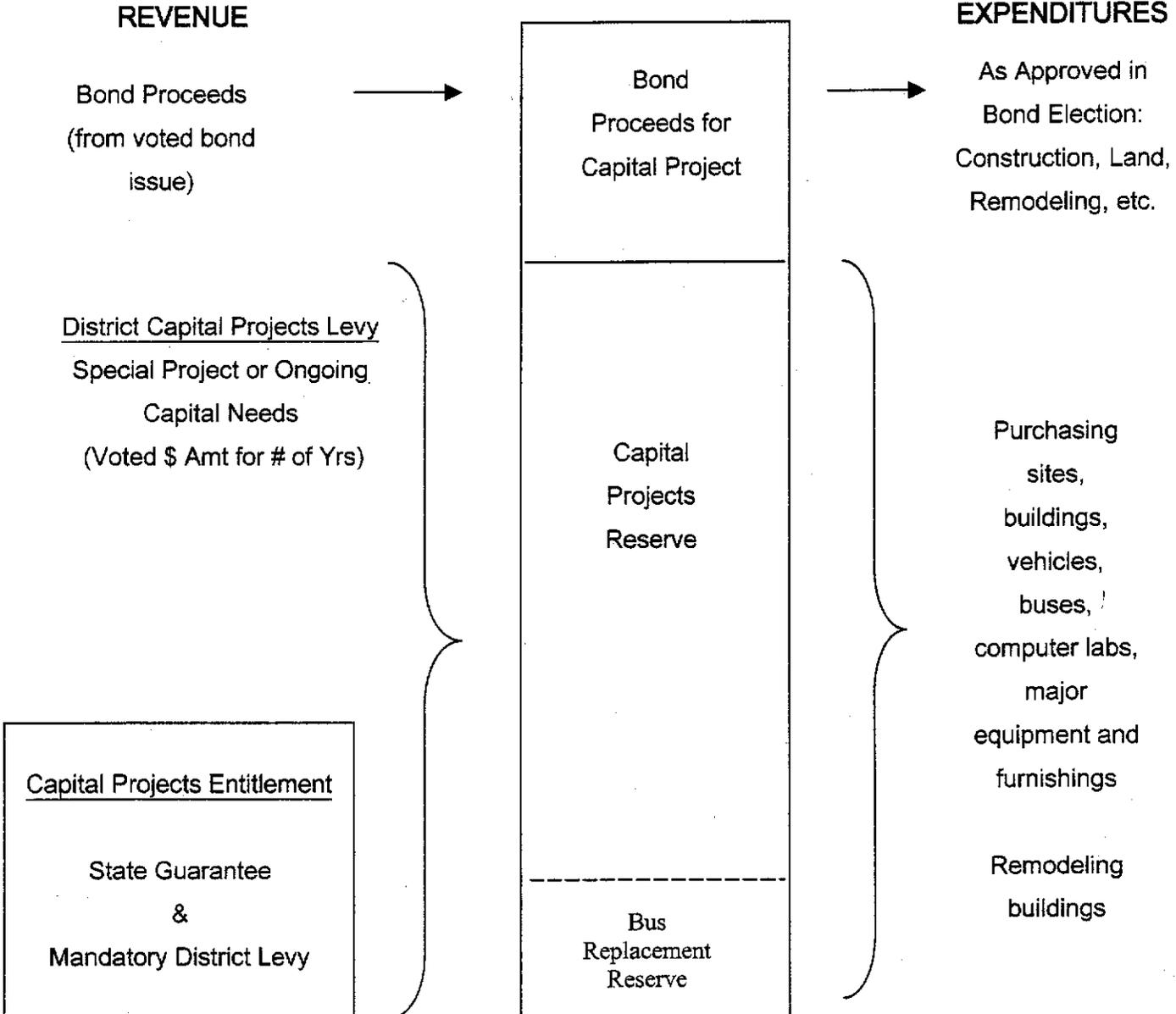
	<ul style="list-style-type: none"> <li>• Contracted services and payments to a cooperative for services;</li> <li>• Travel costs for itinerant special education instructional personnel, in-state child study team and IEP meetings, inservice training on special education services.</li> </ul>	
<p><b>6) Transportation Entitlement</b></p> <p>To fund the costs of transporting pupils to and from home</p>	<ul style="list-style-type: none"> <li>• Personnel             <ul style="list-style-type: none"> <li>○ Bus drivers</li> <li>○ Mechanics and other staff</li> <li>○ Transportation supervisors</li> </ul> </li> <li>• Health insurance and Retirement</li> <li>• Bus repairs and maintenance, fuel, insurance</li> <li>• Contracted bus service</li> </ul>	<ol style="list-style-type: none"> <li>1. Number of bus miles traveled on approved transportation routes</li> <li>2. Number of miles on individual transportation contracts with parents</li> <li>3. Cost of transporting special education students or students served under Section 504</li> </ol>

**CAPITAL PROJECTS ENTITLEMENT**

	<p><b>Costs of the Basic System funded by the Entitlement</b></p> <ul style="list-style-type: none"> <li>▪ Building projects funded using bond proceeds</li> <li>▪ Building projects and purchase of assets funded through voter-approved mill levy</li> <li>▪ Use of insurance proceeds</li> <li>▪ Other capital expenditures for sites, buildings, buses, and other fixed assets</li> </ul>	<p><b>Proposed Entitlement</b></p>
<p><b>7) Capital Projects Entitlement</b></p> <p>To fund the state's share of capital outlay, including buildings and major capital assets including school buses.</p>		<p><b>Adjustments for Educationally Relevant Factors under SB 152</b></p> <ol style="list-style-type: none"> <li>1. Square footage of school buildings</li> <li>2. Number of students in the school district</li> </ol>

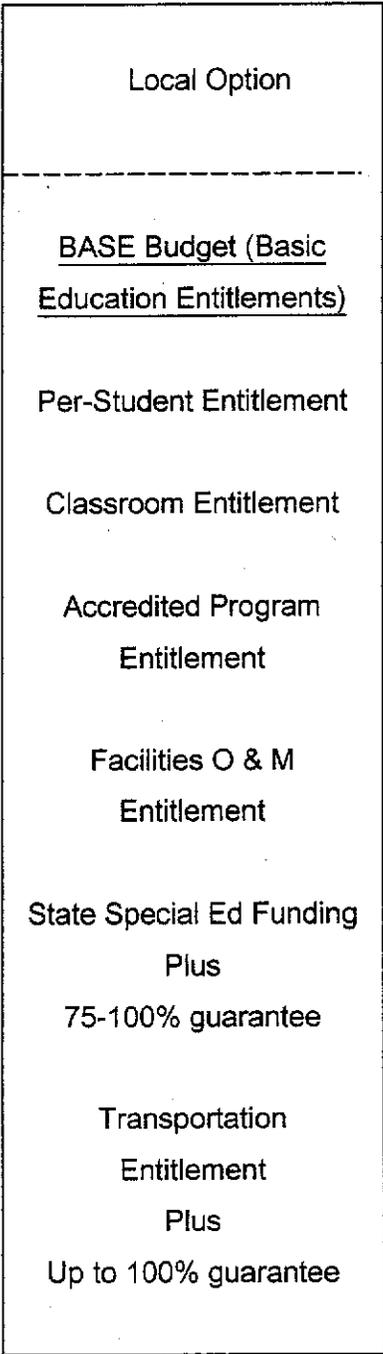
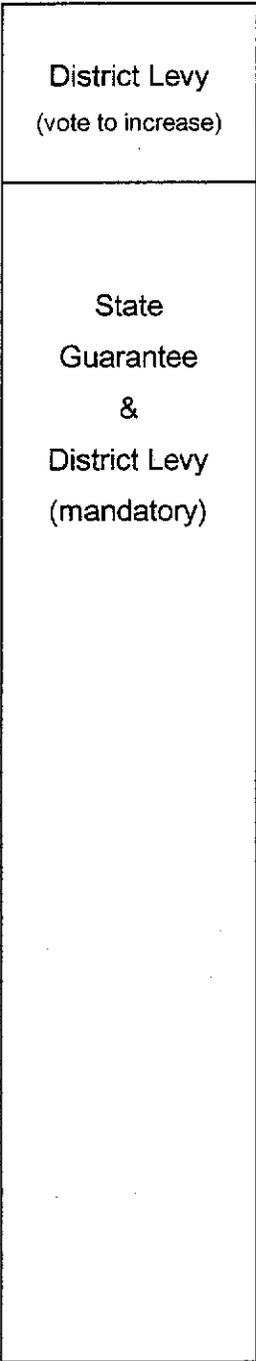


### CAPITAL PROJECTS FUND



GENERAL FUND

REVENUE



EXPENDITURES



- Instruction:
- Salaries & Benefits
- Health Insurance
- Retirement
- Supplies, textbooks
- Minor Equipment
- Technology
- Spec Ed Instr. & Related Svcs.
- At Risk Programs
- Gifted & Talented
- Indian Ed for All
- Student Services
- Counselor, Library Specialists
- School foods program support
- Assessments
- Athletics/Activities
- Transportation
- Indiv. Mileage Contracts
- Bus Drivers
- Bus maint., fuel, insurance or bus contracts
- Administration:
- Property Insurance
- Supt/Principal Salaries & Benefits
- Retirement