The maps linked below should be viewed as works in progress. They were prepared for the purposes of (1) displaying to the committee the utility of merging school funding data with GIS mapping tools, and (2) soliciting input from the committee and others on whether and how to develop these tools further. When using the maps, avoid jumping to quick conclusions, especially when making comparisons between districts. Recall that in his 2008 school funding decision, District Judge Jeffrey Sherlock felt compelled to “reiterate the confounding complexity of Montana's school funding system.” Use the maps to generate deeper questions and remember that every district has a story to tell that will never fit on a spreadsheet. Thanks to Paul Taylor at OPI and Meghan Burns at the Montana State Library for their invaluable assistance.

There are a number of points to make about using the maps linked below:

1. All data is FY 2016 actual and comes from end-of-year Trustees Financial Summary (TFS) and/or OPIBUD16. ANB is budget limit ANB. See next page for key to abbreviations.
2. Expenditure and revenue data is from the “PerPupil” files developed by OPI. Numbers are based on budget limit ANB and exclude several funds, including the Building, Adult Ed, and Extracurricular funds.
3. Data for “current expenditures” or “EXPCurrent” includes salary and benefits, purchased professional and technical services, supplies and materials, general operations expenses.
4. Data for “long-term expenditures” or “EXPLongTer” includes capital outlay for property and equipment, principal and interest on debt, etc.
5. “Total_Dist” means total district mills levied. This does not include the 95 mills that are levied statewide, county retirement mills, or county transportation mills.
6. EL, HS, and K-12 districts are all on the same map which is one of many reasons you need to be very careful comparing districts. You can remove one type of district by clicking on “Content” in the upper left corner above the legend and unchecking the box for the type of district you’d like to remove.
7. The shading on all maps other than equity status is broken along quartile lines (again between EL, HS, and K-12 districts) so 25% of districts show up lightest, darkest, etc.

- **Equity status** shows districts’ adopted general fund budgets as a percentage of max, from BASE (80%) to Over Max (beyond 100%)

- **Taxable Value (TV) per ANB.** This is the generally accepted measure of a district’s capacity to raise local education funds through property taxes. We use it for two of our GTB calculations.

- **PerPupilExpCurrent** shows current expenditures (or you can think of it as total expenditures minus long-term expenditures).

- **StatePercentRev** shows the percentage of district revenue that comes from the state.

- **RevPropTax%** shows the percentage of district revenue that comes from local property taxes.
Key to abbreviations used in school funding maps

**LE** means legal entity (LEA in fed lingo means local education agency) LE or LEA are other terms for district

**BudgetLi_1** means the budget limit ANB (a close but slightly inflated proxy for enrollment)

**Mill_Value** means the district’s mill value which is the district’s taxable value divided by 1000

**TV_Per_ANB** means the district’s taxable value divided by the district’s ANB; this is the generally accepted measure of a district’s property wealth and its revenue-generating capacity; Montana subsidizes low-wealth districts through GTB aid (guaranteed tax base)

**EquityStat** means the percent a district’s adopted general fund budget is of its maximum general fund budget; a district at BASE is at 80%; some districts are Over Max

**MILLS_GF** means the number of mills the district levies to fund its general fund budget

**Total_Dist** means the number of total mills the district levies for all funds

**TotalRevPe** means the total revenue per pupil generated by the district

**PropTaxP_1** means the percent of the district’s total revenue generated through local property tax

**NLRPercent** means the percent of the district’s total revenue generated through nonlevy revenue (ex. oil and gas or coal; tuition payments)

**CountyPerc** means the percent of the district’s total revenue generated through county property tax (county retirement and transportation levies)

**StatePerce** means the percent of the district’s total revenue generated from state funding sources (BASE Aid, Special Ed payment, CTE, state transportation reimbursement, tech payment, etc.)

**FederalP_1** means the percent of the district’s total revenue generated from federal funding sources (IDEA, Title funds, school food, Perkins CTE, etc.)

**ExpCurrent** means expenditures for current year costs includes salary and benefits, purchased professional and technical services, supplies and materials, general operations expenses

**ExpLongTer** means expenditures for long-term costs and includes capital outlay for property and equipment, principal and interest on debt, etc

**PerPupilEx** means the total of current expenditures and long-term expenditures