

School Funding 201

LEG Days Trainings

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June 19th, 2024



Multiple entities share governance for K-12 education in Montana



The Legislature

- Provides a basic system of free quality public schools, and funds and distributes the state share to the school districts in an equitable manner

The Superintendent of Public Instruction

- Has duties as provided by law
- Serves as an ex-officio non-voting member of the Board of Public Education

The Board of Public Education

- Exercises general supervision over the public school system and such other public educational institutions as assigned by law

School District Trustees

- The supervision and control of schools in each school district shall be vested in a board of trustees to be elected as provided by law



School funding is constitutionally required

[Montana Constitution \(Article X, Part X, Section 1\)](#)

Section 1. Educational goals and duties.

(1) It is the goal of the people to establish a system of education which will develop the full educational potential of each person. Equality of educational opportunity is guaranteed to each person of the state.

(2)The state recognizes the distinct and unique cultural heritage of the American Indians and is committed in its educational goals to the preservation of their cultural integrity.

(3)The legislature shall provide a basic system of free quality public elementary and secondary schools. The legislature may provide such other educational institutions, public libraries, and educational programs as it deems desirable. **It [the legislature] shall fund and distribute in an equitable manner to the school districts the state's share of the cost of the basic elementary and secondary school system.**

Per [20-9-309, MCA](#), the legislature shall:

(a) determine the costs of providing the basic system of free quality public elementary and secondary schools;

(b) establish a funding formula that:

(i) is based on the definition of a basic system of free quality public elementary and secondary schools and reflects the costs associated with providing that system as determined in subsection (4)(a);

(ii) **allows the legislature to adjust the funding formula** based on the educationally relevant factors identified in this section;

(iii) is self-executing and includes a mechanism for annual inflationary adjustments;

(iv) is based on state laws;

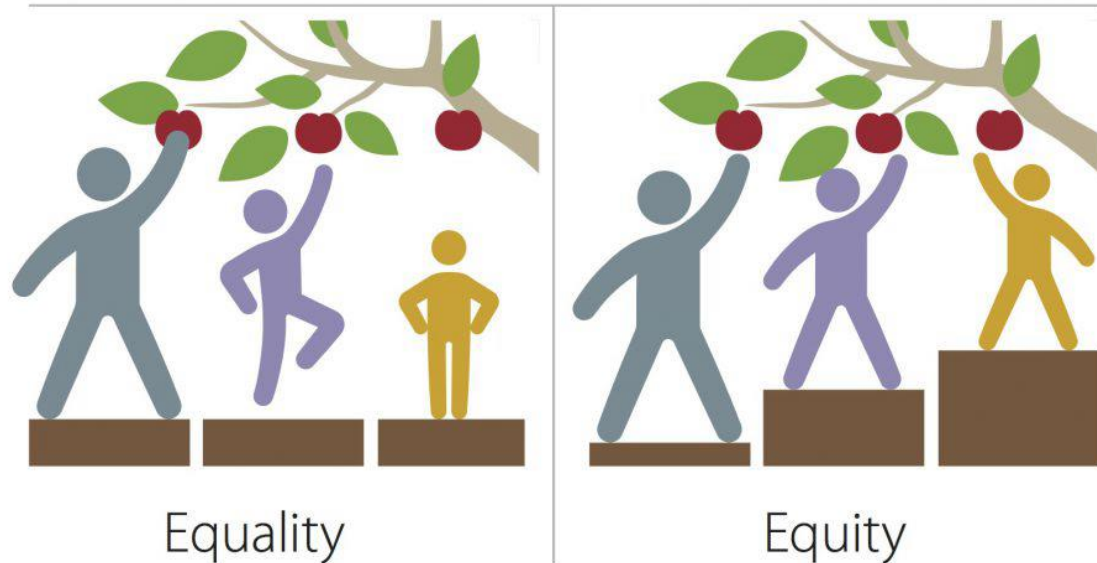
(v) is based on federal education laws consistent with Montana's constitution and laws; and

(vi) distributes to school districts in an equitable manner the state's share of the costs of the basic system of free quality public elementary and secondary schools; and

(c) 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.

The only entity that can modify Montana's school funding formula is the Montana Legislature.

Equality vs. Equity



Equity is about fairness. In the right-hand picture, resources are allocated equitably in varying amounts in order to provide equality of opportunity.

Similarly in Montana's school funding formula, resources are allocated based on need in varying amounts to reflect two realities:

- 1) Children (and schools/districts) require varying amounts of resources to develop their educational potentials; and
- 2) Districts have varying capacities to generate local revenue.

Montana's funding formula takes both kinds of need into consideration to ensure students across the state have quality schools. In this sense, **equitable** distribution of funding helps ensure the "**equality** of educational opportunity" guaranteed in Montana's constitution.



Court cases and changes to Montana K-12 Finance

Year	Court Case	Finding	Legislation	Change to Formula
1989	Helena Elementary v. State (Equity)	Unequal spending per pupil means unequal educational opportunity; property poor districts were spending less (and often levying more mills)	HB 28 (1989 special session)	<ul style="list-style-type: none"> Increased state share Created GTB payments Created statewide equalization property tax levy of 40 mills; increased existing county equalization mills to 55 mills (new total = <u>95 mills</u>)
1992	Lawsuits filed contending HB 28 had not fixed disparities		HB 667 (1993)	<ul style="list-style-type: none"> Eliminated existing Foundation Program Created new formula with BASE (minimum) and maximum budgets, basic and per-ANB entitlements GTB for debt service
2004	Columbia Falls v. State I (Adequacy)	Funding inadequate; basic system of quality school not defined; must fund Art X, Section 1(2) of the Montana Constitution (preservation of tribes' cultural integrity)	SB 424 (2003) SB 152 (2005) SB 525 (2005) SB 1 (2005 special session following QSIC)	<ul style="list-style-type: none"> (Annual inflationary adjustments to BE and per-ANB were added in 2003 during litigation) Defined basic system Created Quality Schools Interim Committee (QSIC) Created 4 new fully state-funded payments: QE; at-risk, IEFA, American Indian Achievement Gap
2008	Columbia Falls v. State II	Legislature has made good faith effort to address concerns regarding adequacy	Various	<ul style="list-style-type: none"> Increased GTB ratio; provided funding for facilities



How Property Taxes are Calculated

➤ Property Taxes Paid = **Assessed Value** × **Tax Rate** × **Total Mills**

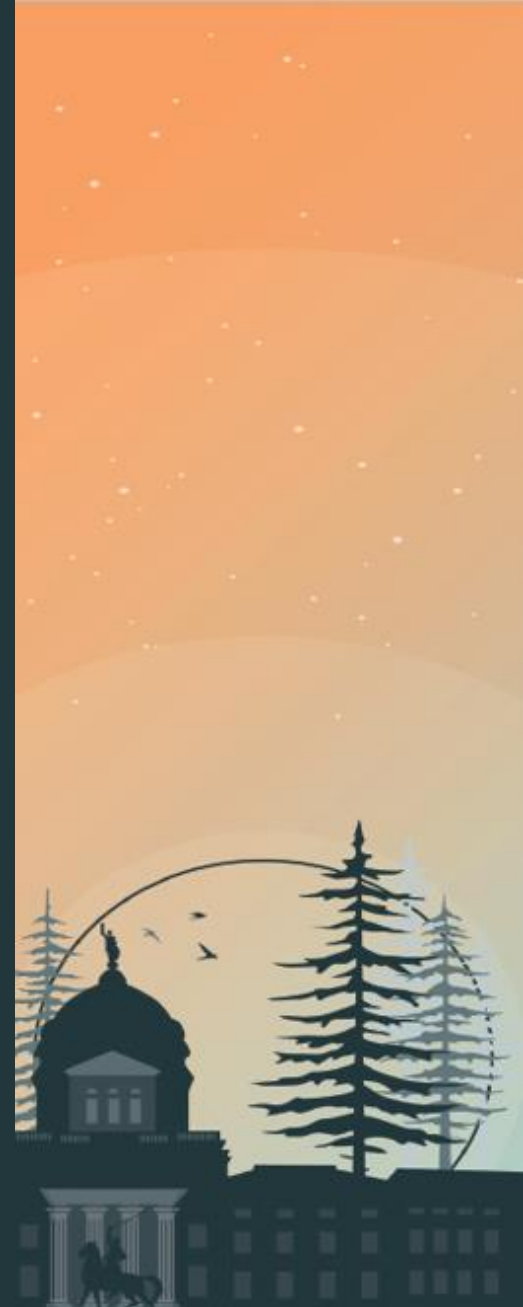
For example, a home with \$300,000 value at 95 mills:

- Taxable Value = **Assessed Value** × **Tax Rate** = **\$300,000** × **1.35%** = **\$4,050**
- Value of One Mill = **Taxable Value** × $\frac{1}{1000}$ = **\$4,050** × $\frac{1}{1000}$ = **\$4.05**
- Property Tax Bill = **Value of 1 Mill** × **# of Mills** = **\$4.05** × **95** = **\$384.75**



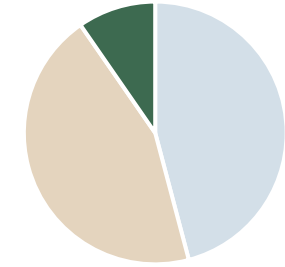
Funding Sources for K-12 Education:

FEDERAL



K-12 Revenue: Federal

13% of K-12 revenue came from the federal government in FY 2022 (excluding federal COVID funds*)

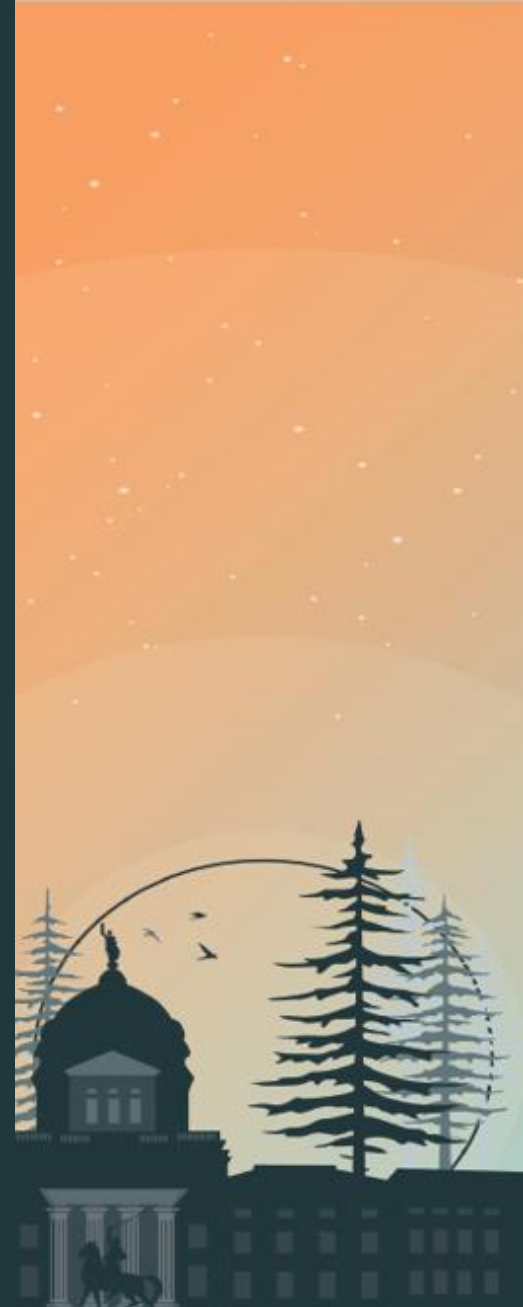


*These numbers do not include federal COVID relief ESSER funds, since they were a one-time source of funding for the state and school districts

- **Impact Aid Funding** – federal funding for federally-connected children whose families live or work on nontaxable federal land (tribal land, forest land, national parks, military bases, etc.); totaled \$67 million in FY 2022
- **School Food Funding** – federal funding for school lunches from the U.S. Department of Agriculture (USDA); totaled \$88 million in FY 2022 (which is usually high in response to the Covid-19 pandemic)
- **Individuals with Disabilities Education Act (IDEA) Funding** – federal funding for the education of children with disabilities; totaled \$38 million in FY 2022
- **Title I Funding** – federal funding for schools with high percentages of low-income students; totaled \$61 million in FY 2022

Funding Sources for K-12 Education:

STATE



K-12 Revenue: State

41% of K-12 revenue came from state sources in FY 2022 (excluding federal COVID funds)

Guarantee Account

1st Source of State School Funding (*unchanged*)

Receives earnings off the Common School Permanent Trust and revenue generated on the state common school trust lands

Statutory Appropriation
~\$50 M

➤ See the [Guarantee Account Brochure](#) for more information

School Equalization and Property Tax Reduction Account (SEPTR)

2nd Source of State School Funding (*new: HB 587; 2023*)

Receives revenue from the 95 mills
(the 95 mills do not support the full amount of K-12 funding)

Beginning in FY 2026, 55% of any increase in the revenue from the 95 mills over the prior year's revenue will be used to increase various equalization mechanisms within the school funding formula and lower property taxes

HB 2 State Special Revenue Appropriation
~\$430 M

State sources of school funding total approximately \$1.0 billion for FY 2024 and include:

- \$880 million for BASE Aid
- \$12 million for state transportation reimbursements
- \$12 million for major maintenance aid
- \$15 million for debt service assistance

State General Fund

3rd and Final Source of State School Funding (ultimate backfill)
(*update: HB 587; 2023 – no longer receives revenue from the 95 mills*)

Receives revenue through a variety of taxes, with individual income tax being the largest source

HB 2 General Fund Appropriation
~\$500 M

(School funding is appropriated from the general fund in HB 2 as always, but will require less general fund due to the movement of the 95 mills to SEPTR)

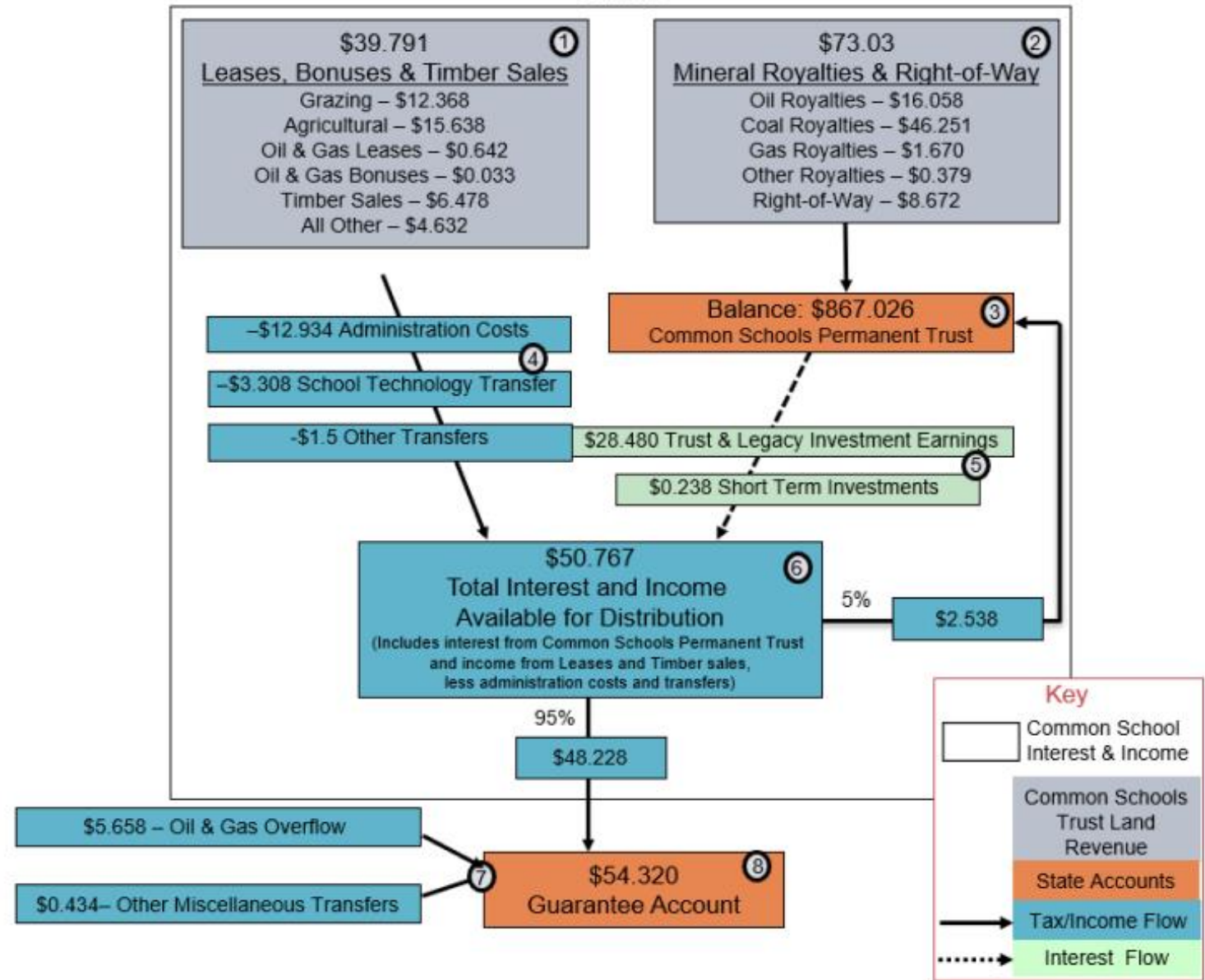
➤ In addition to county retirement GTB support, the state also contributes approximately \$50 million annually from the state general fund directly to the teachers retirement system (TRS) and public employees retirement system (PERS)

The Guarantee Account

This state special revenue account receives earnings off the Common School Permanent Trust and revenue generated on the state common school trust lands. When more revenue is available in the guarantee account, less revenue from the other two sources is required, and vice versa. The guarantee account receives approximately \$50 million each year, but the amount can vary.

Source: [Guarantee Account Brochure](#)

FY 2023 Guarantee Account Collections
\$ Millions



The SEPTR Account HB 587, 2023 Session

This NEW state special revenue account (HB 587, 2023 session) receives revenue from the 95 mill statewide school equalization property tax levy. The SEPTR account will bring in approximately \$430 million each year of the 2025 biennium.

All revenue generated by the state-wide **95-mill levy** is returned to school districts per law:

From 20-9-331 on the 33 mills:

The revenue collected from this levy must be apportioned to the support of the elementary BASE funding programs of the school districts in the county and to the school equalization and property tax reduction account established in 20-9-336

From 20-9-333 on the 22 mills:

The revenue collected from this levy must be apportioned to the support of the BASE funding programs of high school districts in the county and to the school equalization and property tax reduction account established in 20-9-336

From 20-9-360 on the 40 mills:

Proceeds of the levy must be remitted to the department of revenue, as provided in 15-1-504, and must be deposited to the credit of the school equalization and property tax reduction account established in 20-9-336 for state equalization aid to the public schools of Montana.

The 95-mill revenue is appropriated to schools in HB 2 (the main state funding bill):

	Fiscal 2024					Total
	General Fund	State Special Revenue	Federal Special Revenue	Proprietary	Other	
OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION (35010)						
2.	Distribution to Public Schools (09)					
	0	750,000	155,735,391	0	0	156,485,391
a.	K-12 BASE Aid (Restricted/Biennial)					
	453,098,087	426,054,000	0	0	0	879,152,087

New SEPTR Account
(School Equalization and
Property Tax Reduction)

Receives revenue from the 95 mill statewide equalization levies, with 55% of increased revenue over prior year triggering a reduction in local property taxes through equalization mechanisms

2nd Source of State School Funding; any remaining state obligation comes from the general fund

This portion of the law is already in effect (as of July 1, 2023)

The SEPTR account also helps maintain a balance between state and local funding for K-12.

Historically, during Montana budget shortfalls K-12 costs have shifted onto local taxpayers.

When K-12 leans harder on local property taxes, the more the Legislature's constitutional duty to "distribute [K-12 funding] in an equitable manner" can be questioned.



55% of Δ

Utilizing a portion of the 95 mill increase means that the remaining increase can be used to fund annual increases in the existing K-12 formula. This maintains a balance between property tax and other taxes in the state general fund (largely income) in funding K-12.



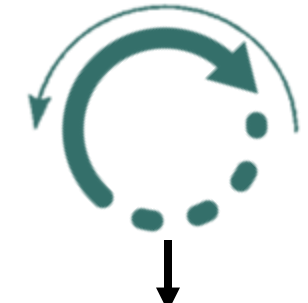
If there is a reduction in revenue (not just mills) brought in by the 95 mills from the prior year, **BASE GTB** and **countywide retirement GTB** are "dialed down" by the full amount of the decrease, shifting costs back onto local taxpayers

This portion of the law is effective beginning in FY 2025 ("hard coded" increase) and FY 2026 ("dialing" mechanism)

Each equalization mechanism is "dialed up" until the ratio of state to local revenue reaches approximately 70:30 (debt service 20:80) then the revenue increase from the 95 mills flows to next mechanism



Increase countywide school **retirement GTB** to lower county property taxes



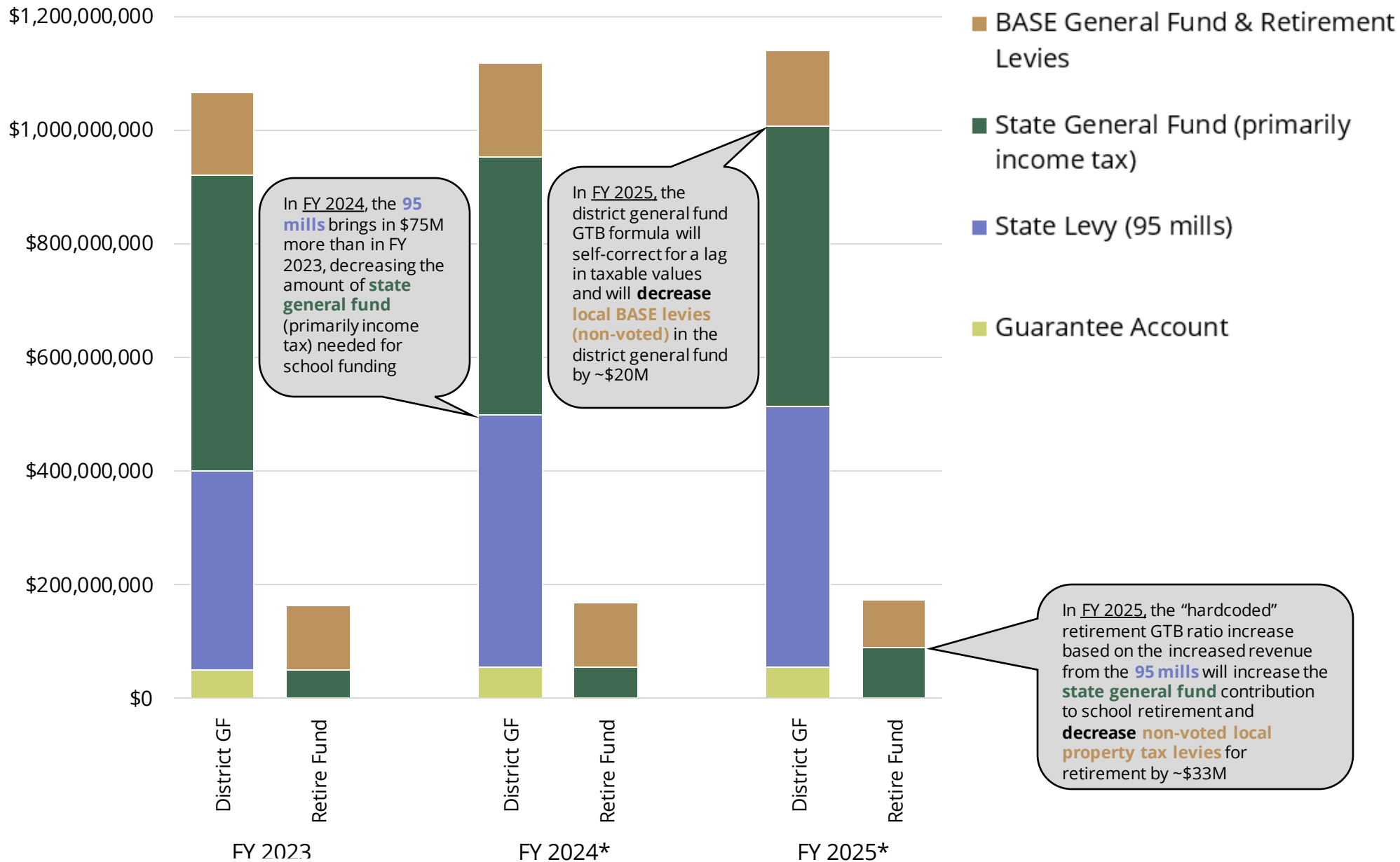
Increase **state major maintenance aid** to lower school district property taxes



Increase **debt service assistance** to lower school district property taxes

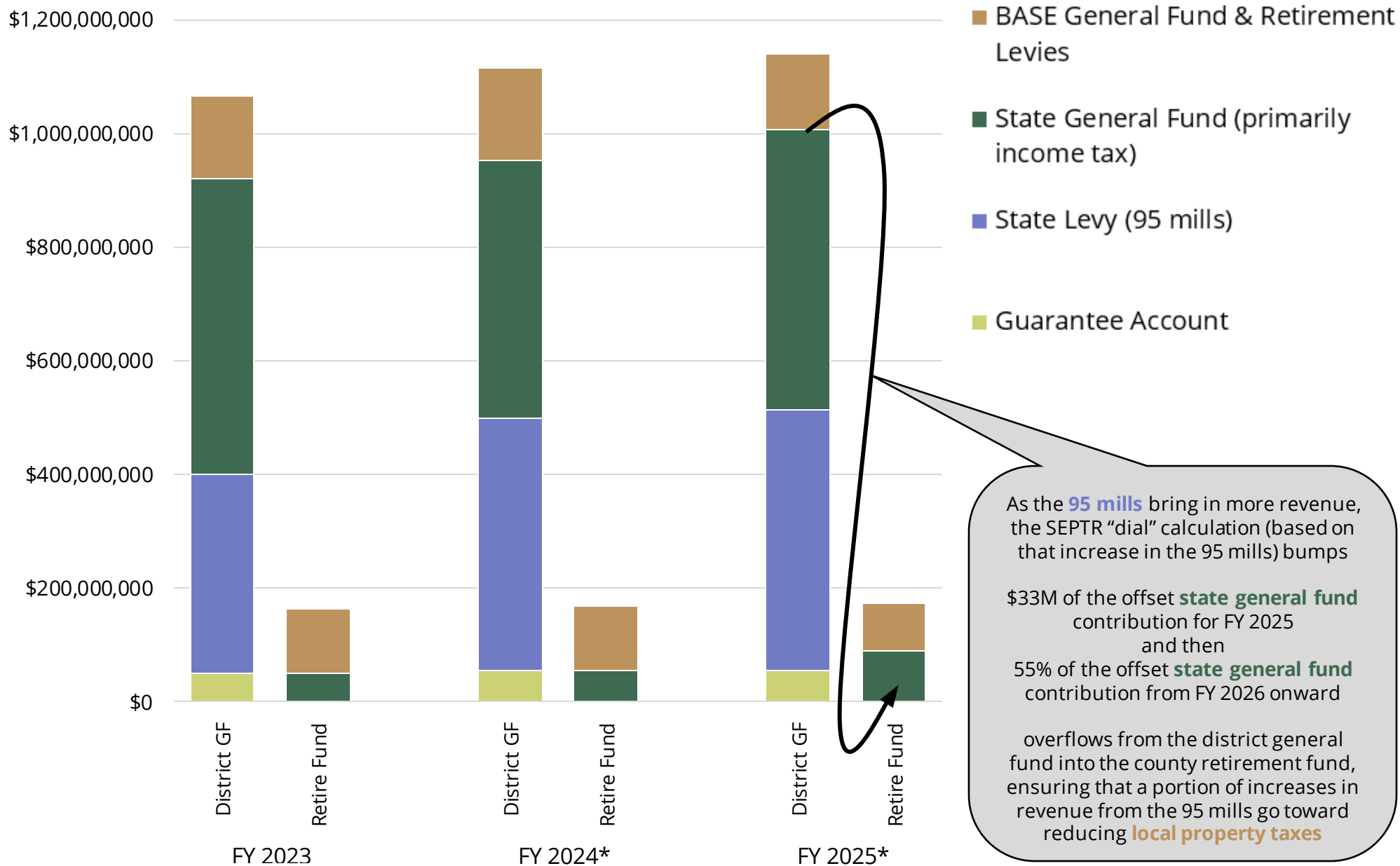
How the SEPTR “dial” will affect funding for FY 2024 and FY 2025

*FY 2024-2025 are estimated



How the SEPTR "dial" will affect funding for FY 2024 and FY 2025

*FY 2024-2025 are estimated



As the **95 mills** bring in more revenue, the SEPTR "dial" calculation (based on that increase in the 95 mills) bumps \$33M of the offset **state general fund** contribution for FY 2025 and then 55% of the offset **state general fund** contribution from FY 2026 onward overflows from the district general fund into the county retirement fund, ensuring that a portion of increases in revenue from the 95 mills go toward reducing **local property taxes**

The State General Fund

Following the guarantee account and the SEPTR account, the state general fund is the third and final source to meet the state's obligation of school funding distributed to local school districts (and counties through county retirement GTB).

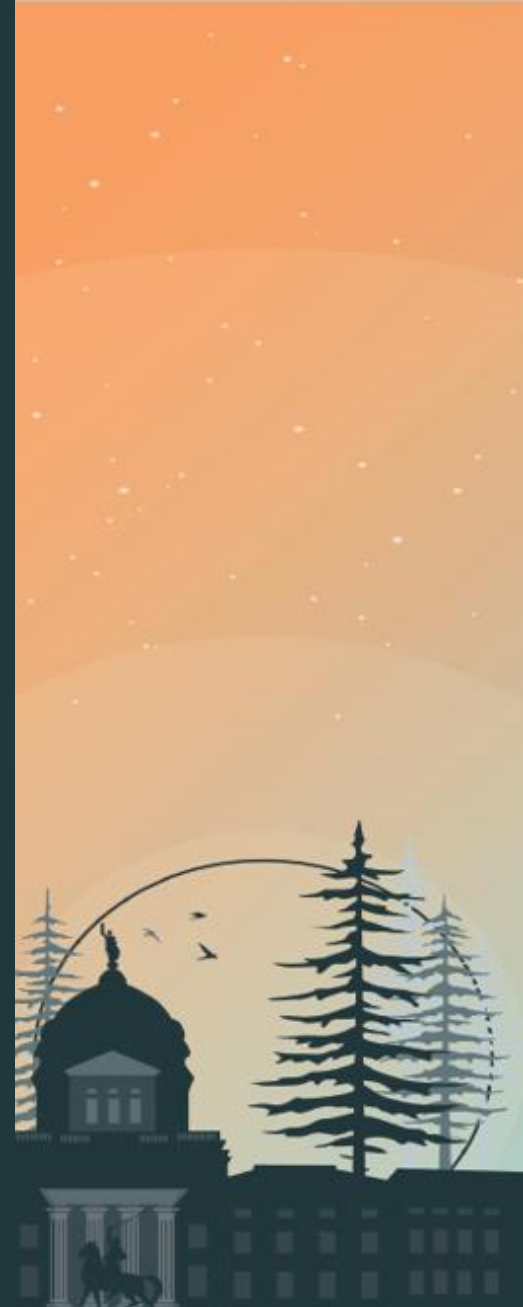
The state general fund receives revenue through a variety of taxes, with individual income tax being the largest source. (Approximately \$450 million for FY 2024)

The state general fund revenue is appropriated to schools in HB 2 (the main state funding bill):

	<u>Fiscal 2024</u>					<u>Total</u>
	<u>General Fund</u>	<u>State Special Revenue</u>	<u>Federal Special Revenue</u>	<u>Proprietary</u>	<u>Other</u>	
OFFICE OF SUPERINTENDENT OF PUBLIC INSTRUCTION (35010)						
2.	Distribution to Public Schools (09)					
	0	750,000	155,735,391	0	0	156,485,391
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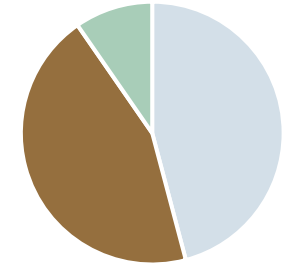
Funding Sources for K-12 Education:

LOCAL



K-12 Revenue: Local

42% of K-12 revenue came from local sources in FY 2022
(excluding federal COVID funds)



- **Local property tax levies** – including required levies, voted mills, and permissive (non-voted) levies by the school districts. All county taxpayers also support countywide school retirement costs and certain transportation costs through permissive countywide levies
- **Local non-levy revenue (NLR)** – NLR includes certain natural resource revenues and tuition payments
- **Fund balance reappropriated** – the difference between the end-of-year fund balance and the amount reserved for operations. It must be used to fund the next year's budget. The maximum amount of fund balance that may be reappropriated to the general fund budget is limited to 15.0% of the ensuing year's maximum general fund budget



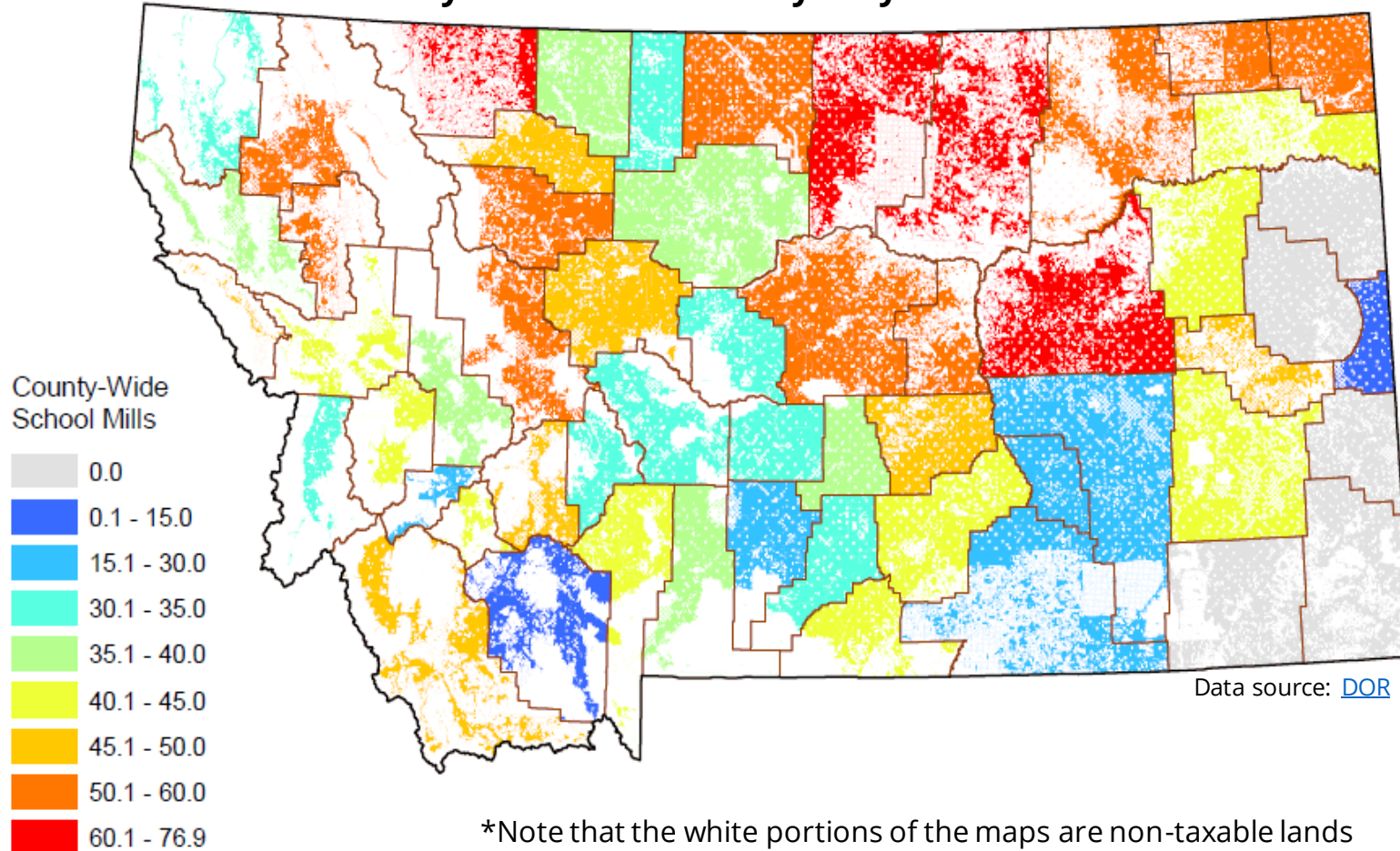
Variation in Property Taxes for K-12 Education

Mills levied for schools include the state levy, countywide school mill levies, required school district mill levies, voted school mill levies, and permissive (non-voted) school mill levies.

- Each county and school district levies a certain number of mills to fund K-12 education within their district

Local Property Tax Levies: Countywide School Mills

County-wide School Mills by Levy District - FY 2019



*Note that the white portions of the maps are non-taxable lands such as federal forests, state trust lands, and tribal reservations

All county taxpayers support county-wide school retirement costs and a portion of transportation costs through county-wide school levies

Sources of variation:

- Taxable value per student
- Non-levy revenue
- Cost to provide services

Sources of Variation

Taxable Value per Student

Gallatin County

41.45 countywide school mills

- Taxable value = \$361.6 million
- Total ANB = 14,420

Madison County

9.25 countywide school mills

- Taxable value = \$147.0 million
- Total ANB = 925

Gallatin County has \$25,073 in taxable value per ANB

Madison County has \$158,875 in taxable value per ANB

Sources of Variation

Non-levy Revenue

McCone County

43.43 countywide school mills

- Countywide school prop. tax = \$335,782
 - Taxable value = \$7.7 million
- Non-levy revenue (NLR) = \$3,414
- Total ANB = 243

McCone County has \$1,382 in county-wide property tax per ANB and \$14 in county-wide NLR per ANB

Richland County

0 countywide school mills

- Countywide school prop. tax = \$56.7 million
 - Taxable value = \$56.7 million
- Non-levy revenue (NLR) = \$2.4 million
- Total ANB = 2,002

Richland County has \$0 in county-wide property tax per ANB and \$1,180 in county-wide NLR per ANB

Sources of Variation

Cost to Provide Services

Garfield County

76.88 countywide school mills

Yellowstone County

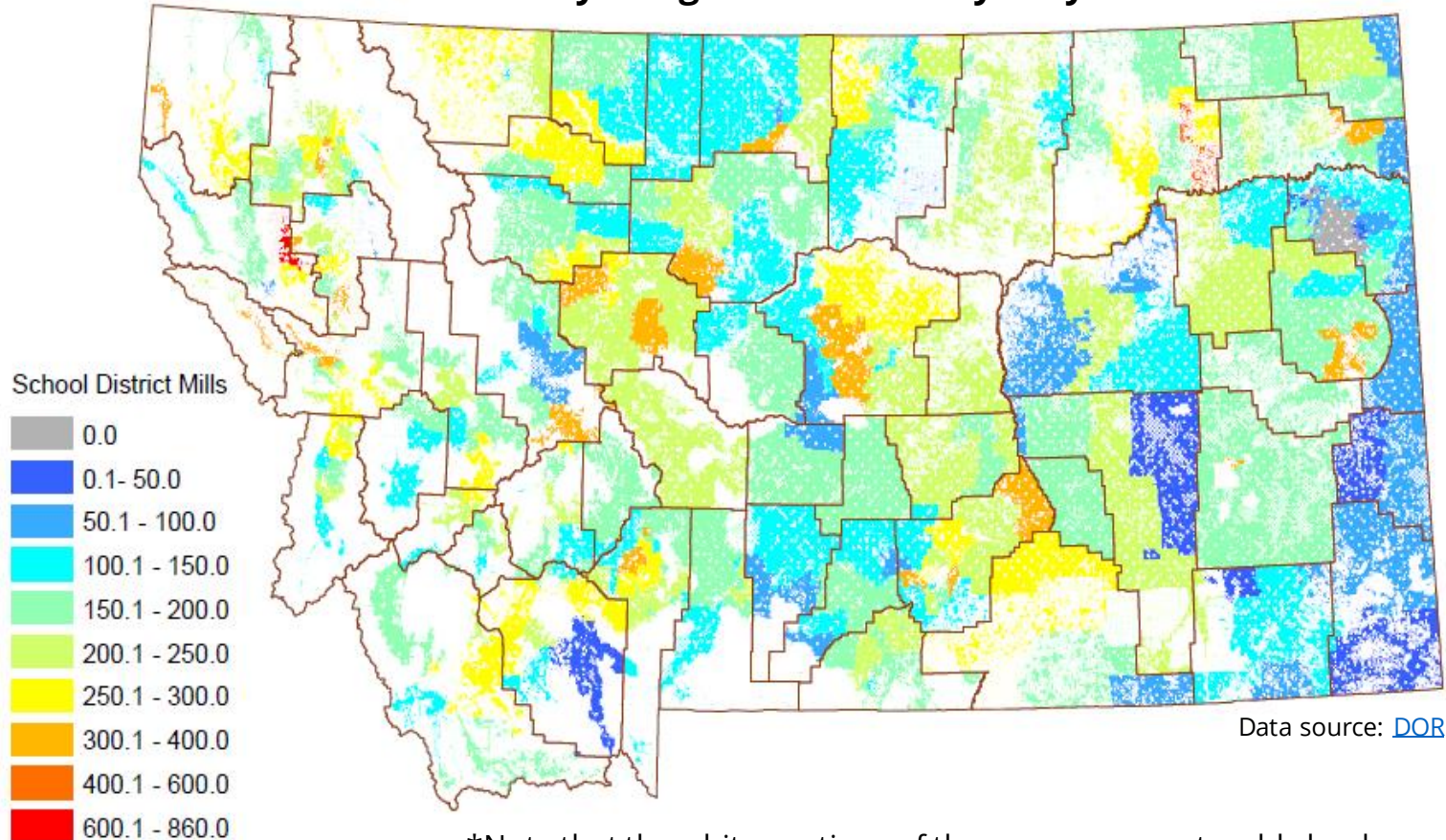
42.94 countywide school mills

- Collects \$1,523/ANB
 - Dollars to schools = \$269,528
 - Total ANB = 177

- Collects \$928/ANB
 - Dollars to schools = \$22.7 million
 - Total ANB = 24,412

Local Property Tax Levies: School Districts

Combined Elementary & High School Mills by Levy District – FY 2019



*Note that the white portions of the maps are non-taxable lands such as federal forests, state trust lands, and tribal reservations

Mills levied for schools include the state levy, countywide school mill levies, required school district mill levies, voted school mill levies, and permissive (non-voted) school mill levies.

- Most school district mills are levied for the school district general fund, but each district also has funds for specific purposes

Sources of variation:

- Taxable value per student
- Non-levy revenue
- Cost to provide services
- **Local decisions**

Sources of Variation

Local Decisions

East Helena K-12 District (Lewis & Clark)

375.60 local school district mills

- Collects \$4,663/ANB
 - Taxable value = \$15.8 million
 - Total ANB = 1,269
- 66.69 BASE + 49.88 over-BASE = 116.57 district general fund mills
 - \$1,437/ANB
- Debt service mills = 185.60
 - Voted mills
 - \$2,304/ANB

Clancy Elem. & Jefferson HS (Jefferson)

172.71 local school district mills

- Collects \$1,943/ANB
 - Taxable value = \$7.1 million
 - Total ANB = 628
- 57.28 BASE + 69.41 over-BASE = 126.69 district general fund mills
 - \$1,425/ANB
- Debt service mills = 0
 - Voted mills
 - \$0/ANB

The Funding Formula & the District General Fund

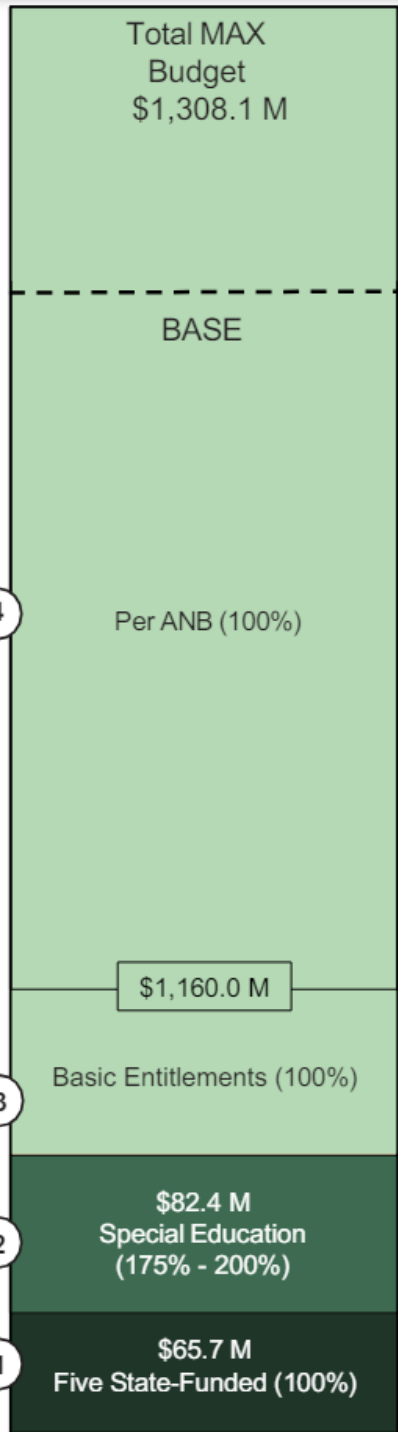
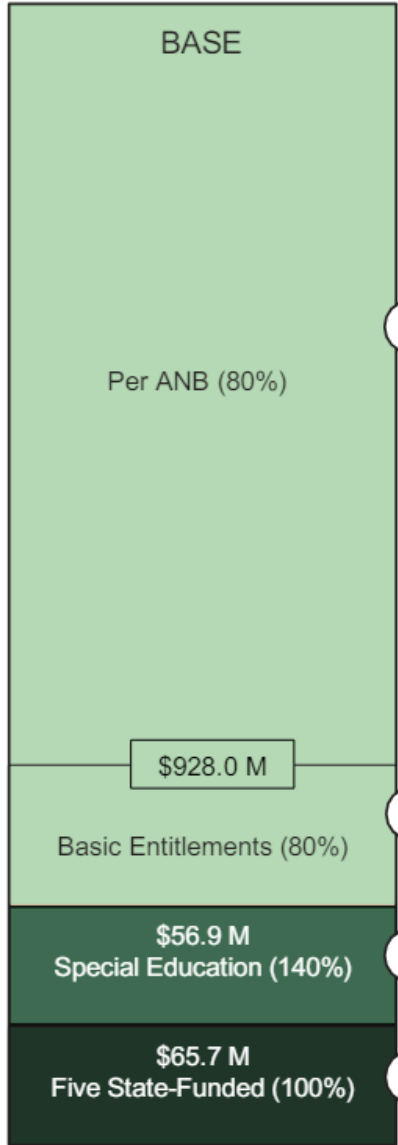
The Office of Public Instruction distributes state and federal funding to school districts over the course of the year, using the school funding formula (for the district general fund).

Montana has about 400 school districts serving roughly 150,000 students. In school funding, we use an enrollment metric called Average Number Belonging (ANB) when to talk about a district's enrollment.

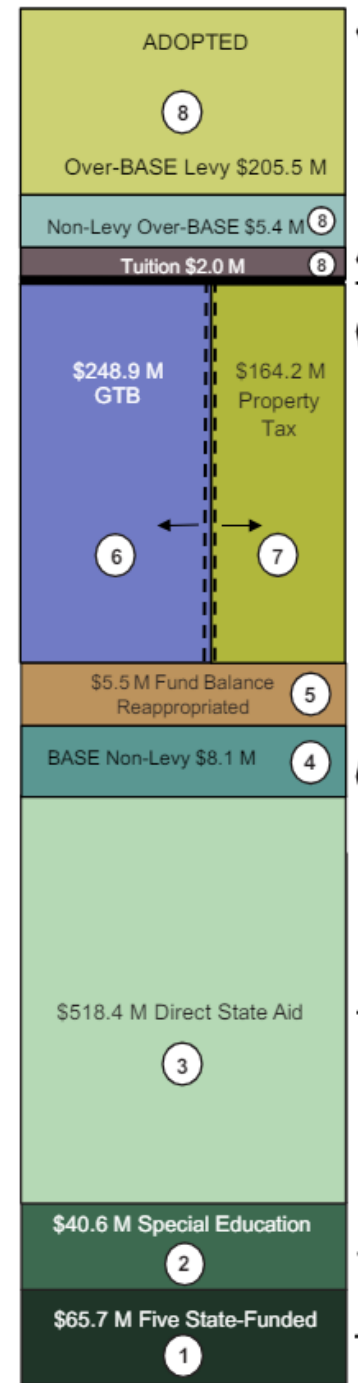


**FY 2024
Statewide District
General Fund Budget**

Total BASE Budget \$1,050.5 M
About 80% of Max Budget



About 97% of Max Budget



Over-BASE Area

BASE

GTB Area =
35.3% of Basic
& Per ANB
Entitlements
plus 40% of
Special Education
Allowable Costs

Direct State Aid =
44.7% of Basic
and Per ANB
Entitlements

Special Education
Payment 100%

Components 100%
State Funded

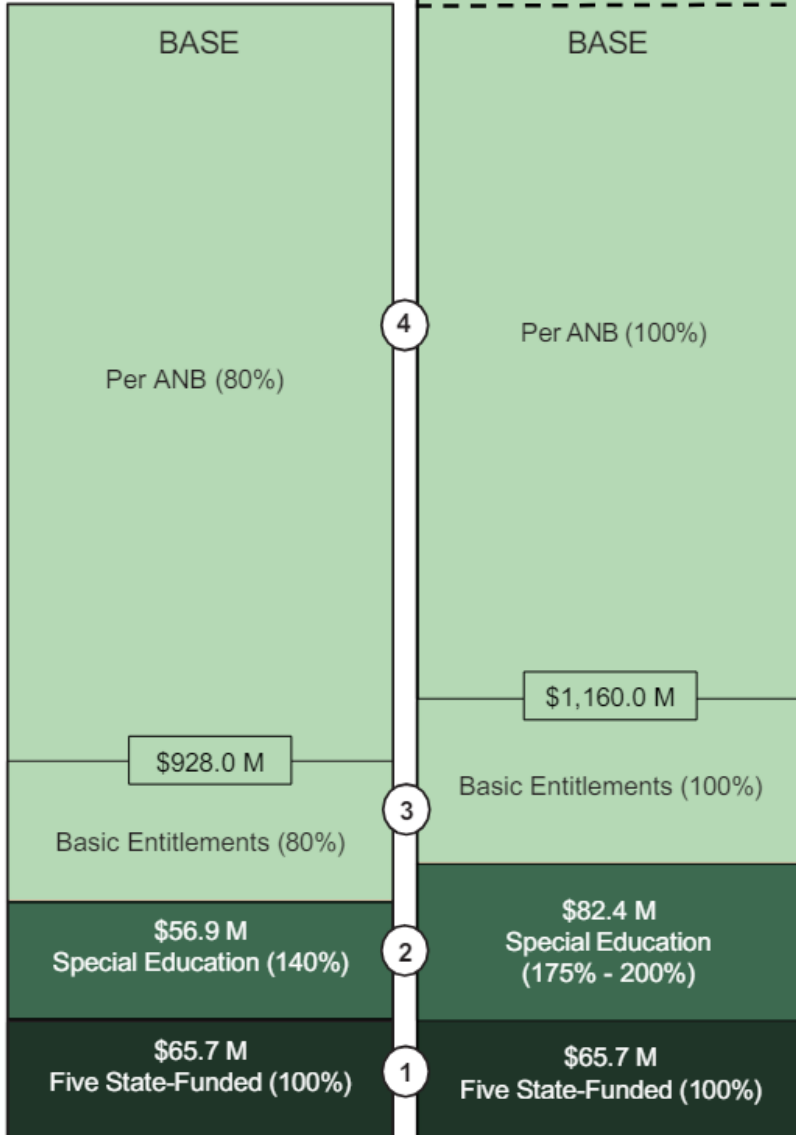
There are 2 parts to the school funding formula:

We have a formula to establish a district's general fund budget limits (left) and a formula for how a district's adopted budget is funded (right).

➤ See the [School District General Fund Interactive Tool](#) to look at these district general fund charts by school district.

FY 2024 Statewide District General Fund Budget

Total BASE Budget \$1,050.5 M
About 80% of Max Budget



District General Fund

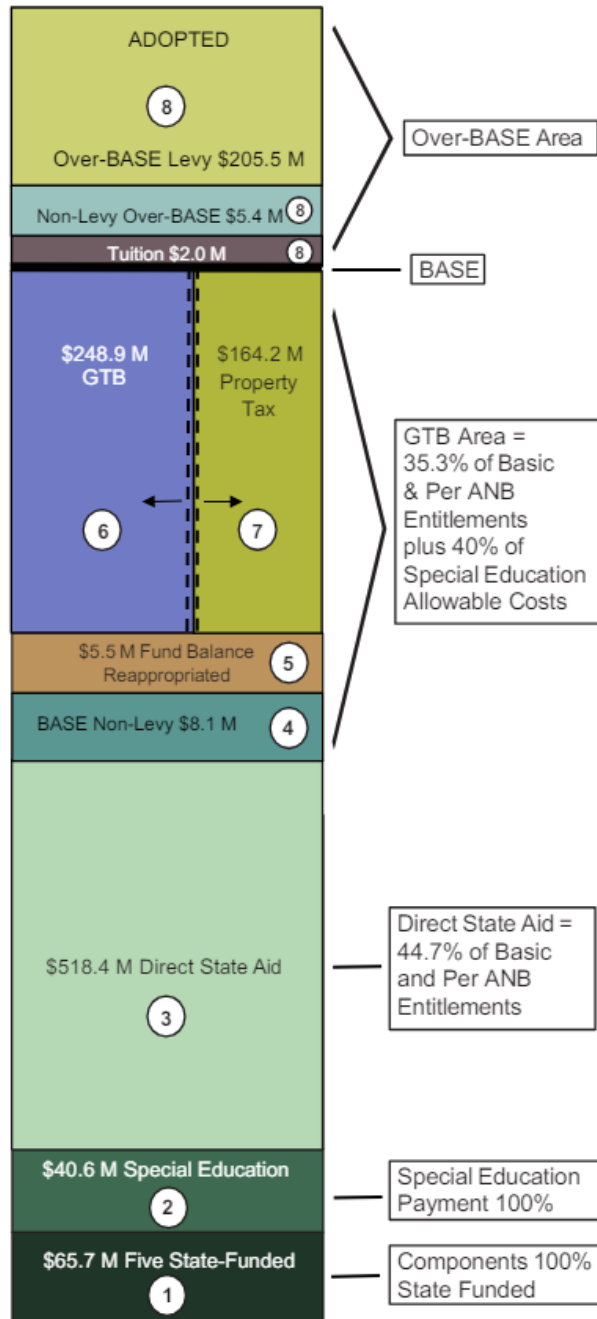
The largest school district fund is the general fund. Statewide districts adopted general fund budgets of \$1.3 billion and received \$874 million in state support.

- ④ **Per ANB Entitlement**- Average Number Belonging - A per-ANB dollar amount driven by the greater of the prior year's enrollment or a 3-year average.
- ③ **Basic Entitlement** - A set amount per district based on whether it is an elementary school district, middle school district, or high school district. Districts with higher enrollment are eligible for additional basic entitlement "increments."
- ② **Special Education Payment** - an amount per ANB regardless of the count of special education students. Portions of the special education appropriation go to cooperatives and to reimbursements for high-cost students.
- ① **Five State-Funded Components**
 1. Quality Educator Payment - A per-FTE payment for teachers and other licensed professionals
 2. At Risk Payment - A payment to schools to address at-risk students; or students who are affected by an environment that negatively impacts performance and threatens the likelihood of promotion or graduation
 3. Indian Education For All Payment - A per-ANB payment to fund the state's constitutional commitment to the preservation of American Indian cultural integrity
 4. American Indian Achievement Gap Payment - A per-American Indian student payment for the purpose of closing the performance gap that exists between American Indian students and non-Indian students
 5. Data for Achievement - A per-ANB payment used by school districts to pay for costs associated with student data systems

Formula for establishing a district's general fund budget limits:

Each school district in Montana establishes a minimum **Basic Amount for School Equity (BASE) budget** and a **maximum (MAX) budget**, based on percentages of certain school funding components. There are certain exceptions that allow a district to adopt a budget slightly over MAX, primarily due to declining enrollment.

Adopted budget \$1,264.4 M
About 97% of Max Budget



School district general fund adopted budgets are funded
with a blend of state and local revenues.

8 Any Over-BASE area of a district's adopted budget is funded by available non-levy revenues, tuition payments, and/or an Over-BASE levy approved by voters.

7 • BASE Property Taxes - Local property tax revenues

6 • GTB - Guaranteed Tax Base Aid - A state subsidy for mill levies used to equalize property wealth across the state. GTB aid provides a subsidy per mill to eligible districts

5 • Fund Balance Re-appropriated - Any excess district general fund from the previous year

4 • BASE Non-levy Revenue - Items such as interest earnings, facility rental income, summer school, oil and gas revenues, coal gross proceeds

3 Direct State Aid - received by every district and is equal to 44.7 percent of the district's Per-ANB and Basic entitlements

2 Special Education Payment - Formula funds provided to local school districts in the form of block grants

1 Five State-Funded Components - 100% funded by the state

Other State Funding

The legislature is also responsible for setting rates for state participation in teacher's retirement, transportation, and debt service. Formulas for those payments can be found in Title 20, Chapter 9 of the Montana Code Annotated.

Impacts to Local Districts

The legislature's role is to assure adequate funding for a quality school system. If the legislature needs to adjust the formula, there could be local tax consequences. The main source of local contribution is property taxes.

Formula for how a district's adopted budget is funded:

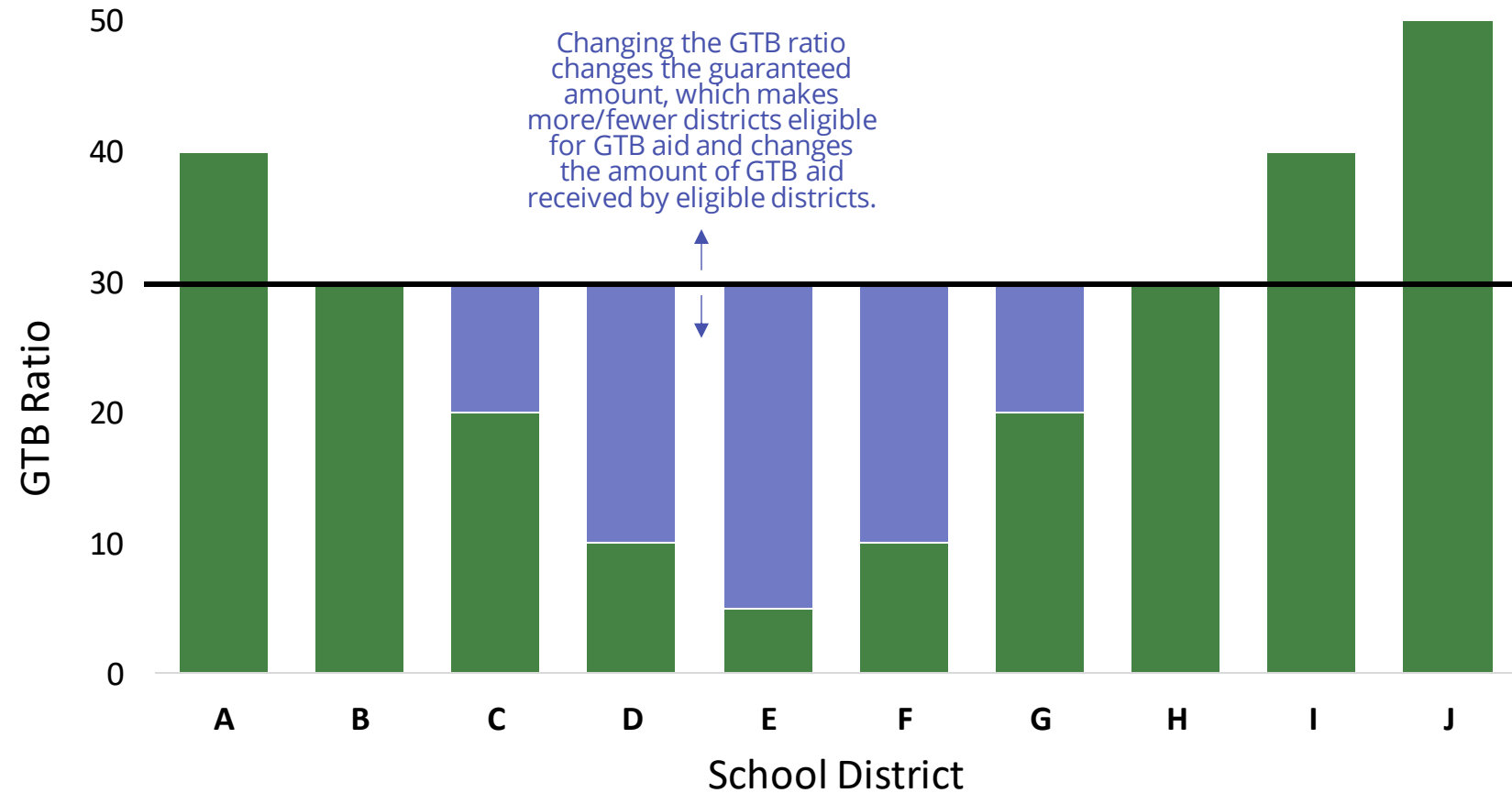
The state levy (95 mills) partially funds the state components (the five fully state funded components, special education, direct state aid, and guaranteed tax base aid), but cannot support the entire amount of K-12 funding from the state. The remainder of state funding comes from the state general fund (primarily made up of income tax).

Adopted general fund budgets are also often supported by local property taxes in both the BASE (required levies) and over-BASE (voted levies).



Guaranteed Tax Base (GTB) Aid

GTB aid equalizes districts' revenue-generating capacity by providing a **state GTB aid subsidy** for districts with less property tax wealth to bring their **revenue-generating capacity (based on the district GTB ratio)** to a **guaranteed amount**



A district's **revenue-generating capacity** is measured as a ratio of the district's property wealth (taxable value) to its local funding needs and costs (sometimes ANB, but in our district general fund formula, the GTB area).



Guaranteed Tax Base (GTB) Aid

GTB provides support for low tax value and/or high student areas. When combined with the school funding formula, this promotes base level equal opportunities for students across Montana.

For example, Ennis K-12 and Superior K-12 school districts have relatively comparable enrollment (ANB), and Superior K-12 receives GTB aid while Ennis K-12 does not:

School District	ANB	Taxable Value	GTB	BASE Levy Revenue	Mill Value	Number of Mills
Ennis K-12	425	\$191.4M	\$0	\$1,217,878	\$191,381	6.36
Superior K-12	351	\$5.2M	\$791,827	\$249,824	\$5,196	48.08

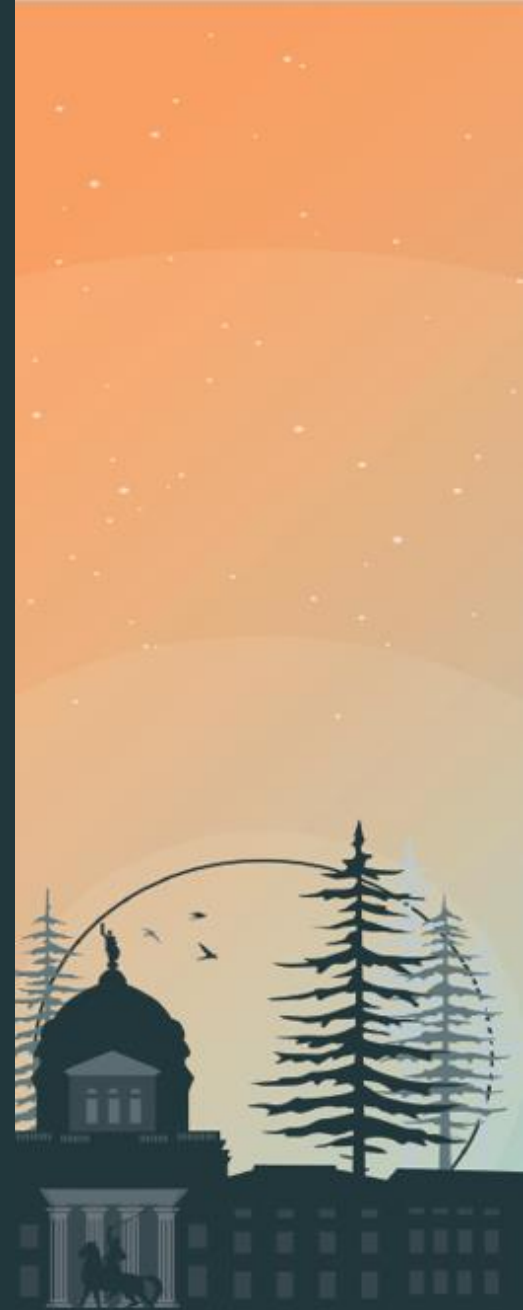
This is due to the difference in tax bases for the districts.

The number of mills it would take to raise \$1.0 million for those two districts WITHOUT GTB are calculated below:

School District	ANB	Taxable Value	GTB	Levy Revenue	Mill Value	Number of Mills
Ennis K-12	425	\$191.4M	\$0	\$1,000,000	\$191,381	5.23
Superior K-12	351	\$5.2M	\$0	\$1,000,000	\$5,196	192.46

It would take Superior K-12 192.46 mills to collect \$1.0 million, while Ennis K-12 would need only 5.23 mills to do the same. GTB aid helps equalizes the tax burden for education between different areas.

Other School District Funds



School District Budgeted Funds

in relative proportion to budget size

All of these funds receive both property tax revenue and revenue from other sources. The property tax levies for the funds are set in different ways— some are required levies, some are permissive levies (non-voted), and some are voted levies.

Retirement Fund *(permissive levy)*

For **employer (district) contributions** to the teacher retirement system (TRS) and the public employee retirement system (PERS)*, based on statutorily established rates; retirement benefits are paid by TRS and PERS, not districts; also for FICA and unemployment insurance; funded through **countywide levy with state RET GTB support**

Debt Service Fund *(voted levy)*

used to service (pay off) the debt the district has incurred from issuing (selling) bonds, typically for major construction; funded through **district levy and state debt service assistance** (GTB-like)

Transportation Fund *(permissive levy)*

used for **to-and-from school transportation costs** including buses, fuel, and drivers (not for extracurricular activities or field trips); funded with **countywide and district levies and state reimbursement**

Building Reserve Fund

(blend of permissive & voted levies)

used for school major maintenance projects and safety improvements; funded with transfers, **district levies and State Major Maintenance Aid** (GTB-like)

Adult Education Fund *(permissive levy)*

used for general and vocational education and for individuals 16 years of age or older who are not regularly enrolled students; can be used to supplement advanced opportunity aid; funded through **district levy**

Tuition Fund *(permissive levy)*

used to pay tuition for a student who attends school outside the student's district of residence and for certain special education costs; funded through **district levy**

Technology Fund *(voted levy)*

used for the purchase, rental, repair and maintenance of technology equipment, and associated technical training for school district personnel; funded through **district levy and state tech payment**

Flexibility Fund *(permissive levy)*

used for technology, facility expansion, student assessment and evaluation, curriculum development, and certain other types of expenditures; funded through **transfers, grants, and a limited district levy to supplement transformational learning aid**

Bus Depreciation Fund *(permissive levy)*

used to accumulate funds for bus replacement and additional school buses; funded through **district levy**

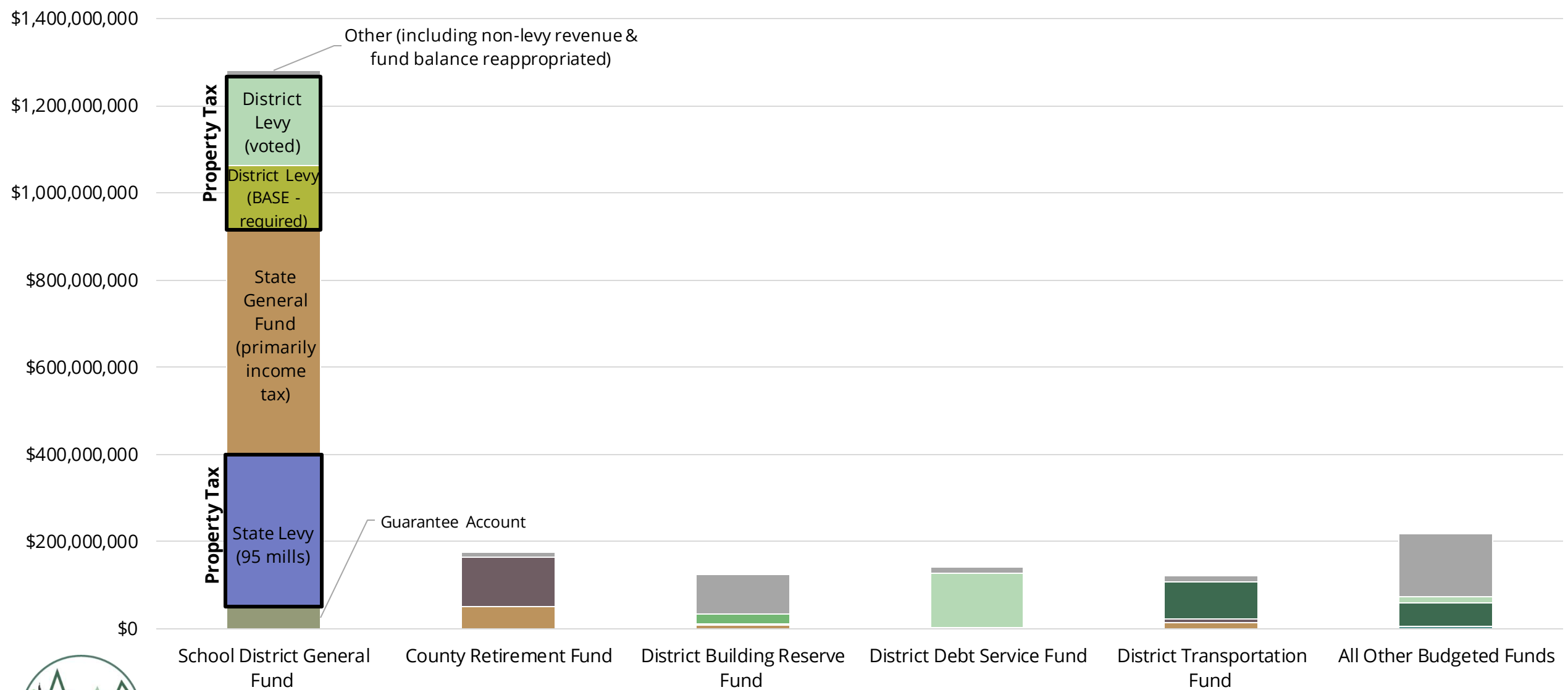
School District General Fund

(required levy for the BASE budget, voted levy for the over-BASE portion)

used for the **basic instructional and operational costs** of the district not provided for in another fund, including salaries and benefits (other than retirement) for most employees, instructional materials, and basic facility operational costs; funded with **district levies and state aid, including BASE GTB aid**

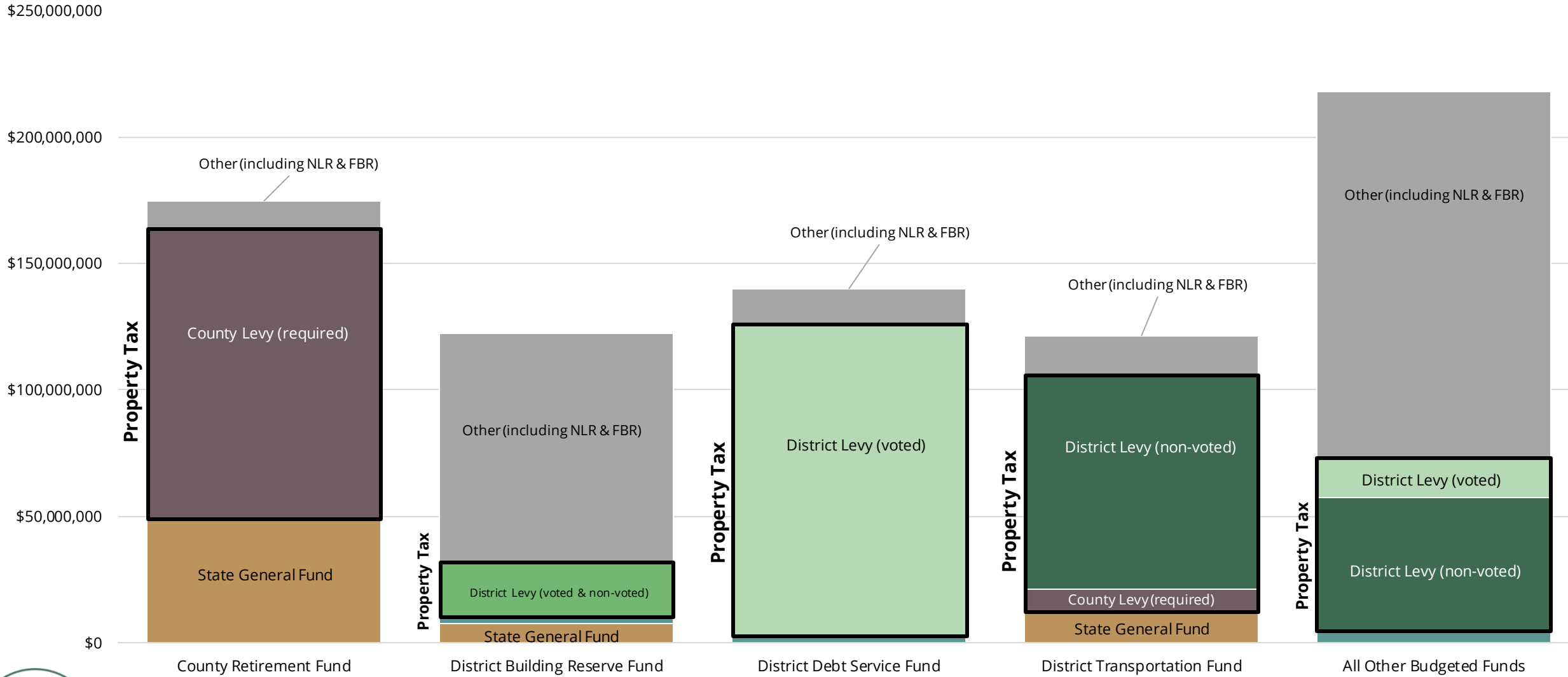
All School Funds

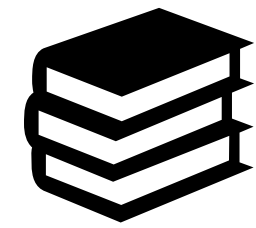
This graphic includes school funding from the state, counties, & school districts for FY 2023.
All other budgeted funds include bus depreciation, adult education, non-operating districts, technology, tuition, and flexibility.



All School Funds

This graphic includes school funding from the state, counties, & school districts for FY 2023.
All other budgeted funds include bus depreciation, adult education, non-operating districts, technology, tuition, and flexibility.





Resources & Sources

Brochures

- [K-12 Funding Basics – District General Fund](#)
- [Guarantee Account Brochure](#)

Story Maps

- [K-12 Funding in Montana - Big Picture Overview Story Map](#)
- [Montana Special Education Funding Basics Story Map](#)
- [School District General Fund Story Map](#)
- [School District Retirement Fund Story Map](#)
- [School District Transportation Fund Story Map](#)
- [School District Debt Service Fund Story Map](#)
- [Property Taxes in Montana Story Map](#)

Property Tax Resources

- [Property Tax Library](#)

Interactive Tools

- [Property Tax Interactive Model](#)
- [School District General Fund Interactive Tool](#)
- [School Mills Interactive Map](#)
- [School Enrollment, Revenues, and Expenditures Tool](#)

Data Sources

- [Office of Public Instruction Financial Data Files](#)
- [Dept. of Revenue Biennial Reports \(Property Tax\)](#)
- [OPI Understanding Montana School Finance and School District Budgets](#)

School Funding Resources

- [School Funding Library](#)

A scenic mountain landscape with snow patches and purple flowers in the foreground. The background features rugged mountains with patches of snow under a cloudy sky. The foreground is a grassy field with several purple flowers in bloom.

Questions?