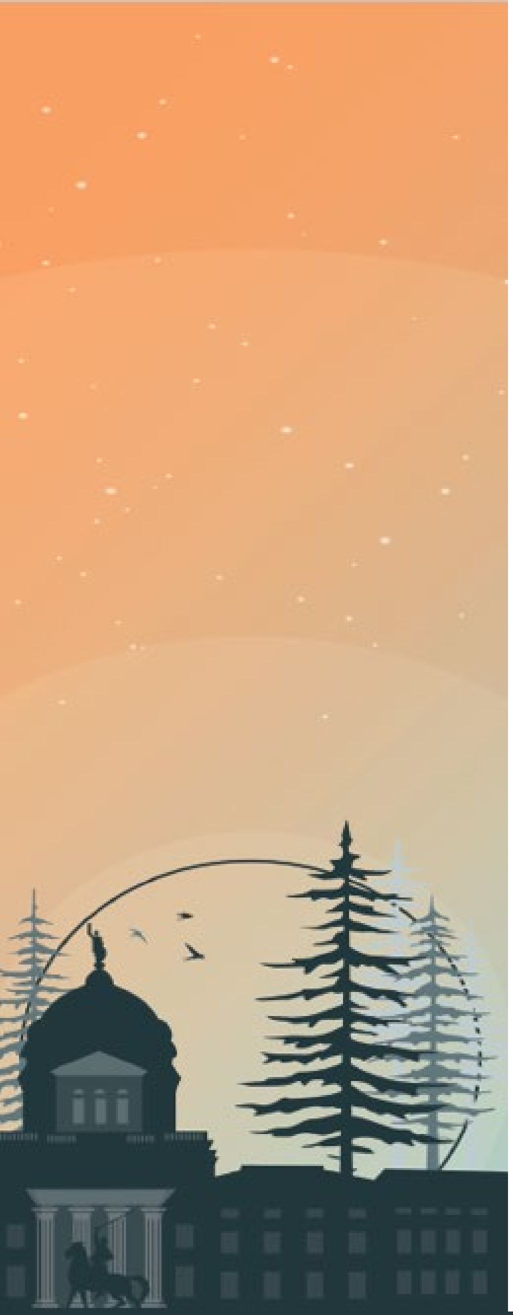


# K-12 Revenues

## School Funding Interim Commission

June 17th and 18th, 2026


Prepared by

Pad McCracken, LSD

Julia Pattin, LFD


We've been talking a lot this interim about where school funding money <u>goes</u>, but now we're switching gears– **where does the money <u>come from</u>??**

The theme of today's school funding *meal* is a deeper dive into revenue sources for school funding!

# **SFIC Charge:** Revenue Considerations

**5-20-301. School funding interim commission.** (1) There is a school funding interim commission that must be formed during the 2015-2016 interim and each successive fifth interim pursuant to 20-9-309. The commission shall:

(a) conduct a study to reassess the educational needs and costs related to the basic system of free quality public elementary and secondary schools; and

(b) if necessary, recommend to the following legislature changes to the state's funding formula;

(c) in considering changes to the funding formula or in designing a new funding formula, strive for a funding formula that:

(i) is understandable, transparent, and equitable, including adjustments for student needs, district characteristics, and local property wealth disparities;

(ii) utilizes revenue sources that are stable and predictable;

(iii) prioritizes funding the education of children in the current year, and not simply funding a system of schools based on prior year enrollment;

(iv) reduces administrative burdens and costs and drives funding toward classroom instruction;

(v) allows for parental choice within an expanded public education system;

(vi) eliminates the need for tuition payments between school districts;

(vii) minimizes property tax impacts related to the reappraisal cycle; and

(viii) incorporates free market principles where appropriate and rewards school districts based on student academic growth, achievement, and proficiency rather than head counts and seat time; and

(d) for the commission formed during the 2025-2026 interim, prior to conducting the study under subsection (1)(a), form an innovation and excellence in education working group to develop recommendations, objectives, and an implementation plan as described in subsection (10) to improve the basic system of free, quality, public elementary and secondary schools.

(2) In conducting the study, the commission may:

(a) review the work of previous studies and commissions;

(b) consider recommendations and topics provided by other interim or standing legislative committees, the board of public education, the office of public instruction, the governor's office, private organizations, professional educators, school trustees, and members of the public;

(c) review how the state's education funding policy has evolved as a result of litigation;

(d) seek input from representatives from the board of public education, the office of public instruction, the governor's office, private organizations, professional educators, school trustees, and members of the public;

(e) consider the state's existing and projected financial resources as well as the needs and concerns of Montana taxpayers;

(f) authorize research and studies to be conducted by reputable and reliable experts in the public or private sectors; and

(g) request research and analysis from the legislative fiscal division, the office of public instruction, the department of revenue, and any other state agency or entity that maintains information or data relevant to the study.

# Revenue Overview

# What is a mill?

Unit of measuring property taxes owed

- ➢One thousandth (one tenth of a penny) of taxable value


# How are mill levies set?

## State

- Mills set in state law:
  - Up to 95 mills for state equalization
  - 6 mills for university system
  - Up to 1.5 mills for vo-tech (certain counties)

## Local

- Authority in state law, mills set locally
  - Permissive vs. voted
  - Required or formulaic (schools only)

# How Property Taxes Are Calculated

| Assessed Value | X | Tax Rate | = | Taxable Value | X | Mill Levies/ 1,000 | = | Taxes Paid |
|---|---|---|---|---|---|---|---|---|
| Department of Revenue | | Legislature<br>*Modified by the 2025 Legislature | | Department of Revenue certifies | | Decided by school districts, cities, counties, SIDs, voters, and Legislature | | County Treasurer bills, collects, and distributes |

# How Property Taxes Are Calculated

For example, a long-term residence home **with the homestead exemption** with $700,000 value at 750 mills in FY 2027:

- The statewide median assessed value for FY 2027 is $378,000
- Taxable Value = **Assessed Value** × **Tax Rate** (at various tiers of value and rate)

  $= \$378,000 \times 0.76\% + \$322,000 \times 0.90\%$

  = **$5,770.80**

- Value of One Mill = **Taxable Value** $\times \frac{1}{1000}$

  = **$5,770.80** $\times \frac{1}{1000}$

  = **$5.77**

- Property Tax Bill = **Value of 1 Mill** × **# of Mills**

  = **$5.77** × **750**

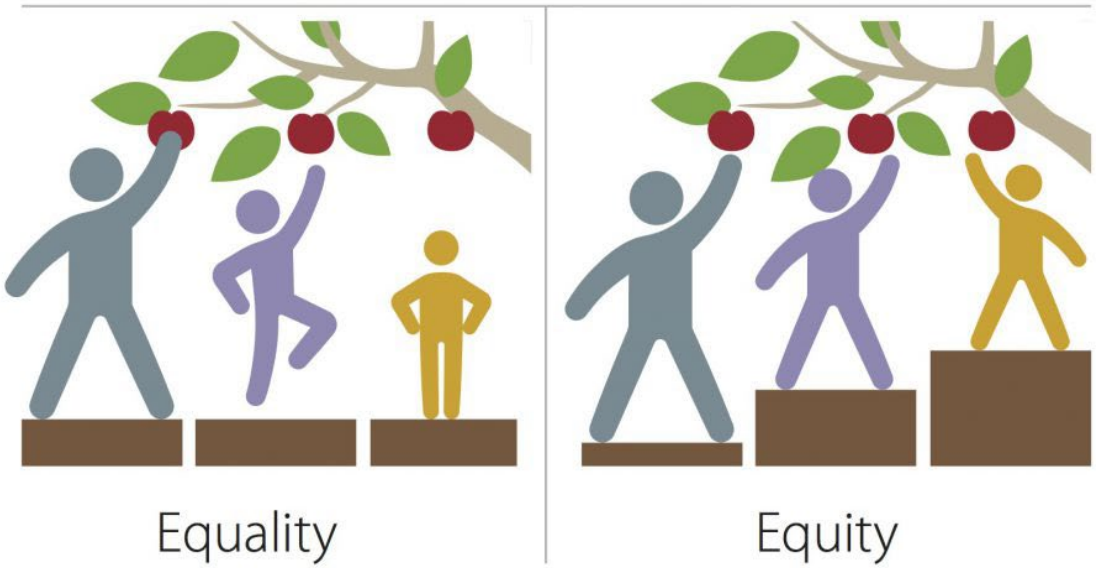
  = **$4,327.50**

| Residential Property Tax Rates (TY 2026/FY 2027 and beyond) | | |
|---|---|---|
| Property Type / Value | | Tax Rate |
| Homestead & Long-Term Rentals | ≤ median | 0.76% |
| | > median to < 2 times median | 0.90% |
| | 2 times median to < 4 times median | 1.10% |
| | > 4 times median | 1.90% |
| Rental multifamily dwelling unit with qualified long-term rentals | | 1.10% |
| Non-principal residence or non-long-term rental | | 1.90% |
| Residence on qualified agricultural property | | 1.35% |

# **Reference:** Key School Funding and Property Tax Statutes

| Section Catchline/Nutshell | | MCA |
|---|---|---|
| **Procedure for calculating levy.** This section establishes limits on increases in property taxes but exempts school district levies. The application of 15-10-420 to the 95 mills was the subject of much debate and a 2023 MT Supreme Court Decision; the 95 mills were specifically exempt from this statute by HB 483 (2025). | | 15-10-420 |
| **Mill levy election.** This section describes the voting requirements for imposing a new mill levy or increasing an existing mill levy or exceeding the limit in 15-10-420. Includes requirements describing how money will be used, the durational limit of the levy, and estimated property tax impacts on homes valued at $100K, $300K, and $600K. This section is referenced and applies to the following school district levy elections in Title 20: the general fund over-BASE levy, the voted building reserve levies, and the technology levy. School district bond elections have their own requirements described in Title 20, chapter 9, part 4. | | 15-10-425 |
| **Basic county tax for elementary equalization and other revenue for county equalization of elementary BASE funding program.** This section describes the 33-mill levy and how the funds are treated and used. | The 95 mills | 20-9-331 |
| **Basic county tax for high school equalization and other revenue for county equalization of high school BASE funding program.** This section describes the 22-mill levy and how the funds are treated and used. | | 20-9-333 |
| **State equalization aid levy.** This section describes the 40-mill levy and how the funds are used for state equalization aid. | | 20-9-360 |
| **Definition of and revenue for state equalization aid.** This section defines "state equalization aid" as the necessary revenue for GTB aid, BASE aid, and state debt service assistance. | | 20-9-343 |
| **School equalization and property tax reduction account -- uses.** This is the section created by HB 587 (2023) establishing what is known as the SEPTR Account which receives revenue from the 95 mills. When that revenue increases year-to-year, a portion of that increase is used to calculate increases in various equalization mechanisms to lower property taxes. The first mechanism is countywide school retirement GTB. | | 20-9-336 |
| **Definitions.** This section is the keystone for three guaranteed tax base (GTB) aid mechanisms in Montana school funding: BASE GTB for the district general fund, debt service assistance, and retirement GTB (to support countywide school retirement levies). This section is where the multipliers for these three mechanisms reside. The Legislature has increased the BASE GTB multipliers in recent years, decreasing reliance on local property taxes. The calculation in the SEPTR account described above will do similar for county retirement GTB and a new form of BASE GTB if revenue from the 95 mills continues to increase. The GTB calculations can be found in the sections following 20-9-366. | | 20-9-366 |

# 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.

# Where does school district funding come from?

# Where does school district funding come from?

**Federal*** (~13% of K-12 revenue)

*Excludes one-time-only federal stimulus funds

- **Title I Funding** – federal funding for schools with high percentages of low-income students; totaled $67.2 million in FY 2025
- **Individuals with Disabilities Education Act (IDEA)** – federal funding for the education of children with disabilities; totaled $44.1 million in FY 2025
- **Impact Aid** – 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 $79.9 million in FY 2025
- **School Food Funding** – federal funding for school lunches from the U.S. Department of Agriculture (USDA); totaled $48.1 million in FY 2025
- **Other** – Medicaid Reimbursements, Title II-IV funding, etc.

**State** (~45% of K-12 revenue)

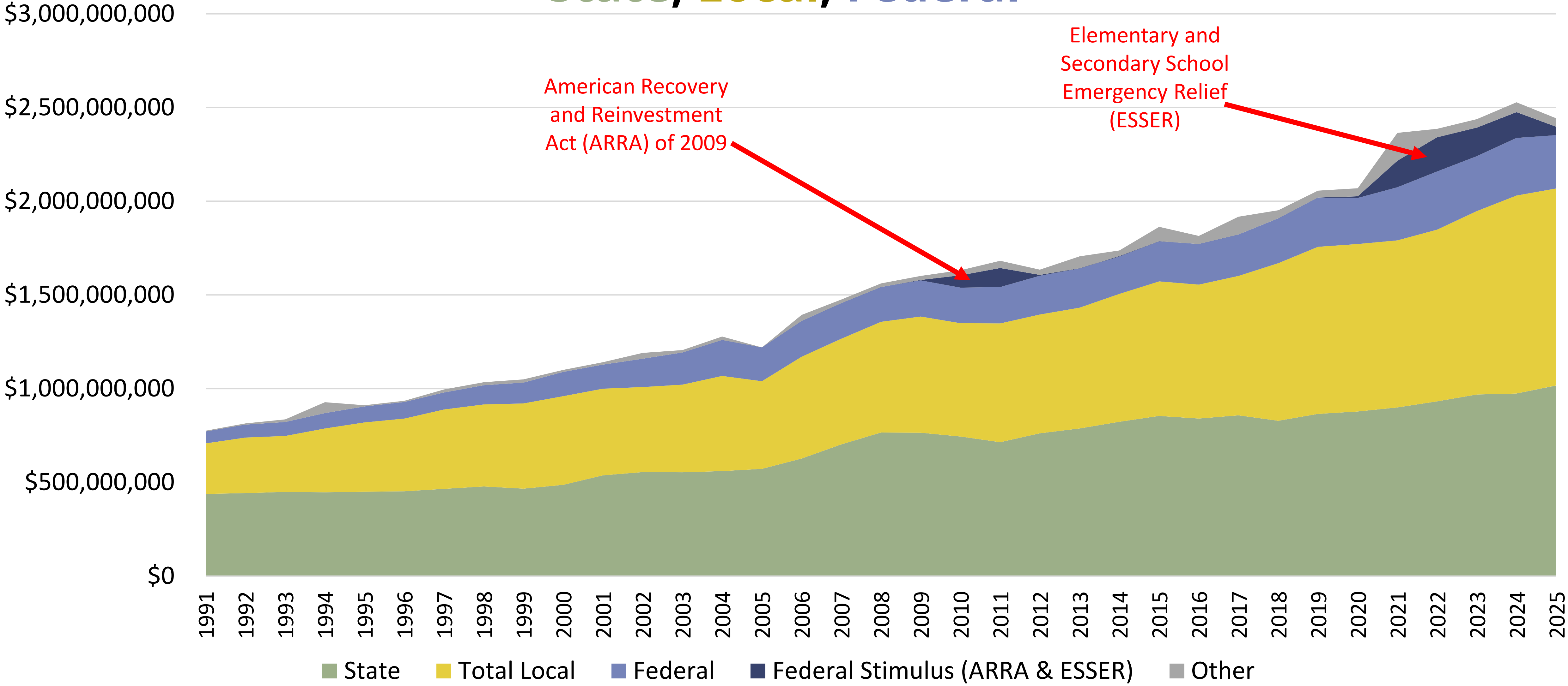
- **State General Fund** – receives revenue through a variety of taxes, with individual income tax being the largest source; totaled $575.4 million in FY 2025
- **School Equalization and Property Tax Reduction (SEPTR) Account** – receives revenue from the 95 mills (which do not fully support the state's obligation for K-12 funding); totaled $419.8 million in FY 2025
- **Guarantee Account** – receives earnings off the Common School Permanent Trust and revenue generated on the state common school trust lands; totaled $67.6 million in FY 2025
- **School Facility and Technology Account** – beginning in FY 2026, the major maintenance aid account was consolidated into the school facility and technology account, and the combined account receives revenue from both public land trust power site rent and timber harvest income from school trust lands; the two accounts totaled $16.6 million expenditures for FY 2025
- **Other** – State funds for traffic and safety education

**Local** (~42% of K-12 revenue)

- **County and local school district property tax levies** – including required (formulaic) levies, voted levies, and permissive (non-voted) levies by the school districts. All county taxpayers also support countywide school retirement costs and certain transportation costs through required countywide levies; totaled $671.8 million in FY 2025
- **Local non-levy revenue (NLR)** – NLR includes certain natural resource revenues; totaled $30.5 million in FY 2025
- **Tuition payments** – payments from the district of residence to the district of attendance for students attending school out-of-district; estimated to be $13.9 million in FY 2026
- **Fund balance reappropriated** – the difference between the end-of-year fund balance and the amount reserved for operations to fund the next year's budget; totaled $331.3 million in FY 2025

# Where does school district funding come from?

## State, Local, Federal



# Local Revenue Sources

# Local Revenue Sources for K-12 Education

**Local School District Property Taxes**

- Required (formulaic) levies for district general fund BASE budget
- Permissive (non-voted) levies for adult education, to support major maintenance aid in the building reserve fund, bus depreciation, the flexibility fund, local over-schedule transportation costs, and tuition costs
- Voted levies for the school district general fund over-BASE area, the building reserve fund, school debt service, and school technology costs

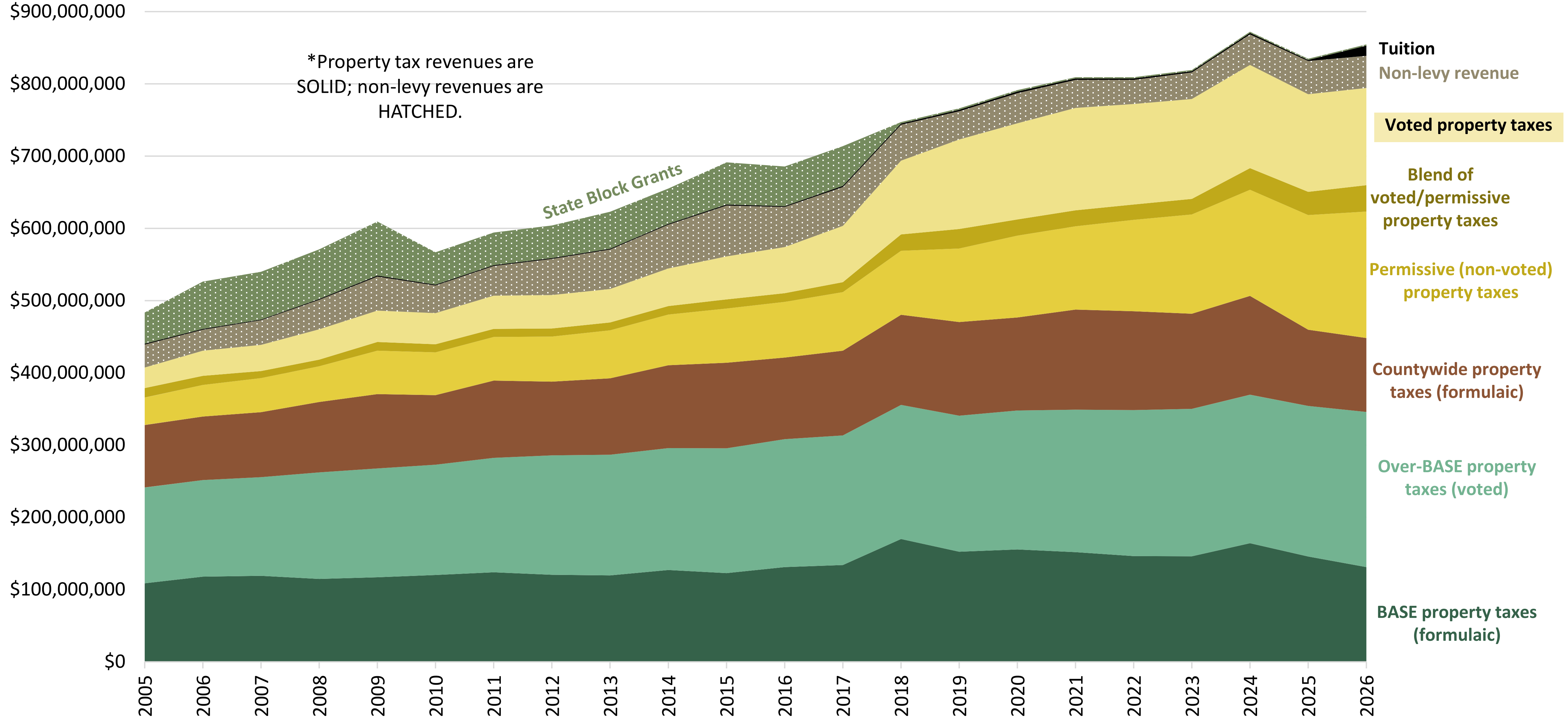
**Countywide Property Taxes**

Required (formulaic) countywide levies for school retirement costs and on-schedule transportation costs

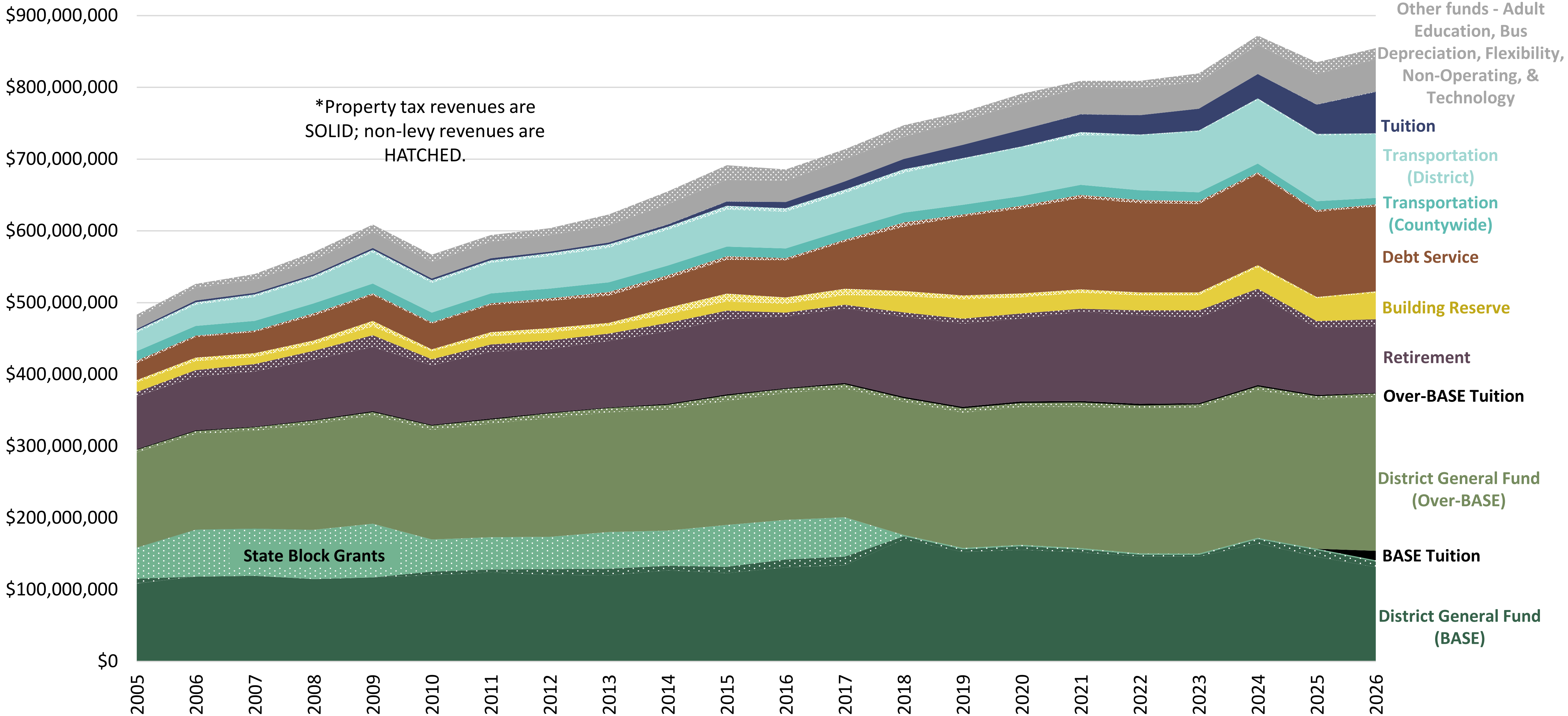
**Non-Levy Revenue**

NLR includes certain natural resource revenues and tuition payments

# Local Revenue for K-12 Education



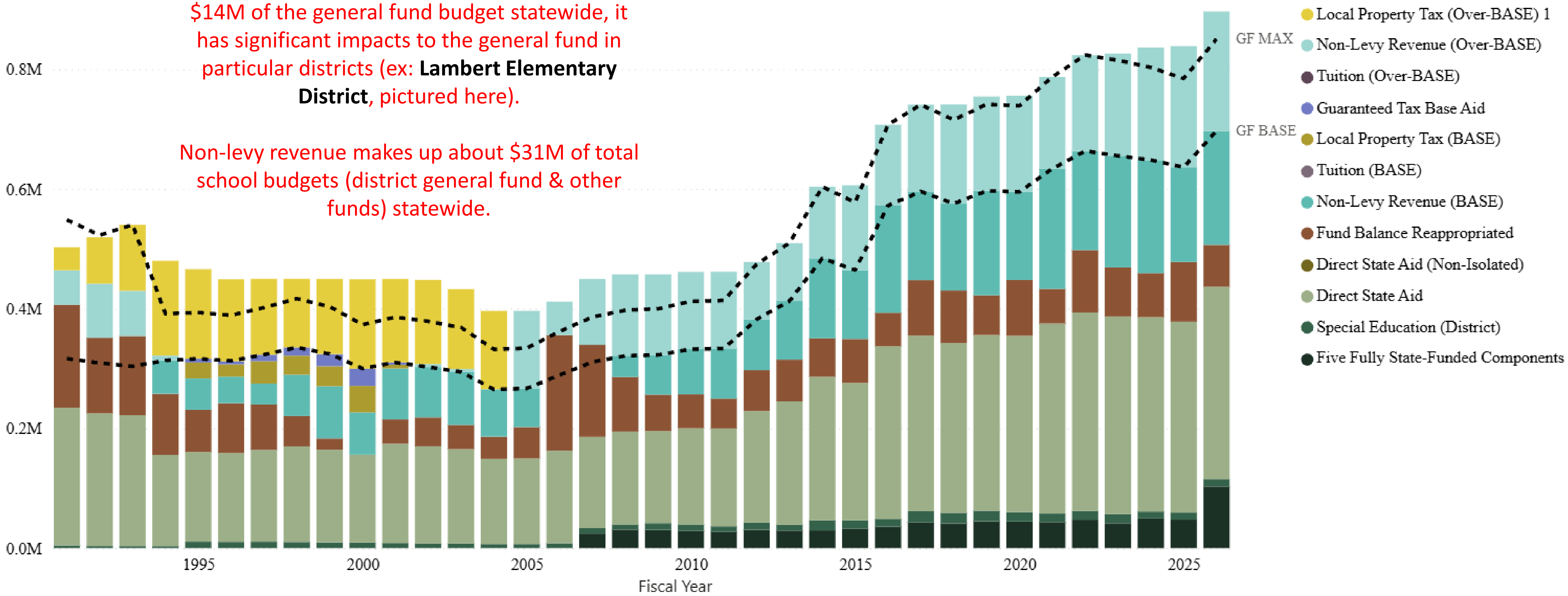
# Local Revenue for K-12 Education



# Non-Levy Revenue Impacts

While non-levy revenue makes up only about $14M of the general fund budget statewide, it has significant impacts to the general fund in particular districts (ex: **Lambert Elementary District**, pictured here).

Non-levy revenue makes up about $31M of total school budgets (district general fund & other funds) statewide.



# State Revenue Sources

# State Revenue Sources for K-12 Education

In order of **appropriation**:

## Guarantee Account

**1st Source** of State School Funding

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

Statutory Appropriation
**~$56M in FY25**

- See the Guarantee Account Brochure for more information

## School Equalization and Property Tax Reduction Account (SEPTR)

**2nd Source** of State School Funding

**Receives revenue from the 95 mills and associated non-levy revenue**
(the 95 mills do not support the full amount of K-12 funding)

Triggers for various school equalization mechanisms are based on difference from the prior year's revenue were adjusted in the 2025 Legislative Session (*HB 483; 2025*)

HB 2 State Special Revenue Appropriation
**~$430M in FY25**

## State General Fund

**3rd and Final Source** of State School Funding (ultimate backfill)

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

HB 2 General Fund Appropriation
**~$450M in FY25**

# School Funding & Property Tax Revenue Flow

- County treasurers bill and collect property taxes
- Half due November 30th and May 31st

In order of **expenditure**:

**Payments are made to school districts over 11 months, August to June. Because of revenue flow timing issues, the state general fund carries the load early in the cycle, despite being the 3rd source of school funding appropriation.**

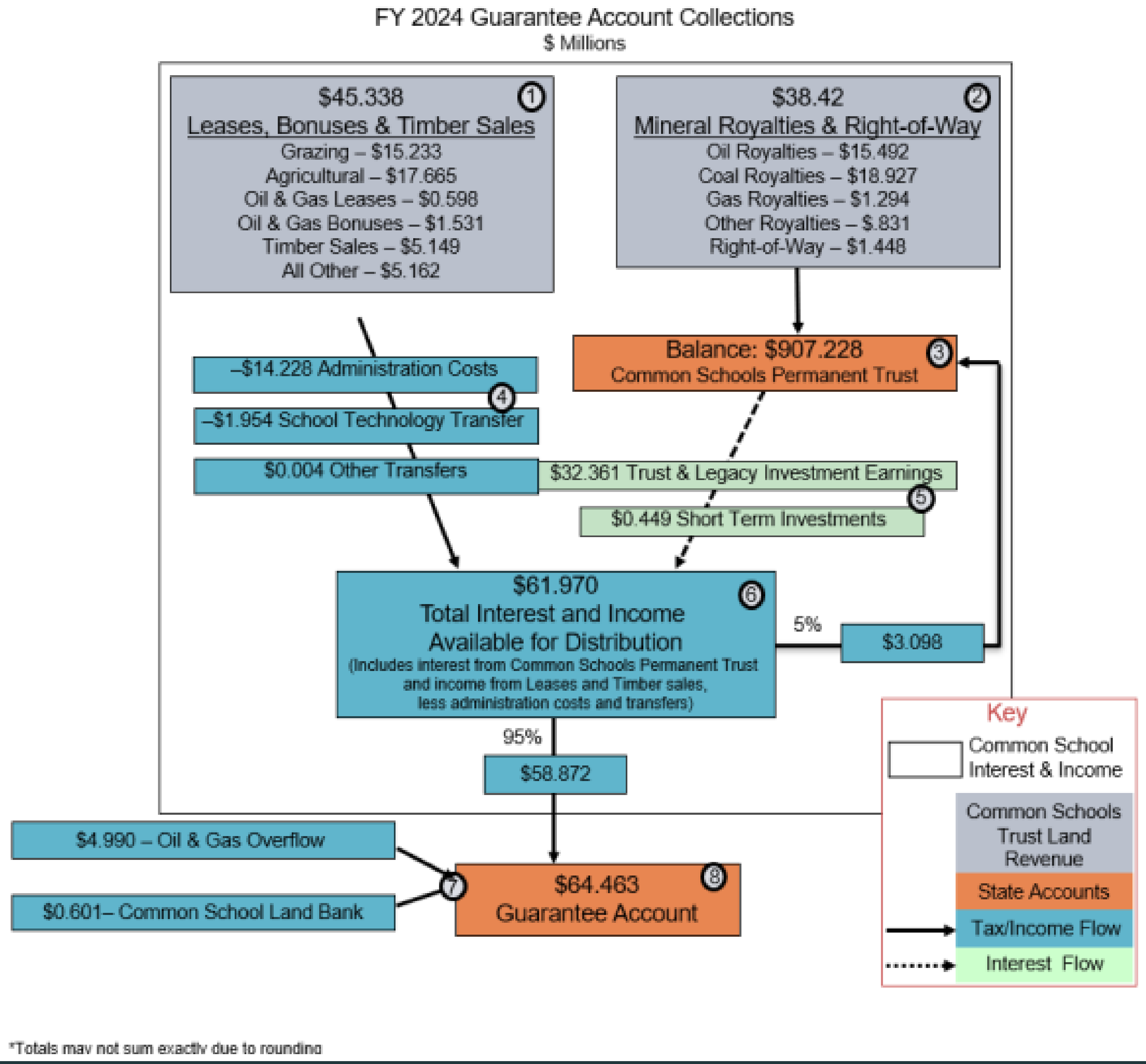
| | State General Fund ($450M in FY 2024) | SEPTR ($425M in FY 2024) | Guarantee Account ($56M in FY 2024) |
|---|---|---|---|
| **Revenue Flow** | Steadier throughout year from income and other taxes<br><br>(3rd source) | Primarily in December/January and May/June with property tax payments<br><br>(2nd source) | February, June, and July from DNRC for state trust lands and interest<br><br>(1st source) |

# 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.

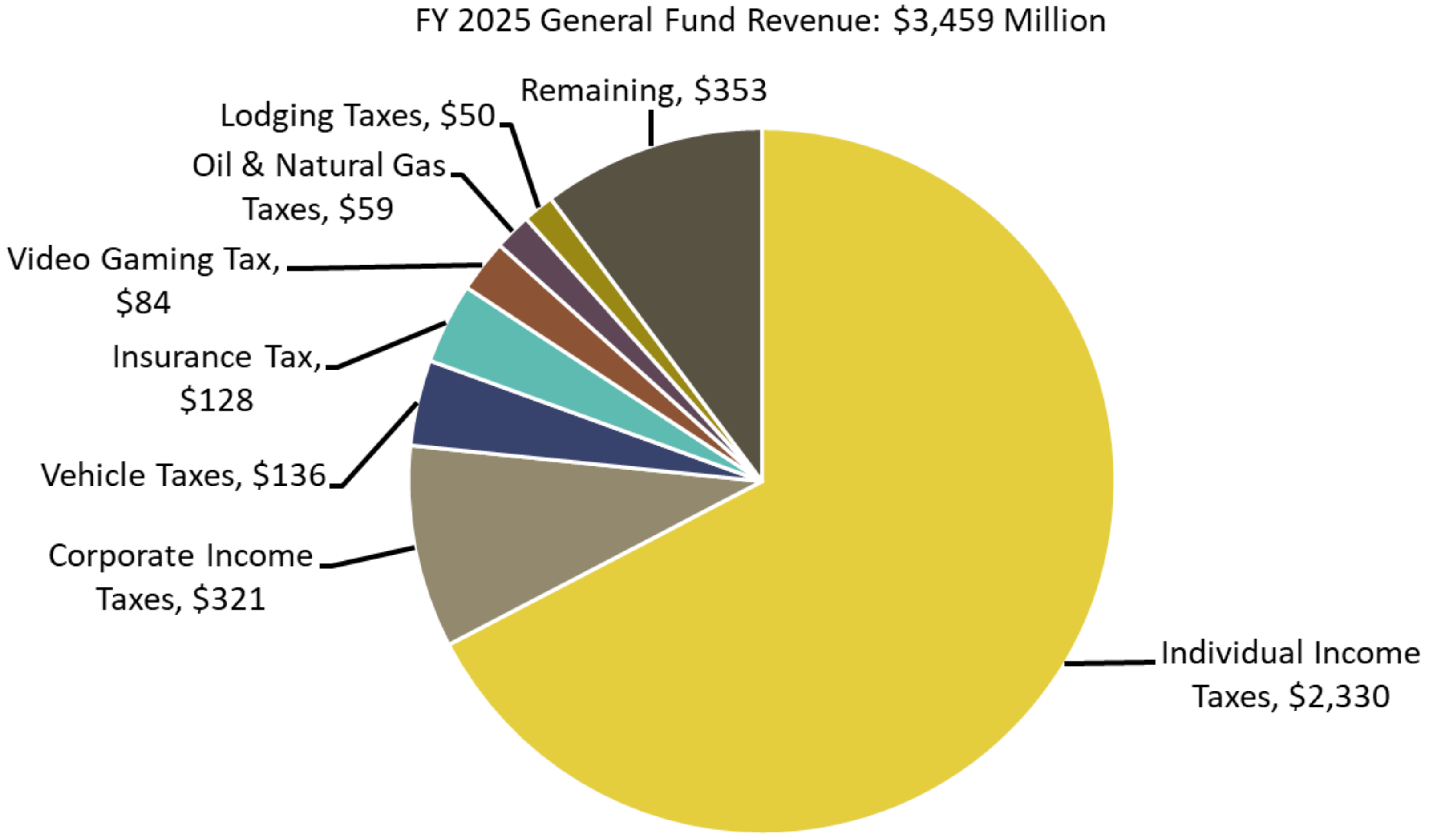
When more revenue is available in the guarantee account, less revenue from the other two sources is required, and vice versa. The guarantee account receives approximately $50 million each year, but the amount can vary.

**Source: Guarantee Account Brochure**



# The State General Fund

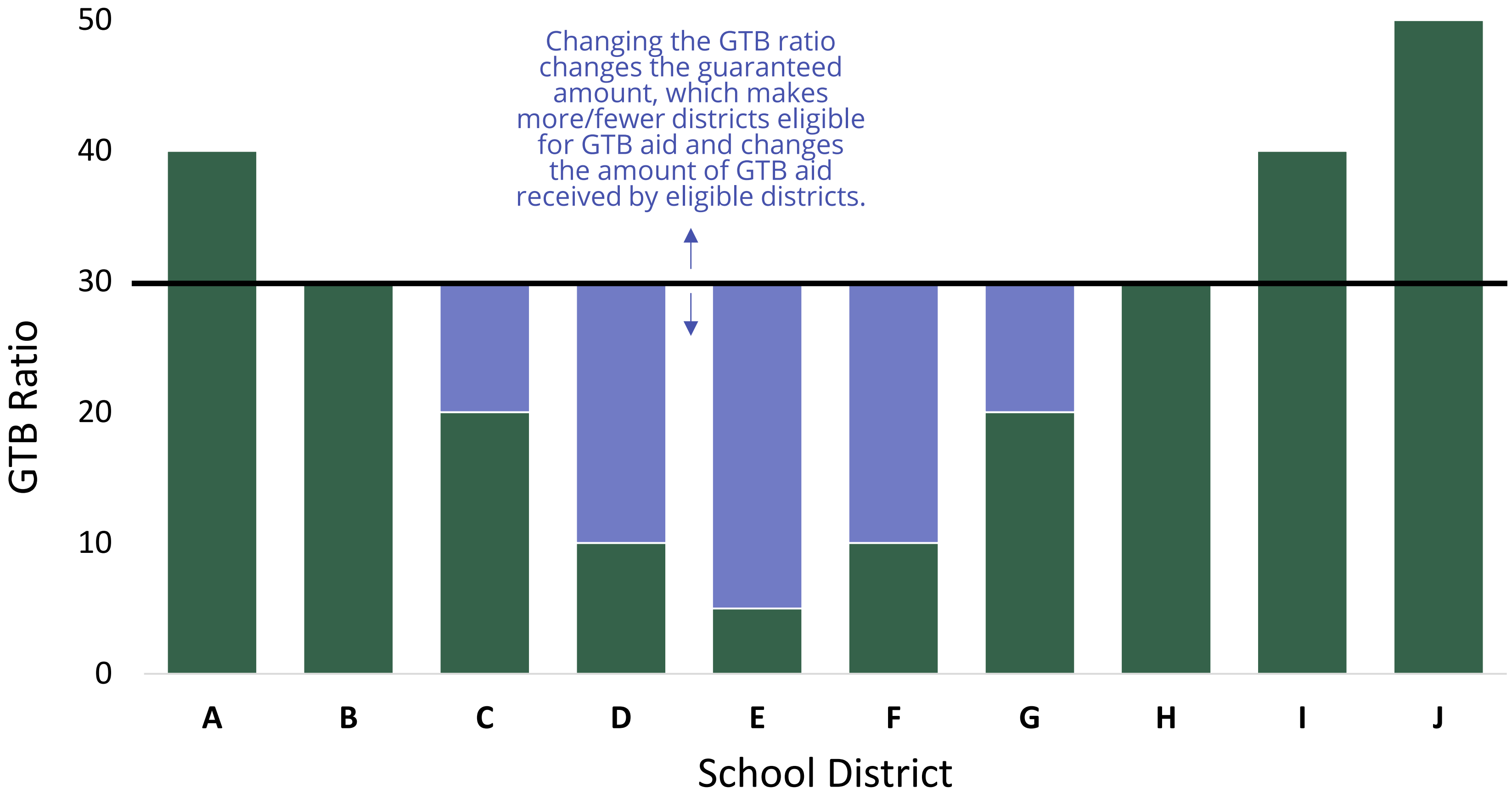
The state general fund is largely made up of individual and corporate income taxes.



# Equalization Mechanisms

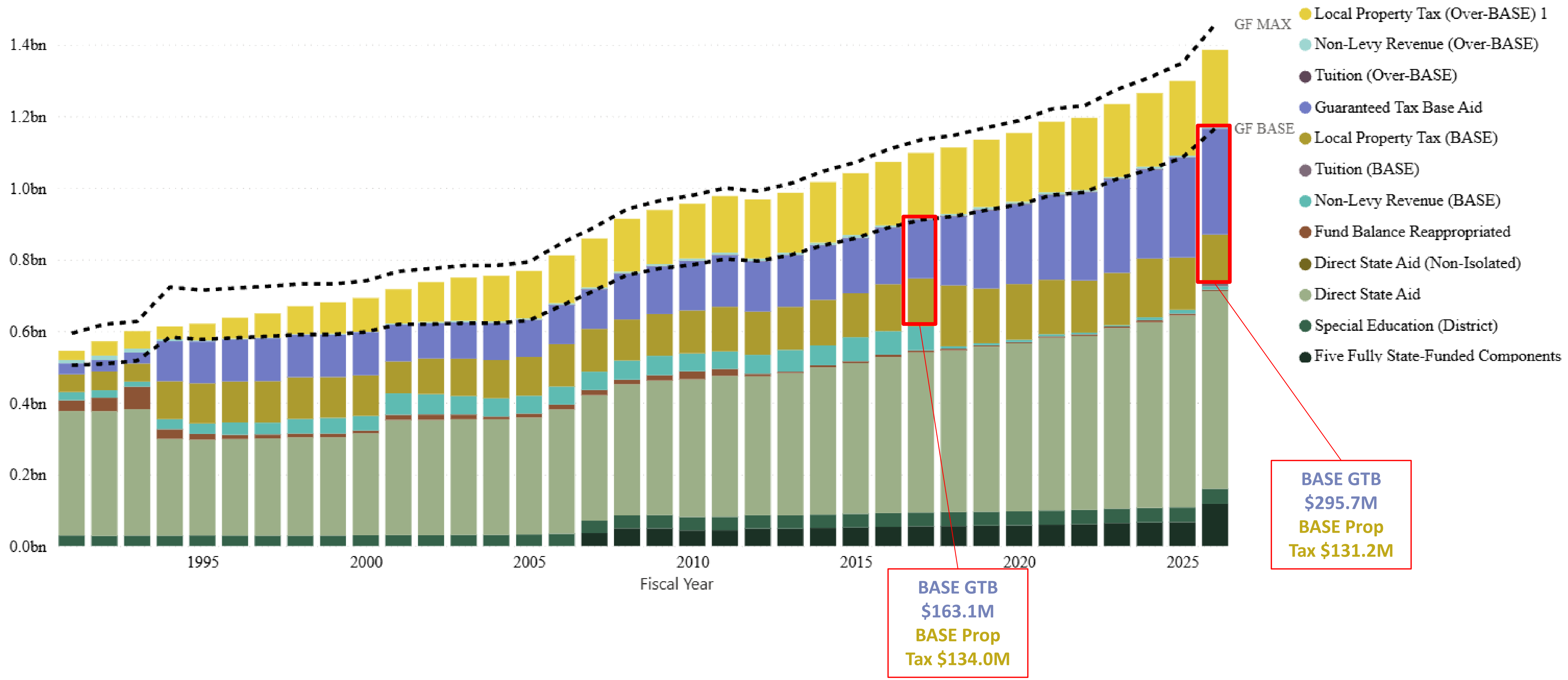
# Guaranteed Tax Base (GTB) Aid

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**

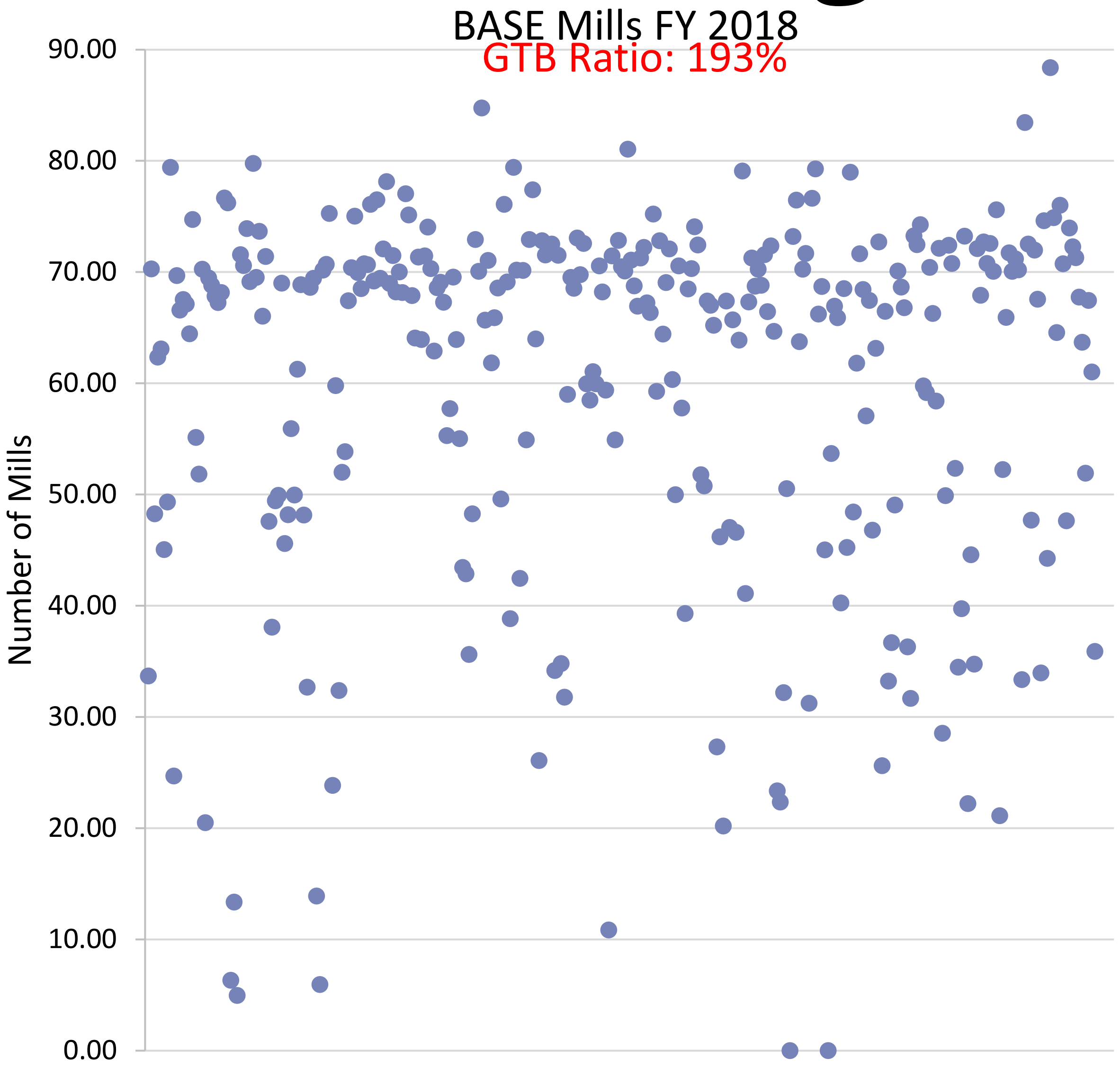


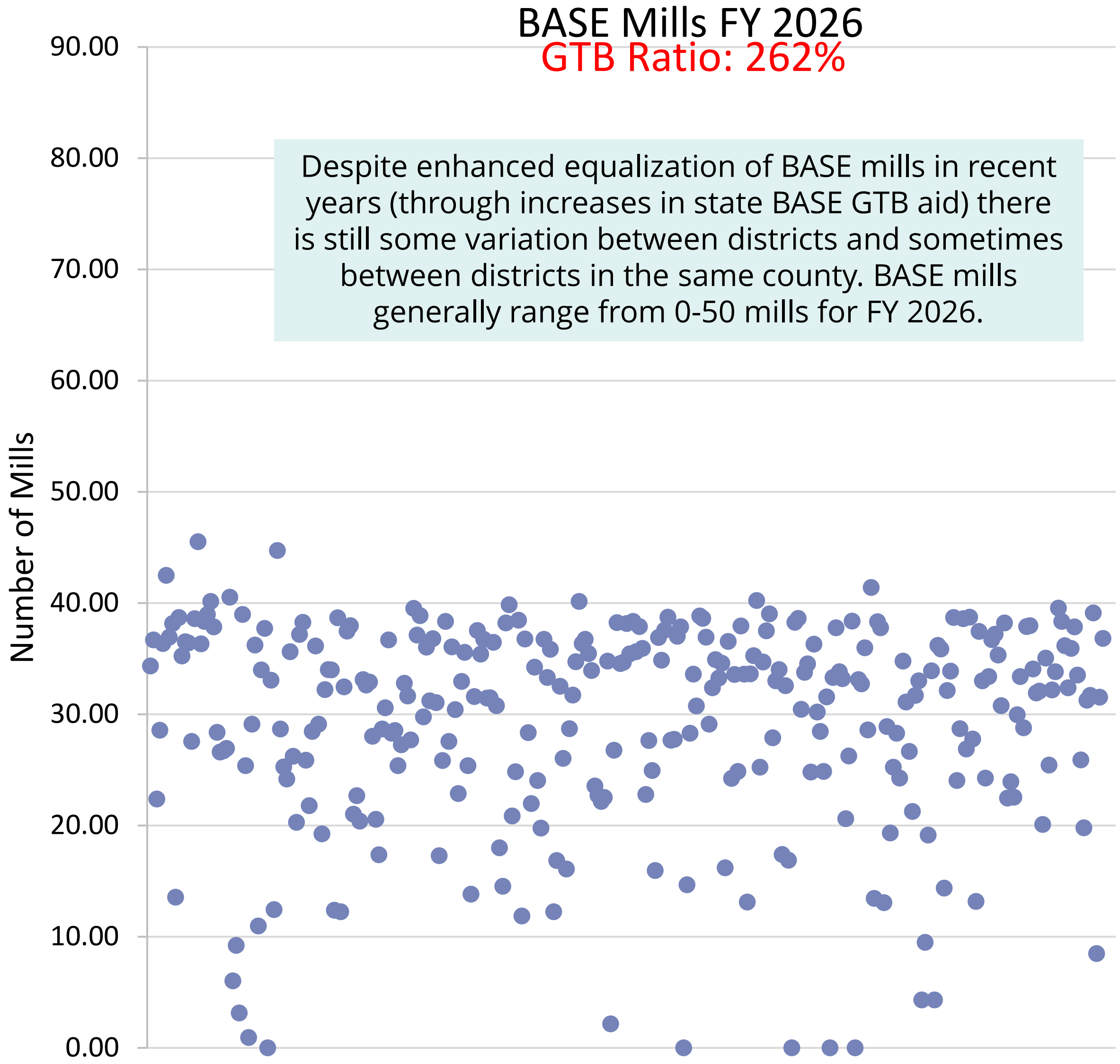

A district's **revenue-generating capacity** is measured as a ratio of the district's property wealth (taxable value) to its local funding needs and costs (sometimes ANB, but in our district general fund formula, the GTB area).

# Guaranteed Tax Base Aid Changes



# GTB Changes Affect BASE Levies



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

### FY 2018

| School District | ANB | Taxable Value | GTB | BASE Levy Revenue | Number of Mills |
|---|---|---|---|---|---|
| Ennis K-12 | 399 | $98M | $0 | $1,058,988 | 10.82 |
| Superior K-12 | 284 | $5M | $475,783 | $316,541 | 70.09 |

### FY 2026

| School District | ANB | Taxable Value | GTB | BASE Levy Revenue | Number of Mills |
|---|---|---|---|---|---|
| Ennis K-12 | 462 | $619M | $0 | $1,333,129 | 2.15 |
| Superior K-12 | 336 | $6M | $842,808 | $230,205 | 38.15 |

As taxable values have increased across the state, fewer mills are needed to raise the same amount of revenue as in years past. At the same time, increases in GTB aid have reduced the need for local property taxes to increase to fund BASE budgets in eligible districts.

The number of mills it would take to raise $1.0 million for those two districts **WITHOUT GTB** in FY 2026 are calculated below:

| School District | ANB | Taxable Value | GTB | Levy Revenue | Number of Mills |
|---|---|---|---|---|---|
| Ennis K-12 | 462 | $619M | $0 | $1,000,000 | 1.62 |
| Superior K-12 | 336 | $6M | $0 | $1,000,000 | 165.73 |

In FY 2026, it would take Superior K-12 165.73 mills to collect $1.0 million, while Ennis K-12 would need only 1.62 mills to do the same. GTB aid helps equalizes the tax burden for education between different areas.

# The School Equalization and Property Tax Reduction (SEPTR) Account

*HB 587 (2023) and HB 483 (2025)*

# Changes to the SEPTR Account mechanisms (HB 483; 2025)

**SEPTR Account**
(School Equalization and Property Tax Reduction)

Receives revenue from the 95 mill statewide equalization levies, with increases in 95 mill revenue year-over-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

HB 483 directs DOR and OPI to coordinate a "hard coded" increase to state transportation aid to schools ($15.6 million) for **FY 2026 and 2027 (and beyond)** to address the TV increases coming with reappraisal

HB 483 returns the automatic adjustment mechanisms in **FY 2028 and beyond**: first for county retirement GTB and then a newly created overflow mechanism that increases school district BASE budgets without impacting local taxpayers

*Half of increase in 95 mill revenue ≤ 5% growth plus all increase >5% growth*

HB 483 also fixes the 95 mills so that they are no longer subject to limits in 15-10-420, MCA

**Retirement GTB**

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

**BASE Funding**

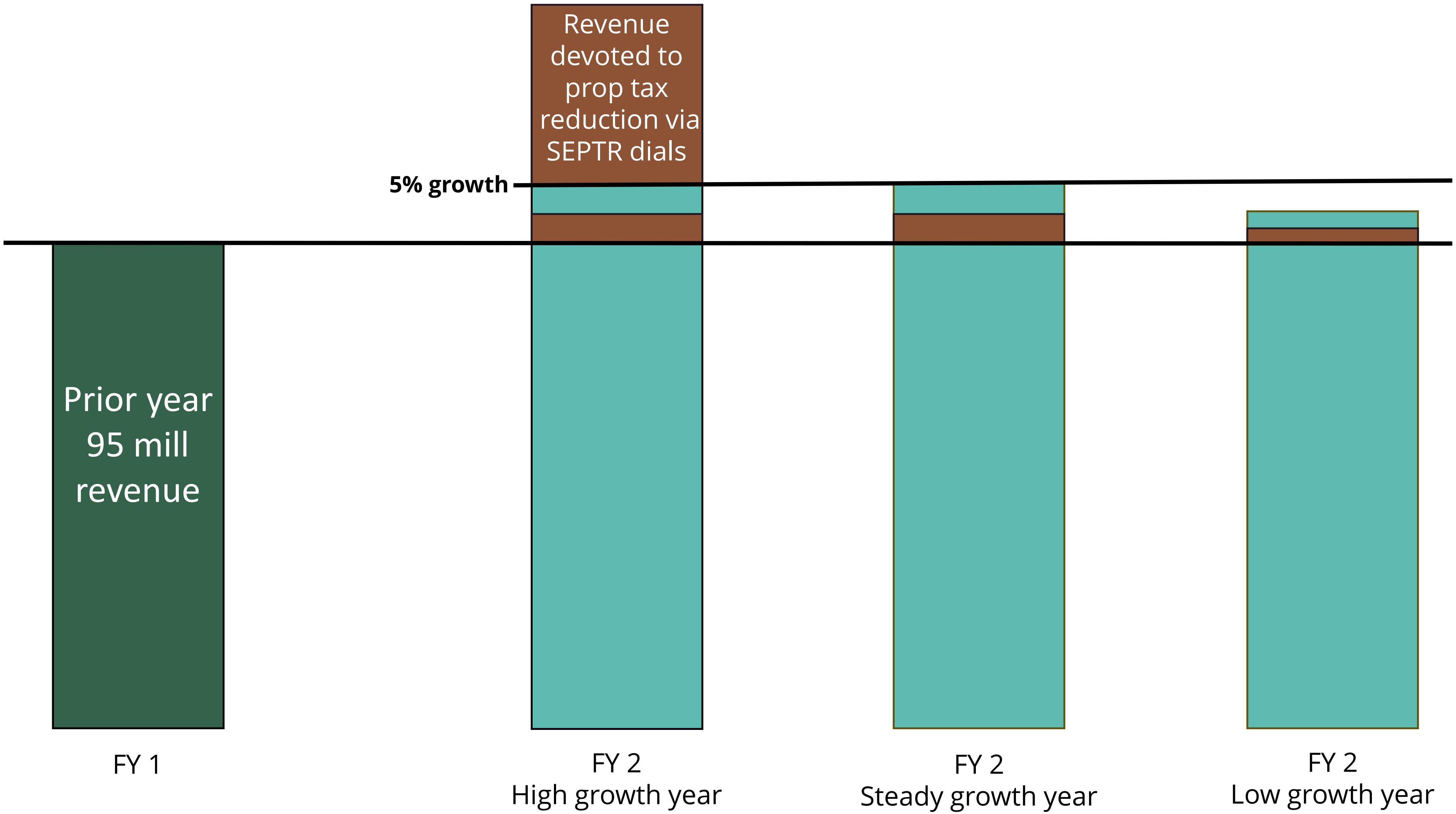
Increase the BASE budget and **BASE GTB** (without increasing BASE property taxes) to squeeze down the over-BASE area

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

*Changes from HB 587 (2023) are shown in **red**

LEGISLATIVE FISCAL DIVISION

LEGISLATIVE SERVICES DIVISION



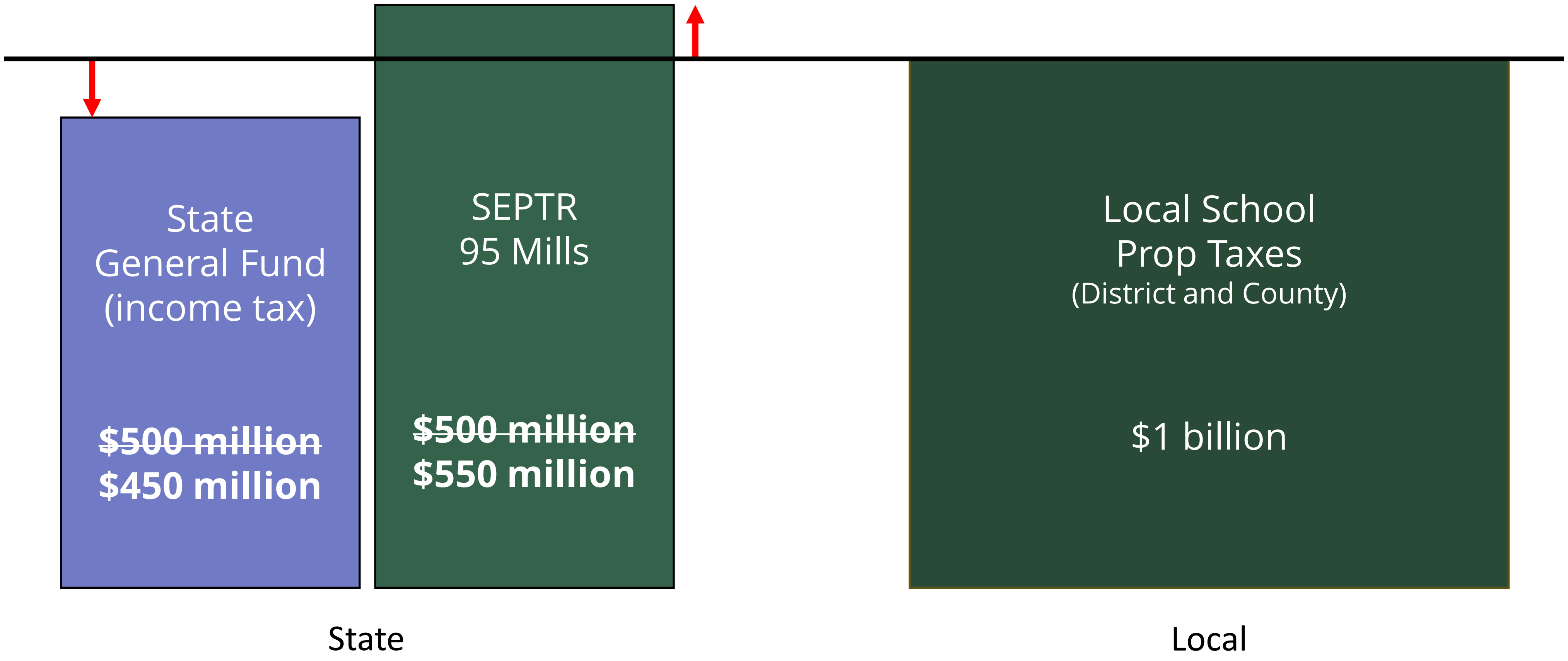

Starting in FY 2028, the SEPTR mechanism will be based on 50% of the growth below the “5% growth line” plus all the growth above that line.

**This replaces the 55%-45% split from HB 587.**

Excluding the Guarantee Account and federal funding, schools require about $2 billion/year, with about $1 billion coming from the state

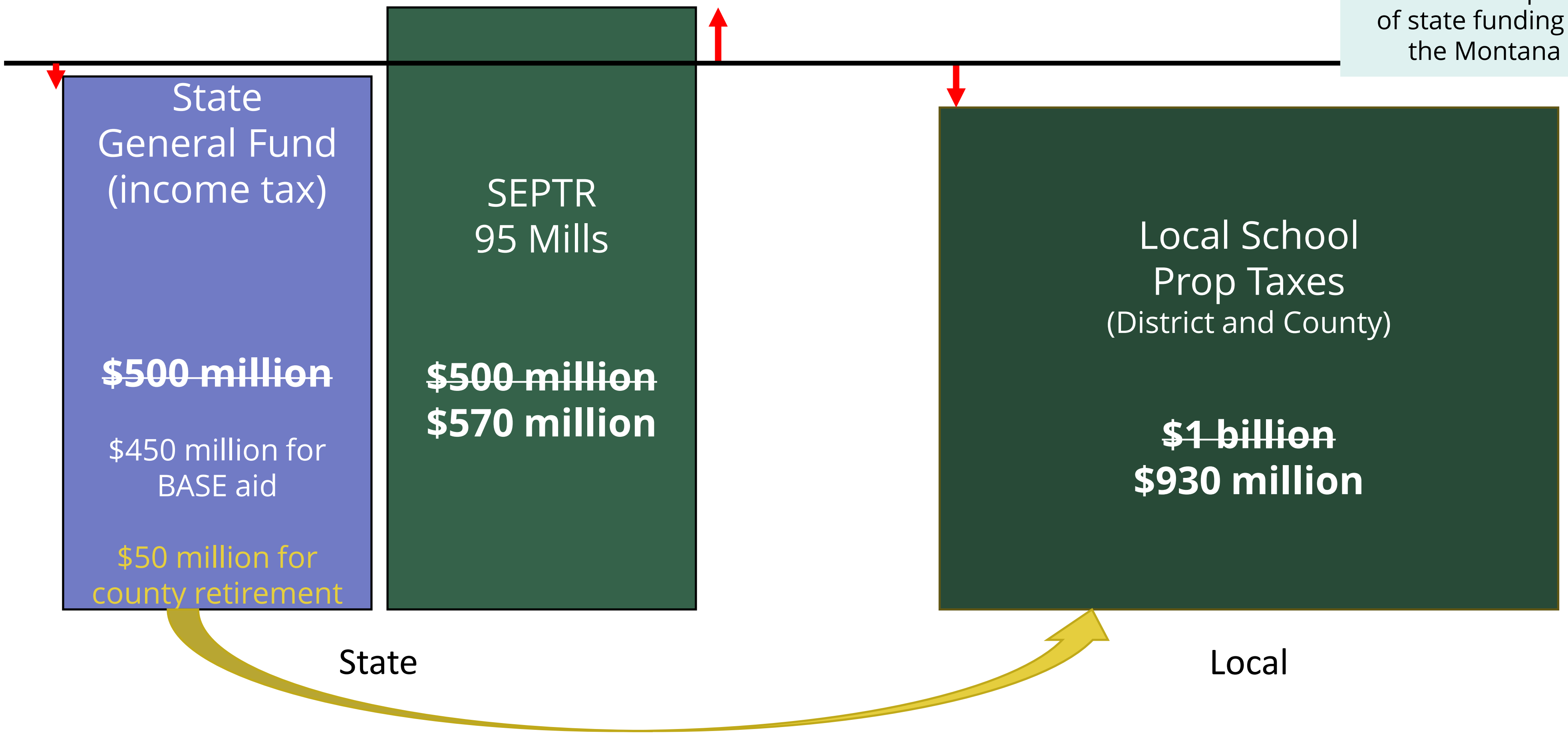
*These are very round numbers

Without the SEPTR mechanism, if the 95 mills bring in more revenue, the load on the **state general fund (largely income taxes)** simply **decreases**, but the total load on **property taxes grows**. This was felt sharply in FY 2024.



With the SEPTR mechanism, when the 95 mills bring higher revenue than the prior year, local school property taxes are decreased, so that property taxpayers are not burdened and **the "load balance" between state general fund (income taxes) and property taxes is stabilized**.

Distributing the statewide 95 mills to lower wealth counties and school districts through various equalization mechanisms helps ensure the "equitable distribution" of state funding required under the Montana Constitution.



HB 483 returns the automatic adjustment mechanisms in **FY 2028 and beyond**: first for county retirement GTB and then a newly created overflow mechanism that increases school district BASE budgets without impacting local taxpayers

*Half of increase in 95 mill revenue ≤ 5% growth plus all increase >5% growth*

Utilizing half of any increase up to 5.0% growth of the 95 mill revenue to buy down local property taxes maintains a balance between property tax and other taxes in the state general fund (largely income tax) in funding K-12 education.

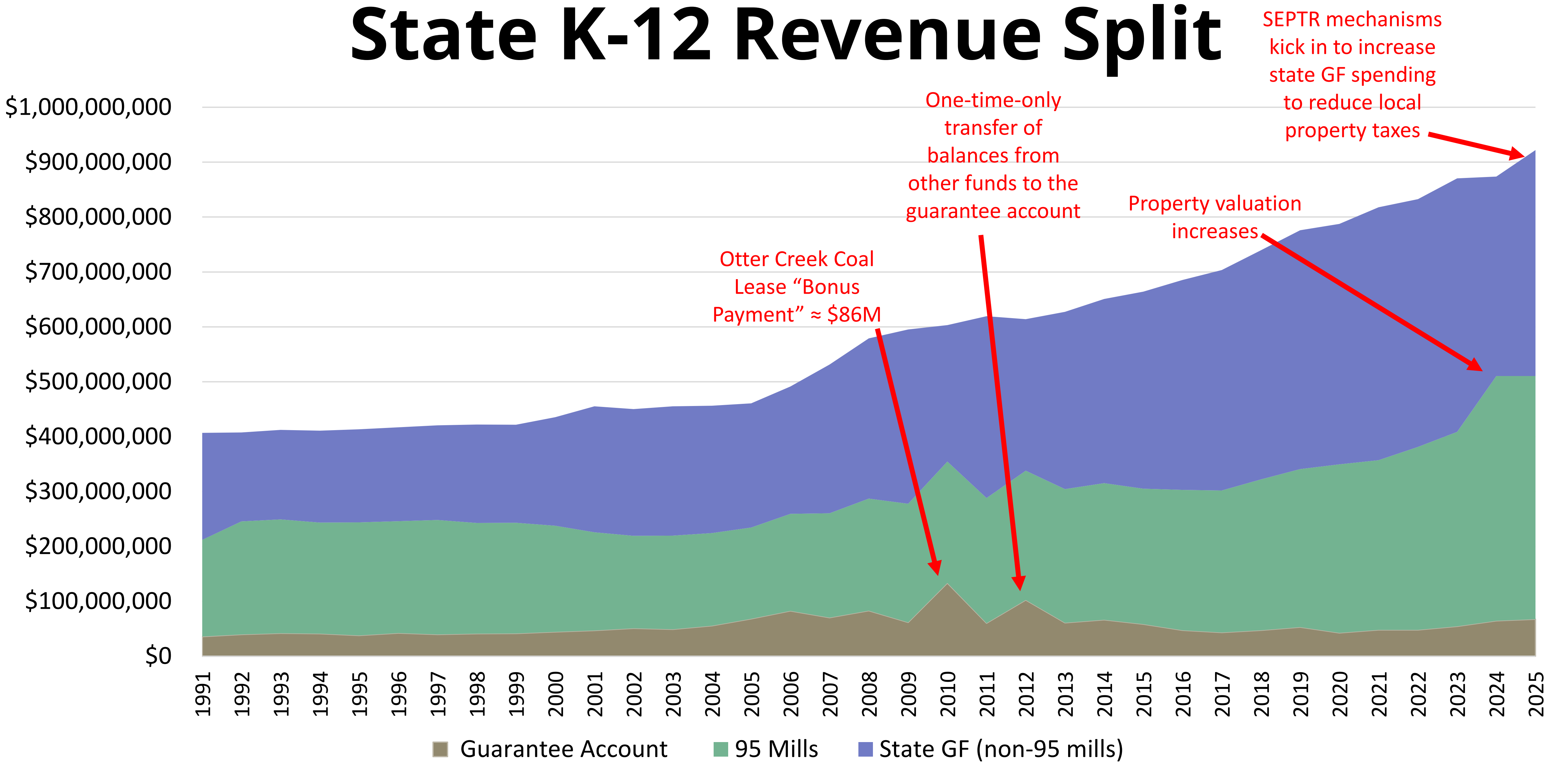
And, when large spikes in taxable value occur, it ensures that all revenue above 5.0% drives down local property taxes.

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.



# Changes to the SEPTR Account mechanisms (HB 483; 2025)

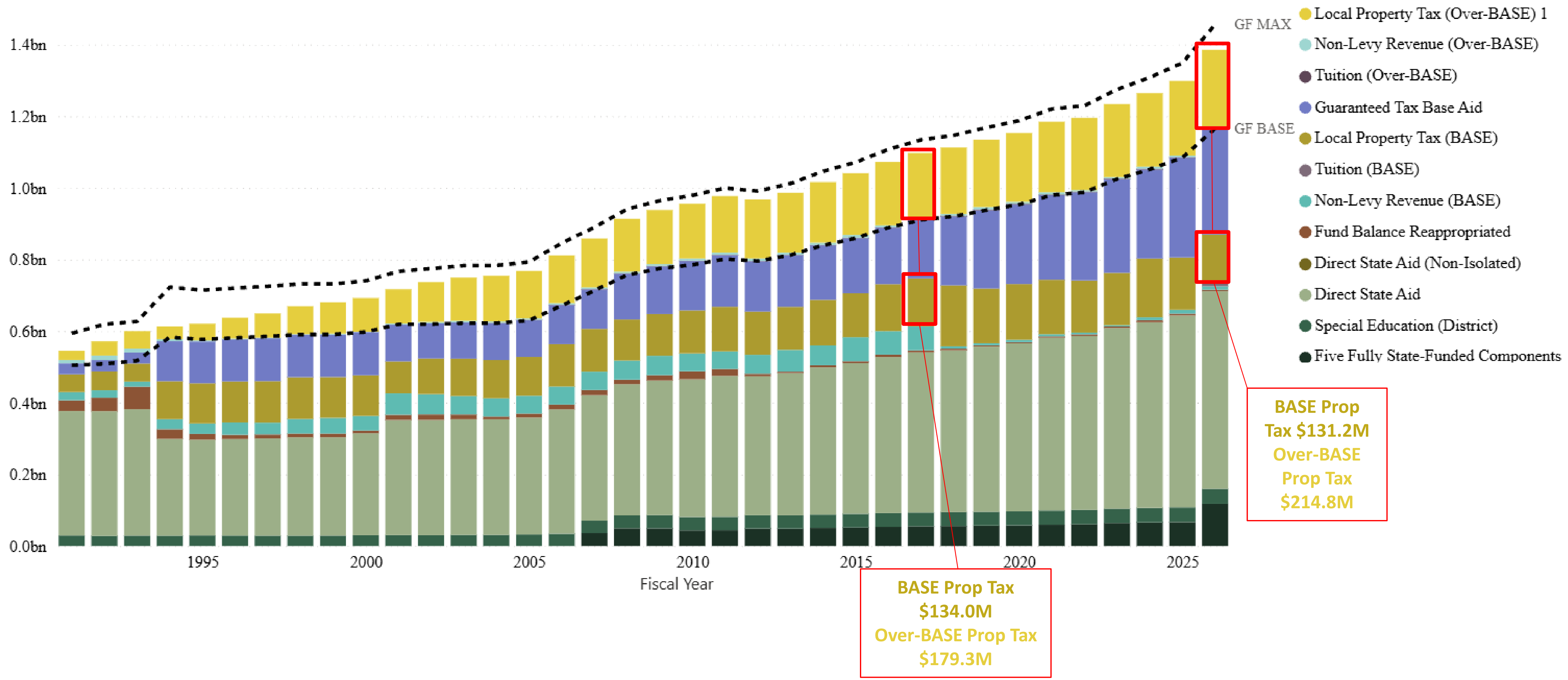
# State K-12 Revenue Split



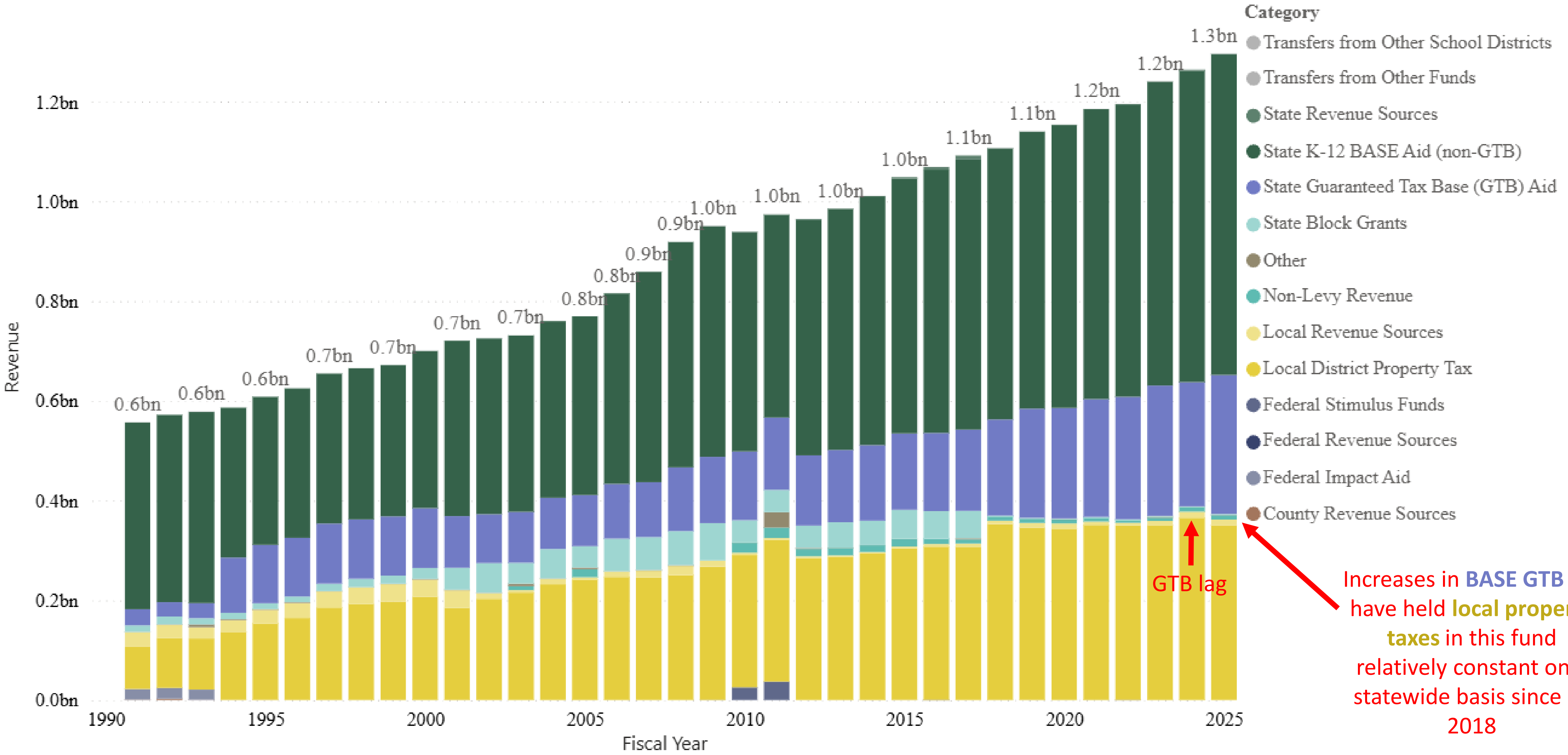
# Other School District Funds

# The District General Fund

**BASE vs. Over-BASE**

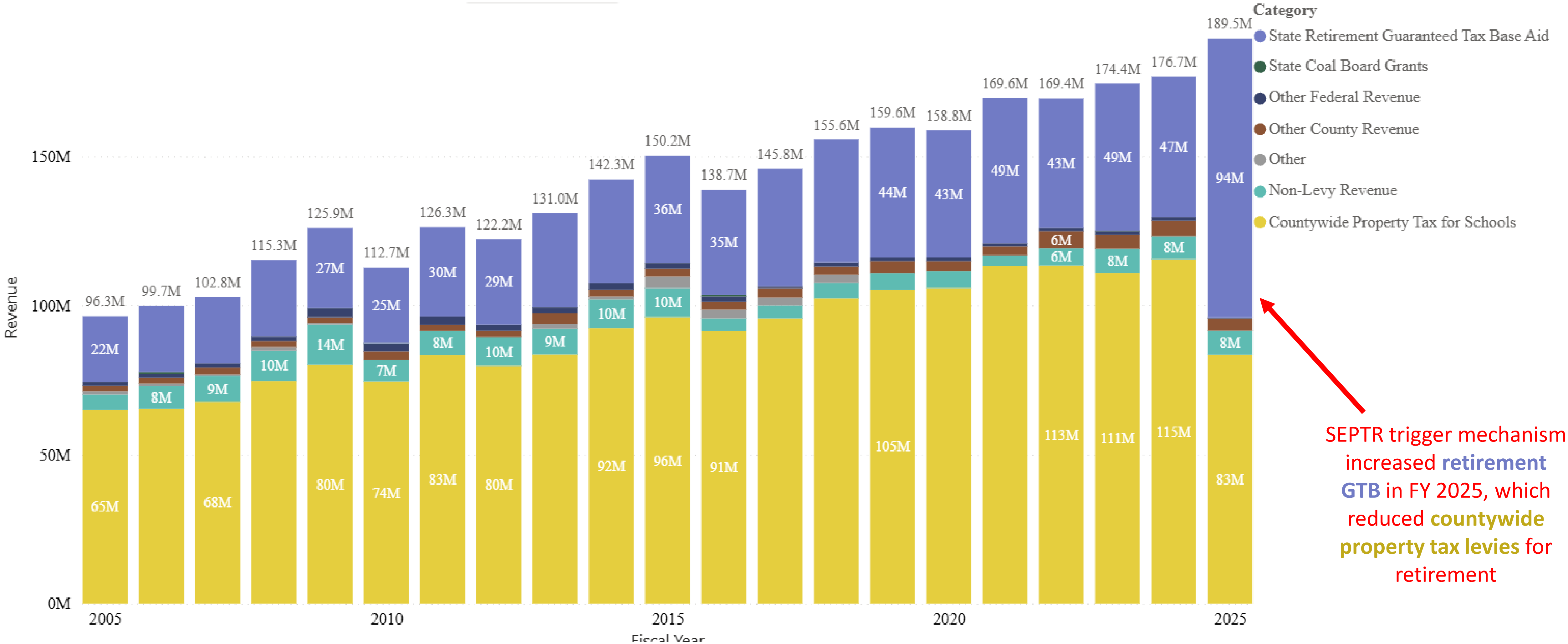


# The District General Fund




Increases in **BASE GTB aid** have held **local property taxes** in this fund relatively constant on a statewide basis since FY 2018

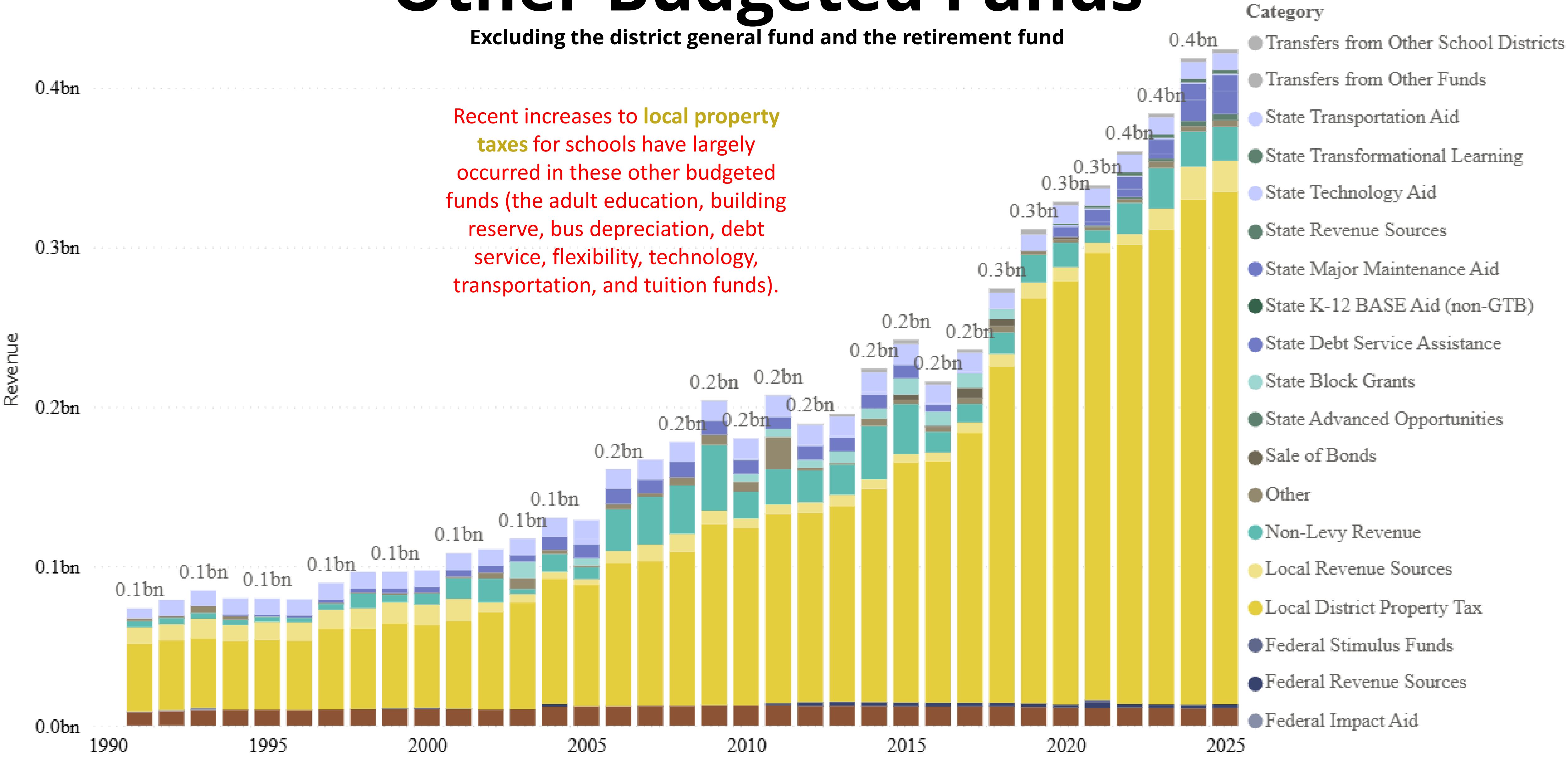
# The Retirement Fund



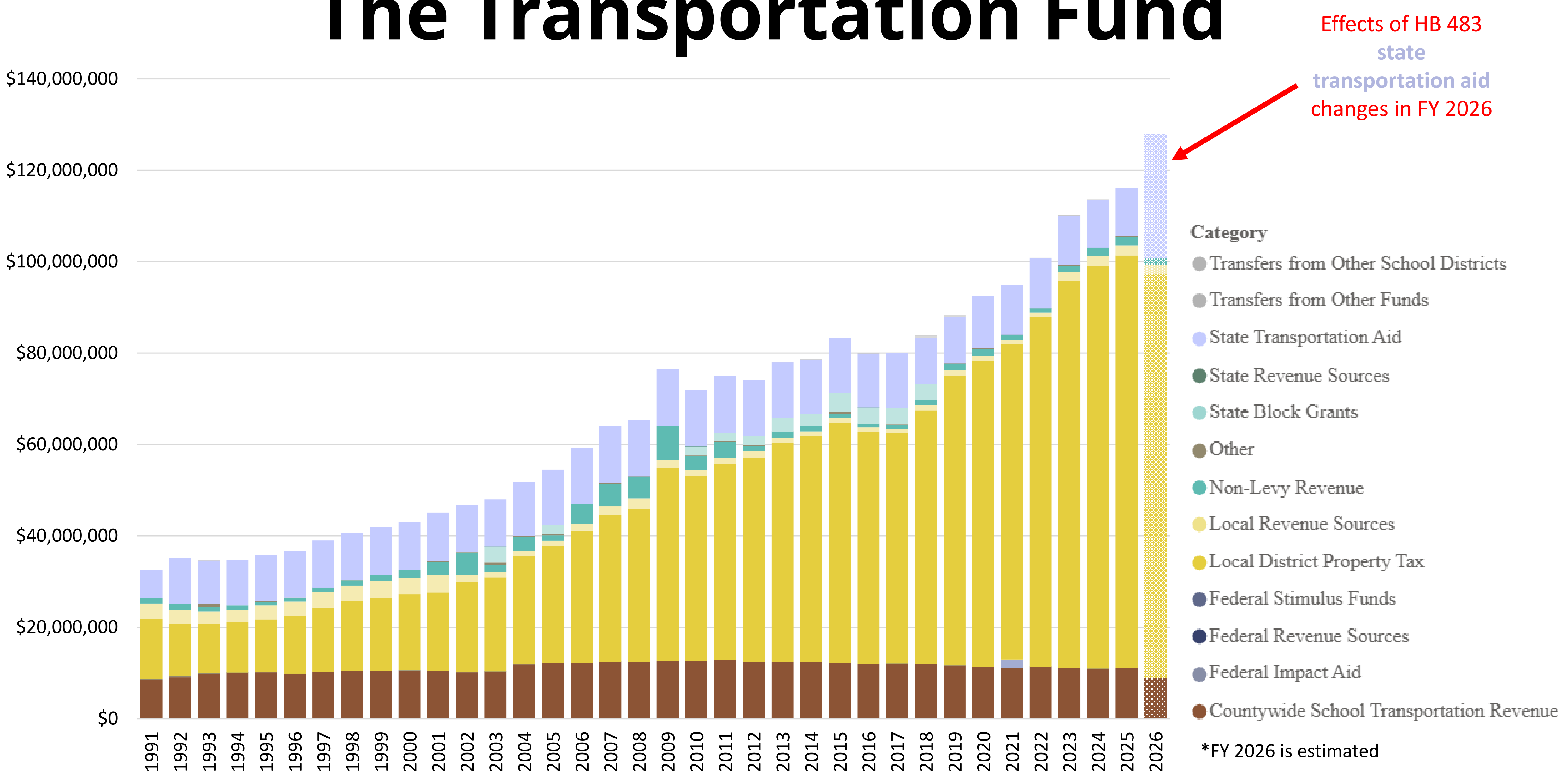

SEPTR trigger mechanism increased retirement GTB in FY 2025, which reduced countywide property tax levies for retirement

# Other Budgeted Funds

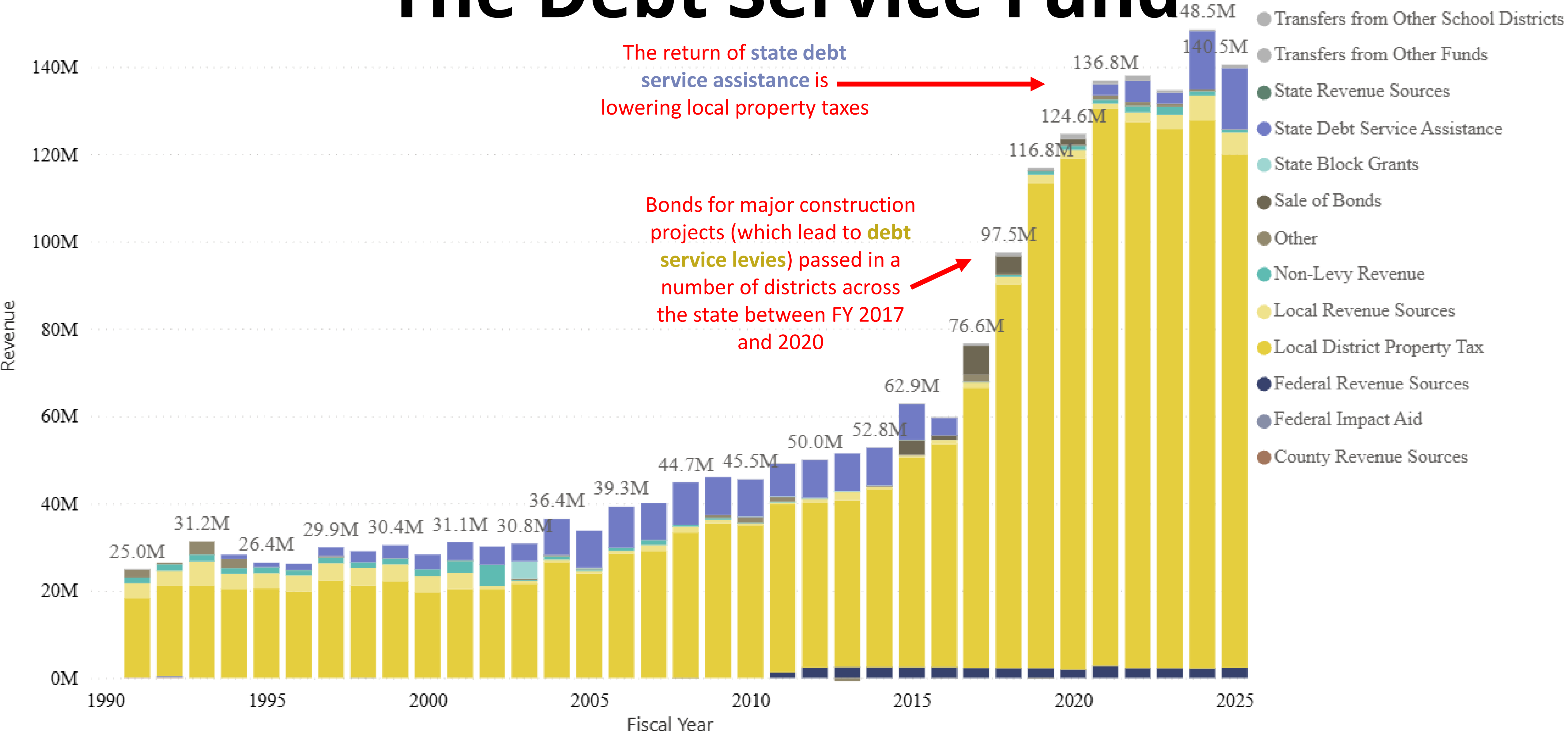
**Excluding the district general fund and the retirement fund**



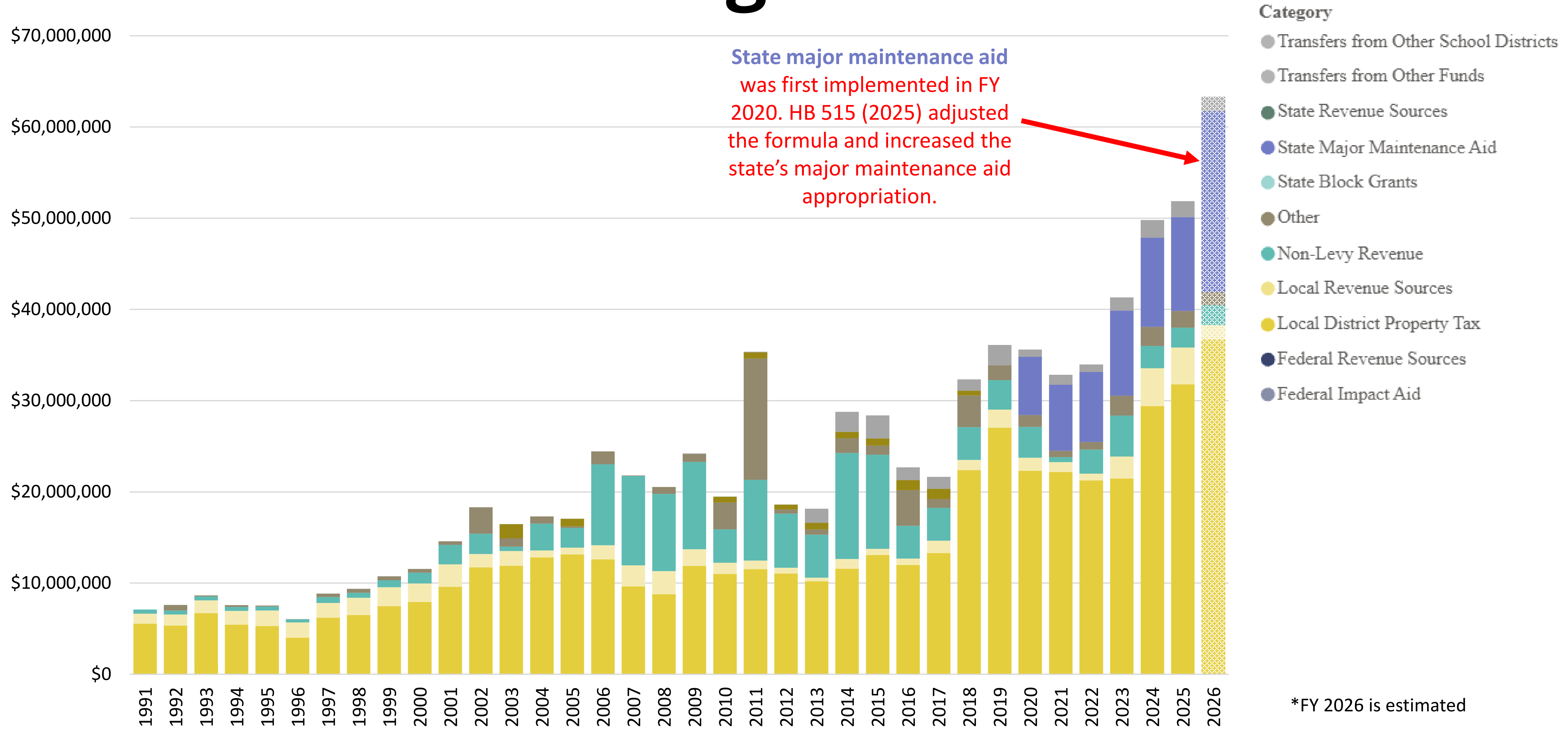
# The Transportation Fund



# The Debt Service Fund

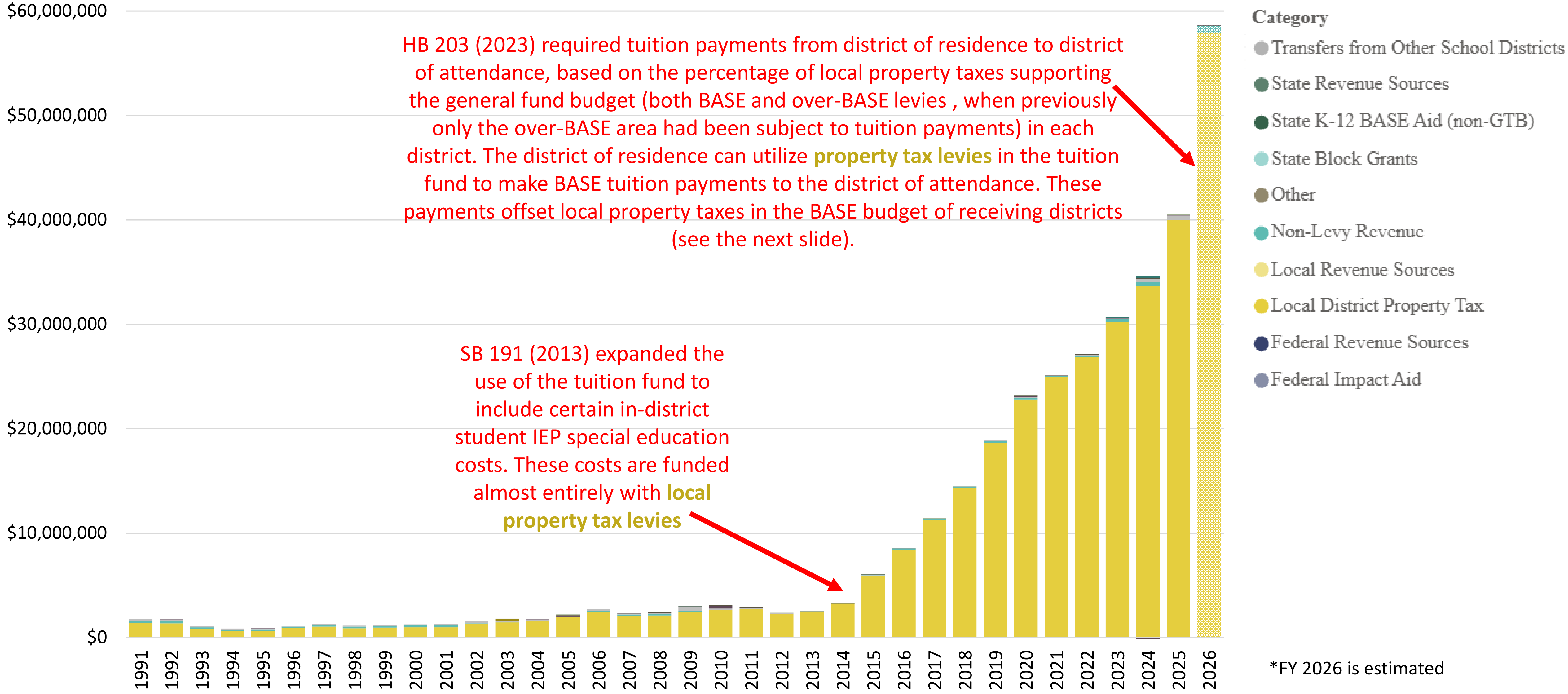


# The Building Reserve Fund




*FY 2026 is estimated

# The Tuition Fund



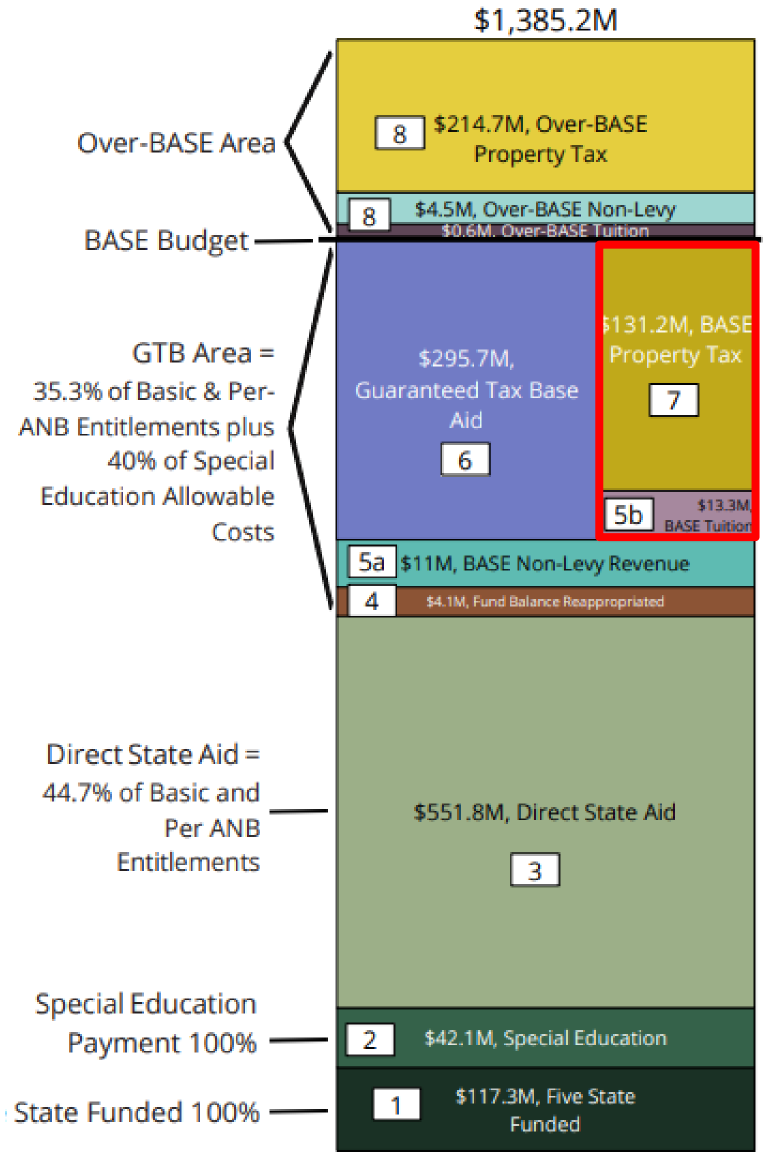

*FY 2026 is estimated

# Tuition Payments into the District General Fund

HB 203 (2023) required tuition payments from district of residence to district of attendance, based on the percentage of local property taxes supporting the general fund budget (both BASE and over-BASE levies, when previously only the **over-BASE** area had been subject to **tuition payments**) in each district. The district of residence can utilize property tax levies in the tuition fund (see previous slide) to make **BASE tuition payments** to the district of attendance. These payments **reduced** **local property taxes in the BASE budget** of receiving districts **by $13M** in FY 2026.

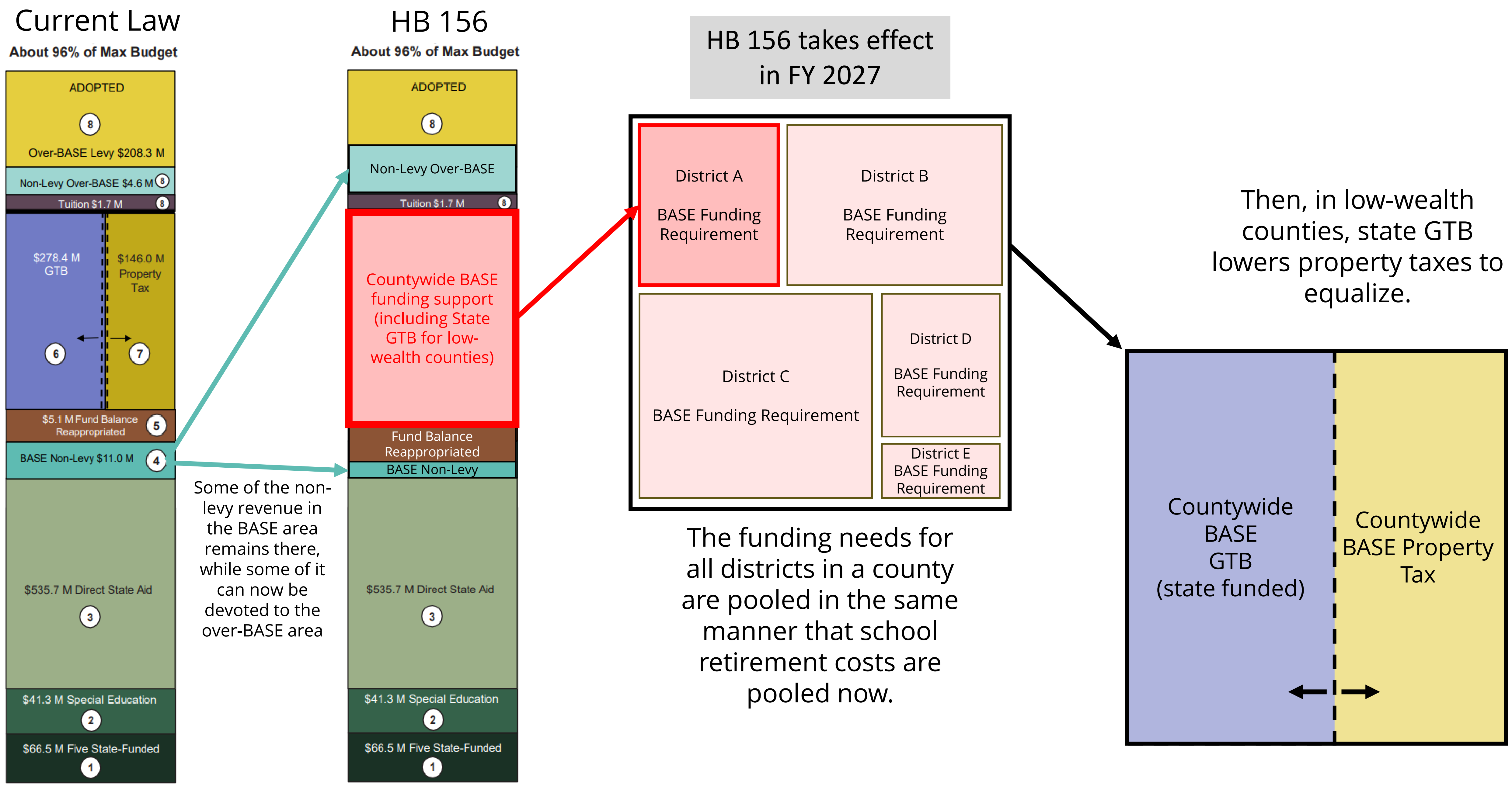
While **BASE tuition payments** make up only about $13M of the general fund budget statewide and **over-BASE tuition payments** make up $0.6M of the general fund budget statewide, tuition payments have significant impacts in particular districts.

*The BASE portion of these payments will be affected by the implementation of countywide BASE mills in FY 2027



# Countywide BASE Mills

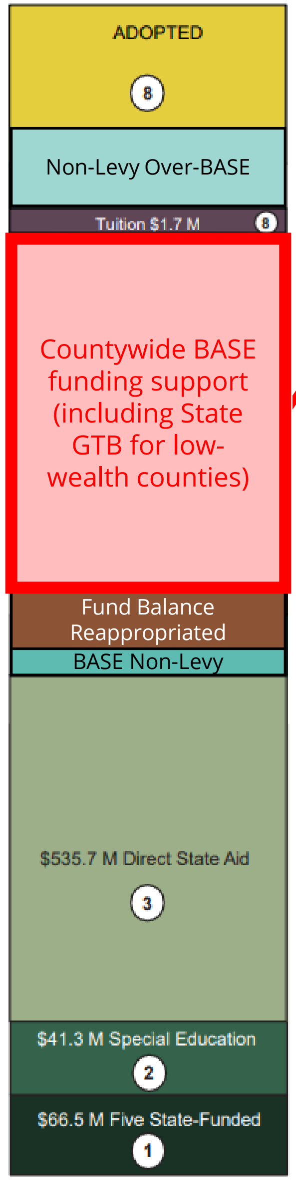
*HB 156 (2025)*

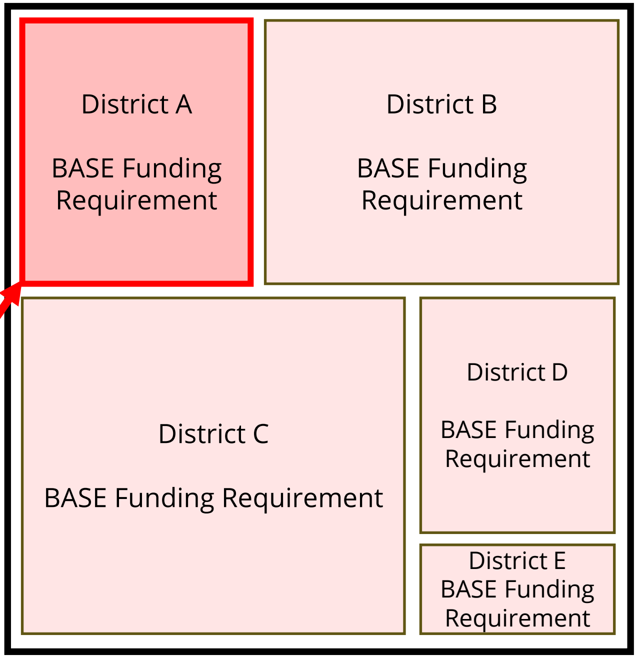



# HB 156; 2025 Session

# HB 156

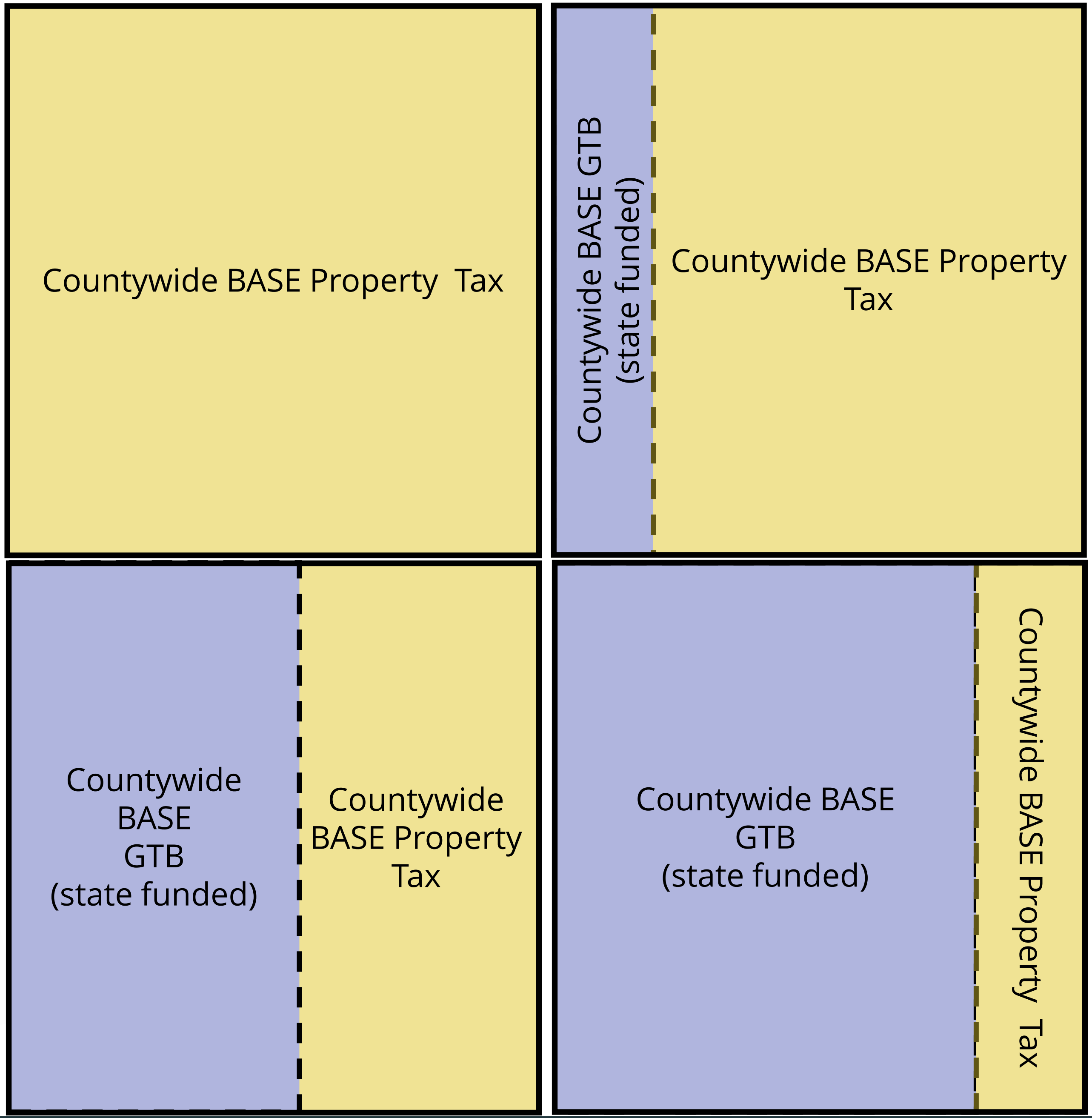
**About 96% of Max Budget**



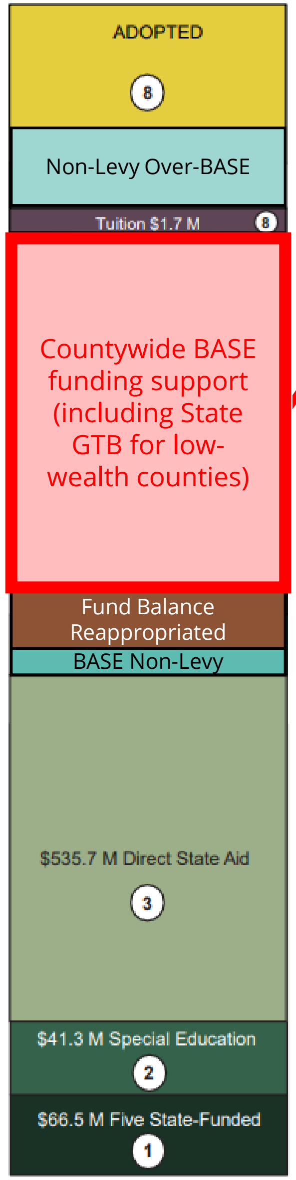

In low-wealth counties, state GTB lowers property taxes to equalize.

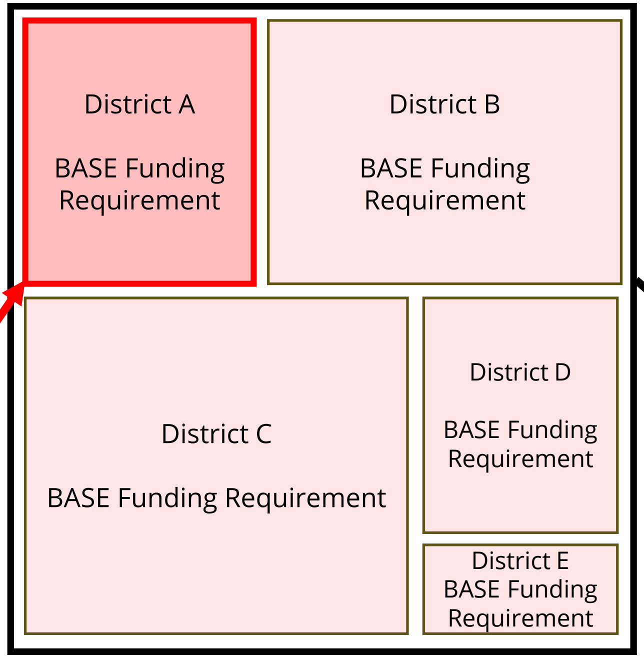
The split between GTB and property taxes will not be the same for every county. Here's how some different counties may look:



# HB 156

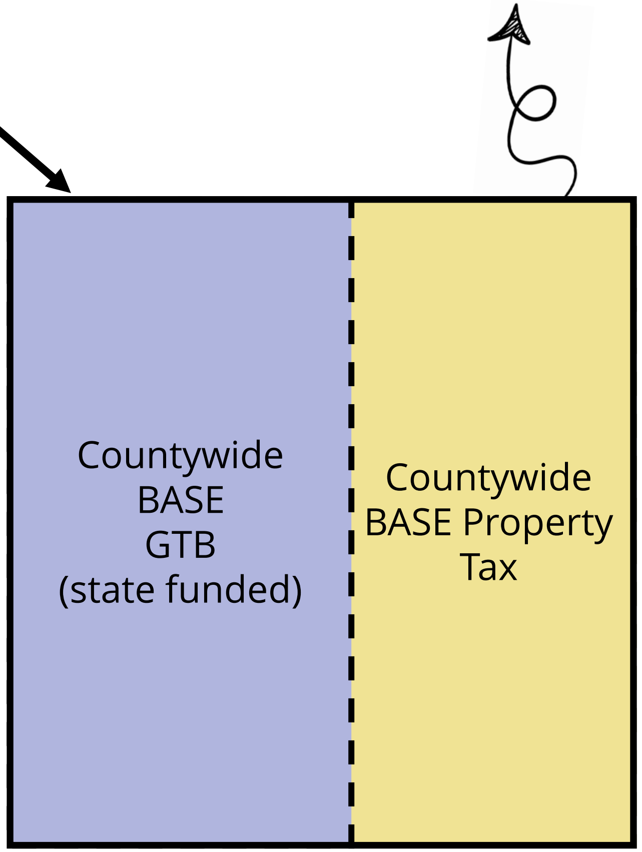
**About 96% of Max Budget**



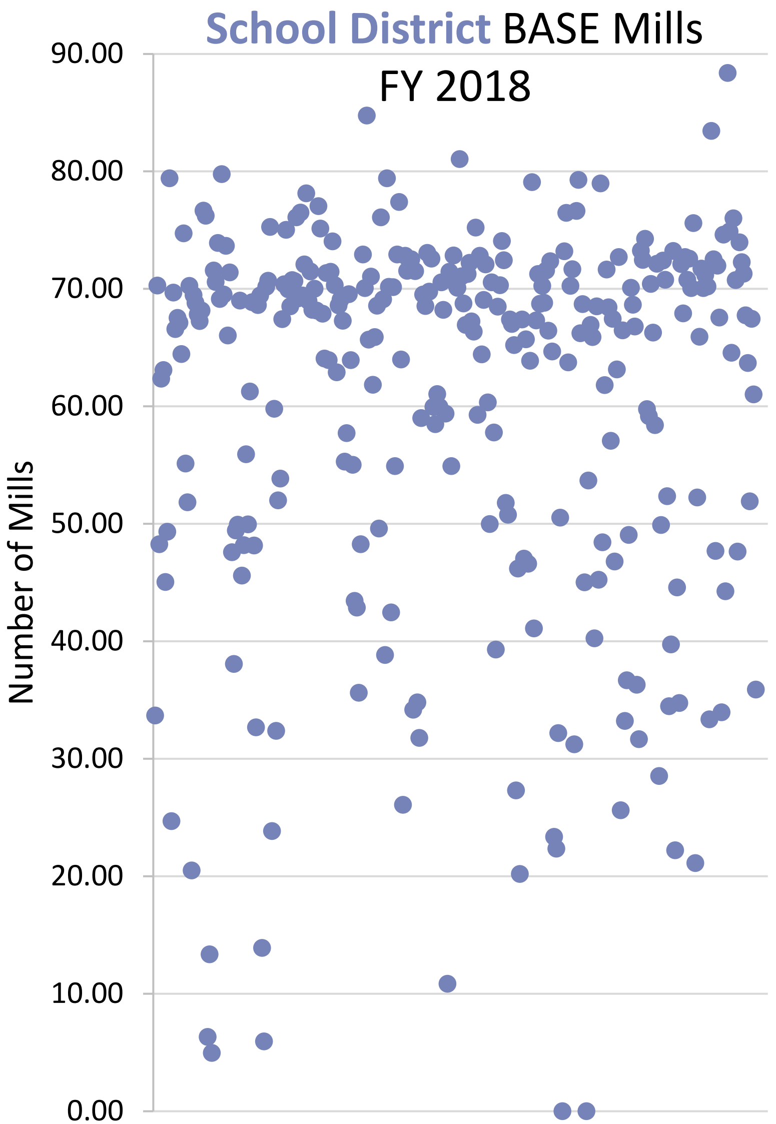

This new county levy will receive a GTB subsidy based on county wealth and funding need

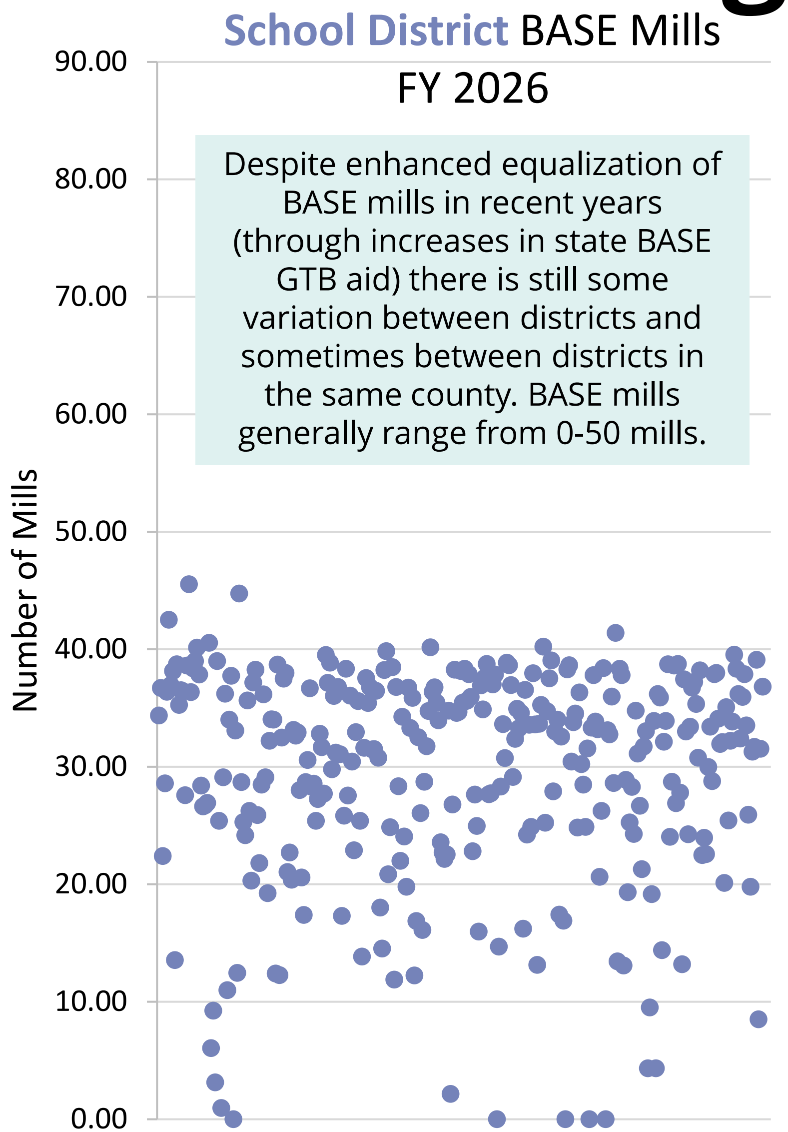
- On a statewide basis the total amounts and ratio will remain about the same

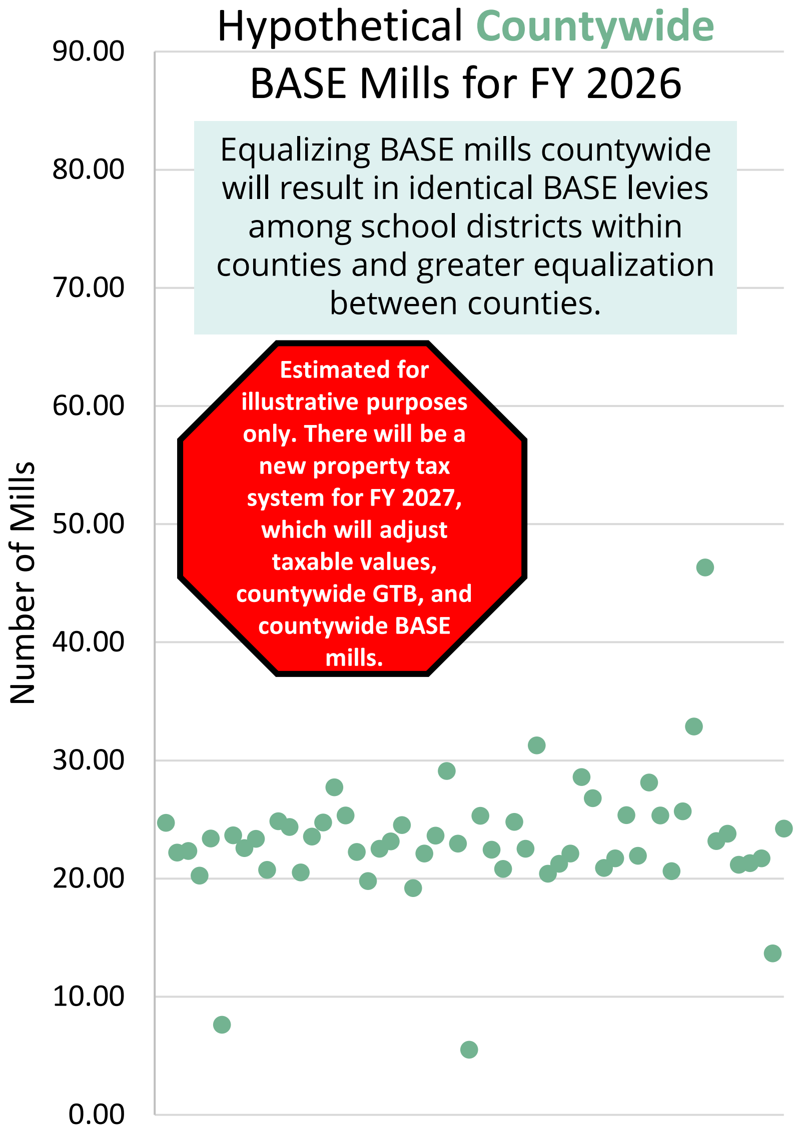



This approach mirrors the way school retirement costs are funded: district costs are pooled within the county and funded by a blend of countywide property taxes and state GTB.

# BASE Mill Changes



# Revenue Resources

# General Property Tax Growth by Taxing Unit

Additional Information

LEGISLATIVE FISCAL DIVISION

**Slicer Options**

**Tax Jurisdiction**

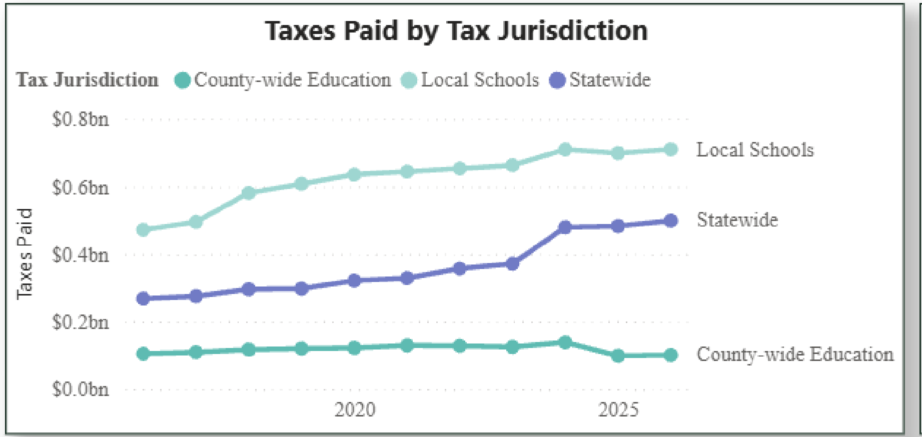
- [ ] Cities and Towns
- [ ] Community Colleges
- [ ] Counties
- [x] County-wide Educ…
- [x] Local Schools
- [ ] Other
- [x] Statewide

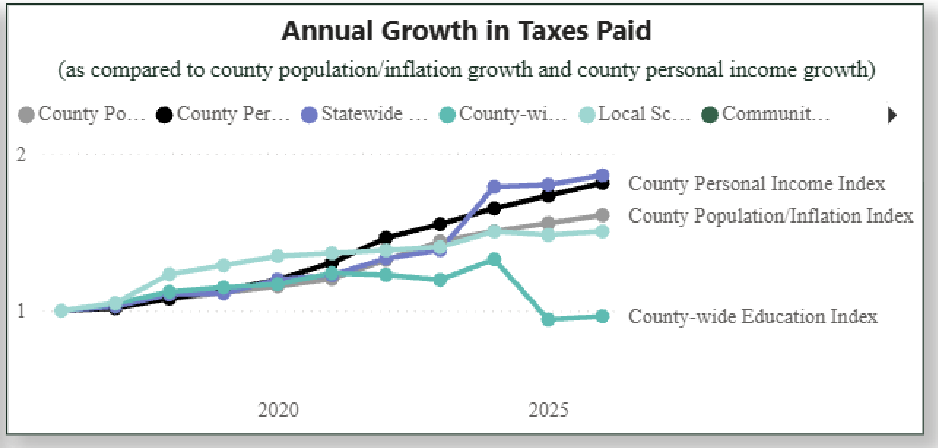
**County Name**

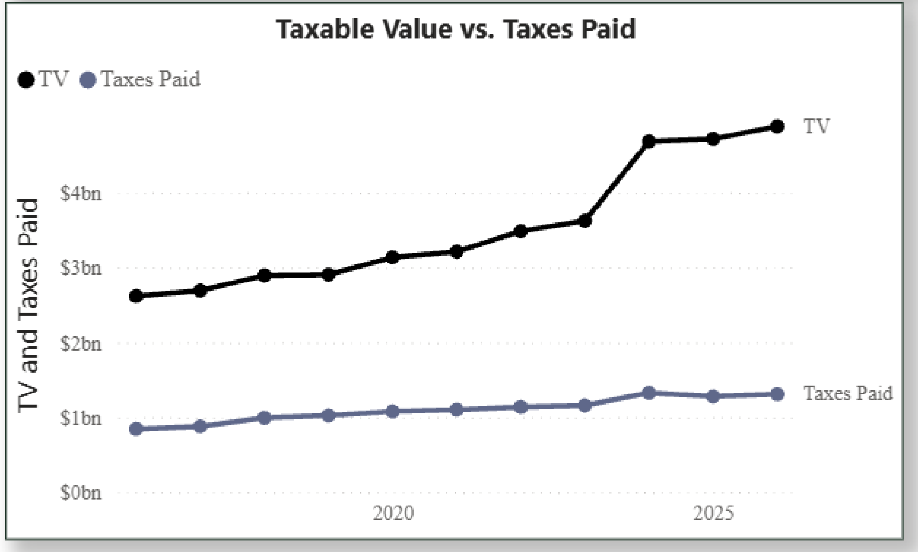
All

**Municipality**

All



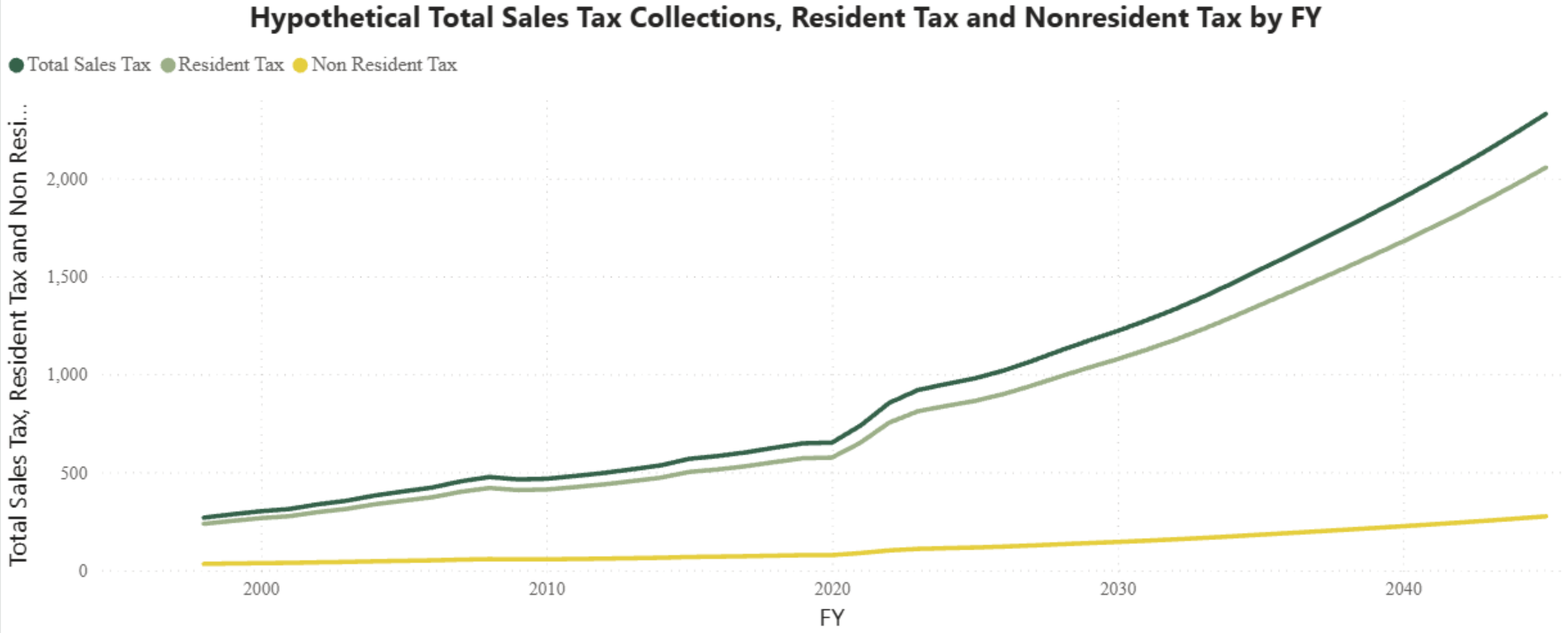




## Compound Annual Growth Rate (CAGR) by Taxing Unit

| Taxing Unit | CAGR Taxes Paid | CAGR FY24-26 |
|---|---|---|
| County-wide Education | -0.4% | -14.76% |
| Local Schools | 4.2% | 0.02% |
| Statewide | 6.4% | 2.03% |
| **Total** | **4.5%** | **-0.68%** |

https://app.powerbigov.us/view?r=eyJrIjoiMmNlZGQ0NDEtNTM4Yy00NWIwLTg4MjgtMjMxYWZjYzQwNjNiIiwidCI6IjVmYzM1Mjk4LTQyMTEtNDA1NC04Njc4LWIzMjgxYzM5NzI2NyJ9

# Sales Tax




**Tax Rate**

- ☐ 2.40%
- ☐ 2.50%
- ☐ 2.60%
- ☐ 2.70%
- ☐ 2.80%
- ☐ 2.90%
- ■ 3.00%
- ☐ 3.10%
- ☐ 3.20%
- ☐ 3.30%
- ☐ 3.40%

**$978**

FY 2025 Revenue (Millions)

**Sector**

- ☐ Final Consumption Expenditures of Nonprofit Institutions Serving Households (NPISHs) (Millions $)
- ■ Personal Consumption Expenditures, Goods-Durable, Furnishings & Durable Household Equipment (Millions $)
- ■ Personal Consumption Expenditures, Goods-Durable, Motor Vehicles & Parts (Millions $)
- ■ Personal Consumption Expenditures, Goods-Durable, Other (Millions $)
- ■ Personal Consumption Expenditures, Goods-Durable, Recreational Goods & Vehicles (Millions $)

https://app.powerbigov.us/view?r=eyJrIjoiNTA2ZDdmOTUtZWQ1YS00OGM1LWJmZjEtZGY2MDY3ODI4YWQzIiwidCI6IjVmYzM1Mjk4LTQyMTEtNDA1NC04Njc4LWIzMjgxYzM5NzI2NyJ9&pageName=f7c27735696c383c06d6

# School Funding Resources:

https://www.legmt.gov/lfd/publications/school-funding-library/

# Property Tax Resources:

https://www.legmt.gov/lfd/publications/property-tax-library/

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# Questions?