Explanation of District School Funding Maps
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for the School Funding Interim Commission, January 2016

The maps linked below should be viewed as works in progress. They were prepared for the purposes of (1) displaying to the commission the utility of merging school funding data with GIS mapping tools, and (2) soliciting input from the commission 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, recently retired District Judge Jeffrey Sherlock was 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 2015 actual and comes from end-of-year Trustees Financial Summary (TFS) and/or OPIBUD15.
2. ANB is budget limit ANB.
3. The data labels in the pop-up windows are abbreviated and may be difficult to decipher. The spreadsheet from which this data originates may be a useful tool. It is available at: http://leg.mt.gov/content/Committees/Interim/2015-2016/School-Funding/Meetings/Jan-2016/Copy%20of%20MapData.xlsx
4. 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.
5. Data for "current expenditures" or "EXPCurrent" includes salary and benefits, purchased professional and technical services, supplies and materials, general operations expenses.
6. Data for "long-term expenditures" or "EXPLongTer" includes capital outlay for property and equipment, principal and interest on debt, etc.
7. Total_Dist means total district mills levied. This does not include the 95 mills, county retirement, or county transportation.
8. 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.
9. 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%)
http://arcg.is/1ODAvyM

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 our GTB calculations.
http://arcg.is/1RsdqBC

PerPupilExpCurrent shows current expenditures (or you can think of it as total expenditures minus long-term expenditures).
http://arcg.is/1OY5TtP

StatePercentRev shows the percentage of district revenue that comes from the state.
http://arcg.is/1OY5UOw

RevPropTax% shows the percentage of district revenue that comes from local property taxes.
http://arcg.is/1Rsi82x