	MT	Whitefish	Terry Marasco	Self	10/16/2025 01:17 PM

Subject: Eliminating the College/Career Divide

Comment: Dear Commission Members, pursuant to my comments on 10/15, I recommend this shift in the College/Career divide for Montana Schools.

Attachments:

📎 VIEW ATTACHMENT 1
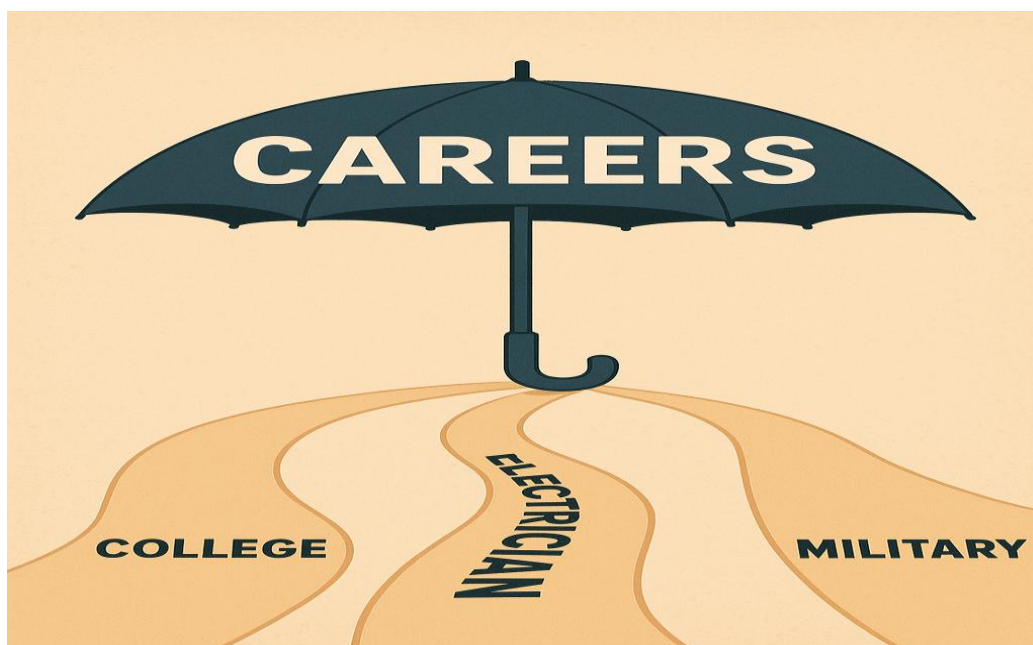
ELIMINATING THE COLLEGE/CAREER DIVIDE

FOR MONTANA SCHOOLS

Presented to the

Montana Schools Funding Commission

by Terry Marasco terrymarascomontana@gmail.com, 775.293.0189

Eliminating the **college–career divide** in schools means moving away from the outdated notion that *college and career* are separate or competing paths — and instead, creating a **unified system** that prepares all students for elementary, middle- and **secondary education** *and* the **workforce**. This approach builds a model focused on real-world skills, lifelong learning, and multiple successful outcomes.

Here is a framework for how schools can do this:

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1. Reimagine the Purpose of Education

Old model: Schools prepare "college-bound" and "non–college-bound" students differently.
New model: Every student graduates with *transferable academic, technical, and employability skills* that open doors to college, apprenticeships, or direct employment.

Key actions:

- Define readiness as a **spectrum of pathways**, not a single academic benchmark.

- Promote the message that **all learning paths have equal dignity and economic value**.

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2. Integrate Academic and Career Learning

Break down silos between traditional academics and career/technical education (CTE).

Examples:

- Embed math and science into technical programs (e.g., physics in automotive repair).

- Integrate CTE examples in core classes (e.g., data analysis in agriculture or health care).

- Offer **dual-credit** or **stackable credential** programs that count for both graduation and industry certification.

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3. Strengthen Work-Based Learning

Connect every student to authentic experiences that link learning to careers.

Models:

- Internships, apprenticeships, and pre-apprenticeships
- Job shadowing, mentorships, and youth entrepreneurship programs
- "Work-based capstones" or senior projects co-designed with local employers

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4. Build Stronger School–Industry–College Partnerships

Education should operate as part of a **regional talent ecosystem**.

Key partnerships:

- Local employers and chambers of commerce
- Community colleges and universities (shared credentials, dual enrollment)
- Workforce development boards and economic development agencies

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5. Focus on Career Navigation and Counseling

Students need informed guidance — not tracking.

Strategies:

- Begin career exploration in **middle school**.
- Use **career interest inventories** and **labor market data** to align choices.

- Ensure counselors guide students toward multiple "success routes," **not just college admissions.**

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6. Modernize Credentials and Assessments

Recognize multiple measures of readiness beyond GPA or test scores.

Examples:

- Micro credentials, digital badges, and industry certifications
- Portfolios that demonstrate problem-solving and applied learning
- Performance-based assessments aligned to real-world skills

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7. Promote Equity and Access

Ensure *all* students — especially those from underrepresented or low-income backgrounds — have access to high-quality career-connected learning.

Focus areas:

- Transportation and paid internships
- Inclusion in STEM and high-demand career programs
- Early college and technical pathways for underserved populations

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8. Foster a Culture Shift

Educators, parents, and communities must embrace *career readiness* as a **shared goal** with *college readiness*.

Messaging changes:

- Replace "college or career" with "college *and* career."

- Celebrate all postsecondary success stories — apprenticeships, credentials, degrees, entrepreneurship, and military service.

✅ Example Models in Action

- **Pathways in Technology Early College High School (P-TECH):** Students earn a high school diploma, associate degree, and work experience with employer partners.

- **Career Academies:** Small learning communities combining academic and career themes.

- **Work-based Learning Networks:** Tennessee and Colorado link education to local labor needs through shared regional partnerships.

- https://www.nyc.gov/site/youthemployment/initiatives/careerready-nyc.page
    - A https://careertech.org/career-clusters/about-the-national-career-clusters-framework/
    - B https://www.tn.gov/education/educators/career-and-technical-education/work-based-learning.html

- https://www.cde.state.co.us/postsecondary/workbasedlearning

	MT	BILLINGS	JACK HANSON	Self	10/28/2025 05:07 PM

Subject: public funding for PUBLIC schools only!

Attachments:

Comment:
SEE ATTACHED LETTER FOR FULL COMMENTS

As a taxpayer and community member, I urge the School Funding Interim Commission to make it perfectly clear, in its recommendations to the Legislature, that Montana should NOT be diverting ANY public funding to private schools or homeschooling.

JACK HANSON written comments to MT Legislature School Funding Interim Committee
submitted online – 28 October 2025

My name is Jack Hanson. I live in Billings – in School District 2; I am a proud product of Billings public schools; and I am a taxpayer. I write to emphasize that PUBLIC funding in Montana should go ONLY to PUBLIC schools, not to private schools or homeschooling.

Before I proceed, I want to reflect for a moment on being a taxpayer. It's a bit tiresome, these days, how people complain about taxes. Knee-jerk anti-tax sentiment is commonplace. Rarely do we hear careful, reasoned discussion about what we get for our tax money. The simple fact is: Civilization costs money; taxes are the bills we pay for civilization. I have no children in Montana schools. In fact, I have no children – period – so I will NEVER have children or grandchildren or great grandchildren in Montana schools. Still I am proud to pay my share for public schools. Not only did I benefit from well-funded public schools when I was a growing up here, but also, like everyone else in this state, I benefit from a well-funded public education system open to all – it's a necessary element for a civilized society and a thriving economy.

I was born and raised in Billings, but I've lived in five other states over the years – blue, red, and purple states. Incidentally, I've never paid lower taxes than I do in Montana. We get a great deal here – and we have room to do more. Most recently I lived in Wisconsin, a state that pioneered the private school voucher experiment in the United States. Starting in the 1990s, Wisconsin allowed public money to be used to fund private schools. Thirty years on, the Wisconsin experiment is an utter failure: The state's school funding is a mess; Wisconsin taxpayers essentially pay for two education systems – one public and accountable to taxpayers through elected school boards, the other private and accountable to no one; student performance at private schools does not exceed that of students at public schools, and in some cases is appreciably worse; private schools start up and then shut down at an alarming rate, which wastes public money and can lead to chaos in students' and families' lives.[1] In short, it's a disaster.

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[1] *See* Yesica Balderrama, "A brief history of Wisconsin's voucher system: Less effective and more expensive than promised.", *Up North News*, 31 May 2024, https://upnorthnewswi.com/2024/05/31/a-brief-history-of-wisconsins-voucher-school-system-less-effective-and-more-expensive-than-promised/; Parents' Campaign Research and

I want to put a point on the economic critique: Wisconsin has a state income tax, state- and county- and city-level sales taxes, AND a property tax. Like Montana, education funding comes principally from the property tax. My property taxes in Wisconsin were twice what I currently pay in Montana. The average annual property tax bill of my house in Wisconsin hovered around 1.8% of market value (2021 property tax bill = $7,266 on a house that sold for $400,000, for an effective annual property tax rate of 1.8%), while my annual property tax bill in Billings – even after sizable increases in the past three years – is 0.9% of the house's market value (2024 property tax bill = $4,601 on a house with a market value of $542,500, for an effective annual property tax rate of 0.85%). That's ONE HALF what I paid in Wisconsin.

The lesson from Wisconsin is clear: Public funding for private schools is not efficient or money-saving or "good value". It doesn't deliver better outcomes or greater accountability. Rather it leads to overspending, waste, and lack of accountability. In light of the various budget challenges already faced by our state, siphoning off public tax money to private schools would be especially ill-advised in Montana.

To conclude: As a taxpayer and community member, I urge the School Funding Interim Commission to make it perfectly clear, in its recommendations to the Legislature, that Montana should NOT be diverting ANY public funding to private schools or homeschooling.

/S/ JACK HANSON

Education Fund, "Achievement Impact of Private School Vouchers", 6 December 2023, https://tpcref.org/achievement-impact-of-private-school-vouchers/; Michael R. Ford and Fredrik O. Andersson, "Determinants of Organizational Failure in the Milwaukee School Voucher Program", *Policy Studies Journal* **47.4** (November 2019), 1048-1068, https://doi.org/10.1111/psj.12164.

	MT	Whitefish	Terry Marasco	Self	11/01/2025 01:24 PM

Subject: Teacher Salaries and Benefits

Comment: Dear Members, Overall, the research states that teacher salaries influence the quality of the teacher, retention, and a statistically significant effect on academic achievement. And note that the research suggests a targeted approach based on the needs of the district and the variety of schools in that district.

For Montana, the cost of housing and inflation raises the bar significantly to support higher salaries. Having been in 250 schools as a guest teacher in Utah and Montana, it is no small matter that teachers are overworked. Here is a quote from a teacher Mom in Utah: "My daughter teaches high school English and has 250 students. This week, she was told we have a shortage of janitors and we would have to vacuum our own rooms. If my daughter gives a writing assignment and spends 5 minutes grading each, that's 21 hours outside of class not cunting prep and planning. What's next, cleaning bathrooms?"

Attachments:

📎 **VIEW ATTACHMENT 1**

The Case Regarding Teachers' Salary

From Salary and Benefits Research October 31, 2025

Terry Marasco

This is research-backed brief on how public-school teacher salaries affect student achievement, what the evidence says about mechanisms, and practical policy takeaways you can use (papers and reports cited inline).

Executive Summary

TEACHER'S WORKFORCE Evidence is **mixed but informative**: simply raising average salaries across the board does *not* guarantee large, immediate gains in test scores. However, increasing pay **can** improve student outcomes indirectly by improving teacher recruitment (higher-quality entrants), reducing turnover (more experienced teachers stay), and enabling targeted pay strategies (e.g., higher pay for high-need schools or reward structures linked to performance). The size and persistence of any test-score gains depend heavily on how pay increases are designed and paired with other policies. ERIC+3SAGE Journals+3Texas Education Research Center+3

U.S.-based studies, the results suggest that the effect of teacher merit pay on student test scores is positive and statistically significant (0.043 standard deviation). This summary effect varies by program design and study context, suggesting that teacher merit pay has the potential to improve student test scores in some contexts but researchers and policymakers should pay close attention to program design and implementation.

Short interpretive summary (what this wider sample shows)

- **Work environment / working conditions (workload, student behavior, resources, burnout)** repeatedly appears as a top *or co-top* driver of teachers' intent to leave. Multiple reports show very high levels of burnout and stress. TNTP+1

- **Salary / compensation** is also consistently important — RAND found **66%** of teachers view pay as inadequate and ~**1/3** name low pay as a top reason they might leave; state polls (e.g., Texas) show very large shares saying higher pay would keep them. RAND Corporation+1

- **Management / leadership / administrative support** shows up as a distinct and important factor — lack of support from principals and district leaders is often cited and appears in syntheses (Learning Policy Institute, TNTP, local exit surveys). Improvements in leadership correlate with lower exits. Learning Policy Institute+1

- **Location / commute / flexibility** is less often reported as a primary national-level reason in these studies, but it matters indirectly (housing affordability, being able to live near work, and time demands). Local/state reports sometimes show it rising in importance where housing costs are high. [Investopedia+1](#)

Practical takeaway

For K–12 public school teachers the evidence supports a **multidimensional** retention strategy: competitive pay (and benefits) matters a great deal, **but** pay increases alone are unlikely to stabilize staffing if **working conditions** (workload, student behavior management, resources) and **administrative support** are not improved concurrently. Location/commute is more context-dependent but becomes important where housing affordability or long commutes are common.

FOR THE ENTIRE WORKFORCE (from Robert Halt, Survey Center on American Life, Workforce.com, PRN, Conference-Board.org)

- **Salary & benefits: Strong and consistent top priority. Many workers emphasize fair pay, a living wage, and benefits as key.**

- **Workplace environment (culture, morale, well-being): Also very strong. The APA data on well-being and the SHRM data on morale/engagement point to this being near the top.**

- **Location (including flexibility/remote/hybrid): Growing in importance. The survey finding that 62% would stay in their job with more flexibility even if pay were higher elsewhere shows location/flexibility is a serious factor.**

- **Management style: Less often given a discrete percentage in these datasets, but components like "morale/engagement", "work-life well-being", "culture" directly tie into management style. So it's important — but harder to quantify as a standalone priority.**

Quick note: different studies use different questions (some ask for *the single top reason*, some list *multiple reasons*, some measure *perceptions* rather than reasons for leaving). That's why numbers vary across studies.

Summary table — selected studies (U.S. teachers)

#	Source (year)	Sample / context	% citing Salary (or pay finding)	% citing Work environment / conditions	% citing Management / leadership	% citing Location / commute / flexibility	Notes / takeaways
1	**RAND — State of the American Teacher** (2023/24). RAND Corporation +1	National teacher survey (2023–24)	**66%** say base pay is *inadequate;* ~**1/3** list low pay as a top reason to consider leaving. RAND Corporation +1	High workload / hours (avg ~53 hrs/wk) and burnout reported (major). RAND Corporation	N/A (report documents low well-being and stress; leadership/support discussed qualitatively). RAND Corporation	N/A (discusses housing/affordability as indirect factors). RAND Corporation	Pay dissatisfaction is large and teachers report heavy workload and burnout.
2	**AFT — summary of RAND findings / AFT press** (Nov 2024). American Federation of Teachers+1	AFT coverage of RAND survey	**~33%** list low pay as *top reason* they'd consider leaving. American Federation of Teachers	Work stress also cited as major contributor to turnover. American Federation of Teachers	N/A (leadership/support noted as concern in related commentary).	N/A	Reinforces RAND: pay is a top, frequently-cited factor.
3	**NCES — Teacher Attrition & Mobility**	National, representativ	N/A (report lists categories of reasons; pay	Working conditions and workload appear among listed drivers;	N/A (report lists many reasons; administrative	**8%** of public school teachers left the profession in 2020–21 →	Authoritative national stats; multiple categories

#	Source (year)	Sample / context	% citing Salary (or pay finding)	% citing Work environment / conditions	% citing Management / leadership	% citing Location / commute / flexibility	Notes / takeaways
	(Teacher Follow-up Survey) (2021–22, published 2024). National Center for Education Statistics+1	e TFS/NTPS follow-up	appears among items but not always top). National Center for Education Statistics	quantitative breakdowns across many categories. National Center for Education Statistics	support appears in item sets).	2021–22; reasons split across retirement, personal, job reasons. National Center for Education Statistics+1	(not a single % per your 4 factors).
4	Learning Policy Institute — Teacher Turnover brief (synthesis). Learning Policy Institute+1	Research synthesis / meta findings	Districts with higher max salaries have *lower* turnover (salary matters). Learning Policy Institute	Lack of administrative support (~**21%** listed in some datasets), dissatisfaction with career (~**21%**), working-conditions (~**10%**). Learning Policy Institute	Administrative support / leadership explicitly called out (~21% in some samples). Learning Policy Institute	N/A (housing/commute discussed indirectly)	Synthesizes multiple datasets: pay *and* working conditions/admin support both drive turnover.
5	SHRM — Future of Talent Retention (2024). SHRM	SHRM survey of employees (general workforce) but cited in	Pay ranked **6th (20.5%)** among reasons employees quit (general	Toxic/negative work environment **32.4%** (top reason to quit). SHRM	Poor leadership **30.3%**; immediate manager **27.7%**. SHRM	Work/life balance **20.8%** (related to flexibility/commute). SHRM	Shows culture/leadership often outrank pay in general workforce — used

#	Source (year)	Sample / context	% citing Salary (or pay finding)	% citing Work environment / conditions	% citing Management / leadership	% citing Location / commute / flexibility	Notes / takeaways
		education conversations	workforce). SHRM				for comparison to teachers.
6	**Gallup (education analyses / retention themes)** (various years). Gallup.com+1	Gallup teacher and workforce analyses	In some Gallup teacher analyses, **13%** of leaving teachers cited pay/benefits as *primary* reason; overall workforce data show pay/benefits at **16%**. Gallup.com+1	Culture/engagement + wellbeing/work-life balance combined account for large shares (~**37%** + **31%** in workforce data). Gallup.com	Leadership/manager issues appear within engagement/culture buckets. Gallup.com+1	N/A	Gallup highlights engagement/culture and wellbeing as big drivers—consistent with other syntheses.
7	**Charles Butt Foundation / Texas teacher poll (2025)** (press	State poll (Texas, n≈1,183 teachers)	**94%** said a *substantial* salary increase would help	Job-related stress, student behavior, lack of recognition frequently cited (~majority list	Administrative support / raises key retention incentives. Houston Chronicle	Housing affordability and commuting cited as concerns in some state/local	State-level poll showing very strong support for pay increases as

#	Source (year)	Sample / context	% citing Salary (or pay finding)	% citing Work environment / conditions	% citing Management / leadership	% citing Location / commute / flexibility	Notes / takeaways
	coverage). Houston Chronicle		them stay (in this sample); many cited pay & benefits as top concerns. Houston Chronicle	stress/behavior). Houston Chronicle		reports. Houston Chronicle	retention lever in Texas.
8	TNTP / Teachers' time use & burnout reports (2024–25 updates). TNTP+1	TNTP research + field reports	N/A	**60%+** report burnout; heavy workloads and insufficient support cited as key. TNTP	Leadership and support identified as critical to reducing burnout. TNTP	N/A	Emphasizes workload, time use and support (working-conditions) as immediate drivers.
9	Investopedia / EPI analysis of teacher pay gap (2025 reporting on EPI/CEPR data). Investopedia	National pay-gap analysis	Teachers earn **~27%** less than comparable college-educated peers (income	N/A	N/A	**Indirect** effect: pay gap reduces housing affordability / increases commute for some teachers. Investopedia	Strong evidence of a persistent teacher pay gap vs other professions.

#	Source (year)	Sample / context	% citing Salary (or pay finding)	% citing Work environment / conditions	% citing Management / leadership	% citing Location / commute / flexibility	Notes / takeaways
			gap). Investopedia				
10	**NEA — how teachers view pay & benefits** (2024 coverage). National Education Association	NEA reporting on national survey results	Pay & benefits (incl. leave) important to retention; paid parental leave and benefits matter. National Education Association	Working conditions & benefits interplay in teachers' decisions. National Education Association	N/A	N/A	NEA emphasizes compensation & benefits as central retention levers, esp. via collective bargaining.
11	**State & local exit/surveys (examples)** (2023–25; e.g., NC, Middletown). Axios+1	State reports / district exit surveys	State examples often cite pay structure as a contributing factor (NC example). Axios	Exit surveys commonly list workplace dissatisfaction, student behavior, workload as top reasons. The Middletown Press	Improvements in admin leadership reduced exits in some districts (Middletown example). The Middletown Press	Relocation and housing show up in local reports as reasons for leaving/relocating. Axios+1	Local data illustrate how context (pay scale, leadership) strongly shapes reasons to leave.

(Top five load-bearing citations for these conclusions: RAND (pay/burnout), AFT (pay as top reason), Learning Policy Institute (admin support), SHRM (work environment vs pay in workforce), Investopedia/EPI (teacher pay gap).) Investopedia+4RAND Corporation+4American Federation of Teachers+4

Teacher Merit Pay: A Meta-Analysis

Lam D. Pham https://orcid.org/0000-0001-8031-7777 lam.pham@vanderbilt.edu, Tuan D. Nguyen https://orcid.org/0000-0002-2920-3333, and Matthew G. Springer

Abstract

Empirical research investigating the association between teacher pay incentives and student test scores has grown rapidly over the past decade. To integrate the findings from these studies and help inform the debate over teacher merit pay, this meta-analysis synthesizes effect sizes across 37 primary studies, 26 of which were conducted in the United States. **Among the**

What the empirical literature finds (key points)

1. **Merit pay / performance-linked pay shows small positive effects on test scores in many studies.**
   Meta-analyses of teacher incentive experiments and programs find a positive but modest average effect on student test scores (roughly a few hundredths of a standard-deviation in many syntheses). Effects vary by program design and context. SAGE Journals+1

2. **Raising base pay helps recruit better candidates into teaching.**
   Studies show that when teacher pay rises relative to alternative occupations, the academic qualifications and measured aptitude of people entering teacher preparation programs increase. That is, better pay raises the *quality of applicants*. The Journalist's Resource

3. **Higher pay reduces turnover—this is an important channel to raise achievement.**
   Research finds that increases in teacher pay reduce teacher turnover. Because turnover—especially losing effective teachers—harms student learning, reducing turnover is an important way higher pay can help student outcomes. Several district/state studies (and policy briefs) document this mechanism. Texas Education Research Center+1

4. **Cross-sectional and international comparisons are inconclusive about a simple pay→achievement link.**
   Large cross-country or cross-state comparisons often find little or no direct correlation between average teacher pay and average student test performance once you adjust for other factors (poverty, school resources, non-pecuniary job attributes). This suggests pay alone, without addressing other constraints, is insufficient. [Center for Education Policy Analysis+1](#)

5. **Design matters a lot.**
   Whether pay increases translate into gains depends on *how* money is used: targeted raises (high-need schools, shortage subjects), bonuses tied to validated measures of performance, or pay used to improve working conditions and professional development tend to be more promising than across-the-board flat raises. Recent working papers and district policy changes highlight this distinction. [EdWorkingPapers+1](#)

Mechanisms (why pay can affect achievement)

- **Recruitment:** higher pay attracts better candidates and raises the selectivity of teacher pools. [The Journalist's Resource](#)

- **Retention:** higher pay reduces exits and turnover, preserving experience and continuity that benefits students. [Texas Education Research Center](#)

- **Effort/motivation:** incentive programs can increase teacher effort, though poorly designed incentives can backfire. [SAGE Journals](#)

- **Opportunity cost:** teachers' outside market opportunities (local wages, housing costs) change the effective value of teacher pay; states/districts face different trade-offs. [Center for Education Policy Analysis](#)

Policy implications & practical recommendations

Use the research above to guide how funds are allocated:

1. **Target pay where it helps most**

   - Pay supplements for high-need schools, hard-to-staff subjects (STEM, special ed), and shortage locations yield larger returns than uniform across-the-board increases. [Texas Education Research Center](#)

2. **Pair pay increases with retention strategies**

   - Combine salary increases with induction, mentoring, and workload supports so you keep newly recruited higher-quality teachers. Lower turnover reinforces achievement gains. Texas Education Research Center

3. **Be careful with performance pay design**

   - Performance pay *can* improve test scores modestly, but success depends on valid evaluation measures, sizable and sustained incentives, and safeguards against unintended consequences (teaching to tests, narrowing curriculum). Meta-analyses find average positive but modest effects. SAGE Journals

4. **Account for local labor markets and non-pay conditions**

   - In high housing-cost areas, even large raises may not be sufficient unless combined with other supports (housing assistance, schedule flexibility). Cross-region comparisons show pay alone won't fix structural barriers. Center for Education Policy Analysis+1

5. **Measure impacts and iterate**

   - Pilot targeted pay programs, measure effects on recruitment, retention, teacher practice, and student outcomes, and scale what works. Working-paper evidence from natural experiments and recent pilots is an important guide. EdWorkingPapers

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Limitations & open questions

- Many studies focus on short-run test-score effects; long-run outcomes (college completion, earnings) are less frequently measured. SAGE Journals

- Context dependence is large: district governance, union contracts, and local cost of living shape outcomes. Center for Education Policy Analysis

- Some international analyses find no simple pay→achievement link, reminding us to treat pay as *one* lever among many. ERIC

Quick reading list

- Meta-analysis on merit/incentive pay (effects on test scores). SAGE Journals

- Hendricks (2013) / Texas evidence: pay rises, turnover, and student outcomes. Texas Education Research Center

- Loeb & Page (2000): issues with cross-sectional wage→achievement comparisons. Center for Education Policy Analysis

- JournalistsResource synthesis on teacher pay and recruitment. The Journalist's Resource

- Recent working paper exploiting a $50K starting salary policy in New Jersey (examines student outcomes after pay changes). EdWorkingPapers

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Appendix A: Research Citations

Cost of Living in Montana

- Montana's overall cost-of-living index is about **94.9** (with 100 = U.S. average) according to one source. World Population Review+2ERI Economic Research Institute+2 This indicates it is slightly below the national average overall.

- One site states that for a typical person in Montana, the annual personal consumption cost is about **US$55,264** (≈ US$4,605/month) for "average cost of living" in 2024 data. SoFi

- According to another, Montana's cost of living is **21% higher than the U.S. average** when including rent/housing, depending on city. RentCafe

- Housing values have risen in many Montana cities: for example, the "typical home value" in Montana in December 2024 was around **US$451,402**. SoFi

- Rent/mortgage costs vary significantly by city: in Montana an estimate lists median monthly mortgage cost at US$1,736; median studio/one-bedroom rent around US$809-US$822; two-bedroom rent US$1,105. SoFi

Takeaway: While Montana as a whole isn't among the most expensive states, housing and home-ownership costs have been climbing, and depending on locale (especially more desirable areas or smaller towns with high demand) your budget may need to be higher than you'd expect.

School Teacher Pay in Montana

- On average (for public school teachers in Montana) as of 2025, typical salaries range: around **US$50,558/year** average. Salary.com

- The 25th percentile salary is about US$42,813 and the 75th percentile about US$56,888 according to one salary site. Salary.com

- A state-government report (for full-time general education teachers 2022-23) states the *average total compensation* (including benefits) was about **US$74,800**, of which roughly US$60,000 is salary, and US$14,000 in benefits. lmi.mt.gov

- According to the National Education Association (NEA) 2023-24 report, Montana's *average teacher starting salary* is around US$35,674, and the *average teacher salary* is US$57,556. nea.org

- The state is actively working on boosting starting salaries: One bill (the "STARS Act") will set a floor for starting salaries (e.g., about US$41,000 for 2026-27) and cost-of-living stipend for full-time staff of US$1,500. KBZK News

Takeaway: Teacher pay in Montana is modest relative to some U.S. states, though benefits help. Entry/start level pay tends to be lower; more experienced teachers or those in higher classifications can earn more.

Putting It Together: How Feasible Is It for a Teacher in Montana?

- Suppose a teacher earns around US$50,000 per year (base) or maybe US$60,000+ including benefits in some districts.

- If average living cost (for one adult) is around US$55,000 per year (as the "average personal consumption" figure suggests) that leaves **very little margin** if one is living alone and not sharing expenses or owning property.

- If supporting a family, living in a higher cost community (e.g., near major amenities, or in a city with high housing cost), the budget gets tighter.

- Given rising housing costs in desirable Montana regions, and that teacher salaries start relatively lower, teachers may face more pressure in terms of housing affordability, especially if relocating from another area or seeking to buy a home.

Specific Considerations for Kalispell / Northwest Montana

Since you're located in Kalispell, Montana, it's worth noting housing and cost pressures in the region:

- The home value estimate for Kalispell in December 2024 was about US$628,702 (per the earlier data) which is well above the state median of US$451k. SoFi

- This suggests that if you're living in or near Kalispell, your housing cost may be significantly higher than Montana's statewide average, which should be accounted for when comparing salary versus cost.

🎓 Teacher Pay

- Average salary (for the 2022-23 academic year) was **US$58,600** in Montana. lmi.mt.gov

- Total compensation (including salary + benefits) averaged about **US$74,800** in 2022-23. lmi.mt.gov

- Data from USAFacts reports median annual wages in 2024 of **≈ US$41,700** for preschool teachers and **≈ US$61,500** for middle-school teachers in Montana. USAFacts

- Starting teacher salary is low in Montana: one source reports an average of **US$34,476** in 2024, placing Montana at "51 among states" for starting pay. bigskytimes.com+1

- A local report notes that teacher wages have fallen nearly 3 % behind the cost of living in Montana. mtpr.org

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🏠 Cost of Living

- According to SoFi, the average annual personal consumption cost in Montana is about **US$55,264** (≈US$4,605/month) as of 2024. SoFi

- According to Salary.com, Montana's cost of living in 2025 is about **5 % higher than the U.S. national average** for singles (≈US$2,599/month) and families of four (≈US$5,722/month). Salary.com

- The MIT "Living Wage Calculator" estimates that for a single adult in Montana the living wage is about **US$42,370/year**. MLCT

- **The Teacher Pay Penalty Has Hit a New High: Trends in Teacher Wages and Compensation through 2021** Allegretto, Sylvia, *Economic Policy Institute*

- Over the last 18 years, Economic Policy Institute has closely tracked trends in teacher pay. Over these nearly two decades, a picture of increasingly alarming trends has emerged. Simply put, teachers are paid less (in weekly wages and total compensation) than their nonteacher college-educated counterparts, and the situation has worsened considerably over time. To analyze teacher pay and compensation through 2020 and 2021 this report uses two sources of data from the Bureau of Labor Statistics (BLS): the Current Population Survey Outgoing Rotation Groups (CPS-ORG) and BLS's National Compensation Survey's Employer Costs for Employee Compensation (ECEC).
- **Raising Pay in Public K-12 Schools Is Critical to Solving Staffing Shortages: Federal Relief Funds Can Provide a down Payment on Long-Needed Investments in the Education Workforce**
- Cooper, David; Martinez Hickey, Sebastian
- *Economic Policy Institute*
- Ever since students began returning to classrooms in the late summer and fall of 2021, countless news stories have described intense staffing shortages in primary and secondary schools. The pandemic has wreaked havoc on the country's K-12 educational workforce, with overworked educators retiring or leaving the profession, insufficient substitute teachers to fill in when COVID hits a district, too few paraprofessionals and teaching assistants there to support students who are struggling after more than a year of virtual learning, not enough bus drivers to get students to and from school, and skeleton crews of custodial and food service workers trying to make do. This report presents data on the characteristics and pay of the K-12 education support workforce, showing trends in employment before and during the pandemic, and discusses how COVID is likely affecting workers' decisions to return to schools. It also presents findings from past EPI research that shows that budget cuts, lack of investment in schools, low relative pay, challenging school climates, and inadequate early career supports led to rising teacher turnover and a shrinking pipeline of qualified teachers in the country's schools long before the pandemic began.

	MT	Helena	Shelley Turner	Montana Association of School Business Officials	11/04/2025 06:43 PM

Subject: School Business Officials Duties Assessment and Deadlines List

Comment: The attached materials highlight the critical and wide-ranging responsibilities of Montana's School Business Officials and District Clerks- professionals who manage budgets, ensure compliance, maintain records, and often step into additional roles to keep schools operating. The Comprehensive Duty Assessment outlines the scope and complexity of their duties, while the Important Dates and Deadlines document illustrates the continuous, year-round nature of their work. As the Committee considers future legislation, we urge careful attention to the capacity of these essential professionals. Added requirements without added support risk overwhelming the individuals who safeguard the financial and operational integrity of our schools.

Attachments:

🔗 VIEW ATTACHMENT 1

🔗 VIEW ATTACHMENT 2

Montana Association of School Business Officials (MASBO)

Comprehensive Duty Statement: Business Manager / District Clerk

Contents

Montana Association of School Business Officials (MASBO)

Comprehensive Duty Statement: Business Manager / District Clerk

"Every safeguard in public education rests on the integrity of its managers and leaders. It is time for communities, the state, and school districts to safeguard their integrity and well-being in return." — Montana Association of School Business Officials (MASBO)

Preface

The Montana Association of School Business Officials (MASBO) represents the financial and operational leaders of Montana's K–12 schools. Business Managers and District Clerks ensure the fiscal integrity, legal compliance, and operational efficiency of every public school district. This document illustrates the scope, depth, and complexity of the position—demonstrating that each duty performed reflects both statutory compliance and professional expertise essential to Montana's education system.

This document, provided by MASBO, serves as a reference and advocacy tool to highlight the scope and complexity of the Business Manager/District Clerk role in Montana's K–12 schools.

This publication is designed to help policymakers, trustees, and administrators understand the operational, fiscal, and compliance workload often managed within a single position. It is not a legally binding job description, employment contract, or policy directive, and does not supersede local board authority, statute, or administrative rule.

MASBO encourages all districts to maintain appropriate staffing levels, cross-training, and ensure administrative support to promote compliance and sustainability in school business operations.

For more information, visit www.masbo.com

Prepared by Shelley Turner, Executive Director, Montana Association of School Business Officials (MASBO), 2025

School Business Official Tasks in a K12 Montana School District

I. Fiscal Leadership and Financial Management

- **Budget preparation and projections:** Collaborate with district leadership and trustees to develop annual budgets; project revenues and expenditures across general, special revenue, debt service, enterprise, and fiduciary funds. Ensure compliance with state and federal laws (e.g., MCA Title 20, ARM 10.22). Provide levy calculation assistance and present budgets to trustees and communities. Update budgets for amendments, monitor fund balances, coordinate with the county for levy certification, and maintain multi-year financial projections for programs such as transportation, retirement, building reserve, compensated absences, major maintenance, and technology.

- **Fund administration and accounting:** Oversee all accounting activities, including coding revenues and expenditures according to the Uniform Chart of Accounts. Maintain accurate journals, ledgers, and trial balances; prepare monthly financial statements; ensure compliance with GAAP, GASB, and state requirements. Reconcile cash balances by fund, manage interfund transfers, invest funds prudently, oversee tax receipts, and identify discrepancies as they occur.

- **Cash flow and reconciliation:** Manage cash flow forecasting, deposit and record receipts, reconcile bank statements with the district accounting system monthly, and ensure segregation of duties. Prepare treasurer's reports, maintain outstanding check logs, and reconcile payroll clearing and agency accounts.

- **Financial reporting:** Compile and submit the Trustee Financial Summary (TFS), School Funding Payment Report, and Annual Data Collection forms. Provide monthly board reports with revenue and expenditure comparisons, coordinate levy presentations to the public, maintain MAEFAIRS data, prepare the OPI Financial Summary, coordinate transportation and tuition reports, assist the superintendent with budget amendments, and provide financial analysis to support decision-making.

- **Audit preparation and response:** Coordinate external financial audits; prepare work papers, schedules of expenditures of federal awards, and other required documentation. Respond to auditor inquiries, prepare corrective action plans for findings, implement recommendations, ensure compliance with Single Audit requirements, maintain documentation required by 2 CFR 200, ensure board

minutes reflect acceptance of audited financial statements, and coordinate with the county as needed.

- **Internal controls and GASB compliance:** Develop and maintain internal control policies and procedures; ensure segregation of duties across cash receipts, accounts payable, purchasing, and payroll. Monitor compliance with board policies and state law; implement GASB pronouncements; coordinate fixed asset management and depreciation schedules; ensure proper authorization of expenditures; maintain an inventory of capital assets.

- **Training and supervision of financial processes:** Train staff on accounting software and procedures; supervise financial staff; develop procedure manuals for accounts payable, payroll, and grants management; provide technical assistance to principals and secretaries; evaluate performance and ensure cross-training for continuity of operations.

II. Payroll, Benefits, and Human Resources Administration

- **Recruitment, onboarding, and fingerprinting:** Support or provide the HR processes by developing vacancy postings and ensuring compliance with equal opportunity requirements; manage applications and screening, coordinate interviews, support interview committee on hiring compliance matters, process new-hire paperwork, perform fingerprinting and background checks pursuant to MCA 20-4-110, verify certification and licensure, and maintain confidential personnel files.

- **Contracts and personnel records:** Prepare contracts for certified and classified staff, ensure proper board approval, track assignments and FTE, maintain salary schedules, issue letters of appointment, manage extracurricular and stipend contracts, track evaluation schedules, handle records requests, and archive records in accordance with retention schedules.

- **Payroll processing and deductions:** Calculate wages and salaries, manage timesheets, ensure accurate calculation of overtime and supplemental pay, process salary advancements, generate paychecks and direct deposits, maintain payroll records, manage deductions (TRS, PERS, FICA, federal and state taxes, health insurance, deferred compensation, HSAs, flex), file quarterly reports (Form 941, Unemployment Insurance, Form MW-1), and reconcile payroll liability accounts.

- **Leave, FMLA, COBRA, and Section 125 management:** Track sick, vacation, and personal leave balances; administer Family and Medical Leave Act (FMLA) eligibility and documentation; manage COBRA notices for terminated employees; administer Section 125 cafeteria plans and ensure compliance with IRS regulations.

- **Benefits administration and audits:** Coordinate enrollment in health, dental, vision, and life insurance; manage open enrollment; communicate benefit changes; reconcile monthly premiums; coordinate wellness programs; process claims and reimbursements; conduct annual benefits audits; and manage voluntary insurance products and plan documents.

- **Collective bargaining support and implementation:** Provide financial analysis for negotiations, prepare cost projections for salary and benefit proposals, attend bargaining sessions, implement negotiated agreements, update salary schedules, monitor compliance with contract provisions, respond to grievances, and maintain bargaining records.

- **Compliance reporting and audit response:** Prepare and submit Workers' Compensation payroll audits; coordinate Unemployment Insurance audits; respond to Department of Labor Wage and Hour investigations; maintain I-9 compliance; file Affordable Care Act (ACA) 1095-C forms; and respond to state and federal surveys such as EEO-5 and the Civil Rights Data Collection (CRDC).

- **Infinite Campus employee data reporting (SEID, licensure, compensation codes):** Enter employee data into the State Educator Information Database; verify licensure status and endorsements; assign compensation codes; submit staff personnel reports; reconcile with the payroll system; and ensure accurate data for OPI Educator Licensure and Title II reporting.

- **Staff Relations and Training:** Assist the superintendent or other administrative staff in ensuring that all staff have obtained annual training required either by law or by liability insurance compliance. Assist the superintendent or other administrative staff in assisting with staff disputes, the uniform complaint policy or collective bargaining agreement grievance procedure. May serve as a safety compliance officer.

III. Governance, Records, and Legal Compliance

- **Board clerk duties (agendas, minutes, recordings, resolutions):** Prepare meeting agendas in collaboration with the superintendent; compile board packets; post agendas and notices in compliance with open meeting laws; attend board meetings; record proceedings; prepare minutes; index attachments; maintain audio or video recordings; prepare resolutions; manage board policies; track trustee trainings for background checks, etc.; administer oaths of office; manage election of board officers; maintain board policy; prepare board calendars; and coordinate special or emergency meetings. Serves as a liaison between the Board and the community.

- **Policy management and updates (MCA, ARM, MTSBA coordination):** Monitor changes to statutes and administrative rules; coordinate policy updates with the

Montana School Boards Association (MTSBA); present policy revisions to the board; update policy manuals; distribute policies to staff; integrate policies into handbooks; maintain policy acknowledgement forms; implement new policies; and coordinate policy-related training.

- **Custodianship of official records and retention schedules:** Maintain official district records—including board minutes, contracts, deeds, easements, insurance policies, and student records. Ensure compliance with records retention schedules; coordinate destruction of records with the state archivist; maintain digital archives; manage secure storage; ensure confidentiality; and coordinate access to public records.

- **Public records requests and confidentiality compliance (FERPA/HIPAA):** Process requests for documents; redact confidential information; consult legal counsel; maintain a log of requests; ensure compliance with the Family Educational Rights and Privacy Act (FERPA) and Health Insurance Portability and Accountability Act (HIPAA); protect student and employee data; and manage subpoenas.

- **Legal postings, notices, and publication records:** Publish required notices for elections, budgets, meetings, and employment; coordinate with newspapers and county offices; maintain sworn statements of publication; file proof of posting; ensure accessibility of notices online; and track statutory deadlines.

- **Policy acknowledgement tracking and handbook updates:** Manage distribution and acknowledgement of staff handbooks; update handbook content; coordinate training on legal compliance; maintain signed acknowledgement forms; update codes of conduct; and ensure cross-references to board policies.

IV. Elections Administration

- **Annual training (6 hours) and calendar monitoring:** Complete mandatory six hours of elections training; monitor legislative changes; maintain an election calendar; and plan for school election day in coordination with county officials.

- **Election planning, notices, ballots, judges, and canvass:** Prepare resolutions calling for elections; publish notices; prepare candidate filing forms; manage voter registration lists; order and proof ballots; recruit and train election judges; prepare polling places; conduct elections; secure ballots; tally votes; present canvass results to the board; issue certificates of election; and manage recounts.

- **ADA and NVRA compliance for polling and mail ballots:** Ensure polling places meet accessibility standards; implement federal election accessibility guidelines; process absentee ballot requests; maintain logs; ensure compliance with the National Voter Registration Act (NVRA); and provide voter registration forms.

- **Filing of oaths, certifications, and election results:** Administer and file oaths of office for elected trustees; certify election results to the county superintendent and the Office of Public Instruction (OPI); prepare certificates of canvass; and maintain election files.

- **Retention of election materials and coordination with county officials:** Secure ballots for the statutory period; maintain poll books, tally sheets, and absentee envelopes; coordinate with the county clerk; destroy materials after the retention period; report election costs to the county; and manage reimbursements.

V. Grants, Federal Programs, and Reporting

- **Application, monitoring, and fiscal management:** Research grant opportunities; prepare applications; coordinate with administrators on program development; enter budgets in E-Grants; track expenditures; submit amendments; ensure compliance with Uniform Guidance (2 CFR 200); and maintain comprehensive grant files.

- **Time and effort documentation:** Maintain semi-annual certification or personnel activity reports; collect time sheets; ensure correct distribution of salaries; review for accuracy; maintain documentation for audits; and ensure comparability and supplement-not-supplant compliance.

- **Reimbursement and drawdown procedures:** Request reimbursements through E-Grants; track cash requests; monitor drawdown schedules; ensure timely reimbursement; and coordinate with the county treasurer on deposits of funds.

- **Programmatic reporting (Impact Aid, CRDC, SPED, Perkins, etc.):** Compile student counts and data; submit Impact Aid forms; prepare Civil Rights Data Collection reports; compile and submit Special Education (IDEA) reports; coordinate Carl Perkins reports; ensure accuracy; and maintain documentation.

- **SAM registration and maintenance of tax-exempt status:** Maintain System for Award Management registration; update entity registration; manage DUNS/UEI numbers; ensure compliance; maintain tax-exempt certification; and provide documentation to vendors as required.

VI. Student Data and Compliance Reporting

- **AIM/Infinite Campus data entry and accuracy:** Ensure accurate entry of student demographics; track program participation; coordinate with schools to update data; monitor enrollment and exit dates; update IEP eligibility; manage Title I and migrant student data; maintain Free and Reduced Lunch eligibility; and run error-checking reports.

- **ANB certification (Fall/Spring):** Compile Average Number Belonging (ANB) counts; verify enrollment; prepare supporting documentation; certify counts in MAEFAIRS; and coordinate with the county.

- **Graduate/dropout, personnel, and teacher-class file submissions:** Prepare and submit graduate outcomes; track dropouts; prepare staff FTE and role assignments; submit the teacher-class file; ensure data aligns with schedules; and resolve errors.

- **Coordination with OPI for student information validation:** Respond to OPI data validations; correct errors; maintain communication; train staff on data entry; and ensure compliance with submission timelines.

VII. Procurement, Contract, and Vendor Management

- **Bidding, purchasing, and RFP administration:** Develop procurement policies; publish requests for bids and proposals; evaluate bids; ensure competitive purchasing; maintain purchasing thresholds; use state cooperative contracts where beneficial; ensure compliance with Buy American provisions; and maintain comprehensive procurement records.

- **Vendor vetting, W9s, ICEC's, and insurance certificates:** Collect vendor W9 forms; verify taxpayer identification numbers; ensure independent contractor exemption certificates (ICECs); collect insurance certificates; monitor vendor debarment status; and maintain vendor files.

- **Independent contractor compliance and background checks:** Ensure proper classification of employees versus independent contractors; conduct fingerprinting and background checks for contractors; maintain background check documentation; ensure board approval; and require proof of licensure and insurance.

- **Payment processing, warrants, P-cards, and reimbursement controls:** Review purchase requests; issue purchase orders; verify goods received; process invoices; prepare warrants; reconcile procurement cards; ensure receipts and approvals; track sales tax exemptions; manage travel reimbursements; and enforce per diem policies.

- **Contract management (leases, MOUs, service agreements):** Review and draft contracts; consult legal counsel; ensure board approval; maintain a contract database; track expiration and renewals; ensure compliance with contract terms; manage insurance requirements; and coordinate with the chief financial officer or superintendent.

- **Internal control and segregation of duties:** Maintain separation between requesting, approving, and paying functions; review transactions for

appropriateness; monitor for fraud; implement approval workflows; and train staff on procurement policies.

VIII. Transportation and Operations Compliance

- **OPI transportation forms and reporting (TR-1 through TR-35):** Prepare and submit bus route approvals; maintain daily trip logs; compile TR-4 and TR-6 reimbursements; update bus ridership counts; track bus depreciation schedules; prepare bus replacement schedules; and submit TR-1, TR-4, TR-5, TR-6, and TR-7 reports as required.

- **Bus route approvals, reimbursements, and budgeting:** Analyze route efficiency; propose route changes; prepare budgets for the transportation fund; track reimbursements from state and county; maintain bus driver training records; and ensure safe stops and routes.

- **CDL and driver training compliance:** Ensure bus drivers have current Commercial Driver's Licenses (CDLs) with appropriate endorsements; coordinate training for first aid, CPR, and driver education; maintain driver medical exam records; monitor random drug and alcohol testing; maintain OPI driver certification; and ensure compliance with Federal Motor Carrier Safety Administration (FMCSA) regulations.

- **Vehicle registration, insurance, and inspections:** Maintain registration and license plates; coordinate annual inspections; maintain proof of insurance; file accident reports; track claims; and schedule regular maintenance.

- **Facility inspections and compliance (fire, boiler, playground, water):** Coordinate annual facility inspections; maintain records; correct deficiencies; coordinate asbestos management plans; maintain lead-in-water testing; ensure monthly playground inspections; maintain safe water systems; coordinate safety drills; and ensure compliance with building codes and environmental regulations.

- **Building Reserve and Major Maintenance Aid tracking:** Develop facilities plans; budget for projects; track expenditures; apply for state major maintenance aid; coordinate with architects and contractors; maintain project files; and manage the opening and closing of buildings. Apply for grant or rebate reimbursement when available for energy savings or other facility related initiatives.

- **Supervise Summer Operations:** Some school business officials ensure that maintenance and cleaning projects in buildings are completed on time and within budget during the summer months. Managing building access and delivery of materials.

- **Department of Labor & Industry audit coordination:** Prepare for DLI audits; provide payroll and safety records; respond to safety citations; implement corrective actions; maintain OSHA logs; and coordinate with inspectors.

IX. Nutrition, Student Activities, and School-Based Funds

- **School Nutrition Program (NSLP/SBP/SFSP) claims and verification:** Oversee the food service program; ensure compliance with USDA regulations including the civil rights compliance requirements; complete applications and agreements; submit monthly claims; monitor Free and Reduced applications; conduct verification of meal benefits; coordinate audits; maintain meal pattern compliance; track meal counts; and ensure financial sustainability of the nutrition program.

- **Food safety inspections and training documentation:** Ensure kitchen inspections occur twice per year; maintain Hazard Analysis & Critical Control Points (HACCP) plans; maintain ServSafe certifications; provide staff training; address inspection report findings; and maintain records.

- **Activity account administration and reconciliation:** Oversee student activity funds; ensure adherence to board policy and MASBO guidelines; review fundraising requests; monitor receipts; maintain separate bank accounts; reconcile monthly; ensure proper approvals; prepare annual financial statements; and include activity funds in the Trustee Financial Summary (TFS).

- **Booster/PTA coordination and cash-handling training:** Provide training to club advisors and support organizations on cash-handling procedures; coordinate with booster and parent groups; review outside fundraising activities; ensure compliance with Title IX; maintain separation of funds; and provide oversight.

- **Annual TFS inclusion for all activity funds:** Reconcile activity accounts to the general ledger; record revenue and expenditures properly; include in the TFS; and maintain supporting documentation for auditors and board review.

X. Safety, Insurance, and Risk Management

- **Employee safety training (SafeSchools/Vector compliance):** Coordinate training for occupational safety, harassment, bloodborne pathogens, and other mandatory topics; maintain training records; ensure new employees' complete orientation; track completion; and update training modules as regulations change.

- **Safety committee participation and reporting:** Convene a safety committee; review accidents and near misses; conduct facility walkthroughs; recommend improvements; maintain meeting minutes; and report safety issues and recommendations to the board.

- **Workers' compensation claims, loss prevention, and liability tracking:** Administer the workers' compensation program; report claims; manage return-to-work programs; coordinate with the insurer; track claim status; monitor the experience modification factor; implement loss-prevention strategies; maintain OSHA logs; coordinate property, liability, and auto claims; and maintain accident logs.

- **Property, liability, auto, and umbrella insurance management:** Evaluate insurance coverage; obtain quotes; prepare requests for proposals; present recommendations to the board; monitor premiums; ensure coverage for buildings, vehicles, and equipment; maintain a schedule of insured assets; coordinate claim filings; and maintain claim records.

- **Coordination of renewals and claim documentation:** Track policy expirations; compile renewal applications; update property values; ensure timely premium payments; maintain claim files; and coordinate with adjusters and insurers.

XI. Facilities, Technology, and Asset Management
- **Inventory of land, buildings, vehicles, and equipment:** Maintain a fixed asset inventory; update records as assets are acquired or disposed; assign asset tags; conduct annual physical inventories; record location and condition; reconcile the inventory to financial records; and ensure control of assets.

- **Fixed asset tagging and depreciation:** Assign asset numbers; record cost, acquisition date, and useful life; calculate depreciation; update the general ledger; prepare schedules for audit; implement GASB 34 requirements; and maintain capital asset policies.

- **Federal equipment tracking (2 CFR 200):** Track equipment purchased with federal funds; maintain inventory records; label items as property of the federal program; ensure equipment is used for its intended purpose; maintain disposition records; and coordinate with program directors.

- **Long-range facility planning, grants, and incentive programs:** Participate in facility planning; identify funding sources; prepare grant applications (e.g., Quality Schools, energy rebates); monitor project budgets; track compliance; coordinate with engineers and architects; present plans to the board; and maintain a comprehensive long-range facility plan.

- **SDS/MSDS record maintenance and compliance:** Maintain Safety Data Sheets (SDS) for chemicals; ensure accessibility for staff; conduct hazard communication training; update SDS annually; coordinate disposal of hazardous materials; and ensure compliance with OSHA and environmental regulations.

XII. Front Office & Community Relations

- **Frontline operations (enrollment, attendance, visitor management):** Manage the front office; ensure enrollment forms are completed accurately; verify residency; track attendance; monitor daily absence calls; maintain visitor sign-in logs; coordinate substitute teacher check-in; ensure security protocols are followed; and maintain key control.

- **Clerical and receptionist training (FERPA/HIPAA confidentiality):** Provide training on confidentiality and records handling; ensure proper management of student and employee records; respond to records requests; maintain HIPAA compliance for health records; handle custody documentation; and ensure front office staff adhere to confidentiality policies.

- **Customer service, de-escalation, and safety procedures:** Train staff on positive communication and de-escalation techniques; handle upset parents and community members; implement front office safety procedures; coordinate crisis response; maintain first aid supplies; and serve as a mandated reporter when required.

- **Public transparency (posting budgets, policies, levy information):** Maintain the district website; post budgets, audits, policies, and board minutes; update meeting agendas; ensure ADA compliance; respond to website accessibility complaints; maintain community information; and prepare community newsletters.

- **Community communication (newsletters, social media, factual outreach):** Design and distribute newsletters; manage social media presence; share financial information; prepare press releases; respond to media inquiries; present at community meetings; support bond and levy campaigns with factual information; and maintain relationships with local government and civic organizations.

XIII. Substitution Duties

Substitution Duties

In addition to regular assigned duties, the School Business Manager/District Clerk may be required to temporarily assume substitute responsibilities to ensure the continuous and effective operation of the district. These duties may include, but are not limited to, serving as a substitute for:

- **School or district administrators,** performing limited administrative functions when administrators are offsite or unavailable.

- **Teachers or classroom aides**, providing instructional support and supervision in the absence of regular staff.

- **Technology administrators**, assisting with the management of technology systems, troubleshooting, or coordination of technology resources.

- **Coaches or activity sponsors**, supervising student activities or athletic programs as needed.

- **Athletic directors**, coordinating athletic events, schedules, or logistics in the absence of the assigned director.

- **Bus or vehicle drivers**, providing transportation support if properly licensed and qualified.

Such substitution duties are performed as needed and may extend for indeterminate lengths of time, often while the individual simultaneously maintains their own position responsibilities. Often, SBOs or District Clerks learn their duties on the job without prior training.

XIV. Ethics, Professional Standards, and Continuous Learning

- **MASBO Code of Ethics adherence:** Maintain integrity, objectivity, confidentiality, and impartiality; avoid conflicts of interest; provide honest reporting; maintain independence; and adhere to professional ethical standards.

- **Confidentiality, integrity, and impartiality in all matters:** Protect confidential information; treat all stakeholders fairly; avoid nepotism; enforce procurement fairness; maintain professional boundaries; recuse from decisions when necessary; and adhere to board policies.

- **Professional development (MASBO, OPI, federal training):** Pursue continuing education; attend MASBO conferences; maintain certification; complete training through the Office of Public Instruction (OPI) and federal programs; participate in webinars; monitor legislative changes; network with peers; and share expertise with colleagues.

- **Awareness of cybersecurity, cultural competency, and conflict resolution:** Maintain awareness of phishing frauds and cyber-security threats; implement security training; respect diversity; engage in cultural competency training; practice conflict resolution strategies; and lead by example in the workplace.

XV. Core Competencies & Professional Skills

- **Financial accuracy and recordkeeping:** Maintain meticulous financial records; conduct double-checks; ensure timely entries; and maintain supporting documentation for all transactions.

- **Technical proficiency (Infinite Campus, accounting software, Excel):** Master multiple software platforms; adapt to updates; provide training to staff; analyze data; create spreadsheets, pivot tables, and macros; and integrate systems to improve efficiency.

- **Communication and presentation skills:** Prepare written and oral reports; present complex financial information to the board and community; write meeting minutes and correspondence; respond to inquiries; maintain diplomacy; and prepare training materials for staff.

- **Policy literacy and legal understanding:** Read and interpret the Montana Code Annotated (MCA), Administrative Rules of Montana (ARM), and board policies; apply legal requirements to daily operations; research legal questions; consult attorneys when necessary; ensure compliance with laws and regulations; and communicate legal requirements to staff and the board.

- **Time management and prioritization:** Juggle multiple deadlines; create calendars and task lists; prioritize tasks based on urgency and importance; manage crises effectively; adapt to new requirements; and maintain accurate timelines for annual cycles (budgets, audits, elections, reports, payroll, grants).

- **Adaptability, critical thinking, and teamwork:** Respond to legislative changes and evolving regulations; analyze complex problems; propose and implement solutions; collaborate with administrators, staff, and the board; lead projects; mentor colleagues; and maintain composure under pressure.

XVI. Distribution of Duties, Staffing Sustainability, and Ethical Risk

In many Montana school districts, especially Class 2 and rural systems, the Business Manager/District Clerk is often the sole administrative professional responsible for finance, human resources, compliance, elections, and reporting. While consolidation of duties may appear efficient, it often creates conditions that are ethically unsustainable, operationally risky, and personally exhausting.

- **Auditor Expectations and Delegation of Duties**

  Auditors consistently emphasize that the segregation and delegation of key financial and compliance duties is essential for maintaining strong internal controls and protecting district assets. When high-risk functions—such as purchasing, payroll approval, and reconciliation—are concentrated in a single individual, districts are more likely to receive audit findings and face increased risk of errors, fraud, and diminished public trust.

  Boards and superintendents should proactively review auditor recommendations and ensure that duties are assigned to separate personnel whenever possible. This

not only aligns with best practices and professional standards, but also fulfills audit requirements and strengthens the district's ethical and operational integrity. Regularly updating internal control plans and documenting the delegation of responsibilities in accordance with auditor guidance will help safeguard fiscal integrity and promote sustainable operations.

MASBO's *Code of Ethics and Duties Manual* notes that frustration and turnover frequently arise from "a lack of adequate personnel" to manage today's complex business operations. It recommends that boards and superintendents map all administrative duties and evaluate whether it is reasonable for one individual to perform them.

When a single role expands beyond manageable capacity, both fiscal integrity and staff well-being are jeopardized.

Considerations:

Turnover and Sustainability: While national turnover rates are declining, Montana has experienced a marked increase in turnover among school business officials. This shift has resulted in the significant loss of valuable institutional knowledge accumulated over the years.

The following graphs illustrate the turnover rates among Montana school business officials over the past five years, highlighting the growing challenge of retaining experienced staff and the impact of excessive workload on sustainability.
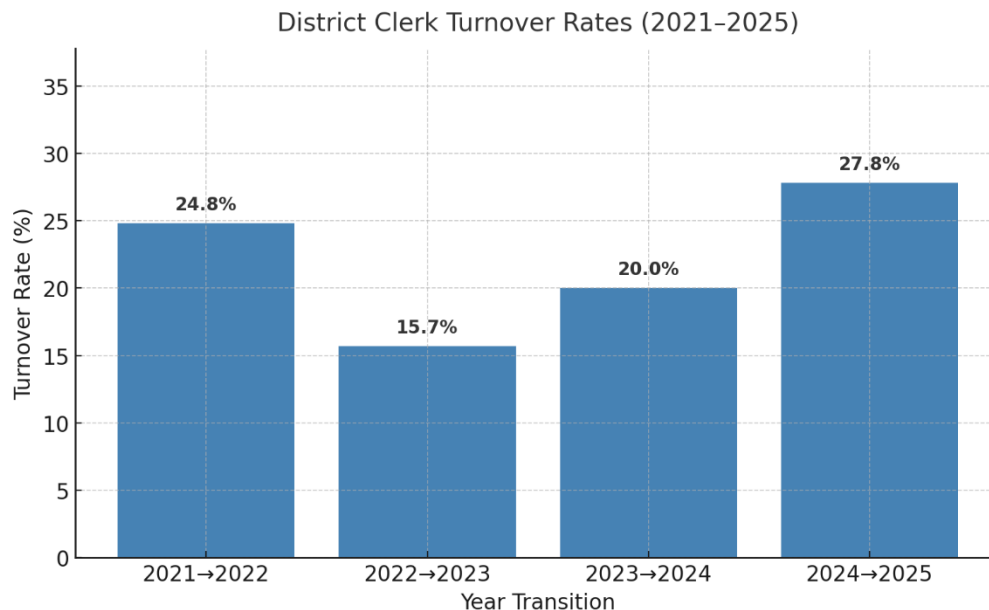

Figure 1. Turnover rates among Montana school business officials, 2020–2025. Persistent turnover highlights the urgent need for distributed duties, cross-training, and adequate support in school business offices.
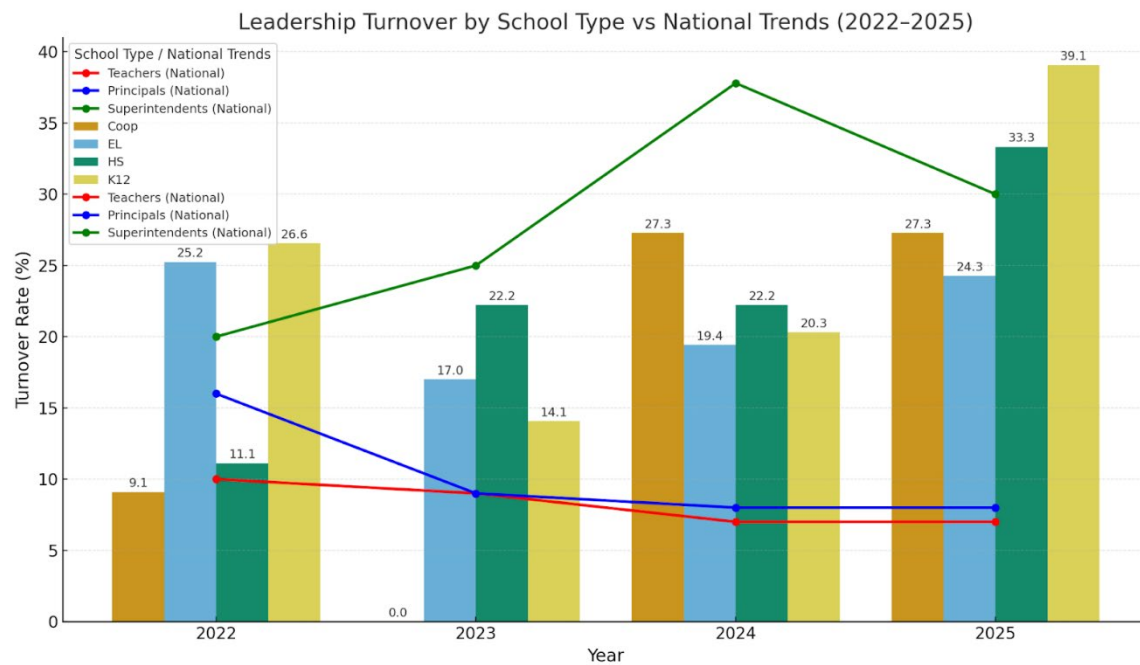
Figure 2. Turnover rates by type among Montana school business officials, 2020–2025 in comparison to national turnover rates of other school positions. Frequent staff changes result in diminished expertise and continuity, further increasing operational risk and the need for distributed duties.

- **Singularity in this position results in excessive hours**: compliance fatigue, and diminished capacity to maintain segregation of duties—fundamental to ethical financial governance.
- **The outcome is predictable:** increased audit findings, higher turnover, and compromised institutional knowledge.
- **Segregation of Duties and Ethical Risk:** The **Montana Society of CPAs** calls segregation of duties "the most essential element of internal control."
  When one individual initiates, approves, and records financial transactions, risk multiplies—including errors, conflicts of interest, and potential fraud.
  The "Rule of Three" remains the benchmark of integrity:
  - one person authorizes or approves expenditures,
  - a second executes or processes them, and,
  - a third reconciles and reviews the results.
- **K-12 internal control studies confirm that fewer staff reduce segregation of duties:** forcing districts to revise approval processes and weaken checks and balances. Each point of overlap in duties—especially where fiscal, HR, and purchasing authority intersect—creates vulnerability. Fraud prevention specialists warn that the absence of segregation "erodes transparency, endangers public trust, and increases ethical risk."

Recommendations for Boards and Superintendents:

- **Evaluate Staffing Models:** Conduct an annual assessment of all assigned duties within the business office to determine if workload exceeds a reasonable FTE capacity.

- **Distribute Responsibilities:** Assign or share high-risk functions (such as purchasing, payroll approval, and reconciliation) among multiple personnel, neighboring districts, or county offices where feasible.

- **Implement Cross-Training:** Train additional staff or contracted professionals to ensure continuity, backup, and internal control coverage during absences.

- **Document Segregation Procedures:** Keep a detailed internal control plan that specifies the person responsible for each stage of important financial tasks and explains how those responsibilities are divided.

- **Prioritize Ethical Capacity:** Recognize that safeguarding ethical operations requires **safeguarding the people** who perform them. Workload equity, professional support, and mental health sustainability are integral to fiscal integrity.

Closing Reflection

"Behind every safe, solvent, and lawful school district is a dedicated professional or team of professionals, whose unseen work keeps our schools running. It's time for Montana to recognize, respect, and support these individuals—before the system itself reaches a breaking point." — Montana Association of School Business Officials (MASBO)

Acknowledgment

With appreciation to Montana's Business Managers and District Clerks for their continued dedication, professionalism, and integrity in service to public education.

This duty statement draws from:
- Montana Code Annotated (MCA)
- Administrative Rules of Montana (ARM)
- School Accounting Manual (Office of Public Instruction-OPI)
- Montana Office of Public Instruction Election, Transportation, Nutrition, and other Resources (Office of Public Instruction-OPI)
- Montana Association of School Business Officials (MASBO)
- Montana School Board Association (MTSBA)
- Various State and Federal Agencies including the Department of Labor and Industry, the Department of Revenue (IRS), Department of Justice (DOJ), the U.S. Department of Education, the Department of Health and Human Services, and Department of Environmental Quality, and more.

Disclaimer

This document has been created and provided by the Montana Association of School Business Officials (MASBO) as a professional reference and advocacy resource. It is intended to illustrate the comprehensive scope and complexity of the Business Manager/District Clerk position in Montana's K–12 education system.

This publication is designed to help policymakers, trustees, and administrators understand the operational, fiscal, and compliance workload often managed within a single position. It is not a legally binding job description, employment contract, or policy directive, and does not supersede local board authority, statute, or administrative rule.

MASBO encourages all districts to ensure proper staffing levels, cross-training, and administrative support to maintain compliance and sustainability in school business operations.

For more information, visit www.masbo.com

MASBO

IMPORTANT DATES & DEADLINES – JULY 2025		
JULY 1		
First day of fiscal year	The school fiscal year begins on July 1 and ends on June 30	MCA 20-1-301
First day to advertise budget meeting	Between July 1 and August 10 of each year, the district clerk of each district shall publish a notice of the annual budget meeting.	MCA 20-9-115 OPI Budget Timeline
Individual transportation contracts (TR-4) are due to the County Superintendent and OPI	A school district must complete and sign a TR-4 Individual Transportation Contract (3 copies) for the ensuing year. Send to the county superintendent and submit electronically to the OPI via the OPI Secure Portal.	MCA 20-10-121 MCA 20-10-124 ARM 10-7-105 Regulations & Guidelines for Pupil Transportation Reporting Transportation Forms Calendar OPI Secure Portal
Last day to send bus contracts to the county superintendent.	By July 1, a district must send copies of all completed school bus contracts to the county superintendent.	MCA 20-10-125 A.R.M. 10.7.101(2)(a) ARM 10-7-108
JULY 10		
Traffic Education TE-06 Year-End Reports due to OPI.	TE-06 Year-End Reports are due before July 10 for traffic education courses that ended between July 1, 2024 and June 30, 2025. Forms are submitted using TEDRS via OPI Secure Portal. Reimbursements for eligible students will be paid in August. OPI will release the exact per student reimbursement rate in late July when the reimbursements have been processed. If you need assistance, reach out to LeAnn Haas at (406) 444-4432 or leann.haas@mt.gov.	OPI Traffic Education Forms & Reports OPI Secure Portal

JULY 15		
Worker Comp & Unemployment Quarterly Reporting	2nd quarter payroll (April, May, June) reports may be due July 15. *Reach out to your carrier to verify.* If your district is a member of MTSUIP or WCRRP, your reports are due the 25th.	MSGIA website MTSUIP website
Tuition Billing- District of Attendance (district of choice) shall send bills for all out of district students to the resident district(s).	Whenever a child enrolls in and attends a school outside of the child's district of residence under the provisions of 20-5-320 or 20-5-321, by July 15 following the year of attendance, the district of attendance shall notify the district of residence of an obligation under 20-5-323.	MCA 20-5-324 MCA 20-5-320 MCA 20-5-321 MCA 20-5-323
JULY 18		
By 3rd Friday in July	OPI allocates annual statutory appropriation for technology funds.	MCA 20-9-534
JULY 20		
County treasurer provides statement of cash balances and bond information	The county treasurer provides bond, endowment fund and cash balances for school trustees' financial summary (TFS) and cash balances for county school funds supported by countywide levies.	MCA 20-9-121 MCA 20-9-604(5) OPI Budget Timeline
JULY 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on the 10th of the next month.	OPI State & Federal Grants Handbook
WCRRP (Worker's Comp) and MTSUIP (Unemployment Insurance) Quarterly Reporting	If your district is a member of WCRRP, the workers comp report for 2nd quarter payroll (April, May, June) is due July 25th. If your district is a member of MTSUIP, the unemployment insurance report for 3rd quarter payroll is due.	MSGIA Website MTSUIP Quarterly Reporting
JULY 28		
County transportation committee must meet by the 4th Monday in July	The county transportation committee (CTC) must act to approve or not approve all bus routes established by the districts. The CTC must also act on all applications for increased payments due to isolation. Approval of the board of trustees for increased payments is required prior to CTC action.	MCA 20-10-132 ARM 10.7.101(2)(c)
JULY 31		
Form 941 for Quarter 2 is due	Form 941 payroll report for Quarter 2 (April, May, June) is due.	Form 941 Form 941 Instructions

JULY 31		
Last day to liquidate funds for grants that ended June 30	Last day to liquidate funds for grants that ended June 30: FEDERAL PROGRAMS - Adult Basic and Literacy Education - Carl Perkins - IDEA Part B, Students with Disabilities - IDEA Preschool - ESEA Title IV, Part B, 21st Century Community Learning Centers STATE PROGRAMS - Gifted and Talented - Indian Education for All (various grants, depending on year) - Services for Significant Needs Students (formerly Day Treatment) - State Adult Education	OPI State & Federal Grants Handbook
IRS PCORI Fees and Form 720 due	**Who Needs to File Form 720**: Only entities that sponsor *self-insured health plans* (such as some Health Reimbursement Arrangements or HRAs) are required to file Form 720 annually for PCORI fees. If your school is FULLY INSURED (buys health insurance from a carrier), you likely do NOT need to file. If your school is SELF-INSURED, you are enrolled in a self insured trust program, or offers an HRA (Health Reimbursement Arrangement), you MUST file IRS Form 720 and pay the PCORI fee. HSAs (Health Savings Accounts) do NOT require PCORI reporting or payment. **PCORI Fees**: These are fees used to fund the Patient-Centered Outcomes Research Institute (PCORI), mandated under the Affordable Care Act.	Form 720 PCORI Compliance Guide
AT LEAST 30 DAYS PRIOR TO THE FIRST SEMESTER OF THE SCHOOL YEAR		
1st Semester Bus Inspections must be completed within 30 days prior to the beginning of 1st semester.	Use form TR-13 Bus Inspection for inspections of yellow school buses. Use form TR-13A Bus Inspection for inspections of Type E buses. The Highway Patrol must inspect (a re-inspect, if needed) the buses prior to the beginning of the first semester.	MCA 20-10-101 Regulations & Guidelines for Pupil Transportation Transportation Forms Calendar TR-13 Blank Form TR-13A Blank Form OPI Secure Portal

IMPORTANT DATES & DEADLINES – AUGUST 2025		
AUGUST 1		
Traffic Education Form TE01 due prior to program start	Due August 1 or before the Traffic Education (TE) program begins.	Form TE01 OPI Traffic Education Forms & Reports OPI Secure Portal
TR-35 Montana School Bus Driver Certificates filed with the County Superintendent's Office (required whenever they expire throughout the school year)	TR-35 Montana School Bus Driver Certificate School bus drivers must comply with qualifications set forth in MCA 20-10-103, and ARM 10.7.111. The board of trustees issue a certificate when the bus driver has met the qualifications. A copy of the certificate is filed with the county superintendent of schools. This certificate indicates that the driver: ● has a minimum of five years licensed driving experience, and is not less than 18 years of age; ● has a drivers license with commercial vehicle operator's endorsement; ● holds a valid basic first aid certificate; and ● has filed a satisfactory medical examination report. The certificate expires when any of the required documents reach the expiration date indicated on the certificate. Reimbursement will not be made for any days that the certificate is expired. The only exception is for new drivers, which allows 60 days to obtain the basic first aid certificate. Once the certificate expires, a new certificate must be submitted when requirements are met.	MCA 20-10-103 ARM 10.7.111
AUGUST 4		
Taxable valuation is available from Department of Revenue	The Department of Revenue (county assessor) delivers taxable valuation information to the county superintendent of schools.	20-9-122, MCA OPI Budget Timeline
AUGUST 10		
Deadline for publishing a notice of budget meeting	Between July 1 and August 10, the district clerk must publish one notice of the date, time and place of the annual budget meeting in the local or county newspaper that the trustees of the district determine to be the newspaper with the widest circulation in the district. Include the following information in your notice: - date, time, and place that the trustees will meet for the purpose of considering and adopting the final budget of the district - state that the meeting of the trustees may be continued from day to day until the final adoption of the district's budget stating that any taxpayer in the district may appear at the meeting and be heard for or against any part of the budget	20-9-115, MCA OPI Budget Timeline

AUGUST 10		
Final Expenditure Reports due for grants that ended June 30	Last day to liquidate funds for grants that ended June 30: FEDERAL PROGRAMS - Adult Basic and Literacy Education - Carl Perkins - IDEA Part B, Students with Disabilities - IDEA Preschool - ESEA Title IV, Part B, 21st Century Community Learning Centers STATE PROGRAMS - Gifted and Talented - Indian Education for All (various grants, depending on year) - Services for Significant Needs Students (formerly Day Treatment) - State Adult Education	OPI State & Federal Grants Handbook State and Federal Grants Handbook Section 400 Accounting and Reporting Procedures (see 400.8 Project Closeouts)
AUGUST 11		
(second Monday in August) County superintendent computes revenue for transportation budget	County superintendent computes revenue available to finance the transportation budget	20-10-144, MCA OPI Budget Timeline
AUGUST 15		
OPI Form FP-8 due	Located and non-located counties exchange information between August 10 and August 15 in order to determine what percentage of the joint district their county supports.	20-9-151, MCA OPI Budget Timeline
Trustees Financial Summary (TFS) due to county superintendent	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	20-9-216 (6), MCA OPI Budget Timeline
TFS for joint school districts due to county superintendents	Annual fiscal reports for joint districts must be submitted to the county superintendent of each county in which the part of the joint district is situated	20-9-216 (6), MCA OPI Budget Timeline
Deadline for resident district to notify home districts of attendance to Foster or Group Home resulting in Tuition costs	The district of attendance must notify the resident district of any obligation for tuition not later than Aug 15, 2025. Resident districts may run a report in MAEFAIRS at any time to see claims that have been submitted. The report may be found under Views>Tuition>Foster and Group Home Resident District.	20-5-324, MCA
State Facilities to notify home districts of any obligation for tuition no later than August 15th.	Resident districts are responsible for a portion of the education costs for students in state facilities (Shodair, Intermountain, Yellowstone Boys & Girls Ranch). Resident districts may run a report in MAEFAIRS at any time to see claims that have been submitted. The report may be found under Views>Tuition>State Facilities District of Residence.	20-9-435, MCA

AUGUST 20		
(on or before August 20) Annual Final Budget Meeting	Trustees meet to consider all budget information and any attachments required by law.	20-9-131 (1), MCA OPI Budget Timeline
AUGUST 25		
(not later than August 25)	Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located.	20-9-131 (2), MCA 20-9-151 (1), MCA OPI Budget Timeline
Grant cash request due to OPI	Grant cash requests made by this date will be paid on the 10th of the next month.	OPI State & Federal Grants Handbook
AUGUST 28		
OPI makes K-12 BASE aid payments	BASE Aide Components include: - Direct State Aid - Data for Achievement - Quality Educator Component - Special Education - At Risk Component - Technology - Indian Education for All - Transportation Prepayment - Student Achievement Gap	20-9-344, MCA FY26 OPI Payment Schedule
(within 3 days of final adoption of budget; not later than Aug. 28) Deliver adopted budget to county	Upon final approval of budgets, trustees deliver the adopted budget, including amounts to be raised by tax levies, to the county superintendent.	20-9-131 (3), MCA OPI Budget Timeline
AUGUST 29TH		
Early Literacy Targeted Intervention Jump Start information due in Infinite Campus	Student eligibility, calendars and enrollment information for summer Jumpstart programs (students entering grades Kindergarten to grade 3). Create Teacher-Class records for summer Jumpstart programs (Course, Section, Section Staff History, Rosters).	Early Literacy Resources Infinite Campus Data Collection Calendar

IMPORTANT DATES & DEADLINES – SEPTEMBER 2025		
SEPTEMBER 1		
Last day to submit grant amendments (budget or program modifications) for federal and state grants that end September 30	FEDERAL PROGRAMS - ESEA Title I, Part A, Improving Basic Programs - ESEA Title I, Part A, Improvement Grants - ESEA Title I, Part C, Migrant Education - ESEA Title I, Part D, Neglected, Delinquent & At-Risk Youth - ESEA Title II, Part A, Supporting Effective Instruction - ESEA Title III, Part A, English Language Acquisition - ESEA Title IV, Part A, Student Support andAcademic Enrichment - ESEA Title V, Part B, Subpart 2, Rural and Low-Income School Program (RLIS) - ESEA Title IX, Part C, Education of Homeless Children and Youth	OPI State & Federal Grants Handbook

SEPTEMBER 1		
Schools must open the application for the ESEA grant in the E-Grants system	ESEA Annual Consolidated Applications must be created by this date: ESEA Title I, Part A, Improving Basic Programs ESEA Title II, Part A, Supporting Effective Instruction ESEA Title III, Part A, English Language Acquisition ESEA Title IV, Part A, Student Support and Academic Enrichment ESEA Title V, Part B, Subpart 2, Rural and Low-Income School Program (RLIS)	OPI State & Federal Grants Handbook
Transformational Grant Phase II Applications Open	For all districts currently or previously funded for the Transformational Learning Grant, a Phase II initiative will be offered for FY27, in accordance with HB 5723 (2025 legislative session). The application will be published to the OPI Transformational Learning webpage by August 1st. The application window will open on September 1st and close October 31st.	OPI Transformational Learning Webpage.
SEPTEMBER 2		
(or within 30 calendar days after receiving certified taxable values) County superintendent reports levy requirements to the county commissioners	County superintendent reports levy requirements to the county commissioners for the following funds: - General - Bus Depreciation - Tuition - Debt Service - Building Reserve - Non-Operating - Technology - Adult Education - Transportation - County Retirement (county-wide levy) - County Transportation (county-wide levy) - Levies for Joint Districts	OPI Budget Timeline 20-9-141(3), MCA 20-10-147(2), MCA 20-5-324, MCA 20-9-439(2),MCA 20-9-503(1), MCA 20-9-506(3), MCA 20-9-533(4), MCA 20-7-705(5), MCA 20-10-144(5), MCA 20-9-501(5)(b), MCA 20-10-146(3), MCA 20-9-151(3), MCA
SEPTEMBER 10		
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. Current NSLP and SFSP Reimbursement rates can be found on the OPI School Nutrition website.	OPI Secure Portal School Nutrition Programs Checklist School Nutrition Payments

SEPTEMBER 10		
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details
Birthday cutoff date for 19-year-olds in ANB counts	Students who reach age 19 on or before September 10th of the school year may not be counted for ANB. - Per 20-9-311, a pupil with disabilities who is over the age of 19 and has not yet reached 21 years of age by September 10th of the school year and who is receiving special education services from a school district under certain circumstances can be counted towards ANB.	20-9-311 (7c), MCA 20-1-101, MCA 20-5-101, MCA
Birthday cutoff date for 5-year-olds entering kindergarten	The trustees of an elementary district shall establish or make available a kindergarten program capable of accommodating, at a minimum, all the children of the district who will be 5 years old on or before September 10 of the school year for which the program is to be conducted or who have been enrolled by special permission of the board of trustees.	20-7-117, MCA
SEPTEMBER 15		
Trustees Financial Summary (TFS) due to OPI	The county superintendent submits annual reports to OPI, including the budget form for each district. In MAEFAIRS, both the TFS and Budget are submitted at the same time.	20-9-134, MCA
SEPTEMBER 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on the 10th of the next month.	OPI State & Federal Grants Handbook
OPI makes K-12 BASE aid payments	BASE Aide Components include: - Direct State Aid - Data for Achievement - Quality Educator Component - Special Education - At Risk Component - Indian Education for All - Student Achievement Gap	20-9-344, MCA FY26 OPI Payment Schedule
SEPTEMBER 30		
Last day to obligate funds for federal and state grant projects ending September 30	FEDERAL PROGRAMS - ESEA Title I, Part A, Improving Basic Programs - ESEA Title I, Part A, Improvement Grants - ESEA Title I, Part C, Migrant Education - ESEA Title I, Part D, Neglected, Delinquent & At-Risk Youth - ESEA Title II, Part A, Supporting Effective Instruction - ESEA Title III, Part A, English Language Acquisition - ESEA Title IV, Part A, Student Support andAcademic Enrichment - ESEA Title V, Part B, Subpart 2, Rural and Low-Income School Program (RLIS) - ESEA Title IX, Part C, Education of Homeless Children and Youth	OPI State & Federal Grants Handbook

SEPTEMBER 30		
Last day for actual cash transfer to/from Compensated Absences Fund and Litigation Reserve Funds	Actual cash transfers to/from the Compensated Absences Liability Fund that were accrued at fiscal year end must be made by September 30 of the next fiscal year. Actual cash transfers to/from the Litigation Reserve Fund that were accrued at fiscal year end must be made by September 30 of the next fiscal year.	20-9-512, MCA ARM 10.10.312 20-9-515, MCA ARM 10.10.315
Last day to submit and ESEA/ESSA Consolidated Application	Applications for the following must be completed in the E-grant system: ESEA Title I, Part A, Improving Basic Programs ESEA Title II, Part A, Supporting Effective Instruction ESEA Title III, Part A, English Language Acquisition ESEA Title IV, Part A, Student Support and Academic Enrichment ESEA Title V, Part B, Subpart 2, Rural and Low-Income School Program (RLIS)	OPI State & Federal Grants Handbook

IMPORTANT DATES & DEADLINES – OCTOBER 2025		
OCTOBER 1		
TR-4 Individual Transportation Contracts	By October 1, or as received from the district, the county superintendent must electronically verify the County Transportation Committee's receipt of each transportation contract to the Superintendent of Public Instruction.	Regulations & Guidelines for Pupil Transportation Reporting A.R.M. 10.7.106 (13) Pupil Transportation Link
Free and Reduced Form Verification Begins	Verification process completed by November 15th in MAPS. Submit Verification Report (FNS-742) in MAPS on November 30th.	School Nutrition Programs Checklist OPI Secure Portal School Nutrition Administrator Guide with Verification Instructions (FY26 not released yet)
OCTOBER 6		

Fall Enrollment Count Date	The official fall count day is the first Monday in October. Certification due in MAEFAIRS/Infinite Campus by October 22nd.	A.R.M. 10.20.102
		A.R.M. 10.21.204
	Extenuating circumstances for students who will be gone 10 days prior to the count date, but which would support a variance *should be submitted to the OPI prior to the official enrollment count date* for consideration of inclusion of the student in the enrollment count for ANB purposes beyond the 10th day of absence.	Fall ANB Checklist (FY26 not released yet)
		Infinite Campus Data Collection Calendar
	Students identified as American Indian in the AIM system at the time the data is imported into the MAEFAIRS fall count will generate funding for the Student Achievement Gap (SAG) payment in the ensuing year. **The deadline for changes/corrections is December 31.**	
OCTOBER 10		
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement.	OPI Secure Portal
		School Nutrition Programs Checklist
	Current NSLP and SFSP Reimbursement rates can be found on the OPI School Nutrition website.	School Nutrition Payments
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details
Graduate Drop Out information deadline for input into Infinite Campus	Review dropout records for the prior year. Remove Dropout End Status for students who return to school by 9/30/2024 (transfers require documentation of re-enrollment in another K-12 educational program). Review prior year graduates. Students who complete graduate requirements after the last day of school, but prior to the first day of school in the ensuing year are prior year (2024-25) graduates. Review cohort data. Districts must have written documentation of transfer to support a student's removal from the cohort. Students must have an associated entry for 'Date Entered 9th Grade'.	MT HS Completer Handbook
		Infinite Campus Data Collection Calendar
OCTOBER 13		
OPI Variance of Standards Form	The revised ARM 10.55.604 Variances to Standards rule allows a local board of trustees to apply for a variance to a standard or a section of standards, excluding standards stating statutory criteria, standards pertaining to educator licensure and endorsement, and content standards. The intent of the revised Variances to Standards is to: (1) provide options and innovation to school districts to help ensure educational quality and accountability, and (2) create a pre-appointed review board that will make recommendations to the	Initial Variance of Standards Form
		20-7-101, MCA
		ARM 10.55.604 Variances to Standards

	Superintendent of Public Instruction for approval, modification, or rejection of all variance to standard applications.	
OCTOBER 15		
Worker Comp & Unemployment Quarterly Reporting	3rd quarter payroll (July, August, September) reports may be due October 15. *Reach out to your carrier to verify.* If your district is a member of MTSUIP or WCRRP, your reports are due the 25th.	MSGIA MTSUIP
OCTOBER 22		
Fall Enrollment Count must be completed in Infinite Campus.	This verification has two stages. Fall Student Count for ANB (enrollment as of 10/6/2025) data must first be certified within Infinite Campus and then verified within the MAEFAIRS system. This enables LEA's to verify the data that will ultimately be utilized to determine their funding. The Fall Student Count for ANB is the first of two collections primarily used for calculating ensuing year school district budgets. Districts must verify Primary and Secondary enrollments for eligible PK special education students, students in grade KG through 12, students aged 19/20 who meet Student Count for ANB eligibility requirements, Job Corps & MT Youth Challenge students, eligible students participating in an Early Targeted Intervention Classroom-Based program, and students participating in the Education Savings Account Program. Districts must also verify participation in Indian Language Immersion programs (including staff assignments) and the identification of students as American Indian. If students have both a Primary and Partial enrollment, verify that Aggregate Hours are not greater than 1.0, review attendance and exclude students absent 11 or more days as of the count date, students participating in private, non-sectarian day treatment programs, or KG students under 5 enrolled without board approval. Jumpstart (summer Early Targeted Intervention) and Extracurricular participation (from the prior year), certified in earlier collections, are appended to the current year Student Count for ANB. Review Student Count for ANB eligibility requirements for students participating in fully remote programs.	A.R.M. 10.20.102 Reporting Instructions Fall Enrollment, Aggregate Hours & Count Date Absence Collection A.R.M. 10.20.102(11) AIM Data Collection Schedule A.R.M. 10.21.204
OCTOBER 25		

WCRRP (Worker's Comp) and MTSUIP (Unemployment Insurance) Quarterly Reporting	If your district is a member of WCRRP, the workers comp report for 3rd quarter payroll (July, August, September) is due October 25th. If your district is a member of MTSUIP, the unemployment insurance report for 3rd quarter payroll is due.	MSGIA Website MTSUIP Quarterly Reporting
Grant cash request due to OPI	Grant cash requests made by this date will be paid on the 10th of the next month.	OPI State & Federal Grants Handbook

OCTOBER 27-31		
Public Charter School Application Deadline with the Board of Public Education	To facilitate the Montana Board of Public Education's review of public charter school applications, applicants must submit the application to bpe@mt.gov between the dates of October 27-31, 2025, with a deadline of October 31, 2025 at 5PM. All submission materials must be submitted in a single electronic submission. The Board will review the public charter school application, and if determined complete, will facilitate an interview and take public comment on the application. Final approval of the application will take place at the January 2026 Board of Public Education meeting.	Board of Public Education 2025 Public Charter School Approval Timeline MCA 20-6 Part 8

OCTOBER 28		
OPI makes K-12 BASE aid payments	BASE Aide Components include: - Direct State Aid - Data for Achievement - Quality Educator Component - Special Education - At Risk Component - Indian Education for All - Student Achievement Gap	20-9-344, MCA FY26 OPI Payment Schedule

OCTOBER 30		
Special Education Child Count In Infinite Campus	Verify that all completed Special Education ERs and IEPs are locked and exited students are properly indicated within Infinite Campus. This data is certified in the SPED application portal.	Special Education Infinite Campus Data Collection Calendar
Program Participation Data Certifications in Infinite Campus	Program Participation information (enrollment as of 10/6/2025) is combined with Fall Enrollment. All students reported for Fall Enrollment must have accurate Program Participation Records. Programs to be validated include: FRAM - Free/reduced meal status (individual student entry not required for Community Eligible Provision Schools), English learners (EL), Immigrant, Homeless/Unaccompanied Youth, Gifted, Targeted Title I, Military Connected Status, Foreign Exchange, Section 504, 21st Century (verify student enrollments with the OPI AS21 system), District Residency (entered for non-resident students only), and Early Targeted Interventions. Districts should also ensure that completed ERs and IEPs are locked - and Exit Date/Reason are entered for students no longer receiving Special Education Services. The Fall Program Participation collection now incorporates Mode of Instruction - both student Mode of Instruction and school Mode of Instruction.	Federal Programs Infinite Campus Data Collection Calendar

Fall Personnel Information Data Certification Due in Infinite Campus Formerly known as terms of employment	Verify the following for all personnel employed or contracted from 7/1/2025 through 10/6/2025 have a record in Infinite Campus: District Employment, including SEID (Staff State ID) number, District Assignment (including School, Start Date, End Date, FTE, State Assignment Code, and MT Title(s)), Credentials for SPED Staff, Paraprofessionals, and Professional Licensure are entered and/or updated for the current year; Contractors and Consortium personnel are identified by State Assignment Code and Agency; 5. QEC counts are accurate (employed as of 10/6/2025); Coordinators are identified for Assessment (System Test Coordinator), Foster Care Point of Contact, Homeless Liaison, Title IX, Gifted/Talented, and Indian Education For All; and staff not employed or entered for state reporting purposes are indicated with an MT Title "Not State Reported".	20-7-104, MCA 20-9-327, MCA ARM 10.21.201 Accreditation School Finance Infinite Campus Data Collection Calendar

OCTOBER 30		
Fall Teacher Class Certification Due in Infinite Campus	Verify the following Course information as of 10/6/2025: Courses and rosters from the first day of school through 10/6/2025, including State Courses Code (SCED Subject Area and Course Identifier), Grade Low/Grade High, Credit (for HS courses), Course Level, Dual Enrollment, Distance Class, Alternative Education, Work-Based Learning, CTE Pathway, Session Type, Session Number, Section Placement, Section Staff History (Primary Teacher and other staff for classroom overload), and student rosters (Start Dates for students who enrolled after the start of school and End Dates for students who have exited). Teacher-Class data is used for compliance with Accreditation rules, state and federal reporting, and CTE funding.	Infinite Campus Data Collection Calendar Accreditation

OCTOBER 31		
Last day to draw down (liquidate) federal and state grant projects ending September 30	FEDERAL PROGRAMS - ESEA Title I, Part A, Improving Basic Programs - ESEA Title I, Part A, Improvement Grants - ESEA Title I, Part C, Migrant Education - ESEA Title I, Part D, Neglected, Delinquent & At-Risk Youth - ESEA Title II, Part A, Supporting Effective Instruction - ESEA Title III, Part A, English Language Acquisition - ESEA Title IV, Part A, Student Support andAcademic Enrichment - ESEA Title V, Part B, Subpart 2, Rural and Low-Income School Program (RLIS) - ESEA Title IX, Part C, Education of Homeless Children and Youth	OPI State & Federal Grants Handbook

Transformational Grant Phase II Applications Closes	For all districts currently or previously funded for the Transformational Learning Grant, a Phase II initiative will be offered for FY27, in accordance with HB 5723 (2025 legislative session). The application will be published to the OPI Transformational Learning webpage by August 1st. The application window will open on September 1st and close October 31st.	OPI Transformational Learning Webpage.
Form 941 for Quarter 3 payroll is due.	Form 941 payroll report for Quarter 3 (July, August, September) is due.	Form 941 Form 941 Instructions
EMMA reporting deadline for continuing disclosure documents	School districts issuing bonds generally have an obligation to meet specific continuing disclosure standards set forth in continuing disclosure agreements. Typically within 120, 150, or 180 days after the end of the issuer's fiscal year, as specified in the CDU. For additional guidance contact Crystal Vogl or Bridget Ekstrom and DA Davidson.	Rule 15c2-12 of the Securities Exchange Act of 1934 EMMA Dataport

IMPORTANT DATES & DEADLINES – NOVEMBER 2025		
NOVEMBER 1		
TR-1 Bus Routes (district due date)	By November 1, districts must send one copy of the TR-1 for each bus route to the county superintendent and submit a TR-1 for each bus route electronically to the OPI. Each TR-1 must be signed by the board chair and county superintendent.	Regulations & Guidelines for Pupil Transportation Reporting A.R.M. 10.7.101 (2)(g) Pupil Transportation Link Transportation Form Calendar
NOVEMBER 10		
TR-1 Bus Routes (county due date)	By November 10, the county superintendent must electronically mark each TR-1 submitted by the district as "Received" in OPI's Pupil Transportation online system. If a TR-1 is not marked as received, the district will be unable to submit their Bus Route Claim for Reimbursement (TR-6).	Regulations & Guidelines for Pupil Transportation Reporting A.R.M. 10.7.101 (2)(h) Pupil Transportation Link Transportation Form Calendar

Final Liquidation Date for federal and state grants ended September 30. Due in the E-Grants system. Expenditures reports must be submitted prior to future year funding approvals.	FEDERAL PROGRAMS - ESEA Title I, Part A, Improving Basic Programs - ESEA Title I, Part A, Improvement Grants - ESEA Title I, Part C, Migrant Education - ESEA Title I, Part D, Neglected, Delinquent & At-Risk Youth - ESEA Title II, Part A, Supporting Effective Instruction - ESEA Title III, Part A, English Language Acquisition - ESEA Title IV, Part A, Student Support andAcademic Enrichment - ESEA Title V, Part B, Subpart 2, Rural and Low-Income School Program (RLIS) - ESEA Title IX, Part C, Education of Homeless Children and Youth	OPI State & Federal Grants Handbook
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. Current NSLP and SFSP Reimbursement rates can be found on the OPI School Nutrition website.	OPI Secure Portal School Nutrition Programs Checklist School Nutrition Payments
NOVEMBER 10		
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details
Report Food Safety Inspections	Report Food Safety Inspections requested and received in SY24-25 in MAPS under Applications>Food Safety Inspections.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist
EARLY TO MID NOVEMBER		
Begin the IRS Transmitter Controller Code (TCC) process. *TCCs can take up to 45 days to complete*	Each school must have an individual with a TCC number to be able to submit end of year forms in the IRS FIRE or IRIS systems. The IRS pulls their system down for updates so please do not wait until the deadline to check your TCC number to see if it is still active or if you need a new one. TCCs are specific to the system you are using (FIRE vs IRIS) - IRIS TCC codes will begin with a "D".	IRS Information about TCC Application for a TCC
NOVEMBER 15		

Verification Summary Report is due to OPI	Verification is the process by which schools confirm the eligibility of a sample of approved free and reduced-price meal applications. Schools will report the verification results and October eligibility data on the School Food Authority (SFA) Verification Collection Report in MAPS. Please carefully read through the verification instructions to ensure reporting accuracy. Additional instructions can be found in the USDA's Eligibility Manual. Contact Alie Wolf at aliew@mt.gov or (406) 459-5394 with any further verification questions.	Verification Instructions (FY26 not released yet) OPI Secure Portal School Nutrition Programs Checklist
NOVEMBER 25		
OPI makes K-12 BASE aid payments	BASE Aide Components include: - Direct State Aid - Data for Achievement - Quality Educator Component - Special Education - At Risk Component - Indian Education for All - Student Achievement Gap	FY2026 Schedule 20-9-344, MCA
Grant cash request due to OPI	Grant cash requests made by this date will be paid on the 10th of the next month.	OPI State & Federal Grants Handbook
NOVEMBER 30		
Verification Report (FNS-742) due in MAPS	The electronic Verification Report will be available in MAPS November 1st-30th. Paper Versions Will Not Be Accepted. The PDF/paper version of the form is available as a worksheet only. Contact Alie Wolf at aliew@mt.gov or (406) 459-5394 with any further verification questions.	Verification Instructions (FY26 not released yet) OPI Secure Portal School Nutrition Programs Checklist

IMPORTANT DATES & DEADLINES – DECEMBER 2025

DECEMBER - JANUARY		
Montana Advanced Opportunity Application opens for FY27	A school district must apply for the state advanced opportunity aid payment during the application period	OPI Advanced Opportunity Act information page
Transformational Learning Application opens for FY27	A school district must apply for the state transformational aid payment during the application period	OPI Transformational Learning information page
DECEMBER 1		
Licensed educators and professionals must have registered his or her license with OPI.	Educators without a valid license will not be considered in the FTE for the payment. *A license must be current as of December 1* of the school year in which the employee is reported to be valid for purposes of the quality educator payment calculation for the following fiscal year. The OPI will provide an opportunity for district officials to review the FTE information submitted in TEAMS. Changes to FTE reporting used for the quality educator payment calculation will not be accepted after December 31 except	A.R.M 10.21.201(4) and (5)

	in cases of significant reporting error, as determined by the Superintendent of Public Instruction.	
DECEMBER 10		
ESSA Per Pupil Expenditure Report due	Please review the per-pupil calculation for your district(s). The calculation may be reviewed in MAEFAIRS, under Data Entry, ESSA PPE Calculation (please scroll to page 2 for the final per-pupil amount).	[OPI Per Pupil Expenditure Website](#) [ESSA Per Pupil Expenditure Report Guidance](#) [Additional Expenditures Upload Template](#)
Deadline for making changes to FY25 Trustees Financial Summary, Per Pupil Expenditure Report, or Count Day Information	The FY25 TFS may be revised to correct a material coding error. Submit a revision to the School Finance Division. Changes to the FY25 Trustees Financial Summary are limited to: -Coding revisions between revenue and expenditure line items provided no change occurs in the fund balance of the budgeted funds, and -Revisions in the balance sheet accounts provided no change occurs in the fund balance of the budgeted funds.	Submit your revision or questions to OPI Finance [OPISchoolFinance@mt.gov.](#) [A.R.M. 10.10.504(6)](#)
DECEMBER 10		
Compensation Expenditure Report Due	Compensation Expenditure Report requires that all employees who received a paycheck during FY25 be entered into MAEFAIRS and submitted to OPI by December 10th. This information should match all information in the Infinite Campus system including employee SEID numbers, etc.	[Compensation Expenditure Report Instructions](#) <mark>(FY26 not released yet)</mark>
DECEMBER 10		
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. Current NSLP and SFSP Reimbursement rates can be found on the OPI School Nutrition website.	[OPI Secure Portal](#) [School Nutrition Programs Checklist](#) [School Nutrition Payments](#)
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	[E-Grants System](#) Log in to your district's account, or click on Public Access, then Vendor Payee Details
DECEMBER 15		
OPI notifies schools of their eligibility for SEI (Significant Enrollment Increase) payment.	School districts that experience an enrollment increase based on the October enrollment count in the current year converted to ANB must be greater than the budget limitation of ANB for the fiscal year three years prior by 110%.	[20-9-166, MCA](#)

DECEMBER 18		
OPI makes K-12 BASE aid payments	BASE Aide Components include: -Guaranteed Tax Base Aid for General Fund -State Coal Mitigation Block Grant -County Retirement	FY2026 Schedule 20-9-344, MCA
DECEMBER 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on January 10.	OPI State and Federal Grants Handbook
DECEMBER 31		
End of 4th quarter payroll period End of calendar year payroll period	Check with your software vendor to see if a year-end backup is required. After final payroll, reconcile quarterly payroll reports for the calendar year with W-2 totals.	MASBO Payroll Manual
District of residence pays at least one-half of any tuition and transportation obligation	By December 31 of the school fiscal year following the year of attendance, the district of residence shall pay at least one-half of any tuition and transportation obligation established under subsection (5)(a)(i) out of the money realized to date from the district tuition or transportation fund levy. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year following the year of attendance.	20-5-324(5)(a)(ii), MCA OPI Tuition Handbook
Verify the number of American Indian students reported with the Fall Enrollment Count and make changes/corrections	Students identified as American Indian in the AIM system at the time the data is imported into the MAEFAIRS fall count (October 7, 2024) will generate funding for the Student Achievement Gap (SAG) payment in the ensuing year (FY2025-26). Verify that the "Students Imported From AIM In SAG Report" (access in MAEFAIRS) accurately reports the number of American Indian students enrolled in the district. The deadline to submit changes is ***December 31, 2025*** (see ARM 10.21.204).	20-9-330, MCA ARM 10.21.204 Infinite Campus Data Collection Calendar Submit an AIM Help Desk Ticket **or call 1-877-424-6681 or 406-444-3800**
DECEMBER 31		
Fall 2025 CTE Data Collection ENDS	All high schools that received funding from the Carl D. Perkins federal grant program in 2024-2025 are required to complete this fall follow-up collection to maintain their eligibility to receive Perkins funding. Students identified as CTE Concentrators last year (2024-2025) and graduated in the spring of 2025 should be contacted between November 15 and December 31 and asked their current post-graduatFY2025 School Nutrition Payments status. After contact, the appropriate post-graduation status code must be entered into the AIM/Infinite Campus data system for each CTE Concentrator.	Infinite Campus Data Collection Calendar

IMPORTANT DATES & DEADLINES – JANUARY 2026

JANUARY 10		
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. See OPI's Back to School Page for more information on SFSP and important updates.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2026 SFSP Reimbursement rates School Nutrition Payments
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details
JANUARY 15		
WCRRP (workers comp) and MTSUIP (unemployment insurance) reports due	If your district is a member of WCRRP, the workers comp report for 4th quarter payroll (October, November, December) is due **January 25**. The due date for other carriers is January 15. If your district is a member of MTSUIP, the unemployment insurance report for 4th quarter payroll is due.	MSGIA MTSUIP
JANUARY 25		
Grant cash request due to OPI	Grant cash request due to OPI	OPI State and Federal Grants Handbook
JANUARY 27		
OPI makes K-12 BASE aid payments	BASE Aide Components include: -Direct State Aid -Significant Enrollment Increase - Quality Educator Component -At Risk Component -Indian Education for All -Student Achievement Gap -Data for Achievement - Special Education -Indian Language Immersion Payment	FY2026 Schedule 20-9-344, MCA
JANUARY 31		
2nd Semester Bus Inspections must be completed	Use form TR-13 Bus Inspection for inspections of yellow school buses. Use form TR-13A Bus Inspection for inspections of Type E buses. The Highway Patrol must inspect the buses prior to January 31.	MCA, 20-10-101(4)(a)(i) ARM 10.7.110 Regulations & Guidelines for Pupil Transportation Reporting

		  [Transportation Forms Calendar](#)
2027 Impact Aid applications are due at 9:59 MST	Applications must be submitted to the U.S. Department of Education (DOE) by the deadline to avoid a reduction in payments generated from the FY 2027 application. Late applications (applications received up to 60 days after the deadline) will result in payment reductions of 10 percent. The DOE will not accept applications received after the 60-day late window (April 1, 2026). Districts waiting for additional information as of the application deadline should go ahead and submit their applications. Submitted applications may be amended through June 30, 2026.	[OPI School Impact Aid Application Website](#) [Impact Aid Application Information](#)
Form 941 for Quarter 4 payroll is due.	Form 941 payroll report for Quarter 4 (October, November, December) is due.	[Form 941 (form)](#) [Form 941 (instructions)](#)
JANUARY 31		
Annual tax forms due	[2025 Form W-2](#) Wage & Tax Statement to employees by ***January 31, 2026*** Federal copies of 2025 Form W-2 (with [Form W-3](#) transmittal) are due to the Social Security Administration by ***January 31, 2026*** [2025 Form 1099-NEC](#) Non-Employee Compensation to recipients **and** to the IRS (with [Form 1096](#) transmittal) by ***January 31, 2026*** [2025 Form 1099-MISC](#) Miscellaneous Income to recipients by ***January 31, 2026.*** Federal copies of 2025 Form 1099-MISC (with Form 1096 transmittal) are due to the IRS by ***February 28, 2026*** if you file by paper, or ***March 31, 2026*** if you file electronically.	[Instructions for W2 and W3 from IRS](#) [Employer W2 Filing Instructions and Information](#) for Business Services Online (BSO) [About Form 1099- MISC](#) [About Form 1099-NEC](#)
JANUARY 31		
Last day to file state form MW-3 and copies of 2024 Form W-2 and Form 1099 <u>with</u> state withholding	On or before **January 31** of each year, you are required to file the following with the Montana Department of Revenue: • Montana Annual Wage Withholding Tax Reconciliation form (MW-3) supporting the withholding reported on the Forms W-2 and 1099. • Wage and Tax statement (W-2) for each employee Montana wages were paid to, with or without withholding. • Forms 1099 with Montana state withholding.	[Montana Transaction Portal for Montana submissions](#) Montana Department of Revenue [Filing Withholding Returns](#) webpage [Form MW-3](#)

		Montana Employers and Information Agent Guide (see page 10 for annual filing requirements)

IMPORTANT DATES & DEADLINES - FEBRUARY 2026

FEBRUARY 1

School Nutrition Self Review Deadline	Conduct review of Meal Counting and Claiming System for both breakfast and lunch meal service at all sites.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2026 SFSP Reimbursement rates School Nutrition Payments

FEBRUARY 2

Spring Student Count Date	Districts will report spring count date aggregate hours for all students enrolled on the count date or the first school day that follows the count date if the official count date is not a school day. After verifying student enrollment and aggregate hours in AIM, submit the data to MAEFAIRS and Infinite Campus. **Student Count for ANB must be submitted _no later than Friday, February 12, 2026._** Extenuating circumstances for students who will be gone 10 days prior to the count date, but which would support a variance **should be submitted to the OPI prior to the official enrollment count date** for consideration of inclusion of the student in the enrollment count for ANB purposes beyond the 10th day of absence.	Student Count ANB Infinite Campus Data Collection Calendar

FEBRUARY 10

File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. See OPI's Back to School Page for more information on SFSP and important updates.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2026 SFSP Reimbursement rates

		[School Nutrition Payments](#)
OPI pays grant cash request	OPI pays grant cash requests submitted by the 25th of the previous month.	[E-Grants System](#) Log in to your district's account, or click on Public Access, then Vendor Payee Details
FEBRUARY 12		
Spring Student Count for ANB certification Due in Infinite Campus	The count date itself is February 2nd. This verification has two stages. Spring Student Count for ANB (enrollment as of 2/2/2026) data must first be certified within Infinite Campus and then verified within the MAEFAIRS system. This enables LEA's to verify the data that will ultimately be utilized to determine their funding. The Spring Student Count for ANB is the second of two collections primarily used for calculating ensuing year school district budgets. Districts must verify Primary and Secondary enrollments for eligible PK special education students, students in grade KG through 12, students aged 19/20 who meet Student Count for ANB eligibility requirements, Job Corps & MT Youth Challenge students, eligible students participating in an Early Targeted Intervention Classroom-Based program, students participating in the Education Savings Account Program, and Early Graduates. If students have both a Primary and Partial enrollment, verify that Aggregate Hours are not greater than 1.0, review attendance and exclude students absent 11 or more days as of the count date, students participating in private, non-sectarian day treatment programs, or KG students under 5 enrolled without board approval. Jumpstart (summer Early Targeted Intervention) and Extracurricular participation (from the prior year), certified in earlier collections, are appended to the current year Student Count for ANB. Review Student Count for ANB eligibility requirements for students participating in fully remote programs.	[Student Count ANB](#) [Infinite Campus Data Collection Calendar](#)
FEBRUARY 15		
First Semester Transportation Claims due	Submit first semester transportation claims online to the Superintendent of Public Instruction and transmit one copy of each claim to the County Superintendent of Schools. ● **TR-5** Claim for State Reimbursement for Individual and Isolated Transportation ● **TR-6** Claim for Reimbursement for School Bus Transportation	[MCA 20-10-145(2)](#) [A.R.M. 10-7-104(1)(a)](#) [Regulations & Guidelines for Pupil Transportation Reporting](#) [Transportation Form Calendar](#)

FEBRUARY 22		
County Superintendent electronically authorizes first semester transportation claims	The County Superintendent electronically authorizes first semester transportation claims (consisting of one copy of each district claim).	MCA 20-10-145(2) A.R.M. 10-7-104(1)(b)

FEBRUARY 24		
OPI makes K-12 BASE aid payments	BASE Aide Components include: - Direct State Aid - Data for Achievement - Quality Educator Component - Special Education - At Risk Component - Significant Enrollment Increase - Indian Education for All - Student Achievement Gap	FY2026 Schedule 20-9-344, MCA

FEBRUARY 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on March 10.	OPI State and Federal Grants Handbook

FEBRUARY 27		
Spring Teacher Class Certification due in Infinite Campus	Verify the following Course information as of 2/2/2026: Courses and rosters from the Fall Count Date through 2/2/2026, including State Courses Code (SCED Subject Area and Course Identifier), Grade Low/Grade High, Credit (for HS courses), Course Level, Dual Enrollment, Distance Class, Alternative Education, Work-Based Learning, CTE Pathway, Session Type, Session Number, Section Placement, Section Staff History (Primary Teacher and other staff for classroom overload), and student rosters (Start Dates for students who enrolled after the start of school and End Dates for students who have exited). Teacher-Class data is used for compliance with Accreditation rules, state and federal reporting, and CTE funding.	Accreditation Career and Technical Education (CTE) Infinite Campus Data Collection Calendar

IMPORTANT DATES & DEADLINES - MARCH 2026

MARCH 1		
FY2027 General Fund Preliminary Budget Data Sheets posted on OPI website	The Office of Public Instruction provides school districts the Preliminary Budget Data Sheet showing certified ANB, GTB subsidies, and special education funding for the following year's budget.	MCA 20-9-369(a)
Last day to notify OPI of acceptance of Significant Enrollment Increase (SEI) payment	Trustees of a SEI payment qualifying district are to notify OPI of acceptance of all or partial amounts of the allowable SEI payment. This is done by passing a general fund budget amendment.	MCA 20-9-166 Budget Amendment Packet

MARCH 2		
Tax forms under Sections 6055 and 6056 of the Internal Revenue Code are due (Affordable Care Act)	**SECTION 6055 FORMS:** Insurers and employers that sponsor <u>self-insured</u> health plans will use IRS Forms 1094-B and 1095-B to report on individuals enrolled in minimum essential coverage. **Form 1095-B** Health Coverage Due to "responsible individual" by ***March 2, 2026***	Instructions for Forms 1094-B and 1095-B

	Form 1094-B **Transmittal of Health Coverage Information Returns**. (along with the 1095-B) Due to IRS by ***February 28, 2026*** for the 2025 tax year (paper forms) and ***March 31, 2026*** (electronic forms).	
An employer with 50 or more full-time employees during the prior calendar year would file Form 1095-C and Form 1094-C.	**SECTION 6056 FORMS:** Large employers will use IRS Forms 1094-C and 1095-C to report on offers of health coverage and enrollment in employer-provided plans. Employers that sponsor self-insured plans and that are also applicable to large employers will use Forms 1094-C and 1095-C to file a combined report under both section 6055 and 6056. **Form 1095-C** **Employer-Provided Health Insurance Offer and Coverage** Due to employees by ***March 3, 2026*** for the 2025 tax year. **Form 1094-C** **Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns (along with Form 1095-C)** Due to IRS by ***February 28, 2026*** for the 2025 tax year (paper forms) and ***March 31, 2026*** (electronic forms).	Instructions for Forms 1094-C and 1095-C
MARCH 10		
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. See OPI's Back to School Page for more information on SFSP and important updates.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2026 SFSP Reimbursement rates School Nutrition Payments
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details

MARCH 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on April 10.	OPI State and Federal Grants Handbook

MARCH 26		
OPI makes K-12 BASE aid payments	BASE Aide Components include: -Direct State Aid -Significant Enrollment Increase -Quality Educator Component -At Risk Component -Indian Education for All -Student Achievement Gap -Data for Achievement - Special Education -Transportation	FY2026 Schedule 20-9-344, MCA

MARCH 31		
FY 2025 Federal Single audit reports due to OPI For more information, contact Amanda Zigan at 406-444-3096 Please remit audit reports and correspondence to OPIAuditReports@mt.gov	Federal Single Audit Reports (formerly A-133 audits) are due to OPI by March 31, 2026, for entities that expended $750,000 or more in federal funds in FY 2025, including the value of USDA commodities. Non-Federal Audits for FY 2025 are due to OPI by June 30, 2026, for districts with total revenues greater than $1,000,000 and federal expenditures less than $750,000. Districts with total revenues less than $750,000 are required to undergo a Financial Review once every four years. Those due for a review in FY 2025 must submit their report to OPI by June 30, 2026.	2 CFR part 200, subpart F MCA 2-7-503 MCA 2-7-514 A.R.M. 2-4-410 OPI School Finance Division website – Auditing
Resolution Of Intent To Increase Non Voted Levy	School districts that intend to impose an increase in a non voted levy in FY2027 for the purposes of funding the **Transportation**, **Bus Depreciation Reserve, Tuition**, **Adult Education**, **Flexibility** and/or **Building Reserve** funds, shall adopt a resolution and provide notice no later March 31, 2026. Resolution requirements: At a minimum, the resolution must show the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to non-voted levies in the Transportation, Bus Depreciation, Tuition, Adult Education, Flexibility and/or Building Reserve funds imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at $100,000, $300,000 and $600,000. Notice requirements: Publish a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and post a copy of the resolution to the school district's website.	20-9-116, MCA 20-9-502 (3)(a)(i)(A), MCA 20-9-525 (2),MCA

	Additional requirements for **Building Reserve permissive levy**: Identify and list the anticipated school major maintenance projects for which the proceeds of the levy will be used in the resolution. Note: Proceeds from the levy may be expended only for the purposes in 20-9-525(2), MCA.	

IMPORTANT DATES & DEADLINES - APRIL 2026

APRIL 10

File monthly claims for NSLP or SFSP reimbursement AND Qualify for CEP if 25% of enrolled students (per site) are directly certified for free meals.	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. See OPI's Back to School Page for more information on SFSP and important updates.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2026 SFSP Reimbursement rates School Nutrition Payments
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details

APRIL 23

OPI makes K-12 BASE aid payments	BASE Aide Components include: -Direct State Aid -Significant Enrollment Increase -Quality Educator Component -At Risk Component -Indian Education for All -Student Achievement Gap -Data for Achievement -Special Education	FY2026 Schedule 20-9-344, MCA

APRIL 25

Grant cash request due to OPI	Grant cash requests made by this date will be paid on April 10.	OPI State and Federal Grants Handbook

APRIL 30

Form 941 for Quarter 1 is due	Form 941 payroll report for Quarter 1 (January, February and March) is due.	IRS form not updated yet
Indirect Cost Applications for FY2027 grants are due to OPI	Application forms to request an indirect cost rate for fiscal year 2027 are posted on the OPI website. This form is optional but is required if your district plans to charge indirect costs to federal and state grant awards using an indirect cost rate. Application for an indirect cost rate does not increase the amount of your grant awards.	OPI Indirect Cost Rates Certification OPI Indirect Cost Rates Schedule A OPI Indirect Cost Rates Resources

	For compatibility with the E-grants system the closing date for applying for an Indirect Cost Rate is April 30.	

IMPORTANT DATES & DEADLINES - MAY 2026		
MAY 1		
Deadline to apply for isolation status	By May 1, trustees apply to the County Superintendent for school isolation status when ANB will be less than 10 for elementary or less than 25 for high school for the second consecutive year.	MCA 20-9-302(1)
MAY 10		
File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. See OPI's Back to School Page for more information on SFSP and important updates.	Montana Agreement and Payment System (MAPS) login page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2026 SFSP Reimbursement rates School Nutrition Payments
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details
MAY 24		
Second semester transportation claims due	Submit second semester transportation claims online to the Superintendent of Public Instruction and transmit one copy of each claim to the County Superintendent of Schools. ● **TR-5** Claim for State Reimbursement for Individual and Isolated Transportation ● **TR-6** Claim for Reimbursement for School Bus Transportation	MCA 20-10-145(2) A.R.M. 10-7-104(2)(a) Transportation Forms Calendar
MAY 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on June 10.	OPI State and Federal Grants Handbook
MAY 26		
OPI makes K-12 BASE aid payments	BASE Aide Components include: -Guaranteed Tax Base Aid -State Coal Mitigation Block Grant -State Major Maintenance Aid -Debt Service Assistance	FY2026 Schedule 20-9-344, MCA

	-County Retirement	

Deadline for trustees to request county election administrator to conduct school elections for next fiscal year (By June 1)	The school district clerk/election administrator is designated the election administrator for school elections. However, the trustees of any district may request, by resolution, the county election administrator (EA) to become the election administrator for school elections. If the county EA accepts, then he/she must perform all the duties the school clerk would have. The school district must assume all costs of the election.	MCA 20-20-417 Trustee Resolution – Request for County to Conduct Elections

IMPORTANT DATES & DEADLINES - JUNE 2026

JUNE 1

Last day to amend grants	Last day to request grant amendments (budget and program modifications) for projects that will end June 30.	OPI State and Federal Grants Handbook
Last day to file OPI Form PAA-3 Application for Additional ANB	Trustees must submit form PAA-3 (Application of Additional ANB) to the Superintendent of Public Instruction for opening a new school, creating a new 7-8 grade accredited program, or opening a new kindergarten.	MCA 20-9-313 Form PAA-3
County Superintendent electronically authorizes second semester transportation claims	The County Superintendent electronically authorizes second semester transportation claims (consisting of one copy of each district claim).	MCA 20-10-146(5) A.R.M. 10-7-104(2)(b)

JUNE 10

OPI pays grant cash request	OPI pays grant cash requests submitted from April 26 – May 25	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details

File monthly claims for NSLP or SFSP reimbursement	Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Summer Food Service Program (SFSP) reimbursement. See OPI's [Summer Food Service Page](#) for more information on SFSP and important updates.	Montana Agreement and Payment System ([MAPS](#)) log in page [School Nutrition Programs Checklist](#) NSLP [Reimbursement rates for FY2026](#) SFSP [Reimbursement rates](#) [School Nutrition Payments](#)
JUNE 15		
2nd Payment submitted for Tuition Bills	By December 31 of the school fiscal year following the year of attendance, the district of residence shall pay at least one-half of any tuition and transportation obligation established under subsection (4)(a)(i). The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year following the year of attendance.	[MCA 20-5-324](#) [MCA 20-5-320](#) [MCA 20-5-321](#) [MCA 20-5-323](#)
JUNE 17		
Grant cash request due to OPI for payment on June 20	Grant cash requests submitted from **May 26 through June 17** will be processed and paid on **June 20.** There are no payments in the month of July. The next grant payment will be made on August 10.	[OPI State and Federal Grants Handbook](#)
JUNE 19		
Numerous Infinite Campus Certifications Due: End of Year Enrollment & Program Participation	End of Year Program Participation is combined with End of Year Enrollment. Students must have accurate Program Participation Records for participation any time in the 25-26 school year. Programs to be validated include: FRAM - Free/reduced meal status (individual student entry not required for Community Eligible Provision Schools), English learners (EL), Immigrant, Homeless/Unaccompanied Youth, Gifted, Targeted Title I, Military Connected Status, Foreign Exchange, Section 504, 21st Century (verify student enrollments with the OPI AS21 system), District Residency (entered for non-resident students only), and Early Targeted Interventions. Districts should also ensure that completed ERs and IEPs are locked - and Exit Date/Reason are entered for students no longer receiving Special Education Services. Districts should also verify demographic information - including birthdate, race/ethnicity, and gender.	[Federal Programs](#) [Infinite Campus Data Collection Calendar](#)
JUNE 19		
Numerous Infinite Campus Certifications Due: End of Year Attendance Totals	The End of Year Attendance Certification is used for Average Daily Attendance and Chronic Absenteeism calculations for both state and federal reporting. It is combined with End of Year Enrollment and Program Participation for the creation of	[Infinite Campus Data Collection Calendar](#)

	subgroups (e.g., Race/Ethnicity, Gender, Socio-Economic Status). End of Year Attendance Certification includes the following: Days Present and Days Enrolled for all students in the 2024-25 school year. Days Present is total instructional days in the regular school year minus the sum of student absences for the year. ESSA Days Absent is the number of days the student was absent .5 or more during the year.	
Numerous Infinite Campus Certifications Due: End of Year Extracurricular Participation	The End of Year Extracurricular Activities Certification collects information related to extracurricular participation for students who have a primary enrollment in non-public school (private or homeschool). Districts who report extracurricular participation for these students in the 2025-26 year may be eligible for additional ANB in the following year. Districts must report extracurricular participation and number of completed activities.	[Infinite Campus Data Collection Calendar](#)
Numerous Infinite Campus Certifications Due: End of Year Career and Technical Education (CTE)	This data is used for a variety of purposes to include funding determinations, as well as other state and federally mandated reporting. Identify all high school students with Career and Technical Education (CTE) courses for the 2025-26 school year, including Pathway(s), Dual Enrollment, and Work-Based Learning.	[Career and Technical Education (CTE)](#) [Infinite Campus Data Collection Calendar](#)
Numerous Infinite Campus Certifications Due: Behavior Incident Reporting	Enter Behavior data for any of the following scenarios: Any incident resulting in out-of-school suspension or expulsion, regardless of length of time, for any enrolled student, any incident resulting in an in-school suspension, regardless of the length of time, for an enrolled student or student participating in a 21st Century program, and any incident involving weapons, drugs, or violence for any enrolled student. There must be an incident, a resolution, and a duration.	[Behavior Reporting](#) [Infinite Campus Data Collection Calendar](#)
Numerous Infinite Campus Certifications Due: End of Year Personnel	The End of Year Personnel Certification (also used to populate the Compensation Expenditure report in MAEFAIRS) is the full year personnel reporting collection. Districts should report any staff employed or paid between July 1, 2025, and June 30, 2026.	[Infinite Campus Data Collection Calendar](#)
Numerous Infinite Campus Certifications Due: End of Year Teacher Class	Verify the following Course information as of the last day of school: Courses and rosters from the Spring Count Date through the last day of school, including State Courses Code (SCED Subject Area and Course Identifier), Grade Low/Grade High, Credit (for HS courses), Course Level, Dual Enrollment, Distance Class, Alternative Education, Work-Based Learning, CTE Pathway, Session Type, Session Number, Section Placement, Section Staff History (Primary Teacher and other staff for classroom overload), and student rosters (Start Dates for students who enrolled after the start of school and End Dates for students who have exited). Teacher-Class data is used for compliance with Accreditation rules, state and federal reporting, and CTE funding.	[Infinite Campus Data Collection Calendar](#)
JUNE 19		

Numerous Infinite Campus Certifications Due: Special Education Exiting	Verify accuracy of data for students receiving special education services at the beginning of the school year but not receiving services at year end (6/30/2025). Ensure completed ERs and IEPs are locked and Exit Dates and Exit Reasons are current in the State Reporting tab of Infinite Campus. Confirm accurate exiting list in the SPED Application Portal by June 30, 2025.	Special Education Infinite Campus Data Collection Calendar

JUNE 25

OPI makes K-12 BASE aid payments	BASE Aide Components include: -Direct State Aid -Significant Enrollment Increase -Quality Educator Component -At Risk Component -Indian Education for All -Student Achievement Gap -Data for Achievement -Special Education -Transportation	FY2026 Schedule 20-9-344, MCA

JUNE 30

Last day of fiscal year	**End of school fiscal year.** All budget appropriations lapse except appropriations for "uncompleted improvements in progress on construction" and properly authorized obligations to purchase personal property in manner prescribed by the Superintendent of Public Instruction. The district may encumber current year appropriations for valid obligations existing as of June 30. Encumbrances outstanding at year end shall be added to current expenditures to arrive at the budgetary basis expenditures for the year.	MCA 20-1-301 MCA 20-9-209 A.R.M. 10.10.101
Last day to obligate funds for projects ending June 30	Last day to obligate funds for projects ending June 30.	OPI State and Federal Grants Handbook
FY 2025 regular audits are due to OPI For more information, contact Amanda Zigan at 406-444-3096 Please remit audit reports and correspondence to OPIAuditReports@mt.gov .	FY 2025 "Yellow Book" audits are due to OPI by June 30, 2026, for entities with federal revenues greater than $750,000. Entities that had revenues less than $750,000,000 are required to have a Financial Review once every four years. If your district is required to have a Financial Review for FY2025, the report is due to OPI by June 30, 2026.	MCA 2-7-503 State of Montana Single Audit Act A.R.M. 2-4-410 OPI School Finance Division website – Auditing

JUNE 30

Last day trustees may adopt a budget amendment	The Board of Trustees may adopt a resolution for a budget amendment due to causes other than an unusual enrollment increase.	MCA 20-9-162 A.R.M. 10.22.201(4) Budget Amendment Packet

SY 2026-2027 MAPS Application deadline for CEP qualified districts	Community Eligibility Provision (CEP) is a non-pricing meal option that benefits schools and students by improving student access to nutritious meals while reducing administrative requirements to qualify meal applications.	Community Eligibility Provision

Deadlines Not Yet Released (will be added as they become available):
2026 Elections Calendar
2027 Federal deadlines for REAP/SRSA- typically due in May

Local Deadlines

Please be sure to include in your calendars the following which may occur monthly, quarterly, annually, or on some other rotation. REMEMBER- each school sets up administrative duties differently. Check with your Superintendent to be sure who is in charge of the deadlines for submission of each program your school utilizes.

Monthly
- Board meetings are publicly noticed at least 48 hours in advance of the meeting
- Monthly Financial reports provided to the Board for approval
- TRS monthly reports are submitted
- PERS monthly reports are submitted
- Balance with the Treasure or Bank
- Threat Assessment Team meets monthly per MCA 20-1-401

Quarterly
- 941 Forms
- Work Comp and Unemployment
- MT Public Charter schools in their first year of operation must submit quarterly unaudited financials with narrative:
  - Q1 (July 1 – Sept 30): Due November 14
  - Q2 (Oct 1 – Dec 31): Due February 14
  - Q3 (Jan 1 – Mar 31): Due May 15
  - Q4 (Apr 1 – Jun 30): Due August 14

Annually
- When benefit enrollment begins and ends for health insurance, flex, etc.
- Update capital assets and fixed assets inventories
- Most School policy 1310 documents require annual review of all school policies. Other policies outline specific annual review or annual public notifications:
  - Policy 1000FE & 1002FE- Developing and annually updating the District's SMaC (Specific, Methodical and Consistent)
  - Policy 1003FE-District's Technology Program
  - Policy 1310- Cooperative Agreements and Policies
  - Policy 1610- Annual Integrated Strategic Plan Due to OPI
  - Policy 2110- Superintendents report to Board

- - Policy 2132- Students and Family Privacy Rights
    - Policy 2161- Special Education Procedure
    - Policy 2162- Section 504 Procedure
    - Policy 2334- Release Time for Religious Instruction
    - Policy 2335- Human Sexuality Instruction and Identity Instruction
    - Policy 2410- Graduation Requirements - Graduate Profile
    - Policy 3224- Student Dress
    - Policy 3311- Firearms and Weapons
    - Policy 3410- Student Health/Physical Screenings/Examinations
    - Policy 3415- Management of Sports Related Concussions
    - Policy 3416- Administering Medicines to Students
    - Policy 4332- Conduct on School Property
    - Policy 5010- Equal Employment Opportunity, Nondiscrimination, and Sex Equity
    - Policy 5223- Personal Conduct
    - Policy 5228- Drug and Alcohol Testing for Bus and Commercial Vehicle Drivers
    - Policy 5314- Substitute Rate of Pay
    - Policy 5420- Paraprofessionals
    - Policy 7231: Federal Impact Funds
    - Policy 8301- Safety Plan also mandated by MCA 20-1-401
    - Policy 8410- Operation and Maintenance of District Facilities
    - Policy 8550- Cyber Incident Response
- Annual review of student handbook
- Annual review of employee handbook
- Title IA Annual Parent/Guardian meeting -OPI Federal Programs
- Title IA Parent notifications through TransAct on OPI site.
- Annual Kitchen Staff training:
    - Director - 12 hours
    - Manager - 10 hours
    - Full Time (≥ 20 hours/week) - 6 hours
    - Part Time (<20 hours/week) - 4 hours
    - New: FSD and staff that purchase/procure food, supplies, equipment must complete a procurement training annually
- All Staff Training:
    - Bloodborne Pathogens required under OSHA regulations (29 CFR 1910.1030).
    - Sexual Harassment Prevention required by Title VII (EEOC) and Title IX compliance.
    - FERPA (Family Educational Rights and Privacy Act) for all employees handling student data
    - Mandated Reporter Training (Child Abuse and Neglect) required under MCA 41-3-201.
    - Civil Rights & Equity Compliance required by To comply with Title VI, Title IX, Section 504, and ADA requirements.
    - Staff safety training tied to the safety plan.
    - Concussion Training for Athletic Director, Coaching Staff, etc.

Other
- Bullying Prevention / Suicide Awareness (recommended annually but only required once per staff member) MCA 20-7-1310

- Disaster Drills- There must be at least eight disaster drills a year in a school. Drills must be held at different hours of the day or evening to avoid distinction between drills and actual disasters. MCA 20-1-402
- Multidistrict agreement renewals (outlined within the contract).
- Civil Rights Data and Compliance Report every two years
- Various parental notices regarding instruction, FERPA directory opt out, testing, etc.
- Auditing meetings as required.
- Policy 8500- School Facilities Plan updated no less than once every five years.
- Per HB 591, these dates need to be considered when planning and budgeting for school activities- Section 20-1-306, MCA, is amended to read: "20-1-306. Commemorative exercises on certain days.
  - (1) All districts shall conduct appropriate exercises during the school day on the following commemorative days:
    - (a) Lincoln's Birthday (February 12);
    - (b) Washington's Birthday (February 22);
    - (c) Arbor Day (last Friday in April);
    - (d) Flag Day (June 14);
    - (e) Citizenship Day (September 17);
    - (f) American Indian Heritage Day (fourth Friday in September);
    - (g) Columbus Day (October 12);
    - (h) Pioneer Day (November 1);
    - (i) Freedom Week (last full week of September), to educate students about the sacrifices made for freedom in the founding of the United States and the values on which the United States was founded;

This calendar is intended to serve as a comprehensive reference tool outlining key deadlines for Montana public schools. While every effort has been made to include all relevant deadlines—particularly those that require school board action or the involvement of business or operations personnel—this document may also include dates outside the direct scope of the school business office to support broader administrative planning.

Please note:
This is a *working document* that is updated regularly to reflect new information and changes. However, MASBO makes no guarantees regarding the completeness, accuracy, or timeliness of the information provided. **This calendar should be used as a planning resource only and does not replace official guidance from the Montana Office of Public Instruction (OPI), local board policy, state agencies, or applicable laws and regulations.** Users are encouraged to independently verify all deadlines through official sources.

MASBO is not liable for any errors, omissions, or outcomes resulting from the use of this document.

	MT	Bozeman	Anna Shchemelinin	Self	11/12/2025 10:10 AM

Subject: Teachers' Unions Are a Major Obstacle to Excellence in Education

Comment: Dear members of the School Funding Interim Commission,

Attachments:

📎 VIEW ATTACHMENT 1

Please take a moment to review the attached document, which contains my perspectives on how to promote innovation and excellence in Montana schools.

Thank you,
Anna Shchemelinin,
Bozeman, MT, 59718

Dear committee members,

First, I want to express my gratitude to Finley Warden, a young man who exposed how the Montana Teachers' Unions use our tax money to indoctrinate public school teachers into ideological pseudoscience that must not be tolerated in any publicly funded educational institution.

Second, I believe you all have heard Vivek Ramaswamy claim that American tech companies depend on H-1B visas. Here are some facts:

My son is a PhD student in Mechanical Engineering at MSU and is only one of a few American PhD students in the project, with the majority of students being international. He was not born in the USA, but he is a naturalized US citizen.

My husband is a principal R&D engineer at KLA Instruments, which employs approximately 5,000 employees, predominantly in research and development roles, with 65% possessing a PhD or master's degree. The proportion of new employees who attended a high school in the US for jobs demanding practical judgment, intellectual capability, and a strong work ethic is declining year after year and is now approaching zero.

I'm not talking about H-1B visa holders who come to work here under slave-like conditions for short-term employment before returnting back to their lower cost-of-living countries to live confortably. I'm referring to jobs that require the skills necessary to introduce new ideas, foster independent thinking, and expand the American economy. Should the U.S. cede these opportunities to international talent, it could take one generation for us to become a third-world country.

Shifting to matters not related to the technological developments, but no less important: The *Marrow Thieves* and T*he Absolutely True Diary of a Part-Time Indian* are part of the ELA curriculum in Bozeman and Gallatin high schools. My concern here is not as much these books' ideological suitability for publicly funded education, but their merit as literature in the first place.

The first condition for excellence in education is to ensure that students learn from those who excel. Classical literature and art are the best examples of excellence because they have excelled in the test of time across many generations worldwide. By replacing classical literature with books like The Marrow Thieves and The Absolutely True Diary of a Part-Time Indian, we demoralize excellence and promote a mindset of victimhood, which is a precondition for failure.

As a first-generation immigrant who wants younger generations in this country to prosper, I assure you that our kids are not OK. The monopoly of schools controlled by Teachers' Unions is the root of the problem. More money will not solve this issue because our public

school system already spends more per student than any other country in the world. Pouring more money into the existing system will only result in more money in the pockets of Union bosses.

We must create competition between unionized and non-unionized schools and teachers. Parents need more freedom to choose educators who teach their children. Achieving this necessitates mechanisms to establish community charter schools, revise teacher certification criteria,and invite professionals from the private sector with substantial expertise and educational enthusiasm.

Excellence in education is only possible when students look at their teachers as role models. When teachers are paid with tax money to learn from Union propagandists how to ignore the law and shove ideology-driven, profit-motivated pseudoscience down students' throats, smart students learn that their teachers are politically correct morons, and to excel in life, they must learn to abuse the system. Others learn nothing at all. Your job is to ensure that the latter never happens. The resources to bring innovation and excellence into public education are plentiful. A competitive marketplace of ideas offers the pathway forward. Teachers' Unions are the obstacle that stands in the way.

Thank you for taking your time reading this.

Sencirely,
Anna Shchemelinin

Bozeman, MT

SocialismMeansSlavery. com