



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
AMY CARLSON

DATE: April 4, 2016
TO: School-Funding Commission
FROM: Robert Miller, Fiscal Analyst of Legislative Fiscal division
RE: Montana school district Facility expenditures

This report provides information on facilities expenditures with special attention to school size characteristics. Expenditures not included in this analysis include expenditures for adult education, expenditures that represent transfers between funds or districts, to avoid double counting, and any refunding of bonds to retire old issues. This data does not include any activity from any legal entity designated as a cooperative.

The debt service fund, which records interest and principle payments on bonds, is included to measure the expenditures for bonds and facilities. The building fund, which is used to account for the proceeds of bonds sold for building, altering or repairing existing buildings as well as the purchase of lands and existing buildings, is not included. Other funds not included relate to extracurricular activities, internal service funds, trust and endowment funds.

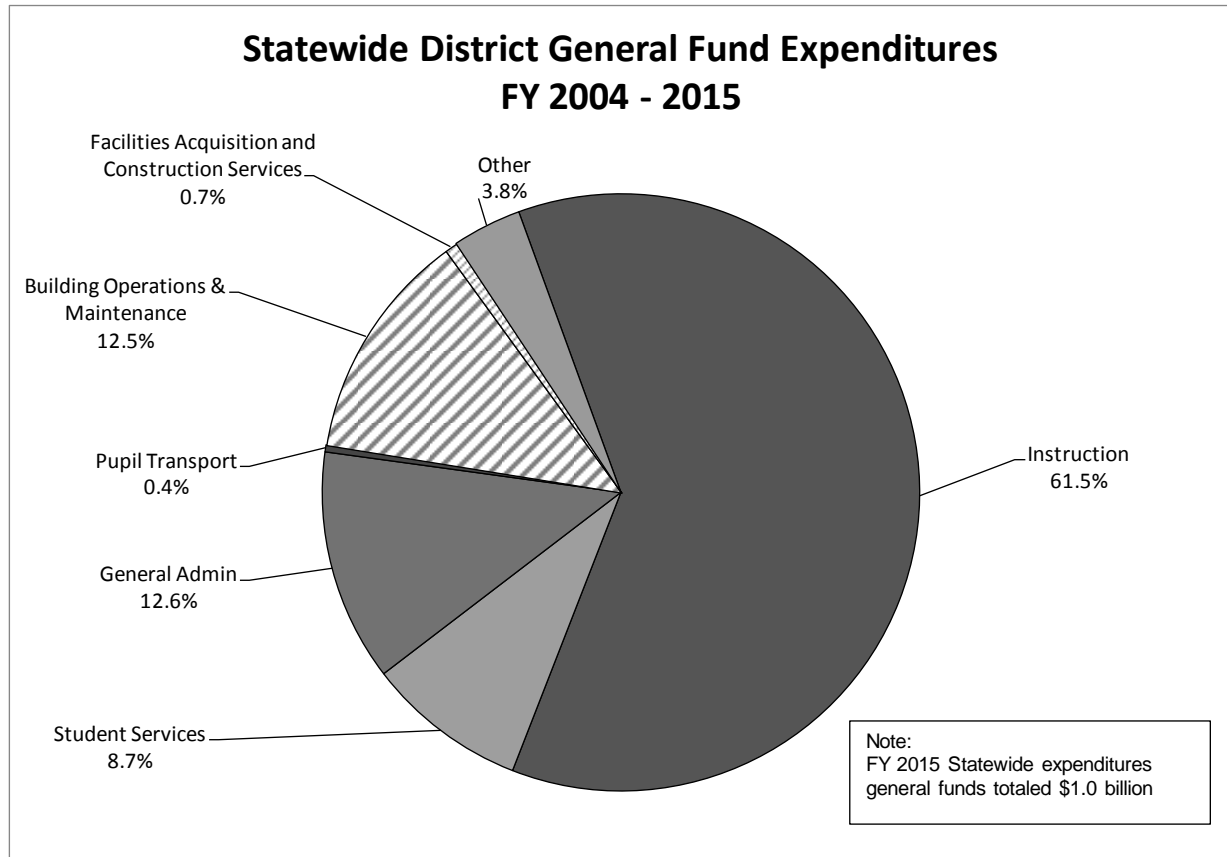
Source of the data for this report are school district trustee expenditure reports as reported to the Office of Public Instruction (OPI) from FY 2004 to 2015.

The first part of the discussion that follows summarizes expenditures from the general fund only followed by a summary of expenditures from all funds.

District general fund expenditures

Statewide General fund expenditures for operation and maintenance for the fiscal years 2004 through 2015 represent 12.5% of district general fund budgets, facilities acquisition and construction services represent about 0.7%.

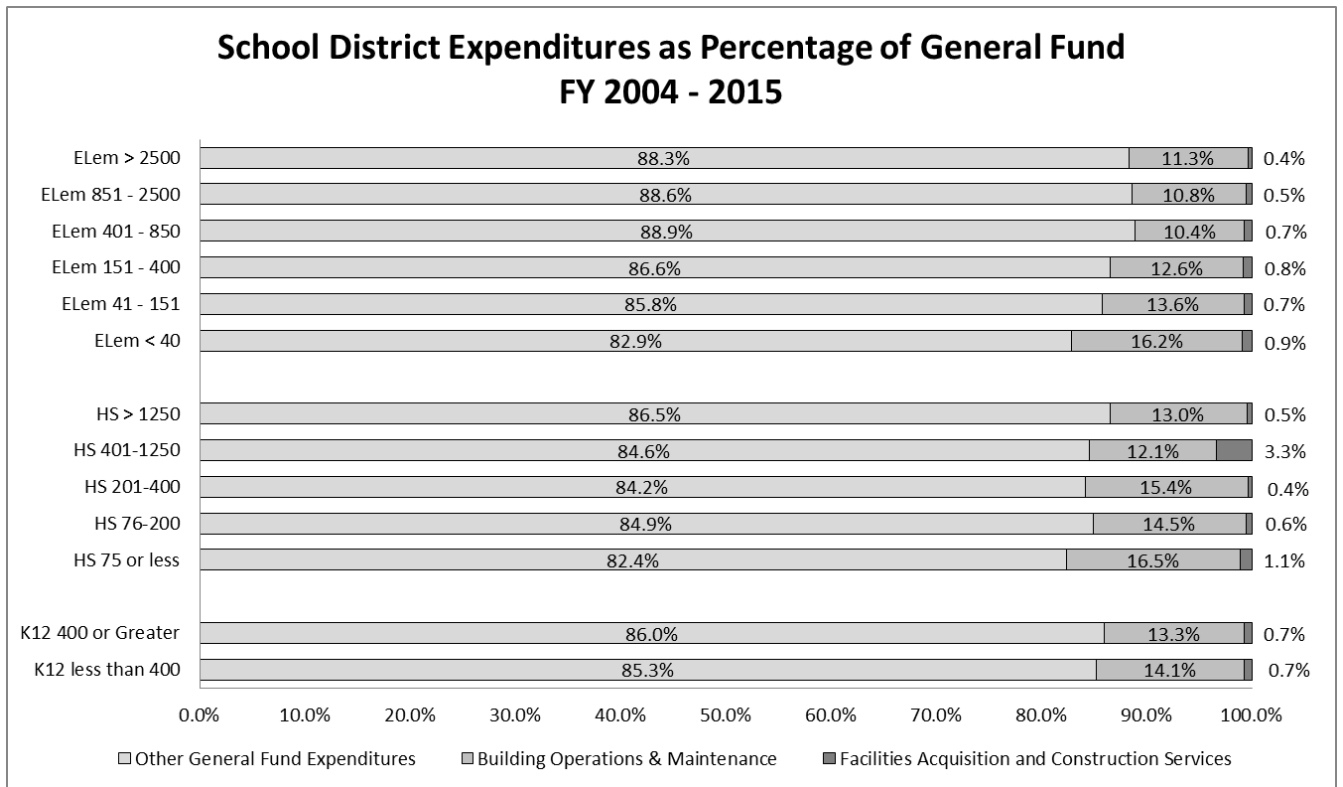
The chart below shows the distribution of expenditures from the general fund.



The chart below shows expenditure for building operation & maintenance, and facilities acquisition and construction services (BOM & FAC) from the district general fund as a percentage of total expenditures and school size.

Larger school districts typically spend less of their general fund budget on BOM & FAC than smaller districts. Large elementary districts spend the smallest portion of the general fund on BOM & FAC, 11.7% while small elementary districts spend the most, 17.1%.

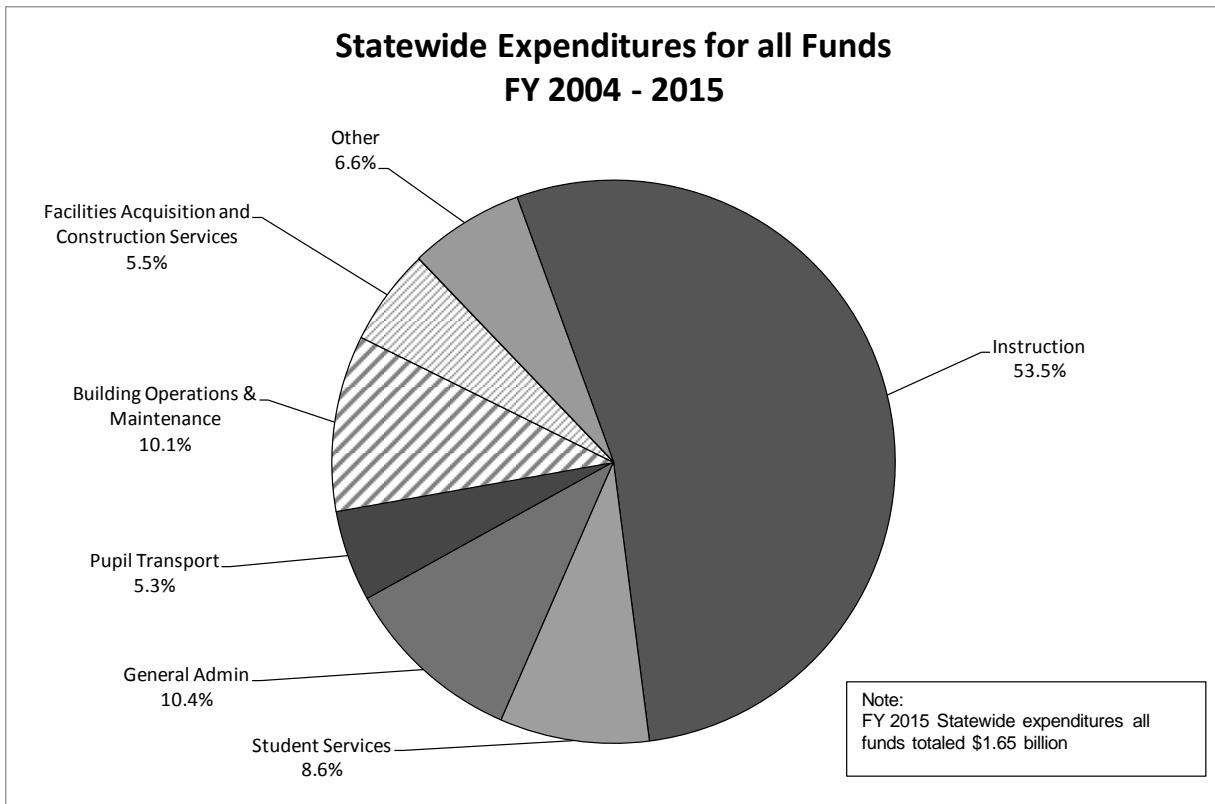
The chart below shows relative spending amounts for school district general fund.



Expenditures from all funds

Total statewide expenditures for operation and maintenance for the fiscal years 2004 through 2015 represent 10.1% of district budgets, facilities acquisition and construction services represent about 5.5% of all funds.

The chart below shows the distribution of expenditures from all funds.

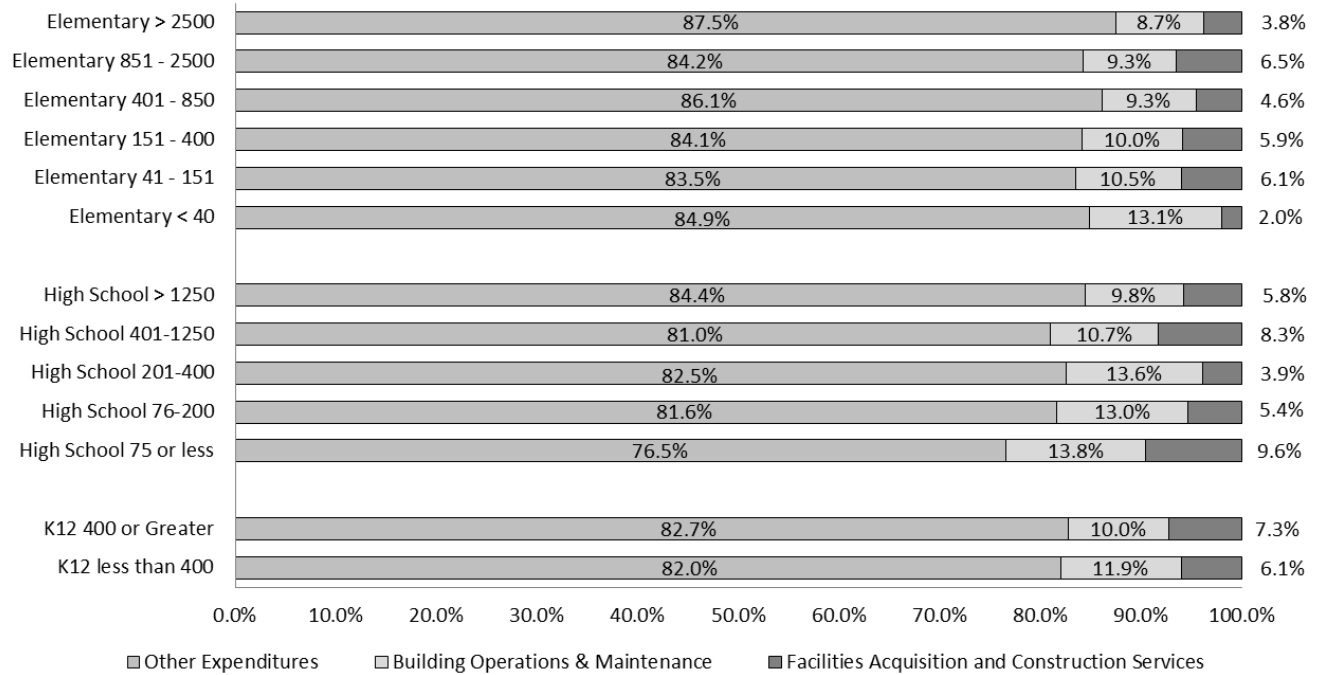


The chart below shows expenditure for building operation & maintenance, and facilities acquisition and construction services (BOM & FAC) from all district funds as a percentage of total expenditures and school size.

Once again, larger school districts typically spend less of their total budget on BOM & FAC than smaller districts. Large elementary districts spend smallest portion at 12.5%, while small high schools spend the greatest portion of the total budget on BOM & FAC 23.4%.

The chart below shows relative spending amounts for school district from all funds.

School District Expenditures as Percentage of all Funds FY 2004 - 2015



Personal Services

Larger school districts on average spend a higher portion of non-facility expenditures on personal services. Small elementary districts spend about 67% of non-facility expenditures on personal services, large elementary districts spend about 85%.

The table at right summarizes the percentage of non-facility expenditures attributed to personal services.

Personal Services as Percent of Non Facilities Expenditures by District Size (All Funds)	
Class Size Classification	Personal Services as Percent of Expenditures
Elementary > 2500	84.7%
Elementary 851 - 2500	82.5%
Elementary 401 - 850	80.5%
Elementary 151 - 400	78.5%
Elementary 41 - 151	74.7%
Elementary < 40	66.6%
High School > 1250	79.4%
High School 401-1250	80.2%
High School 201-400	77.5%
High School 76-200	74.0%
High School 75 or less	71.9%
K12 400 or Greater	79.2%
K12 less than 400	75.7%