2023 AUDIT AND LEGISLATIVE UPDATE

Office of Public Instruction
School Finance

Putting Montana Students First

OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
OPI.MT.GOV

Kristen Becker,
Auditor

Barbara Quinn, CPA
School Finance Manager

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Putting Montana Students First

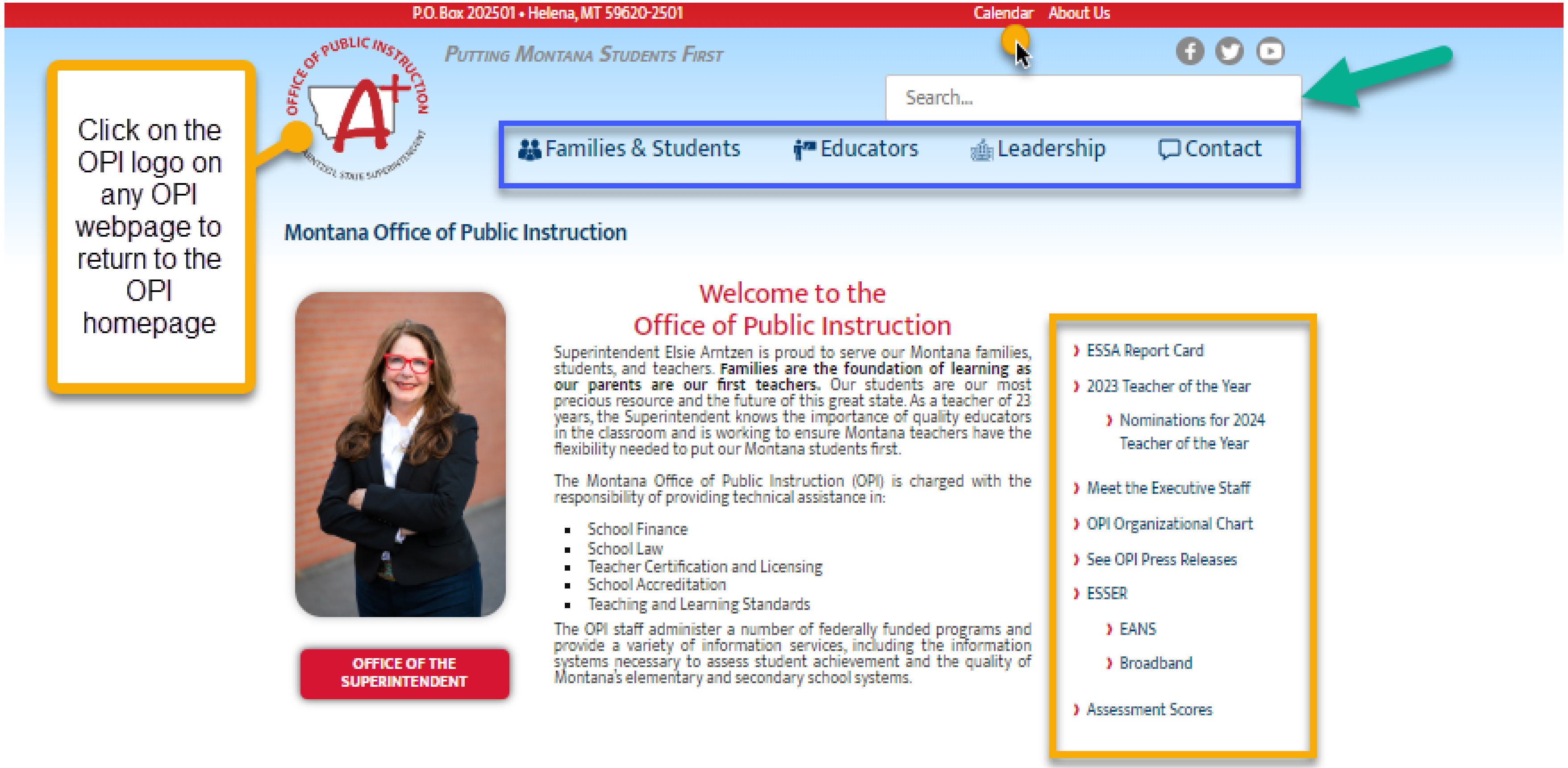
AGENDA

- OPI Website Overview
- Audit Letter
- Attendance Centers
- ESSER
- Legislation

Montana Office of Public Instruction Homepage

Go to:
OPI.mt.gov

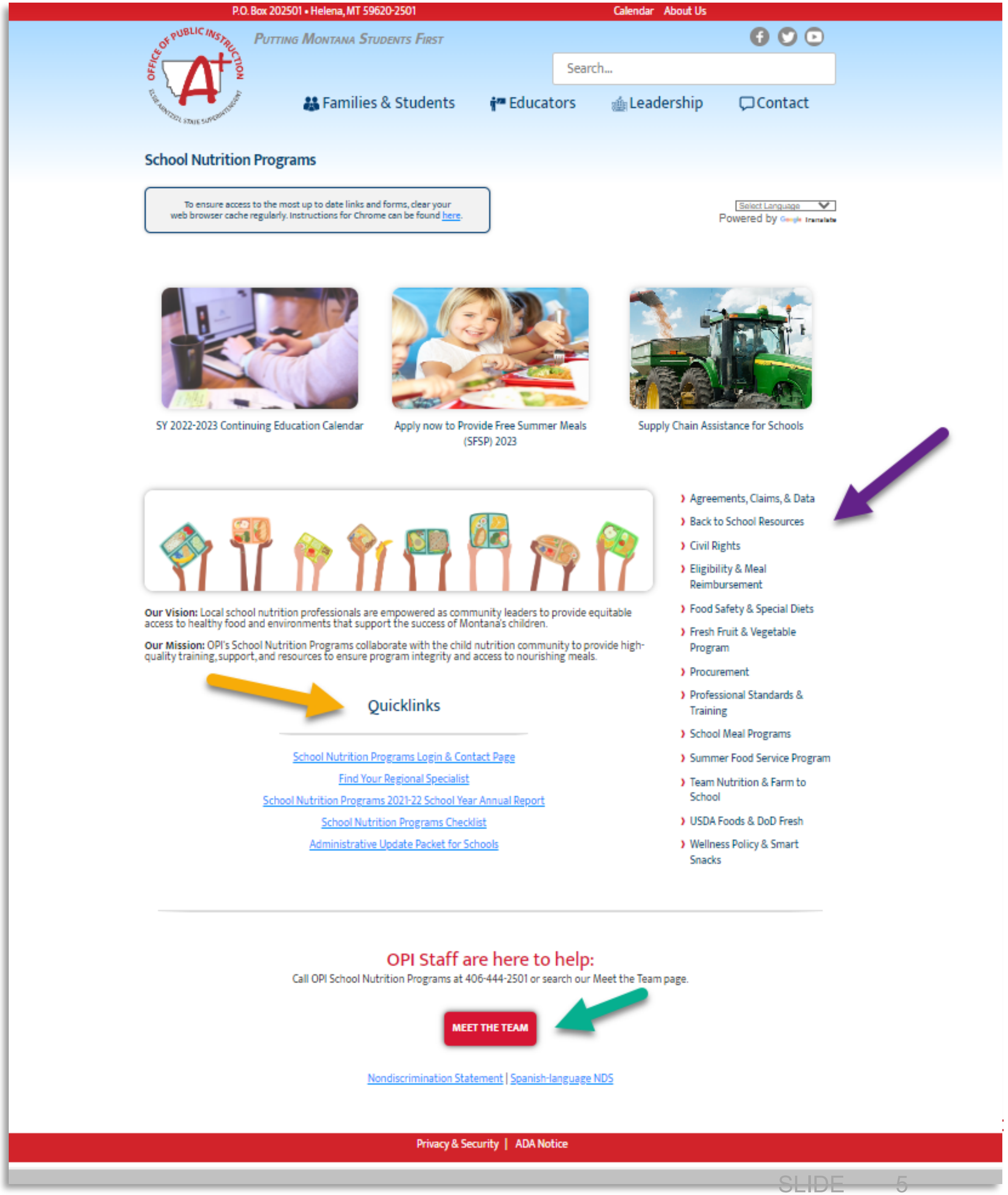
- Menu Bar
- Logo
- Search Bar
- Calendar
- Links



School Nutrition Webpage

Go to:
OPI>Leadership>Management & Operations>School Nutrition

- Panels
- Links
- Quicklinks
- Meet the Team



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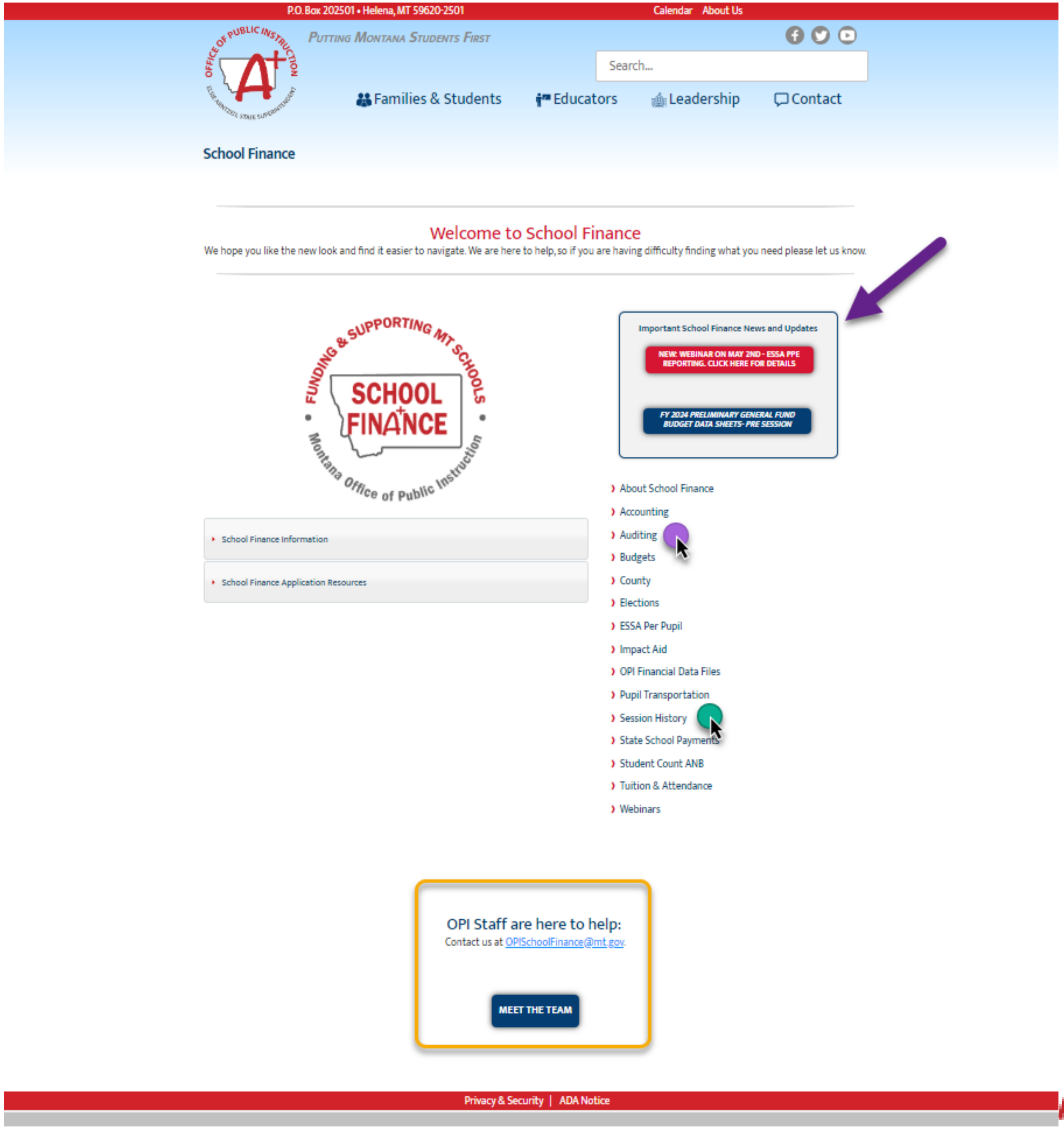
School Finance Webpage

Go to:
OPI>Leadership>
School Finance

- Important School Finance News and Updates
- Auditing
- Session History
- Contact Us
- Meet the Team



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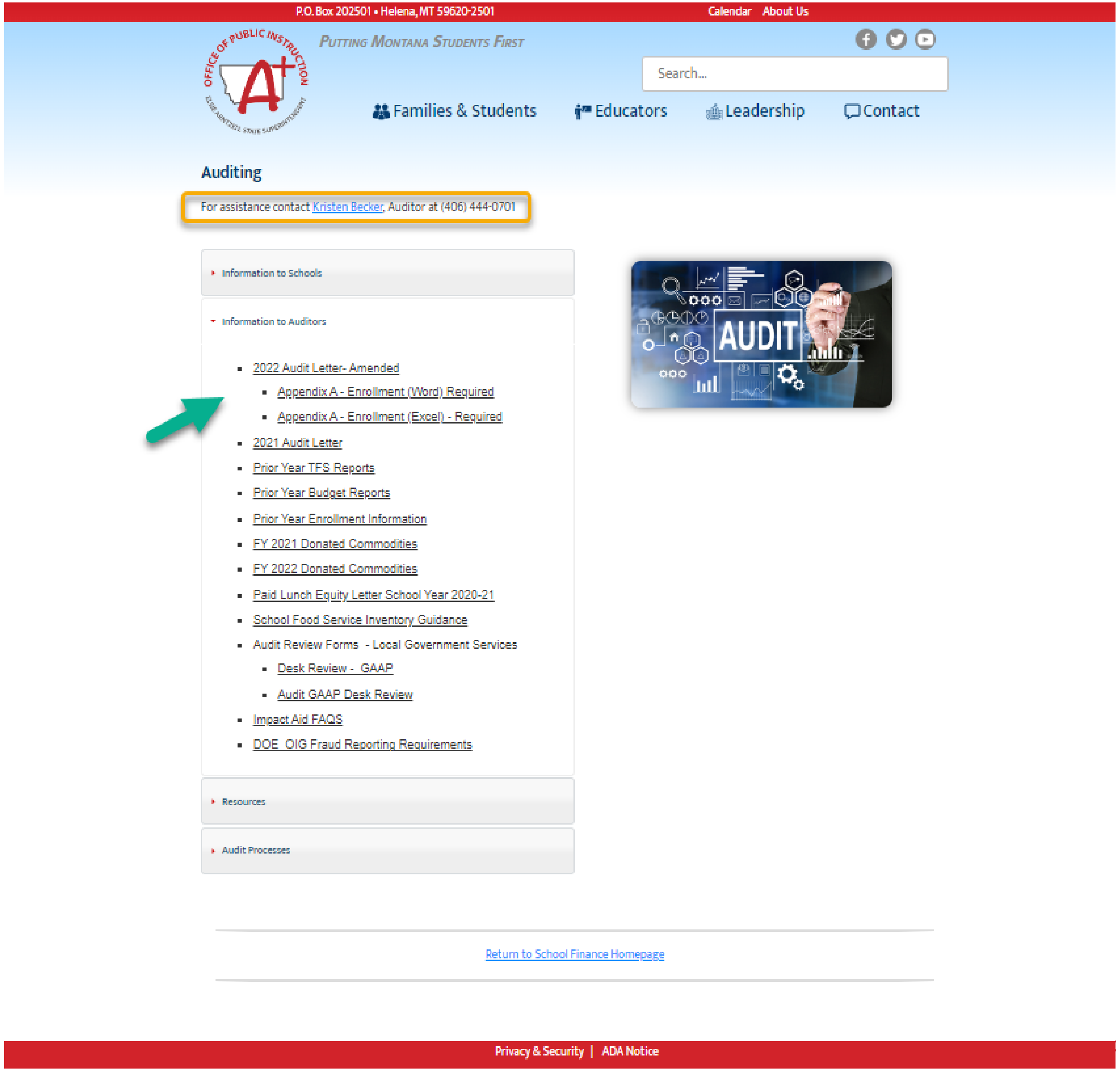
School Finance / Auditing

Go to:
OPI>Leadership>
School Finance>Auditing

- Information to Schools
- Information to Auditors
  - Audit letter will be updated soon
  - Appendix A – Enrollment (Word & Excel)
- Resources
- Audit Processes



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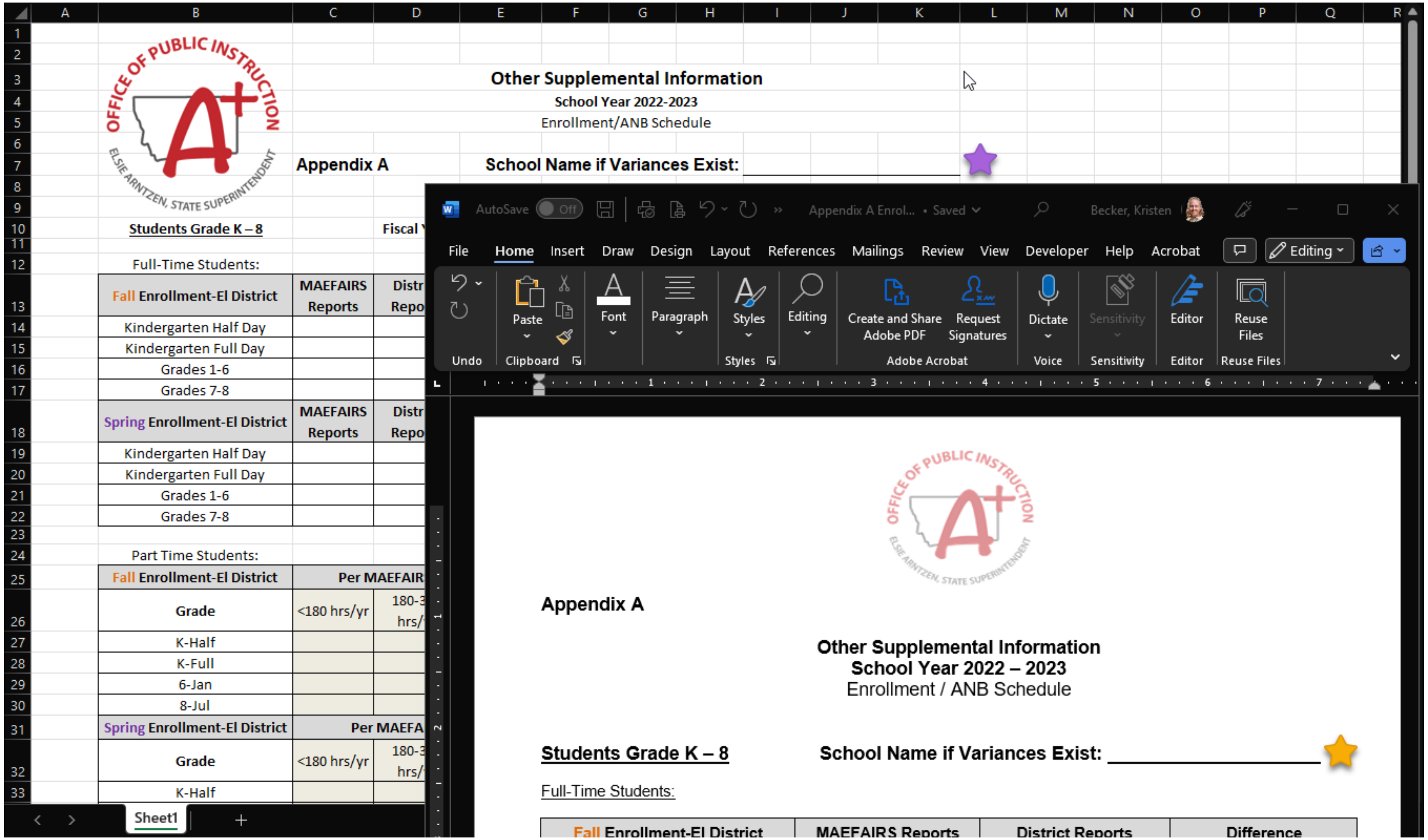
AUDIT LETTER

- Published to the School Finance website by July 1st
- Enrollment and Appendix A (Excel or Word)
- Attendance Centers
- GASB Updates

School Finance / Auditing

Appendix A – when auditing districts, if there is a variance in reported enrollment, a separate Appendix A must be submitted for each school



ATTENDANCE CENTERS

- Guidance was issued October 11, 2022
- Please note in your audits if schools have associated Attendance Centers
- Attendance Centers do not have separate budget units
- Schools cannot “release” students who reside in their district of residence

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OPI FAQ – Attendance Centers

Attendance centers have been a part of Montana's educational landscape for decades. They provide a school district with flexibility to extend a school's learning environment to an offsite location. This frequently asked questions (FAQ) document provides Montana Office of Public Instruction (OPI) guidance to assist school districts navigate the legal and financial landscape affecting attendance centers.

What is an attendance center?

An attendance center is an offsite instructional setting where students regularly attend school at a location other than the main school site. An attendance center is part of a specified school of a school district.

"Attendance center" is not defined in in law. However, Montana law defines "offsite instructional setting" as "an instructional setting at a location, separate from a main school site, where a school district provides for instruction to a student who is enrolled in the district." § 20-1-101(14), MCA.

Is an attendance center a school?

Yes, an attendance center is part of a public school and, thus, meet the definition of a public school under § 20-6-501, MCA. *In re Pet. to Transfer Territory from Vaughn Elem. Sch. Dist. No. 74*, 2015 MT 313, ¶ 15.

Who oversees an attendance center?

As part of a school of a school district, the school district trustees responsible for supervision and control of the school district under Mont. Const. Art. X, sec. 8 also are responsible for the attendance centers in the school district. In addition, the county superintendent in which the school district is located has certain legal authority and duties that can impact a school and, thus, its attendance center.

Do attendance centers exist only in certain areas of Montana?

No, attendance centers exist in a broad range of areas, from urban to rural settings and in all geographic regions of Montana.

Does an attendance center count as a separate budget unit for funding purposes?

No, an attendance center by itself cannot count as a separate budget unit and cannot establish the school as a separate budget unit.

A budget unit for a school and, thus, for its attendance center exists when "a school of the district is located more than 20 miles beyond the incorporated limits of a city or town located in the district and at least 20 miles from any other school of the district." § 20-9-311(8)(a)(i), MCA. OPI will accurately identify budget units for the upcoming 2023-24 school year.

May a school district establish an attendance center in another school district?

Yes, as long as the school districts have followed the process in § 20-3-363, MCA, for entering into a legally binding multidistrict agreement, and the process for out-of-district attendance agreements.

May a school district establish an attendance center in another county?

Yes, so long as the school districts have followed the process in § 20-3-363, MCA, for entering into a legally binding multidistrict agreement and so long as the multidistrict agreement includes the agreement of the county government and the county superintendent of all affected counties. Mont. Const. Art. XI, sec. 4.

May a school district "release" their students so the student can attend a school of each student's choosing?

No, a school district has the obligation to provide an education to all qualified students within the school district. See § 20-5-101(1), MCA ("The trustees shall assign and admit a child to a school in the district when…"). A school district purporting to waive its obligation to educate qualified students is anathema to public education.

ATTENDANCE CENTERS

1. Students are required to be enrolled in their district of residence.

2. A student does not need an attendance agreement to attend a school or its offsite instructional setting in the district of residence.

3. Annually, parents may initiate an attendance agreement for students to attend a school in a district of choice.

4. The district of residence must provide educational services, including Individuals with Disabilities Education Act (IDEA), Title I Services, and other federal services, to all students who reside within the school district.

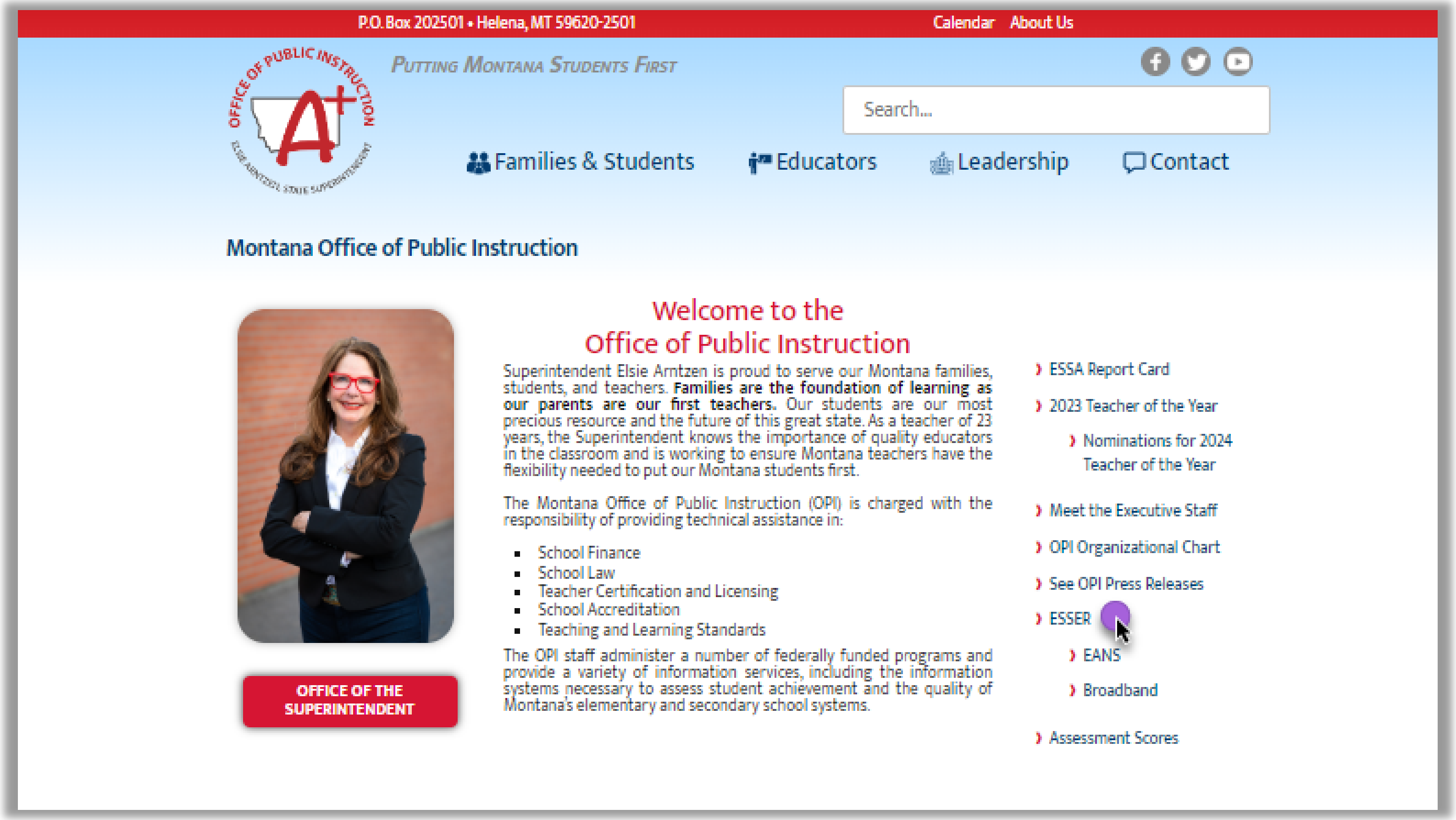
5. Special Education Cooperatives are responsible for services to students who reside in that cooperative's boundaries and are not responsible for services outside of their cooperative boundaries.

6. Any district providing educational services at an offsite instructional setting located in another district must have a multidistrict agreement that is approved by the district of residence and the district of choice school boards.

7. Any district providing educational services at an offsite instructional setting located in another district, in another county, must also have the multidistrict agreement approved by the county commissioners of the affected counties.

Montana Office of Public Instruction

Go to:
OPI.mt.gov>ESSER



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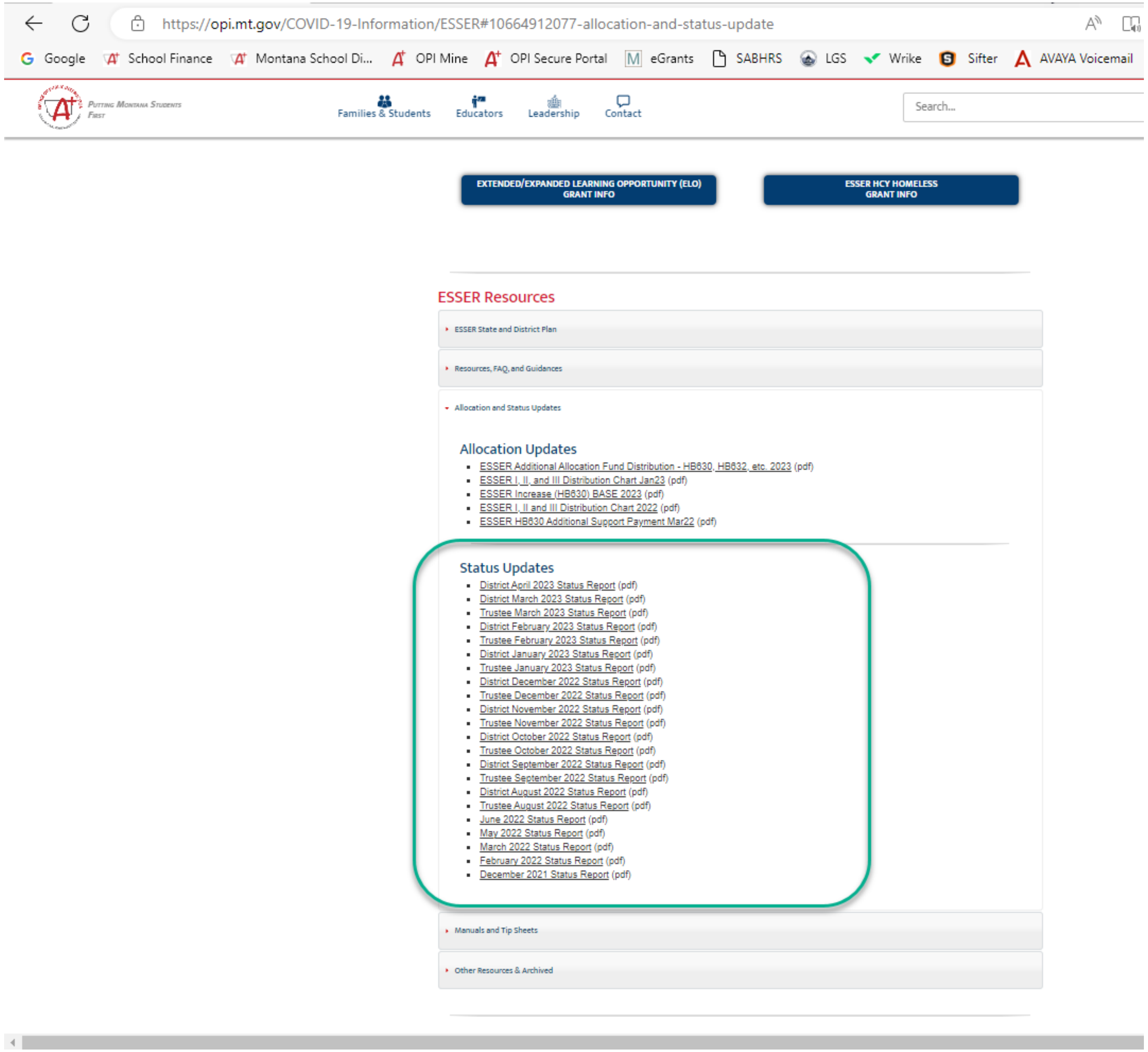
ESSER Webpage

Go to:

OPI.mt.gov>ESSER

- ESSER Data Collection
- Meet the Team
  - Scroll Down

ESSER Status Updates



District Status Report

Elsie Arntzen, Superintendent
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OFFICE OF PUBLIC INSTRUCTION
STATE OF MONTANA

Putting Montana Students First A+

Elementary and Secondary School Emergency Relief Funds

State Level ESSER Activity

Program	Allocated	Expended	Balance	Percentage Expended
ESSER I	$ 41,295,230	$ 41,295,230	$ -	**100%**
ESSER II	$ 170,099,465	$ 113,443,878	$ 56,655,587	**67%**
ESSER III	$ 382,019,236	$ 111,597,482	$ 270,421,754	**29%**
Totals	**$ 593,413,931**	**$ 266,336,590**	**$ 327,077,341**	**45%**

School Name	District	Application	Use Of Funds	Allocation	Expended	Balance
Absarokee Elem	0861	ESSER I Consolidated	(blank)	$ 23,027.00	$ 23,027.00	$ -
		ESSER I Consolidated Total		$ 23,027.00	$ 23,027.00	$ -
		ESSER II Consolidated	Address Learning Loss	$ 10,737.00	$ 2,800.00	$ 7,937.00
			Indirect Cost	$ -		$ -
			Minimize Spread of Infection	$ 16,140.00	$ 13,378.00	$ 2,762.00
			Supplemental Learning	$ 49,723.00	$ 45,723.00	$ 4,000.00
			Supplemental Services	$ 10,000.00	$ 10,392.00	$ (392.00)
		ESSER II Consolidated Total		$ 86,600.00	$ 72,293.00	$ 14,307.00
		ESSER III Consolidated	Address Learning Loss	$ 155,184.00	$ 53,734.00	$ 101,450.00
			Indirect Cost	$ -		$ -
			Minimize Spread of Infection	$ 15,937.00		$ 15,937.00
			Supplemental Learning	$ 1,324.00		$ 1,324.00
			Technology	$ 4,800.00		$ 4,800.00
		ESSER III Consolidated Total		$ 177,245.00	$ 53,734.00	$ 123,511.00
Absarokee Elem Total				**$ 286,872.00**	**$ 149,054.00**	**$ 137,818.00**
Absarokee H S	0862	ESSER I Consolidated	(blank)	$ -	$ -	$ -
		ESSER I Consolidated Total		$ -	$ -	$ -
Absarokee H S Total				**$ -**	**$ -**	**$ -**

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ELSIE ARNTZEN, STATE SUPERINTENDENT
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Trustee Status Report

April 4, 2023

Alzada Elem
Miranda Hendrickson, Board Chair
alzada84@yahoo.com

RE: ESSER Monthly OPI Report

Dear Board Chair,

Superintendent Arntzen is providing the below financial status report for the Elementary and Secondary School Emergency Relief Funds (ESSER) activities for your district(s). It is the intention of the Superintendent to ensure the Board of Trustees is fully informed of the status of ESSER funds which will aid in making key decisions related to the uses of ESSER funding. The Superintendent thanks you for your continued commitment in ensuring the academic and mental health needs of students are met.

Program	Budgeted Amount	Expended Amount	Remaining Balance
ESSER I Consolidated	$10,000	$10,000	$0
ESSER II Consolidated	$10,088	$10,000	$88
ESSER III Consolidated	$10,000	$0	$10,000

Contacts
Wendi Fawns, ESSER Program Director, Email: Wendi.Fawns@mt.gov, Phone: 406-437-8595
Rebecca Brown, ESSER Program Manager, Email: Rebecca.Brown@mt.gov, Phone: 406-444-0783
Steven Morgan, ESSER Grant Accountant, Steve.Morgan@mt.gov, Phone: 406-594-9728

Respectfully,

Jay Phillips

Jay Phillips
Chief Financial Officer
Jphillips3@mt.gov

ESSER DEADLINES

ESSER 1 (CARES) – complete 2022

ESSER 2 (CRRSA) – expires 2023

ESSER 3 (ARP) – expires 2024

FYE REMINDERS - ESSER

- ESSER revenues CANNOT be moved out of Fund15

- ESSER can be used to pay allowable costs by moving expenditures into Fund 15 with correct Program code and PRC.

NO ESSER FUNDING CLIFF

- If ESSER has been budgeted and expended appropriately, there should not be a funding cliff.
- Encourage your schools to budget wisely. Help them to identify pitfalls.
- For example: A percentage increase may not be sustainable; a bonus might be a better option.

ESSER USES

- Originally to obtain supplies
- Now – Enhancement of Learning! Major focus
- Reporting on all spending including the Enhancement of Learning
- In Egrants there is a page that is ESSER Base and a second page – make sure schools know about the second page as they may have additional dollars available.
- Spend older dollars first.

LINKS PROVIDED BELOW

ESSER Compliances

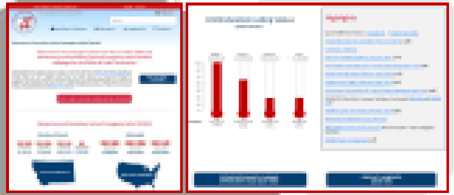
Please note that **ESSER has four major compliances:**

- Safe Return Plan reviewed at least every 6 months and posted on your website after meaningful stakeholder engagement.
- ARP ESSER Plan reviewed at least every 6 months and posted on your website after meaningful stakeholder engagement.
- Final Expenditure Report (FER) due at the end of each grant cycle to close out the grant.
- Annual Federal Data Reporting (how funds were used, amounts, etc.) completed each Spring.

ESSER Website/Resources

The OPI ESSER Webpage is located at https://opi.mt.gov/COVID-19-Information/ESSER

On the OPI ESSER Webpage, there are many resources for schools to review while working on the ESSER grants.
In particular, the "**Highlights**" box contains recent/pertinent information at-a-glance. (Such as the Quick Start Guide for Clerks and Superintendents to access OPI applications)



Spend-Down Status

You can easily view the spend-down status of the ESSER grants on the ESSER Website. The thermometer image shows a statewide view, and the Monthly Status Reports break the funding status down by district and use of funds.

ESSER

Montana ESSER: Elementary and Secondary School Emergency Relief

Grant Purpose:

To **prepare** for, **prevent**, and **respond** to the effects of COVID-19 on students.

Montana OPI ESSER team:

- ESSER/EANS Director Wendi Fawns wendi.fawns@mt.gov 406-437-8595
- ESSER Program Manager Rebecca Brown rebecca.brown@mt.gov 406-444-0783
- ESSER Grant Accountant Steven Morgan steven.morgan@mt.gov 406-594-9728
- ESSER Admin Specialist Jessika Bol jessika.bol@mt.gov 406-590-8086
- E-Grants Designer Mindi Askelson mindi.askelson@mt.gov 406-444-0768
    - (E-Grants technical questions, not ESSER-specific questions)

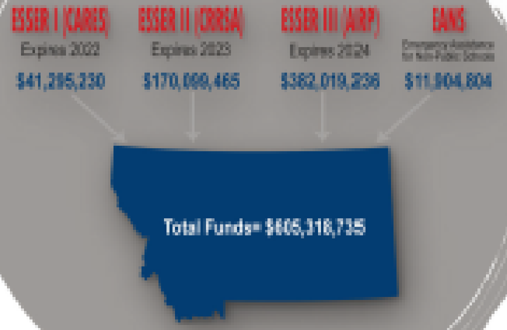
Other OPI Contacts:
https://opi.mt.gov/Portals/182/Page%20Files/School%20Finance/QUICKSTART%20GUIDES/OPI%20Access%20QuickGuide.pdf

ESSER Guidance Sessions

The OPI ESSER Team has held Guidance Sessions since August 2022 which are intended to help answer schools' questions. These resources are available on the OPI ESSER Webpage in the Resources, FAQ, and Guidances accordion.

ESSER At-A-Glance

The Office of Public Instruction's ESSER team priority for 2023-24 is to provide **resources** and **support** to LEAs leveraging ESSER funds.



Preparing for, Preventing, and Responding to the effects of COVID-19 on Montana students

https://opi.mt.gov/COVID-19-Information/ESSER

Office of Public Instruction
Helena, MT
opi.mt.gov

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Amendments

When completing an Amendment, there are 5 steps to the process:

1. Create Amendment
2. Unlock Pages
3. Update Budget Pages
4. Write Amendment Description
5. Submit

Amendment Description is a short summary of what was changed in the application/budgets.

- You only get 500 characters, so you must keep it short and succinct.
- Use Amendment Template! (*Below*)

If it is easy to 'fully' understand the desired change, the approval will be easier/quicker

- Points of confusion or needed clarification are likely to result in a "returned for changes"
  - See feedback on the amendment – call us if you need help/clarification

Amendment Description Template

- ✓ From [category] / [$$amount]
- ✓ To [category] / [$$amount]
- ✓ For the purpose of/to purchase [xx]
- ✓ In response to [xx related to covid]
- ✓ To prevent [xx related to covid]
- ✓ To prepare for [xx related to covid]
- ✓ Specifically, how does it relate to **student gains**?

Here is the template in **sentence format**:

From category/$amount to category/$amount for the purpose of/to purchase xxx in response to/to prevent/to prepare for (how does it relate to student gains).

Cash Requests will need to use the same language as your Budget / Amendments, so make sure you are consistent!

Cash Requests

Hundreds of cash requests are submitted monthly from 400+ Montana school districts and agencies. These take time to process!

If it is easy to 'fully' understand the Cash Request, the approval will be easier/quicker.

Cash Request Language in the "Expenditure Description and Itemization" **Must Match Descriptions in the Grant**

- Budget *and* Amendment descriptions
- **Audit Trail** – Auditors need to be able to see direct connections from Budget → Amendment → Cash Request

Pay specific attention to the "Use of Funds" category in your budget items. Accountants are unable to approve a cash request when the **Final Approved Budget** mistakenly reflects $0. The "Use of Funds" in the Cash Request MUST match what is in the current Budget.

Cash Request Timeline

Cash Requests must be submitted **by the 25th of each month**, in order to be **paid by the 10th** of the next month.

If you miss the 25th deadline, the Cash Request will be processed during the next month.

- Submit CR on Sept 15th fastest turnaround Oct 10th
- Submit CR on Sept 25th fastest turnaround Oct 10th
- Submit CR on Sept 27th fastest turnaround Nov 10th
- Submit CR on Sept 31st fastest turnaround Nov 10th

School Plans:

Safe Return Plans

Similar to earthquake, intruder/lockdown plans.

- Don't send to the green door when it's been painted black.

District generates and maintains on their site.

- Create a pdf Plan.
- Maintain on district site with operational link (non 404 error) sent to OPI.

ARP ESSER or ESSER ARP Plan

High level anticipated use of funds.

- Changeable through amendment process throughout grant life.

District generated and OPI/District maintained.

- Unique portal secure access (Qualtrics).
- Generates a pdf file for district to upload to their website.
- Posted on OPI website.

Both plans must be updated twice a year with community input.

- OPI required to view in June and December.
- Therefore, recommend districts update in May and November to maintain compliance.

Community Engagement guidance here.

Large Purchase/Project Review

For Capital Expenditure projects we recommend using a Project Scope Document to keep all your information in, and then copy-and-paste from that into your E-Grants Budgets/Amendments/Cash Requests.

Guidance on Large Purchases/Projects and the Scope Document can be found here or on the OPI ESSER Website.

ESSER HAS FOUR MAJOR COMPLIANCES:

- Safe Return Plan reviewed at least every 6 months and posted on your website after public/meaningful stakeholder engagement (due in June 2023)

- ARP ESSER Plan reviewed at least every 6 months and posted on your website after public/meaningful stakeholder engagement (due in June 2023)

- Final Expenditure Report (FER) due for all ESSER II budget pages by October 25, 2023

- Annual Federal Data Reporting (how funds were used, amounts, etc) submitted May 2023

SAFE RETURN PLAN AND ARP/ESSER PLAN (EVERY 6 MO)

Requirements of the plans:

- ❑ meetings must be publicly noticed
- ❑ Stakeholder involvement is a part of the process
  - ❑ Evaluate the sustainability of ideas
- ❑ Must be posted on their website (if the school does not have a place to post, the OPI will post for them)

ADDITIONAL ESSER RESOURCES

Take a look at some of the **guidance on the ESSER Webpage**:

- Cash Requests in E-Grants – September 22, 2022 https://youtu.be/nHb7p7xC4Ds
- Amendments in E-Grants – September 21, 2022 https://youtu.be/ShOIw9eLo2Q
- E-Grants Error Messages – October 17, 2022 https://youtu.be/KcaSy23PZsM
- ESSER Grant Tracking – October 18, 2022 https://youtu.be/Y8w93S1rO74
- School Plan Updates (Safe Return & ESSER ARP) – October 20, 2022 https://youtu.be/50lcp-XxzvQ
- Final Expenditure Reports (FERs) – November 18, 2022 https://youtu.be/GC_25w3VTL8
- Grant Management 101 – January 16, 2023 https://youtu.be/fNQiVgH7WgU
- Large Purchase/Project/Asset Review Process – January 18, 2023 https://youtu.be/LAKjY9DsuXw

You can find these and **many more resources on the ESSER Webpage** here: https://opi.mt.gov/COVID-19-Information/ESSER#10664912076-resources-faq-and-guidances

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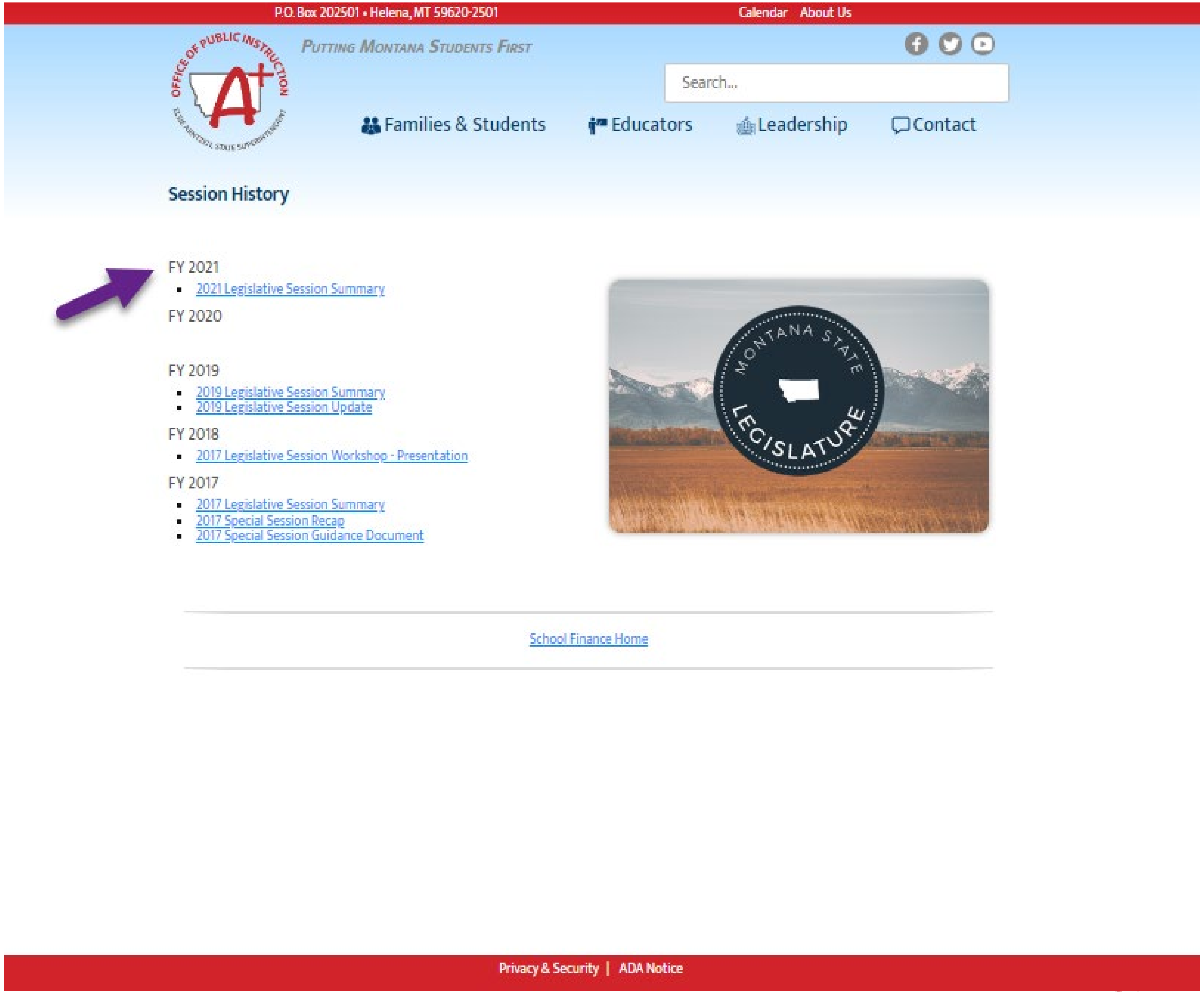
CONTACTING THE ESSER TEAM

When emailing the ESSER Team, please put your **School Name** and **LE Number** in the subject line. It really helps us to know where you're coming from. Also, please send your email(s) to only one member of the ESSER Team at a time (you can CC the other(s) if needed). Otherwise if you send the same email to multiple people, you may get multiple answers which could be confusing.

School Finance/Session History

Go to:
OPI>Leadership>
School Finance>Session
History

- Session History will be updated with the 2023 Legislative Session Summary soon



LEGISLATIVE UPDATES

- The session recently ended and not every bill has been assigned a chapter number with an enrolled bill at the time of this presentation.
- The below summaries are bills that will have more impact to schools based on a school finance focus.
- The summaries are preliminary and give general ideas of the bills. For greater detail access the bill.
- The OPI Legislative summary will be published to the website by July 1st.

HB 257 COURTENAY SPRUNGER
REVISE EDUCATION LAWS RELATED TO ADVANCED OPPORTUNITIES PROGRAM
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 257 amends sections 20-7-1503 & 20-7-1506, MCA. modifying the funding formula for advanced opportunities aid payments to K-12 school districts as follows:

- Elementary districts qualify for 4.5% of the district's prior year total quality educator payment.
- High school districts qualify for 30% of the district's prior year total quality educator payment.
- K-12 districts qualify for 18% of the district's prior year total quality educator payment.

Additional amendments include modification on the limit for the number of districts who qualify for advanced opportunities aid to now be based on the appropriation however distributions continue to be limited to the total appropriation authority. The percent of a district's annual distribution of advanced opportunity aid to be spent to address a pupil's out-of-pocket costs adjusts from 60% to 75%. Language is expanded for permissible district expenditures of these funds to include; *costs of participation for qualifying pupils in out-of-school enrichment activities that, in the discretion of the trustees, advance the pupil's opportunity for postsecondary career and educational success.*

SB 8 SHANNON O'BRIEN
REVISE TRANSFORMATIONAL LEARNING PROGRAM LAWS
CHAPTER: 307 EFFECTIVE DATE: JULY 1, 2023

SB 8 revises laws related to personalized and transformational learning by defining "proficiency-based learning" and revising eligibility requirements for transformational learning aid payments.

Section 20-7-1601, MCA, is amended to include a definition of proficiency & an expansion of the definition of proficiency-based learning.

Section 20-7-1602, MCA, is amended requiring that district's definition of proficiency within the meaning of the term as used in 20-9-311(4)(d), MCA. The definition must be incorporated in the district's policies and must be used for purposes of determining content and course proficiency and other progress, promotion from grade to grade, grades, and graduation for pupils enrolled in the district's transformational learning program. The district must also describe the district's plans for the implementation of proficiency-based learning as defined in 20-7-1601, MCA.

Additional amendments require districts to expend transformational learning revenue *within a two-year period.*

TRAINING – MT ADVANCED OPPORTUNITY

MT Advance Opportunity Aid Guidance

20-7-1501 to1503 and 1506, MCA

Recording Revenue (Funds Received):

Fund 29

Revenue Code 3770

Recording Expenditures:

Fund 29

Program Code 377 (different than a PRC)

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TRAINING - TRANSFORMATIONAL LEARNING

Transformational Learning Aid Guidance

20-7-1601 and 20-7-1602, MCA

Recording Revenue (Funds Received):

Fund 29

Revenue Code 3760

Recording Expenditures:

Fund 29

Program Code 376 (different than a PRC)

HB 5 MIKE HOPKINS
LONG-RANGE BUILDING APPROPRIATIONS
CHAPTER: XX EFFECTIVE DATE: PASSAGE AND APPROVAL, 2023

Specific to public school districts, HB 5 appropriates $3.7 million to the department of environmental quality (DEQ) for grants to reduce exposure to lead in drinking water at school facilities.

HB 15 DAVID BEDEY
INCREASE K-12 BASE AID, ENTITLEMENTS, AND PAYMENTS
CHAPTER: 31 EFFECTIVE DATE: JULY 1, 2023

HB 15 amends section 20-9-306, MCA,

HB 15 provides inflationary increases of 2.70 percent for FY 2024 and 3.00 percent for FY 2025 to the funding components of school district general fund budgets. The increases are applied to the basic and per-ANB entitlements, the special education allowable cost payment, the quality educator payment, the Indian education for all payment, the at-risk student payment, the American Indian achievement gap payment, and the data for achievement payment. (Note: The inflationary increase for the at-risk student payment is not included in HB 15; rather it is a line-item appropriation in HB 2.)

The fiscal note for HB 15 shows a biennial cost of $85.6 million.

HB 36 DAVID BEDEY
REVISING SCHOOL FUNDING LAWS RELATED TO ENROLLMENT INCREASES
CHAPTER: 240 EFFECTIVE DATE: APRIL 25, 2023

HB 36 amends sections 20-3-106, 20-9-141, 20-9-166, 20-9-308, 20-9-310, & 20-9-313, MCA.

HB 36 repeals 20-9-314, MCA, which provides procedures for determining eligibility and amount of increased average number belonging (ANB) due to unusual enrollment increase. The bill also removes statutory references to sections 20-3-106, 20-9-141, 20-9-308, and 20-9-313, MCA and modifies section 20-9-166, MCA, to allow significant enrollment increase (SEI) payments.

In general, the SEI payment eligibility process is described in the bill as follows:

- 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 ANB for the fiscal year three years prior by 10%.
- The Office of Public Instruction (OPI) must determine by December 1st each year following the October enrollment count the school districts that qualify for a SEI payment. OPI must notify schools by December 15th of each year of their eligibility for an SEI payment.
- The SEI payment is described in this bill as an amount that is the difference between 80% of the district's total per-ANB entitlement for that fiscal year using the most current October enrollment count minus the "absorption factor", and 80% of the district's initial per-ANB entitlement for that fiscal year.
- Absorption factor is defined as an ANB amount rounded to the nearest whole number equal to the sum of five ANB plus 3% of the district's budget limit ANB for that fiscal year.
- The trustees of a SEI payment qualifying district are to notice OPI of acceptance of all or partial amount of the allowable SEI payment no later than March 1st. A school district general fund budget amendment must be provided to the OPI and, upon successful completion of the budget amendment process, the OPI is to begin distribution of the SEI payments using appropriation authority from the BASE aid appropriation in HB 2 in the following months that direct state aid is distributed to schools by OPI.

HB 117 MARTA BERTOGLIO
GENERALLY REVISE WORKING RETIREE LAWS UNDER TRS
CHAPTER: 135 EFFECTIVE DATE: JULY 1, 2023

HB 117 increases the amount a retired member of the Teacher's Retirement System (TRS) can earn without impacting their monthly retirement benefit from one third of their Average Final Compensation (AFC) or one third of the Median AFC from the previous year (whichever is higher) to 49% of their AFC or the Median AFC from the previous year. The bill also reinstates "superintendent" as a position to return to work under 19-20-732, MCA and it reduces the required 150 calendar-day-break in service to 120 calendar-day-break in service before a newly retired member is eligible to go back to work in a position reportable to TRS. In addition, HB 117 extends the expiration date of 19-20-732 (temporary) from June 30, 2025, to June 30, 2029. This section of statute allows TRS retirees with 27 years of service to be employed for up to three years with no limit on compensation in second-class and third-class school districts as defined in sections 20-6-201 & 20-6-301, MCA, in cases where the employing district is unable to recruit a qualified teacher, specialist, or administrator.

HB 128 JOSHUA KASSMIER
GENERALLY REVISE MARIJUANA LAWS
CHAPTER: XX EFFECTIVE DATE: OCTOBER 1, 2023.

HB 128 amends various sections of statute including 20-1-220, MCA and is described as cleaning up many components of the administration of adult-use and medical marijuana and transfers the administration of marijuana testing labs from the Department of Public Health and Human Services (DPHHS) to the Department of Revenue (DOR).

Specific to schools and educational facilities, is the inclusion of the prohibition of marijuana use, now included in section 20-1-220, MCA, which states that the *use of marijuana and tobacco products in a public school building or on a public school property is prohibited*. Amendments to this section describe the term Marijuana product and includes a listing of these products.

HB 135 MARTA BERTOGLIO
REVISE ADMINISTRATIVE PROVISIONS OF TRS
CHAPTER: 245 EFFECTIVE DATE: JULY 1, 2023 SECTIONS 1, 3, & 5 JULY 1, 2024

HB 135 revises the administrative provisions of the Teacher's Retirement System (TRS), which is a part of the normal biennial housekeeping legislation. This bill provides for the establishment of independent contractor status, outlines additional duties and liabilities for the employer, allows for the transfer of service credits from the public employees' retirement system (PERS), clarifies the credit for service not reported, and revises the redeposit of previously withdrawn contributions made to PERS. It also removes language under earned compensation limitations and adds similar language in a new subsection under calculation of average final compensation. Other housekeeping provisions included in HB 135 include a revision to the guaranteed annual benefit adjustment language and adds language which allows for additional qualified professionals to assist in the disability determination process in 19-20-901 (3)(a) and 19-20-903 (1), MCA. Lastly, this bill amends the language related to payments upon death by a member and retiree.

HB 203 DAVID BEDEY
GENERALLY REVISE EDUCATION LAWS TO ENHANCE EDUCATIONAL OPPORTUNITIES
CHAPTER: 368 EFFECTIVE DATE: JULY 1, 2024

HB 203 amends sections 20-5-320, 20-5-321, 20-5-322, 20-5-323, 20-5-324, & 20-9-141, MCA.

HB 203 revises education laws related to students who attend school out of district and the associated tuition, out-of-district attendance choice, and assures taxpayer equity.

HB 203 changes section 20-5-320, MCA, amending the title to, *Out-of-district attendance by parent or guardian request with no extenuating circumstances*, and makes other additional amendments.

Changes include that, a child may enroll and attend a district that is the non-resident district at the request of the parent or guardian with approval of the trustees of the intended district of attendance.

HB 212 JOSHUA KASSMIER
INCREASE BUSINESS EQUIPMENT TAX EXEMPTION
CHAPTER: 45 EFFECTIVE DATE: DECEMBER 31, 2023

HB 212 amends sections 15-1-123, 15-6-138, 15-10-420, & 20-9-366, MCA.

As a general overview, HB 212 increases the class eight business equipment tax exemption from $300,000 to $1,000,000 provided for in 15-6-138(4), MCA. Additionally, HB 212 provides a reimbursement to school districts by increasing the district general fund guaranteed tax base aid (GTB) multiplier in 20-9-366, MCA, by setting the multiplier percentage at 254% in FY2024 and increasing the multiplier to 259% in FY 2025.

Coordination language applies but does not negate bill language associated with the GTB multiplier increases described.

HB 214 MARTA BERTOGLIO
REVISE EDUCATION LAWS RELATED TO REMOTE INSTRUCTION
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 214 amends sections 20-1-101, 20-3-363, 20-7-118, 20-7-1601, & 20-9-311, MCA.

HB 214 creates definitions to distinguish in person offsite instructional settings and remote instruction. The bill also revises related definitions and statutes, including remote instruction for out-of-district students as a circumstance for mandatory attendance agreements under certain conditions providing fractional enrollment for ANB calculations when a student is enrolled in multiple school districts.

HB 262 JERRY SHILLINGER
REVISE LOCAL GOVERNMENT FINANCIAL REPORTING AND AUDIT REQUIREMENTS
CHAPTER: 373 EFFECTIVE DATE: OCTOBER 1, 2023

HB 262 revises sections 2-7-503, and 2-7-517, MCA."

House bill 262 revises Local Government Financial Reporting and Audit requirements. The bill complies with federal requirements for the threshold on revenues and the required audit type. This bill is an act revising local government financial reporting and audit requirements and removes the requirement to withhold state financial aid to local government entities who fail to remit audit fees. School district or associated cooperative, which are local governments, are described independently of a general local government in these statutes.

This bill does not change the OPI's payment of filing fees for the school districts as required by 2-7-514(2), MCA. School districts and associated cooperatives will still comply with the provisions of 20-9-213, MCA. This bill has no fiscal impact on the state. This bill does not change the law for school districts.

HB 332 DAVID BEDEY
GENERALLY REVISE LAWS RELATED TO SCHOOL EMPLOYEE HEALTH BENEFITS
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 332 amends sections 17-7-502 & 20-3-331, MCA

HB 332 creates a one-time-only distribution of incentive funding to the first district health insurance trust that is qualified by the State Auditor. The incentive payment is meant to stabilize health insurance costs and capitalize an operating reserve for school district members of the trust. The appropriation for FY 2024 is $40,000,000 from the state general fund to be transferred to the new state school health trust operating reserve state special revenue account by August 15, 2023.

A district health insurance trust must fulfill a number of qualifications with the State Auditor.

338 JONATHAN WINDY BOY
REVISE LAWS RELATED TO INDIAN EDUCATION FOR ALL
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 338 amends sections 20-1-501, 20-1-502, 20-1-503, & 20-9-329, MCA, specifically, 20-1-503, MCA, is re-titled as Indian education for all, and is further modified stating the following:

Pursuant to Article X, section 1(2), of the Montana constitution, 20-1-501, 20-7-101, and 20-9-309, MCA, the board of public education shall incorporate the distinct and unique cultural heritage of Montana American Indians in the content standards that schools must implement as a requirement for school accreditation.

The superintendent shall include representatives of Montana Indian tribes on negotiated rulemaking committees formed pursuant to 20-7-101 addressing the development or revision of content standards.

Additional amendments have been included to section 20-9-329, MCA, or the Indian education for all payment to require that, in addition to the expenditure reporting of Indian education for all expenditures additional reporting requirements.

HB 352 BRAD BARKER
PROVIDE TARGETED INTERVENTIONS TO SUPPORT 3RD GRADE READING PROFICIENCY
CHAPTER: XX EFFECTIVE DATE: SEC. 5-7 JULY 1, 2024, REMAINING SEC. JULY 1, 2023

HB 352 amends sections 20-5-101, 20-7-117, and 20-9-311, MCA,

The first purpose of this legislation is to provide parents with a voluntary early literacy interventions program that would increase the number of children who are reading proficient at the end of third grade.

HB 352 establishes an Early Literacy Targeted Intervention program beginning July 1, 2024, with an appropriation of $1.5 million for FY 2025. The funding appropriated must be used for per-student costs of the home-based early literacy program created in the bill.

HB 352 directs the Board of Public Education, the Office of Public Instruction, and school district trustees to implement and achieve the purposes of this bill by July 1, 2024. These entities are directed to collect, analyze, and report outcomes on an ongoing basis providing continual refining of interventions to increase efficacy and efficiency of each intervention.

HB 366 DONAVON HAWK
INCREASE PENALTIES FOR PASSING SCHOOL BUSES
CHAPTER: 61-8-351, MCA
EFFECTIVE DATE: OCTOBER 1, 2023

HB 366 amends section 61-8-351, MCA, to increase the penalties for illegally passing a school bus that has stopped on the roadway or street to receive or discharge school children and has its flashing red lights operating. The section is also amended in association with penalties for a person found to be guilty of violating the law as follows:

- for a first offense, a fine of not less than $500 or more than $1,000, a sentence of community service of not less than 50 hours or more than 100 hours, or both;
- for a second offense, a fine of not less than $2,000 or more than $3,000, a sentence of community service of not less than 100 hours or more than 200 hours, or both; and

for a third or subsequent offense, a fine of not less than $5,000 or more than $10,000, as sentence of imprisonment for a term of not less than 30 days, or both.

HB 393 SUE VINTON
ESTABLISH THE STUDENTS WITH SPECIAL NEEDS EQUAL OPPORTUNITY ACT
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 393 amends section 17-7-502, MCA.

HB 393 establishes a special needs equal opportunity education savings account program for qualified students. A qualified student is a student must be between the ages of 5 and 18 (inclusive) who was counted during the previous school year for ANB funding and is not currently enrolled in the Montana School for the Deaf and Blind or Pine Hills Correctional Facility or is eligible to enter a Montana state public school program. The student must also be identified as a student with a disability under the Individuals with Disabilities Education Act, 20 U.S.C. 1400, et seq.

HB 393 directs the Superintendent of Public Instruction to notify the resident district of the qualifying student amount to be distributed by the resident district to the Montana special needs equal opportunity education savings account on behalf of the qualifying student.

HB 396 NAARAH HASTINGS
REQUIRE SCHOOL TRUSTEES TO ADMIT RESIDENT CHILDREN ON A PART-TIME BASIS
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 396 amends sections 20-5-101 & 20-5-102, MCA,

HB 396 requires trustees of a school district to admit a nonpublic or home-schooled child as a part-time enrollee at the request of the child's parent or guardian. Under current laws the trustees may allow attendance, but it is not mandatory for the child to be allowed to attend. The bill further amends the compulsory enrollment and excuses section of 20-5-102, MCA, is amended to include a child who is enrolled in a nonpublic or home school may be enrolled on a part-time basis in a public school.

HB 408   SUE VINTON
REVISE STUDENT SCHOLARSHIP ORGANIZATION AND INNOVATIVE EDUCATION TAX CREDITS
CHAPTER: XX EFFECTIVE DATE: PASSAGE AND APPROVAL, 2023

HB 408 increases the tax credit caps available under the Innovative Educational Program (IEP) public-school tax credit and the Student Scholarship Organization (SSO) program for non-public schools. This summary is in reference to the IEP public-school tax credit portion only.

School districts that receive tax credit donations are to deposit those funds into the school district's miscellaneous programs fund and must spend the donated funds for innovative educational programs defined in 15-30-3102, MCA.

The bill expands the list of eligible uses of these funds to include distributions to capital improvements and equipment necessary to support an innovative educational program.

School districts are limited to the amount of tax credit donations a district may retain. Donations more than the greater of $50,000 or 15% of the district's maximum general fund budget or 20% of the maximum amount of statewide donations allowed for that fiscal year must be transferred to OPI to the Innovative Educational Program state special revenue account.

HB 543 JEDEDIAH HINKLE
REVISE LAWS FOR BALLOT WORDING FOR BONDS AND LEVIES
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 543 revises the information that must be included on the ballot for a bond election and a mill levy election and requires a statement about rental costs. SB 123 includes coordination language that invalidates Sections 1 and 3 of this bill (the sections related to bond elections).

The remaining language requires the form of the mill levy ballot to reflect the content of the resolution and include a statement that “an increase in property taxes may lead to an increase in rental costs” and a statement of property tax impact on homes with specific property values. The new values are $100,000, $300,000 and $600,000.

Applies to mill levy elections held on or after July 1, 2023.

HB 549 FRED ANDERSON
AUTHORIZING ESTABLISHMENT OF PUBLIC CHARTER SCHOOLS
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

An act authorizing the establishment of public charter schools and districts as a means of providing additional educational opportunities; providing legislative findings and intent; defining "public charter school" and providing other definitions; prescribing duties for the board of public education and required elements of charter applications and charter contracts; establishing reporting requirements; providing enrollment and governance requirements for public charter schools; providing for the creation, renewal, revocation, and closure of public charter schools; providing for performance measures for public charter schools; providing for funding of public charter schools; establishing the public charter school account.

HB 562 SUE VINTON
AUTHORIZE ESTABLISHMENT OF COMMUNITY CHOICE SCHOOLS
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

An act authorizing the establishment of community choice schools as a means of providing additional educational opportunities; providing legislative findings and intent; providing definitions; establishing a community choice school commission; establishing choice school authorizers for overseeing choice schools; providing an oversight fee for choice school authorizers; providing for the creation, renewal, revocation, and closure of choice schools; providing for performance measures for choice schools; exempting choice school teachers from state certification requirements; providing for funding of choice schools; establishing conditions for choice school access to school district facilities and land; establishing the community choice school account.

HB 587 LLEW JONES
GENERALLY REVISE SCHOOL FINANCE LAWS RELATED TO PROPERTY TAXES
CHAPTER: XX EFFECTIVE DATE: SEC. 1-4 & SEC. 6-8 JULY 1, 2023, ALL REMAINING SEC. PASSAGE AND APPROVAL, 2023

HB 587 amends sections 20-9-331, 20-9-333, 20-9-360, 20-9-366, 20-9-525, & 20-9-622, MCA.

HB 587 establishes the state special revenue school equalization and property tax reduction account that will receive the 95 mills for school equalization as defined in 20-9-331, 20-9-333, and 20-9-360, MCA.

Beginning in FY 2024, each December the Superintendent of Public Instruction shall forecast an amount of revenue the account shall receive in that fiscal year by dividing the taxable value received under section 20-9-369, MCA, by 1,000 and multiplying the product by 95 or the number of mills calculated by the Department of Revenue per 15-10-420(8), MCA, for the applicable fiscal year. If the amount of change is more, or less, than $2 million when compared to the same calculation using the prior year's information, further calculations occur. This will affect distributions of guaranteed tax base aid (GTB) to school districts beginning in FY 2025 and could affect county retirement GTB, state school major maintenance aid (SMMA), and facility GTB (debt service assistance).

HB 588 LLEW JONES
REVISE TEACH ACT INCENTIVES TO INCREASE STARTING TEACHER SALARY
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 588 amends section 20-9-324, MCA, and revises the TEACH Act for teacher incentives used to increase the starting pay of teachers to include eligibility for a Class 5 provisional license and clarifies that the first three years of a teacher's teaching career do not include any years of teaching under an emergency authorization certification.

TEACH ACT - DOES THE DISTRICT QUALIFY?

1st class districts

Pay requirement: Base Teacher Pay must be at least 70% of the districts Average Teacher Pay.

If you do not know if you are a 1st class district reach out to OPI.

Districts that are not 1st class

Pay requirement: Base Teacher Pay must be at least 10 times the amount of the quality educator payment.

You will be required to provide the Base Teacher Pay and Average Teacher Pay numbers for your district to participate in the program.

TEACHER REQUIREMENTS
(LICENSURE)

For the purpose of this program a “Teacher” is an individual who holds a current class 1*, 2, 4, 5, 6, or 7 license issued by the OPI

*License requirements for the Class 1 license have changed as of May 27, 2022. Class 1 licenses issued prior to May 27, 2022, required 3 years of teaching experience which makes teachers with a Class 1 prior to this date ineligible for participation.

TEACHER REQUIREMENTS
(TEACHING CAREER)

The teacher must be in the first three years of their teaching career in the current year, meaning year you are providing the data.

The first three years of a teacher's teaching career do not include a year of teaching under an emergency authorization.

The first three years teaching means positions that require a teaching license. Short term subbing is excluded but long-term sub positions require a valid teaching license so they will count.

If you have questions on the Teach Act, contact Autumn Belmont at Autumn.Belmont@mt.gov or (406) 444-9852.

HB 707 JODEE ETCHART
ALLOW CERTAIN ELEMENTARY DISTRICTS TO CREATE NEW HIGH SCHOOL DISTRICT
CHAPTER: XX EFFECTIVE DATE: PASSAGE AND APPROVAL, 2023

HB 707 revises requirements for creation of new high school districts by authorizing multiple adjacent elementary districts with at least 1,000 combined ANB to contract for the formation of a new high school district on approval of the electors of each of the elementary districts.

HB 707 outlines procedures for the creation of a new high school district and stipulates that two or more existing elementary districts that are adjacent to each other and are not part of a unified school system or governed by a joint board with a high school district may contract with each other to create a new high school district. The combined total of the ANB in the elementary districts, as calculated under the provisions of section 20-9-311, MCA, must be at least 1,000.

HB 724 BRAD BARKER
GENERALLY REVISE PUBLIC NOTICE REQUIREMENTS
CHAPTER: XX EFFECTIVE DATE: OCTOBER 1, 2023

HB 724 amends sections 2-3-103, 7-1-2121, 7-1-4127, 7-3-304, 7-3-503, 7-3-606, 20-3-322, 20-9-204, & 20-20-105, MCA.

HB 724, in general, revises public notice requirements, allowing agencies to publish meeting agendas on the agency website or social media page if they have one and requires local governments and school boards to publish meeting agendas prior to the meeting. Specific to school districts are amendments to section 20-3-322, MCA, stating that, *the trustees shall provide advance notice for the meeting in compliance with 2-3-103, MCA, and shall provide an agenda to the public in advance of the meeting*.

HB 811 MARTA BERTOGLIO
CREATE ONLINE REPOSITORY FOR INFORMATION ON SCHOOL DISTRICT BOARDS OF TRUSTEES
CHAPTER: XX EFFECTIVE DATE: OCTOBER 1, 2023

HB 811 revises education laws requiring the Office of Public Instruction (OPI) to create a repository, accessible through its website, that makes the following information readily available for each school district of the state. It is stated that updates must occur within 14 days following the qualification and oathtaking under 20-3-307, MCA, of a newly elected trustee or for the filling of a vacancy on the board. The following information is required:

- a list of current trustees, including the terms the trustees are serving and, if applicable, the trustee district;
- contact information for current trustees;
- if the board of trustees maintains a website, a link to the website;
- contact information for the school district clerk;

the OPI shall collaborate with school district clerks in developing the most efficient means to implement the requirements of this section.

HB 890 BRAD BARKER
REQUIRE CERTAIN GOVT BOARDS TO PROVIDE AUDIO/VIDEO RECORDINGS OF PUBLIC MEETINGS
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2024

HB 890 amends sections 2-3-214 & 7-1-4141, MCA.

Section 2-3-214, MCA is amended to expand the list of boards required to record their public meetings in an audio and video format to include first class and second-class school district board of trustees provided for in Article X, section 8, of the Montana constitution, 20-6-201, & 20-6-301, MCA.

The boards shall make the audio and video recordings publicly available within 5 business days after the meeting with a link to the recording on the respective board's website. If the board does not maintain a website, it shall maintain a social media page and provide a link to the recording on the social media page.

HB 904 CASEY KNUDSEN
GENERALLY REVISE COMMERCIAL DRIVER'S LICENSE LAWS
CHAPTER: XX EFFECTIVE DATE: SEC 4 JULY 1, 2023, SECS. 1-3 & 5 JULY 1, 2024

HB 904 generally revises commercial driver's licenses laws, directs the department of transportation to provide free commercial driver's license training, and revises commercial driver's license laws to comply with federal requirements, as well as other amendments.

Specific to school districts it is stated in HB 904 the following in reference to Commercial Drivers License (CDL) training:

The department of transportation shall provide commercial driver's license training free of cost to residents eligible to receive a commercial driver's license. The training must be available in each of the transportation commission districts established in 2-15-2502 and must include sufficient classroom and vehicle time so that a student who fulfills the requirements of the training may be issued a commercial driver's license.

HB 946 DAVID BEDEY
IMPLEMENT PROVISIONS OF HB2 - SECTION E – EDUCATION
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

HB 946 amends sections 20-5-101 & 20-7-117, MCA,

New section 4 applies to the OPI and extends data collections associated with the following programs:

- Advanced opportunity grant program under 20-7-1506, MCA
- Transformational learning grant program under 20-7-1601, MCA
- Innovative educational donations made pursuant to 15-30-3111, MCA
- For each nonpublic school entity

Coordinates with HB352

SB 1 DANIEL R SALOMON
ALIGN PAYMENT SCHEDULE OF SCHOOL BLOCK GRANTS
CHAPTER: 152 EFFECTIVE DATE: JULY 1, 2023

SB 1 amends section 20-9-638, MCA, to align the payment schedule for the coal-fired generating unit closure mitigation block grant with the payment schedule for guaranteed tax base aid.

SB 10 SHANNON O'BRIEN
CLARIFY SCHOOL FINANCE LAWS RELATED TO GENERAL FUND LEVIES
CHAPTER: XX EFFECTIVE DATE: JULY 1, 2023

SB 10 amends sections 20-3-324, 20-6-603, 20-6-621, 20-9-104, 20-9-141, 20-9-306, 20-9-353, & 20-20-105, MCA.

Revises school funding laws by removing unnecessary references to an additional levy for the district general fund, clarifying trustees' authority related to acquiring or disposing of sites and buildings, and revising the definition of "over-base budget levy" to conform with current statute. These amendments are associated with “cleaning-up” statutory language and should have no effect on interpretation of current law.

Clarifies that the Over-base levy election, in legislative years, must be conducted prior to August 1.

SB 47 THERESA MANZELLA
REVISE COMMERCIAL DRIVERS LICENSE LAWS TO COMPLY WITH FEDERAL REQUIREMENTS
EFFECTIVE DATE: UPON PASSAGE AND APPROVAL WITH CONTINGENCIES FOR VARIABLE EFFECTIVE DATES

SB 47 amends sections 61-5-110 & 61-14-202, MCA.

SB 47 provides authority to the Department of Transportation to develop and implement an Entry Level Driver Training (ELDT) program that includes Theory and Behind the Wheel training to comply with Federal Motor Carrier Services Administration (FMCSA) requirements for Class A and B Commercial Driver's Licenses (CDL's).

The Department of Transportation may implement various formats of training, including in-person and virtual training utilizing the use of facilities, vehicles, and instructors.

In addition, SB47 allows the Department of Transportation to request a waiver by the FMCSA which could waive the knowledge and skills tests and issue a driver with the school bus endorsement based on comparable experience and has operated a CMV license in Montana for ten years and preferably at least two years of experience driving a school bus in Montana.

SB 69 SHANNON O'BRIEN
CLARIFY SCHOOL TRANSPORTATION LAWS RELATED TO PASSENGER VEHICLES
CHAPTER: 149 EFFECTIVE DATE: JULY 1, 2023

SB 69 amends sections 20-10-101, 20-10-129, 20-10-141, & 20-10-148, MCA, to clarify that a passenger vehicle used by a school district for transportation for special activities is not a school bus, additionally it is clarified that a passenger vehicle owned by the school district is not eligible for inclusion in the district's bus depreciation reserve fund.

SB 123 GREG HERTZ
REQUIRE BALLOT FOR BOND ELECTION TO ESTIMATE ADDITIONAL TAXES FOR RESIDENCE
CHAPTER: XX EFFECTIVE DATE: 10/1/2023 CHECK THERE IS SOME UNUSUAL APPLICABILITY INSTRUCTIONS IN THE BILL

SB 123 revises the information that must be included on the ballot for a bond election and requires a statement about rental costs. SB 123 includes coordination language that invalidates Sections 1 and 3 of HB 543 (the sections related to bond elections).

The new language in SB 123 requires the form of the ballot to include a statement that "an increase in property taxes may lead to an increase in rental costs" and a statement of property tax impact on homes with specific property values. The new values are $100,000, $300,000 and $600,000 with the option to replace or add values other than $600,000.

Applies to bond elections held on or after October 1, 2023.

Kristen Becker,
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