

Bozeman Public Schools



2022-23 Adopted Budget

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**BOZEMAN PUBLIC SCHOOLS
2022-23 ADOPTED BUDGET**

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Bozeman Public Schools



2022-23 Adopted Budget

Executive Summary



Bozeman Public Schools

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DATE: August 15, 2022

TO: Board Chair
Members of the Board of Trustees

FROM: Lacy Clark, Director of Business Services

RE: 2022-23 Budget Overview

On August 15, 2022 the Bozeman School District Board of Trustees adopted its budget for the 2022-23 fiscal year. This document is intended to provide the reader with an overview of the Bozeman School District and its 2022-23 budgets. This overview is organized into three sections: organizational, financial, and informational. The budget document contains additional information on all of these topics as required by the MBA.



ORGANIZATIONAL SECTION

Board of Trustees

An eight-member Board of Trustees is responsible for the governance of the District. Board members are elected by the voters of the District and serve overlapping three-year terms. The current Board members, the expiration dates of their respective terms, the total number of years of Board service, and their respective occupations are as follows:

Board Member	Term Expires May,	Total Time Served on Board	Occupation
Greg Neil, Chair	2023	5.5 years	Insurance Agent
Tanya Reinhardt, Vice Chair	2025	6 years	Business Consultant
Douglas Fischer	2024	7 years	Journalist
Gary Lusin	2024	16.5 years	Physical Therapist
Kevin Black	2023	2 years	Real Estate Agent
Lauren Dee	2025	Newly Appointed	Stay at Home Mom
Lei-Anna Bertelsen	2024	1 year	Education Facilitator
Sandra Wilson	2024	7.5 years	Retired Teacher

Source: District records

Executive Administration

In Montana, the Board of Trustees alone has the ability to hire and fire staff. The Bozeman School District staff is organized into four branches. An Administrator leads each branch, and each of these Administrators reports to the Superintendent.

Mr. Casey Bertram is the District's Superintendent, and was appointed to this post effective January 2022. Previously, during the 2020-2021 school year, Mr. Bertram served as the Interim Superintendent as well as the Deputy Superintendent Curriculum and Technology. Prior to that, he was the principal at Hawthorne Elementary in Bozeman since 2013. Mr. Bertram's direct Administrative reports are:

- Dr. Marilyn King, who serves as a Deputy Superintendent. Dr. King has worked for the Bozeman School District since 1999.
- Mike Van Vuren, who serves as a Deputy Superintendent. Mr. Van Vuren was formerly the principal at Hyalite Elementary in Bozeman and has been with the District since 2011.
- Mike Waterman, who serves as the Executive Director of Business and Operations. Mr. Waterman has worked for the District since 2012.
- Pat Strauss, who serves as the District Human Resources Director. Mr. Strauss has worked for the District since 2001.



Mr. Casey Bertram - Superintendent

Major Goals and Objectives – Long Range Strategic Plan

Bozeman School District uses a Long-Range Strategic Plan (LRSP) to guide and focus the District. The LRSP process was launched in the fall of 2007 to bring more rigor to the process of setting goals; to ensure the wants, preferences, and needs of the community are well understood; and to strategically focus District resources. Bozeman Public Schools' Board, staff, and leadership team view the process of strategic planning as an ongoing process within Bozeman Public Schools. The LRSP is not a "strategic planning project" that was completed, but rather is a living document that continually evolves as the needs of the District change.

Key foundational pieces of the LRSP include the District's Core Purpose, Core Values, Goal Areas, and the Five-Year Plan which includes measurable District goals:

Core Purpose - *Bozeman Public Schools exist to provide an outstanding education that inspires and ensures high achievement so every student can succeed and make a difference in a rapidly changing world community.*

Core Values

- High Student Achievement: We are committed to ensuring that all students achieve at high levels.
- Committed, Quality Staff: We employ and retain well qualified and talented staff members who demonstrate a commitment to the core purpose of the District.
- Community and Family Engagement: We believe that parents and the community are essential contributors in the achievement of our goals.
- Climate: We operate in a climate of respect, honesty and hard work, recognizing the need to be adaptable and open to change.
- Fiscal Responsibility: We are fiscally responsible in the management and expenditure of all District resources.
- Decision Making: We rely on best practices research to guide our decision-making.

Goal Areas

- Goal Area 1: Academic Performance - Each student meets or exceeds the high academic standards necessary for college and career readiness.
- Goal Area 2: Operations and Capacity Building: District operations, facilities and human resources promote an efficient and innovative educational system.
- Goal Area 3: Community Engagement and Partnerships: Bozeman Public Schools has created an environment in which all education stakeholders at the local, state and national level are supportive, engaged, and contribute to successfully educate our students.
- Goal Area 4: Student and Staff Safety/Health/Welfare: Bozeman Public Schools has effective systems in place for students and staff to learn and work in a safe and healthy environment.

Five Year Plan - Measurable District Goals

- *Early Literacy Goal:* By 2025, 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.
- *Grade Level Reading Goal:* By 2025, 90% of all BSD7 3rd Grade Students will demonstrate grade-level reading skills by achieving a proficient score on the Acadience reading assessment at the end of the school year.
- *PLC Goal:* By spring of 2025 all BSD7 schools PK-12 will have fully implemented PLC's in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- *Graduation Goal:* By 2025, 95% of BSD7 students in each graduation cohort will earn a regular high school diploma in four years or fewer.

Building-level administrators are responsible for developing annual action plans that move the District toward these goals. Annual reports assess the District's progress at the conclusion of each year.

The LRSP has undergone significant revisions via a community consensus process about every 5-6 years. It was anticipated that the 2022-2023 school year would be the year to engage the community in a LRSP revision process. However, there are two pressing areas where significant discussion, community engagement, and problem solving are needed. The District identifies those types of discussions as *Mega Issues* and has a history of using a consensus process to work through the challenges. The District now anticipates pushing the LRSP revision process to the 2023-2024 school year so focused attention can be given to the *Mega Issues* during the 2022-2023 school year. These *Mega Issues* include the budget shortfall in both the Elementary and High School Districts, as well as ensuring all BSD7 schools PK-12 implement a Professional Learning Community (PLC) to support the closing of the achievement gap.

The LRSP is the focal point of the budget development process. Creating a budget that positions the District to meet these goals takes a good deal of time, and the 2022-23 budget has been in the planning stages since August 2021.

Budget Development Process and Timeline

Each fall, the Board of Trustees formalizes a calendar for the development of the ensuing year's budget. The annual calendar, which has historically remained quite consistent, establishes deadlines and assigns responsibility for each step in the budget development process. Generally, the budget development process begins each fall with enrollment counts and developing a framework for the budget. In the winter, administrators and the District Budget Committee prepare and prioritize additional requests. Final budget limits become known after the annual May election and, in odd-numbered years, the adjournment of the Montana legislature. Over the summer, the Business Office finalizes budgets, receives the taxable values, and prepares the budget for Board approval in August.

Allocation of Human and Financial Resources

Human and financial resources are generally allocated based on the number of students enrolled in a school's attendance area. Management reserves the right to redistribute resources to accommodate enrollment shifts and educational needs within the District in conjunction with the goals specified in the LRSP.

Teachers and paraprofessionals are assigned to buildings to meet Montana's accreditation standards and to address goals established in the LRSP. Specialized staff, including special education and Title staff, are assigned based on need and program qualification.



Source: District's Annual Report

FINANCIAL SECTION

Immediately, the Bozeman School District's finances remain healthy. Voted levy requests continue to pass in our community, reserves are currently at their legally-allowed maximums, and our tax impact remains reasonable. As further testament to this fact, Moody's reaffirmed the Elementary School District's bond rating of Aa2 in May 2022 following a decision by the board to re-finance the 2013 Elementary Bonds. The bond rating is the highest of any public school district in Montana. Moody's cites several factors—the District's diverse and growing tax base, the strong institutional presence of Montana State University, healthy financial position with growing reserves, and a manageable debt profile—for the rating. The District is pleased with this rating—not only for the interest savings on our recent bond refinance, but because it is indicative of the District and community's overall financial health. Going forward, the District's Budget Committee will review the budget shortfalls, and the opportunities to improve it.

Budget Overview

The State of Montana establishes eleven budgeted funds: accounting units whose spending authority is determined annually by the Board of Trustees. The Bozeman School District uses ten of these eleven budgeted funds. The Districts' spending authority in these budgeted funds is increasing to meet the needs of our growing student population.

As the following table shows, the total combined elementary and high school expenditure budgets for all budgeted funds in 2022-23 is \$108,738,281. This total represents an increase of \$4,725,860 (4.5%) over the prior year's budget:

	FY2021-22 Budget	FY2022-23 Budget	Change \$	Change %
General	\$ 54,581,291	\$ 56,909,434	\$ 2,328,143	4.3%
Debt Service	17,426,059	17,950,130	524,071	3.0%
Building Reserve	16,019,204	16,368,645	349,441	2.2%
Retirement	8,450,000	9,100,000	650,000	7.7%
Transportation	3,421,372	3,649,168	227,796	6.7%
Technology	2,091,815	2,385,588	293,773	14.0%
Adult Education	470,181	470,502	321	0.1%
Bus Depreciation	610,481	612,380	1,899	0.3%
Tuition	908,171	1,266,200	358,029	39.4%
Flexibility	33,847	26,234	-7,613	-22.5%
Total K-12	\$ 104,012,421	\$ 108,738,281	\$ 4,725,860	4.5%

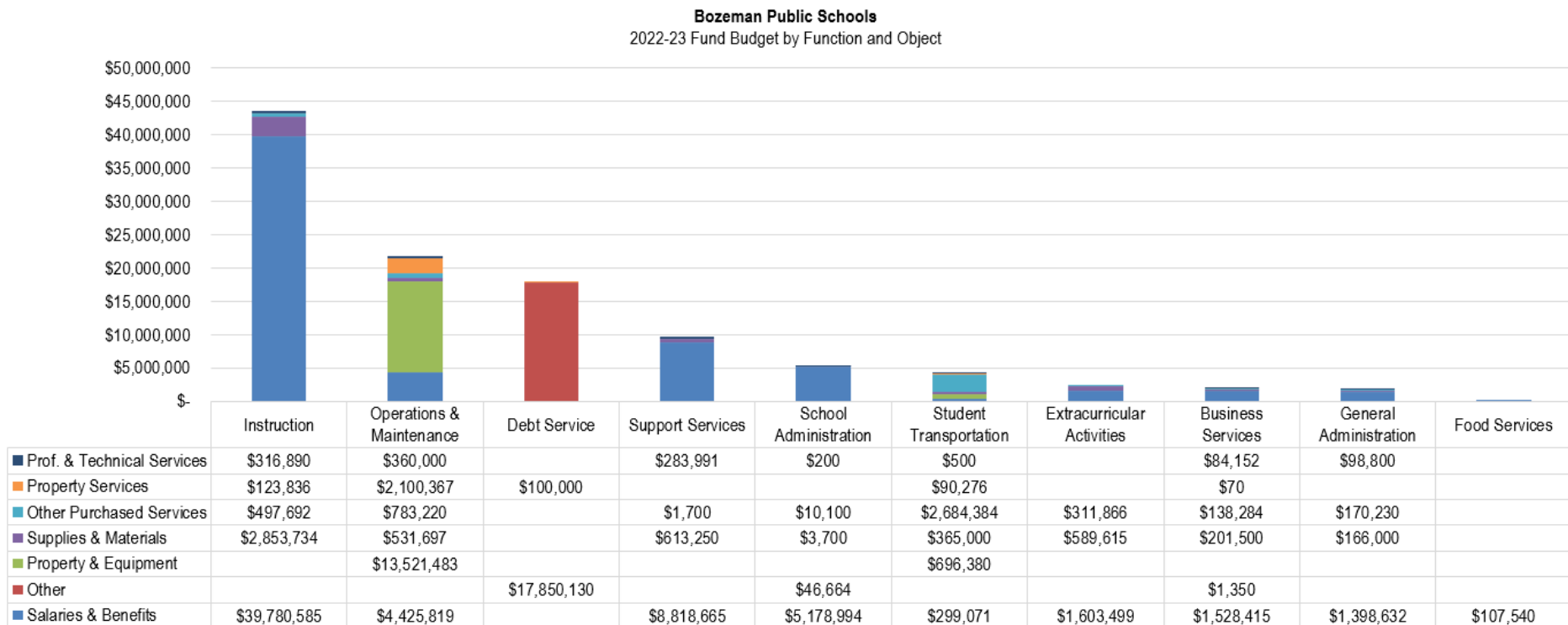
Source: District records

Expenditure Summary

Expenditures in Montana are categorized in several ways, most notably by “function” and “object”. *Function* refers to the purpose for which an activity or program exists or is used, while *object* refers to the specific good or service obtained.

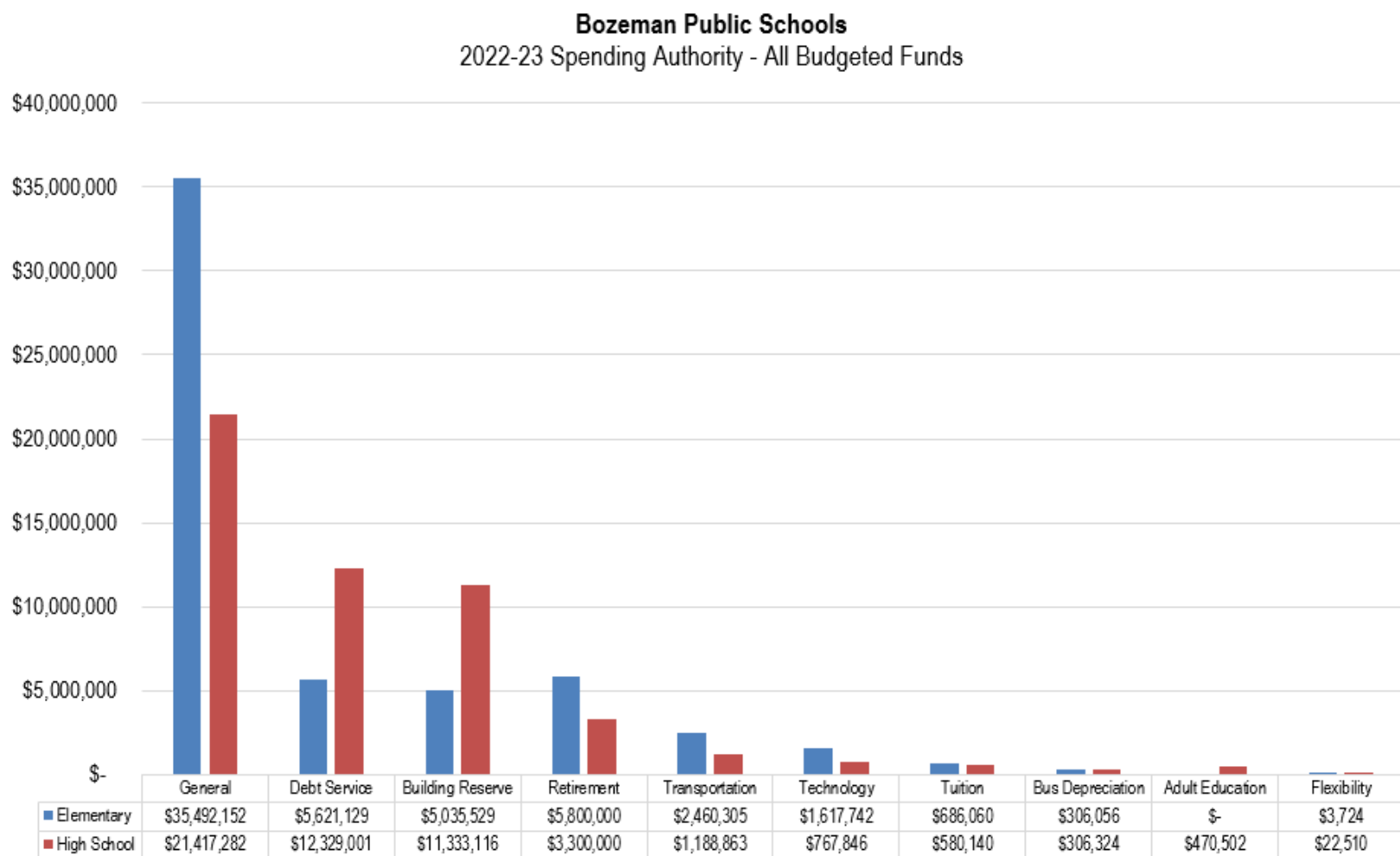
Of the \$108,738,281 in total budgeted expenditures, the District plans to spend \$43,572,737 (40%) on Instruction and \$63,141,220 (58%) on Salaries and Benefits – the largest single function and object amounts, respectively.

The following graph summarizes total budgeted expenditures by function and object:



Source: District records

The adopted budgets (i.e., legal spending limit) for each of the Elementary and High School Districts' funds are shown below:



Source: District records

One of the most important scrutinized measures of our General Funds is their 'structural balance': a comparison of planned General Fund costs and the spending authority available to fund them. This year, the Elementary and High School General Funds both have structural imbalances which total to \$7,050,961 (12.26%) system-wide:

	Elementary	High School	K-12 Total
General Fund Budget Limit	\$ 35,492,152	\$ 21,417,282	\$ 56,909,434
Budgeted General Fund Expenditures	\$ 39,821,423	\$ 24,138,972	\$ 63,960,395
Remaining Capacity/(Structural Imbalance)	\$ (4,329,271)	\$ (2,721,690)	\$ (7,050,961)

Source: District records

As noted above, the 'structural imbalance' has become a *Mega Issue* set forth by the Superintendent and identified by the Board as a top priority moving into the 2022-2023 fiscal year. The structural imbalance is identified and spoke to in great detail in both the trends and initiatives section of the Executive Summary, in addition to the Financial Summary.

Significant Trends, Events, and Initiatives

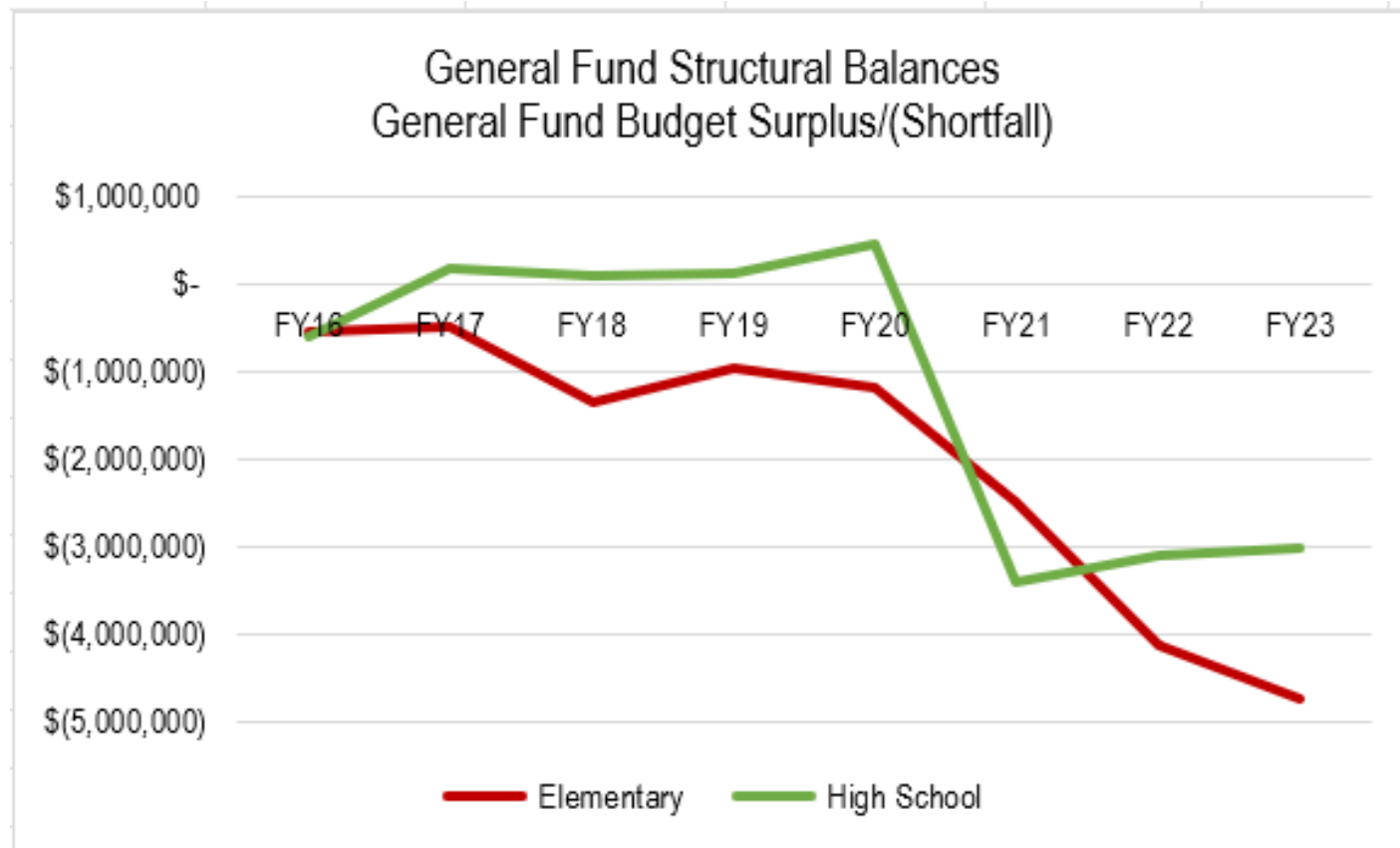
The *Mega Issues* identified by the Board include significant budget challenges looming for both the Elementary and High School District budgets. Both the K-8 elementary and 9-12 high school General Fund budgets are upside down—meaning our planned expenditures exceed our available budget authority. Generally, the deficits are a result of two developments: an elementary enrollment decline and the opening of the District's second high school in 2020.

The COVID pandemic admittedly caught us all off guard, but the District was still as well prepared for it as it could have been. The elementary deficit is due largely to a significant drop in enrollment caused by the pandemic. In Montana, enrollment is the single most important factor in calculating General Fund budget limits, so the enrollment decrease impacted our spending authority. In addition, the District's buildings—all of which remained open after the enrollment drop—have excessive capacity available. This excess capacity is highly inefficient from a financial perspective, and is a primary factor in the current deficit situation. The federal COVID relief ("ESSER") funds provided one-time funding sources that allowed us to maintain operations during that time; however, all ESSER funds are completely spent and the District must make changes to live within its means.

The High School deficit has a completely different cause. In 2020, the District opened its second high school: Gallatin High School. Significant staffing increases were expected and granted when GHS opened, and voters approved a transition levy to temporarily support that staffing increase. After the initial increase, the plan was that no new staff would be needed while the high school enrollment "grew into" the capacity at each building. This past spring, however, it became apparent that both high schools needed additional staff to run their master schedules—a fundamental change to our original plan. The staffing increase was approved out of necessity to meet the needs of the current scheduling system but, as noted above, it is not sustainable.

In addition to these two primary issues, recruitment and retention have emerged as significant District issues—seemingly overnight. Bozeman is an attractive place to live, and the District is a high performing public school system. As a result, our District has historically been a destination for many professional educators. However, cost of living increases here have caused our applicant pools to dwindle significantly. To address those changing conditions, the District provided mid-contract wage increases to all hourly staff and bonuses to all other employee groups. Union negotiations are scheduled for the spring of 2023, and the District knows it must take a holistic look at employee compensation—including salaries and benefits—and invest strategically in it to help with recruitment and retention issues. In order to do so, however, the District will need to create capacity in our budget.

Because of these budget stressors, the Board appointed a Budget Committee to discuss this issue now and develop thoughtful, intentional student-centered solutions to our budget issues. The Budget Committee commenced in June 2022, and will be ongoing through December 2022. Any recommendations made to the Board will take effect for the 2023-24 fiscal year.



Source: District Records

The graph above shows the General Fund structural balance history for the Elementary and High School Districts. The zero line indicates that planned expenditures match available budget authority—a balanced budget. As you can see, both the Elementary and High School budgets have multi-million dollar deficits, and neither appears to be recovering quickly. Both budgets are pulling from limited one-time funds to make ends meet—a temporary and unsustainable solution.

While Montana law requires a balanced General Fund budget, there are also budgeted contingency amounts that can be used to fund different sectors of the School District. Recently, voters approved a new High School Technology levy, High School Building Reserve levy, and a permanent increase in the High

School General Fund. In addition to these levies, the District has the ability to permissively levy funds from Tuition and Transportation funds to support specific programs and departments within the District. The overall funding increase reflects the following fund budget increases:

- \$2,328,143 increase in the General Funds. The State of Montana establishes caps for school district General Fund spending in the state. At the most basic level, those caps are a function of enrollment and a series of legislatively-determined rates. The legislature increased the funding rates for 2022-23 by 1.50% based on an inflation determined in statute. Another reason for the overall General Fund increase is the High School enrollment count. The enrollment at the High School saw an additional 111 students from the prior year (a 4.5% increase). This enrollment increase gave the District the ability to ask voters for an over-base General Fund levy of \$295,422.74.
- \$349,441 increase in the Building Reserve Funds. In May 2022, High School District voters approved a new six-year \$9,000,000 Building Reserve Levy for the maintenance and the upkeep of the District's High School buildings and grounds. This levy replaced the prior \$12,000,000, six-year Building Reserve levy that expired in 2022. The reduced levy amount was requested due to the fact that Bozeman High School just underwent an extensive renovation project and Gallatin High School is just entering its third year as the District's second high school. It is not anticipated that the District will have as many expenses related to major school maintenance of these High Schools for the next six years.

The Elementary District Building Reserve budget is entering its third year of a six-year voter approved \$12,000,000 levy. The Elementary Budget will increase from \$4,547,276 in 2021-22 to \$5,035,529 in 2022-23. This 10.7% increase is due to Fund Balance after the 2021-22 fiscal year for upcoming Capital Projects.

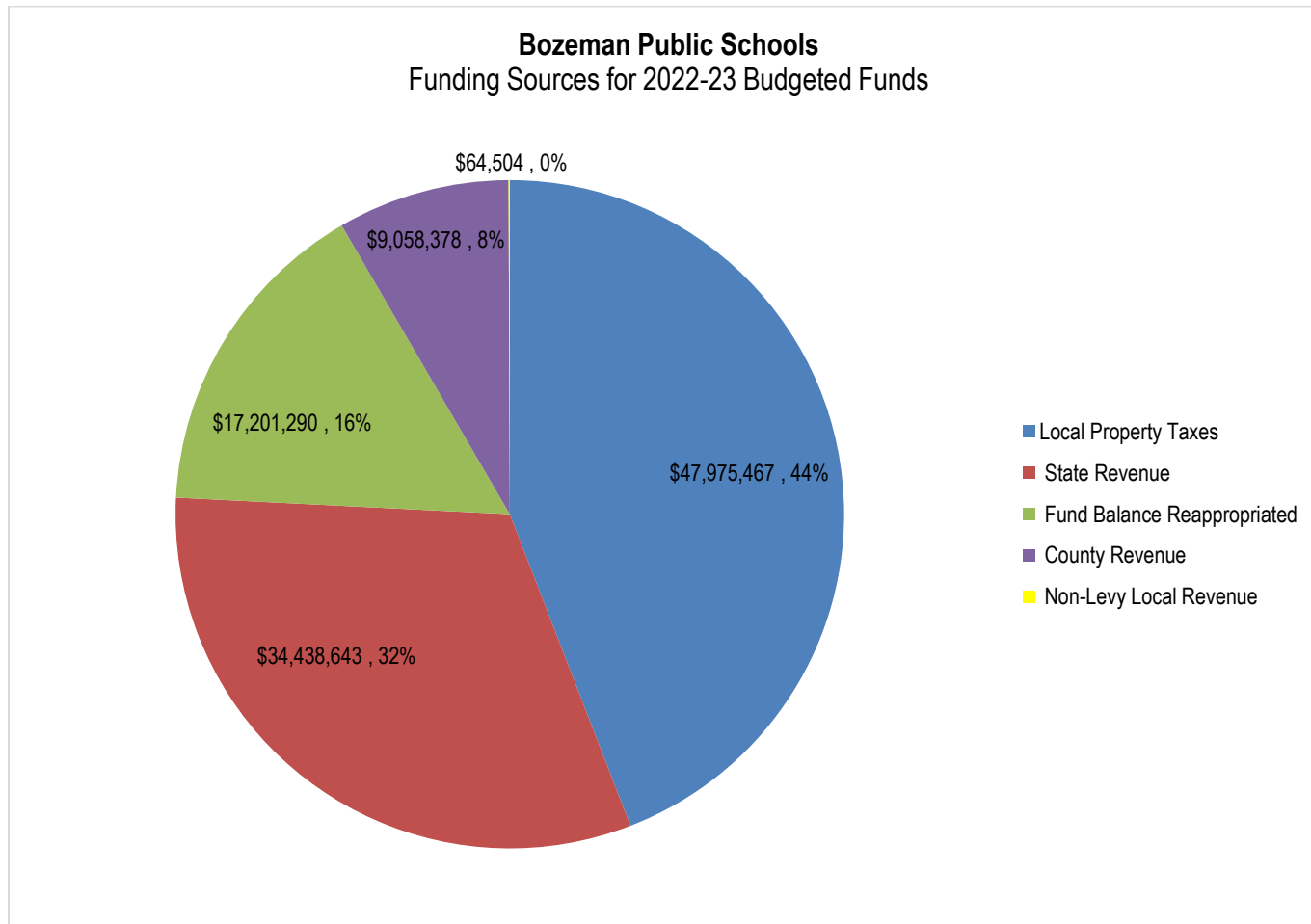
- \$524,071 increase in the Debt Service Funds. The Elementary District's Debt Service payment schedule was originally set to increase in 2022-2023 due to the deliberately created bond payment schedule. With the looming increase in debt service payments and interest rates that remained lower than at issuance, the District refinanced certain eligible bonds to take advantage of available interest rate reductions and level out the payment schedule for future years. The refinancing brought total interest savings of \$464,924.98 to the taxpayers, and resulted in the ongoing stability of the debt service payments. The bond payment schedules for both Districts are detailed in the larger budget document.
- \$358,029 increase in the Tuition Funds. The additional funding in the Tuition Fund is a placeholder for possible out of state tuition costs for resident students. While Bozeman School District works directly with local non-profits to offer treatment programs that cater to children experiencing significant challenges, it is sometimes necessary for students to be placed in a true Residential Treatment Center. Based on state law, Montana School Districts are responsible for the educational costs of a student residing in an out-of-state residential facility. Therefore, the 39.4% increase in the tuition fund is needed to provide and deliver these educational opportunities in these circumstances.

If the anticipated costs are ultimately not needed for Residential Treatment Purposes, the funds may be used to reduce future taxes in the Tuition Fund.

- \$227,796 increase in the Transportation Funds. Montana House Bill 267 (HB267, passed in 2021) established School District's responsibility of equipping each school bus with a lighted, extended stop arm for children's safety when crossing the street at a bus stop. The cost related to the purchase of stop arms and contracted increases of bus route costs increased the Transportation budget from \$3,421,372 in 2021-22 to \$3,649,168 in 2022-23.

Revenue Summary

Each budget is fully funded by a combination of fund balance remaining from the previous fiscal year (fund balance reappropriated) and new revenue, which can come from local property taxpayers or non-levy sources. The \$108,738,281 in expenditure budgets adopted for 2022-23 will be funded as follows:



Source: District records

The following table compared these budgeted funding sources for 2022-23 with those budgeted for the prior year:

	2021-22	2022-23	Change
Local Property Taxes	\$ 46,811,775	\$ 47,975,467	\$ 1,163,692
Non-Levy Revenue	42,877,020	43,561,525	684,505
Fund Balance Reappropriated	15,619,174	17,201,290	1,582,116
Total	\$ 105,307,969	\$ 108,738,281	\$ 3,430,312

Source: District records

As with the expenditures, the budget document details these revenue sources.

Budget Forecast

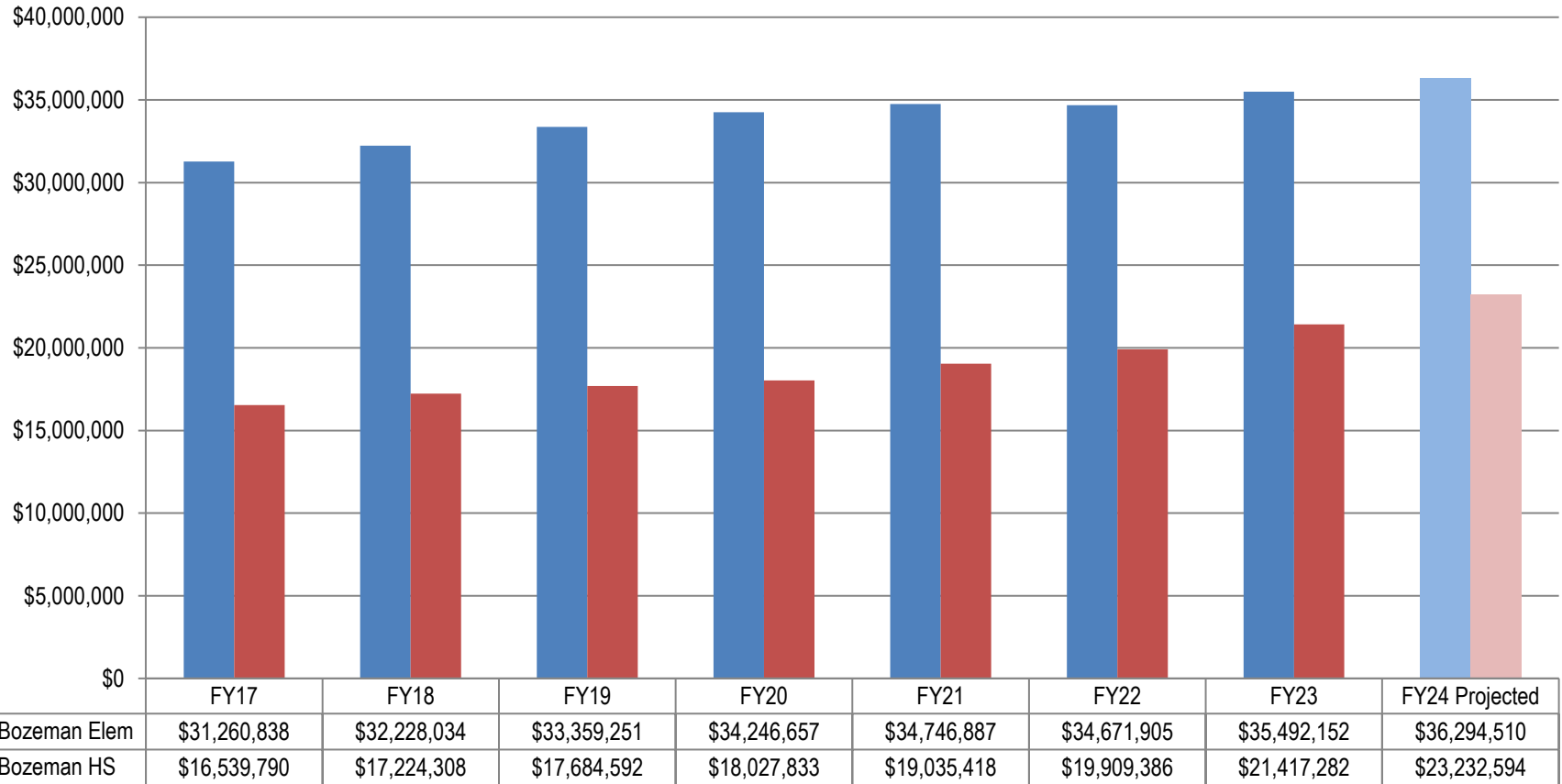
School finance in Montana differs from other states, and even other local governments within the state. Montana school operating budgets are unusual in that they are not contingent on taxable values and tax receipts. Rather, a series of factors--primarily enrollment and a series of legislatively-determined rates--determine our General Fund legal spending authority each year. While we must maintain adequate cash flow, schools can spend up to these budget limits without regard to revenue collections.

This system has both advantages and drawbacks. The primary benefit is obvious: districts know their hard spending limits with certainty at the start of each year. There are also drawbacks: in particular, the system essentially mandates year-to-year budgeting and limits our long-range planning ability. The large influx of federal COVID relief funds and changes made by the Montana legislature exacerbate those challenges. While the one-time COVID-relief amounts enabled the District to offset funding and efficiency losses and address learning loss convenes in odd-numbered years, they also created funding structures that are unsustainable. Many of the positions that were added using these funds will likely be eliminated when the one-time funds are spent, and those reductions will likely cast the District in a negative light.

Further, the Montana Legislature enacted changes that will further detract from schools' ability to plan for the future. In particular, HB630 suspended the mechanism by which schools could receive additional state and local funds for current year enrollment increases. Although costs associated with these increases were allowed to be funded with one-time COVID dollars, the District has spent its entire ESSER allocations as of June 30, 2022.

Given that each year's budget hinges on the prior year's actual enrollment and rates that change every other year, the system effectively precludes Montana schools from developing long range budgets beyond the next legislative session. As a result of these issues, we do not believe it is in our stakeholders' best interests to project budgets beyond the upcoming biennium. We therefore limit our long-range budget planning to that horizon. The following graph shows the District's historical and projected General Fund budget amounts:

Bozeman Public Schools General Fund Budget History



Source: District records

Despite our limited ability to project long-range budgets, the District does have an eye on the future of our operating budgets. As noted above, the District will experience changes based on the outcome of the Budget Consensus Committee. While we expect the High School General Fund structural imbalance to recover slightly as enrollment increases, the District must resolve how to best accommodate the new economies of scale that were lost when the District moved to a two high school model. The Elementary District is even more of a concern. Although enrollment rebounded slightly, the District is still having substantially lower enrollment increases projected for the foreseeable future. Therefore, it will be necessary for the committee to make decisions based on the structural imbalance we are currently experiencing in both the Elementary and High School Districts. As reductions ultimately become necessary, the District will need to develop a comprehensive list of structures, programs, positions that are not required by the accreditation standards. The list will need to be developed, debated and prioritized.

The District also keeps an eye to the future in its other budgeted funds. Anticipated upcoming changes in those funds include:

- Building Reserve Funds. With the expiration of the prior \$1,650,000 High School Building Reserve levy, the District successfully approached voters for a reduced \$1,500,000 levy each year for the next six years (totaling \$9,000,000). This purpose of this levy is for roof repairs, electrical system upgrades, mechanical system upgrades, grounds maintenance, facility modifications, construction, repair, alterations, and equipping buildings in the High School District.

The District will also continue to monitor its permissive levy abilities as allowed by law, and leverage those levies with anticipated state funding to maximize the buying power and value of the taxpayers' dollars. Currently, the maximum amounts accessible to the Elementary and High School Districts are \$469,025 and \$242,034, respectively, and these are the amounts included in the current year budget.

Finally, a noteworthy change is expected in the High School Transition Levy amount. The levy is limited to the lesser of \$1 million per year or 5% of the District's adopted General Fund budget. The ballot authorizing the levy also stated the District would offset any funds levied for the Transition Levy. Unfortunately, funds are not available to offset the entire authorized amount, so the levy must be reduced. The 2022-23 Transition Levy was limited to \$794,137 based on that ballot language and available offsets.

- Transportation Funds. The primary drivers of the Transportation Fund budget are route count and bus miles driven. No significant changes are anticipated in either factor. However, the contract with the District's current contractor, First Student, expires after the 2022-23 school year. The District expects the next contract to contain significantly higher costs due to the area labor shortage and to replace the fully-depreciated bus fleet.
- Technology Funds. With the increase in technology expenses, the District asked voters for a 10-year, 1 mill High School Technology Fund Levy. The passage of the proposal will increase the annual revenue on the High School Technology Fund from \$200,000 per year to \$278,037 in 2022-23, based on the taxable value for homes in the Bozeman School District. In the past, costs charged to that fund typically exceed the revenue afforded by the fixed \$200,000 per year levy, so fund balance had been decreasing over time, making this levy a necessary request to voters.
- Adult Education Funds. No significant changes are anticipated.
- Tuition Funds. No significant changes are anticipated.
- Bus Depreciation Funds. No significant changes are anticipated.

These changes are primarily the result of known or expected events and the execution of long-term plans. It is important to note, however, that unexpected changes can occur that might significantly alter these projections.

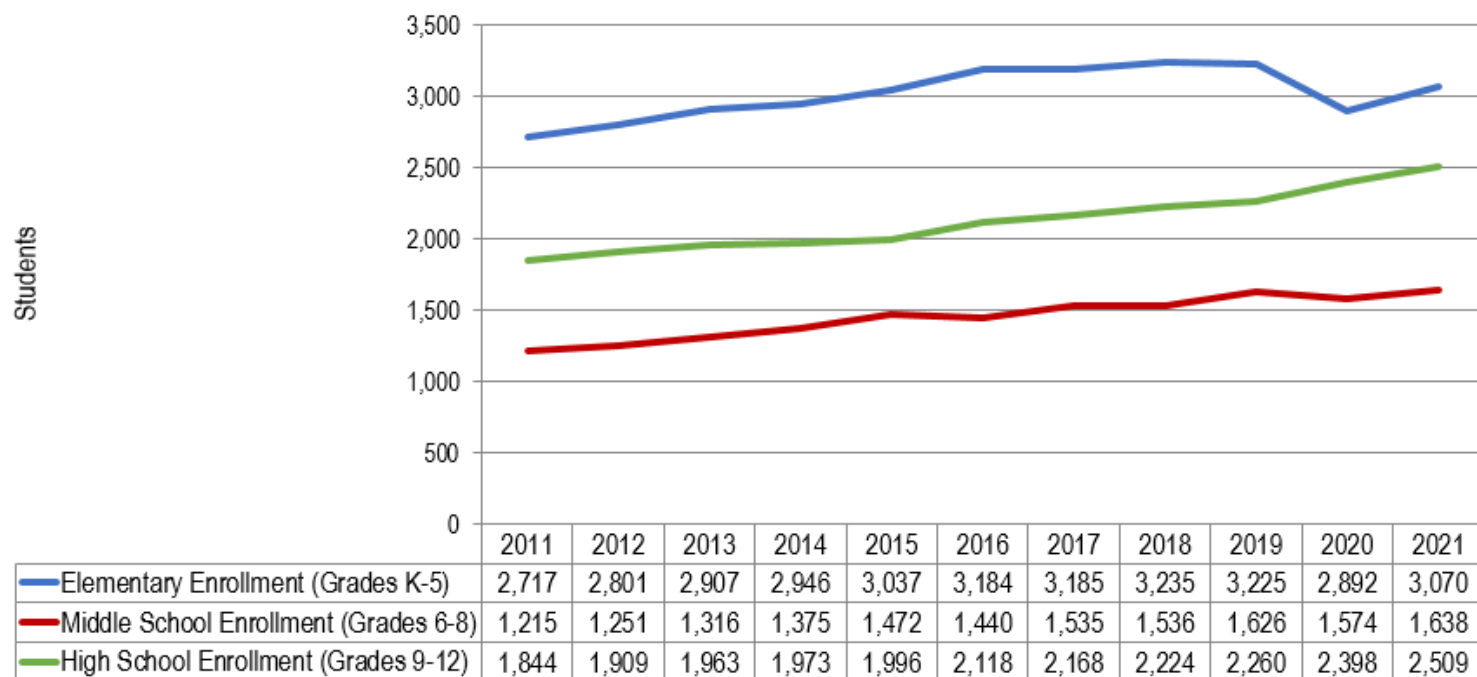
INFORMATIONAL SECTION

This section of the budget document includes information on enrollment, taxation, personnel, and debt.

Enrollment

Enrollment represents the single most important factor in determining the District's General Fund operating budget. The Bozeman community continues to grow. Despite the community's growth, the Bozeman School District's elementary enrollment is expected to level off for the foreseeable future. While enrollment in K-5 did increase at the October 2021 enrollment count, it still did not increase back to pre-pandemic levels. Administration believes this is in part to the high cost of living within the area, and the fact that fewer school-aged families are moving here. Previously, it was anticipated that the K-5 enrollment would rebound with the COVID-19 pandemic settling down. However, it affected the community in more ways than were anticipated, and it is likely that the K-5 population will stay steady for the years to come. The 6-8 grades have rebounded to the same enrollment levels of October 2019, and the 9-12 grade levels have had a steady increase, despite the COVID-19 pandemic. With the overall Elementary enrollment decrease, the District has not been able to increase the General Fund through a voter approved levy.

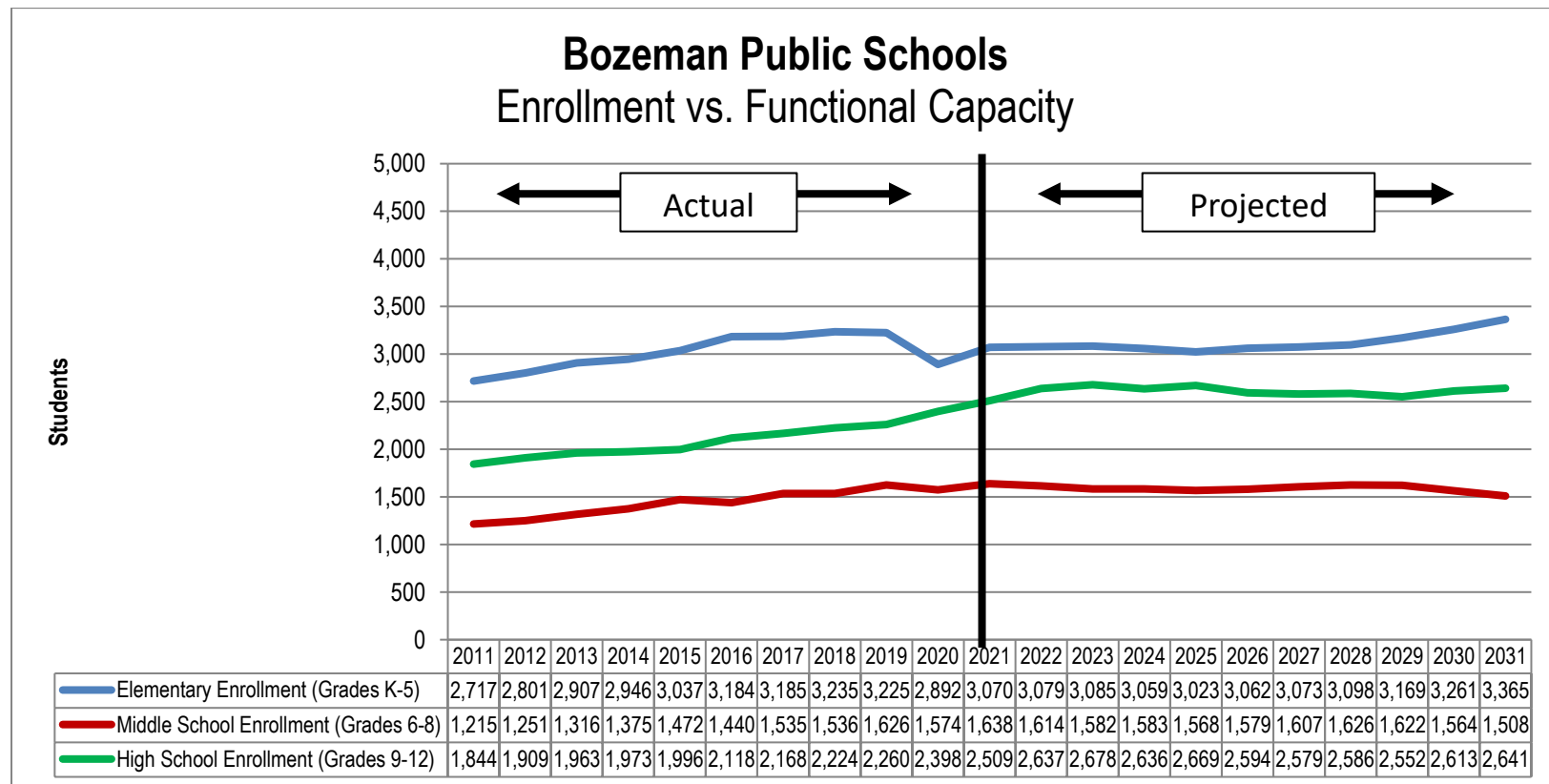
October 2021 Enrollment History



Overall, the District expects enrollment to increase by just 113 students (1.56%) from 2021-22 to 2022-23:

	October 1, 2021 Actual Enrollment	October 1, 2022 Anticipated Enrollment	Anticipated Change
Elementary (grades K-5)	3,070	3,079	9
Middle School (grades 6-8)	1,638	1,614	(24)
High School (grades 9-12)	2,509	2,637	128
Total (K-12)	7,217	7,330	113

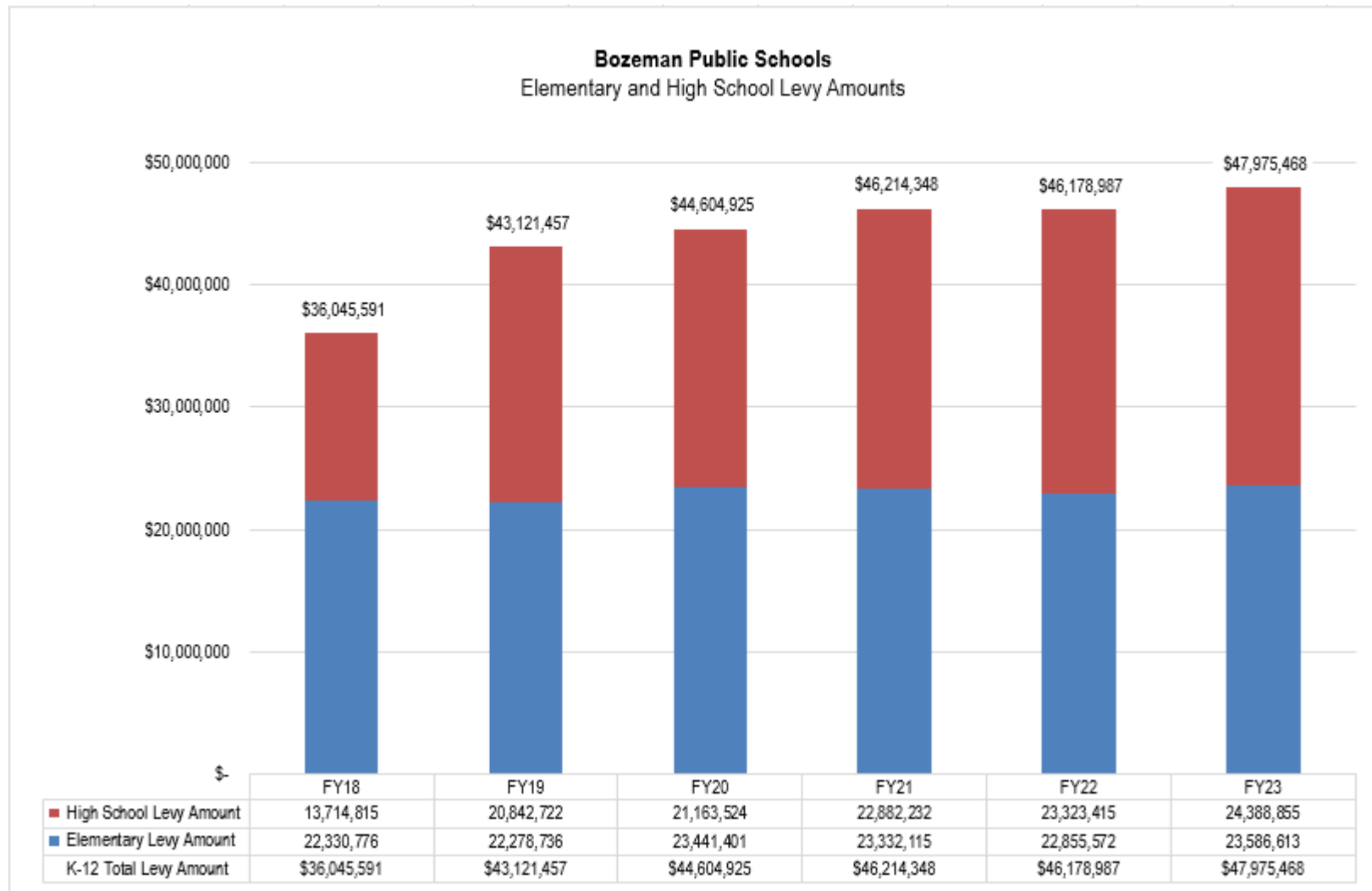
Source: District records



Source: District records

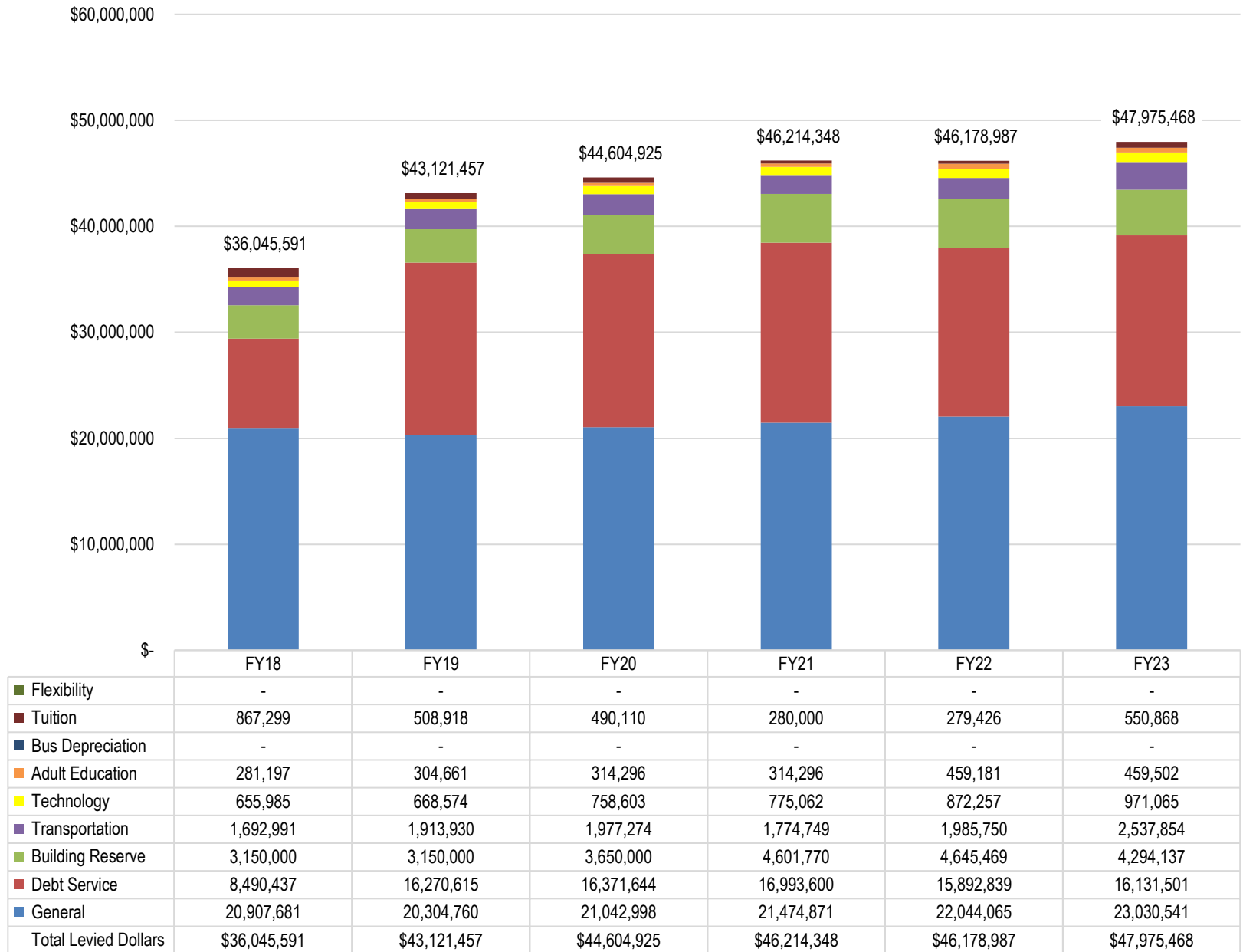
Taxation

Montana does not have a general sales tax, and income tax revenue goes directly to the State Department of Revenue. As a result, local property taxes are a primary funding source for school budgets. As Bozeman's budgets grow, local property tax levies continue to increase as well. The FY 2022-23 budget is funded by \$47,975,468 in property taxes, an increase of \$1,796,481 (3.9%) from FY2022. The following graphs detail those amounts by District and then by fund:



Source: District records

Bozeman Public Schools K-12 Levied Dollars - All Funds



Source: District records

The largest tax changes occurred in the General, Debt Service, Transportation, Technology, and Tuition Funds. Together, these funds account for 119% of the 2022-23 tax increase. The offset was the significant overall decrease in the Building Reserve Fund, which accounted for a decrease of \$351,332 in total taxes:

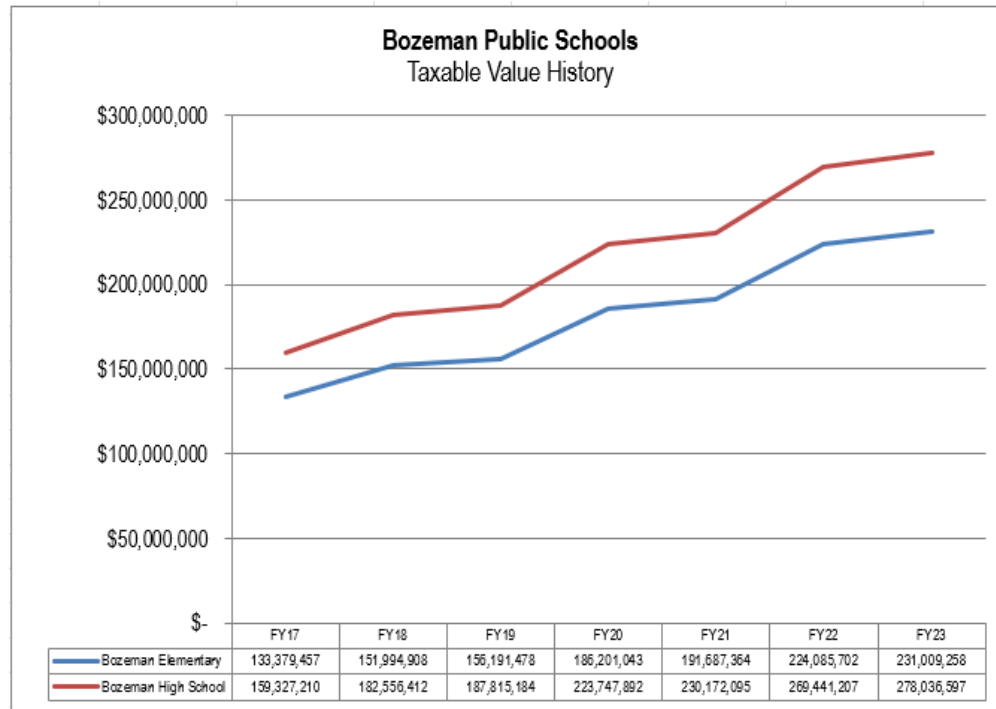
- General Funds: \$986,476 tax increase. In May 2022, voters approved a \$325,000 permanent annual increase to the High School General Fund levy. The voted increase was authorized due to an increase in enrollment that increased the over-base local tax limit. The remainder of the increase occurred in the permissive BASE taxes as required by state law. Overall, the General Fund has a 0.96 mill increase.
- Transportation Funds: \$552,104 tax increase. The Transportation Fund tax increase occurred in both the Elementary and High School District. Per State Law, the District was responsible to install and pay for stop arm extension on all home-to-school buses. In addition, the increase also accounts for expected route increases with enrollment increasing in the High School, and potentially the Elementary District.
- Debt Service Funds, \$238,662 Increase. The Elementary District's Debt Service payment schedule was reviewed and certain eligible bonds were refinanced in order to level off the tax increases that were scheduled to occur starting in FY24. As elementary enrollment has decreased, bond request to build a ninth Elementary building has been postponed indefinitely. Therefore, by refinancing those bonds, it leveled out the payments for the next seven years, so that taxpayers would no longer see an increase starting in the 2023-2024 fiscal year. The leveling off, included a slight increase for the 2022-23 bond payments.
- Technology Funds: \$98,807 tax increase. In 2013, Bozeman Elementary voters approved a 3.00 mill levy for the Technology Fund. As the District's taxable value increases, that voted levy generates additional funds for the District. In 2022, High School voters approved a 1.00 mill levy in the Technology Fund for a duration of ten years. This will increase the High School Technology fund from a set \$200,000 levy, to a levy based on taxable value. For 2022-23, the mill will increase the High School Technology fund by \$78,037.

State law requires Montana schools to provide notice in March each year of any anticipated increases to certain permissive (i.e., nonvoted) levies in the ensuing year. The estimates are nonbinding and levies required to be covered by this notice constitute a small percentage of the District's actual levies. Additionally, taxpayers may not understand the difference between voted and permissive levies, or know that the presented levies are not a complete picture of the District's taxes. To reduce confusion and improve transparency, the District includes all of its levies in the notice.

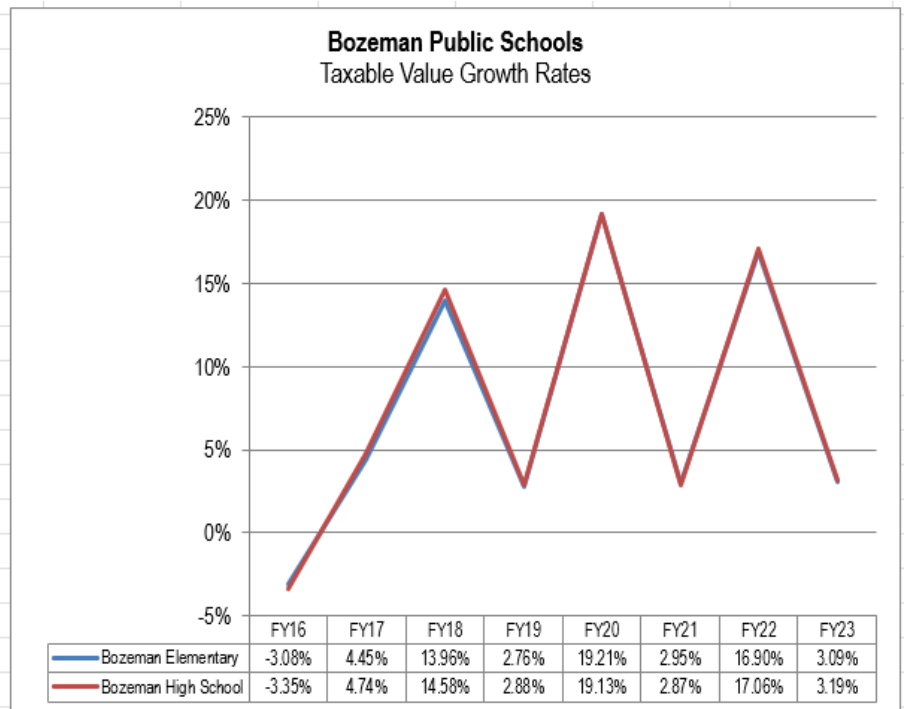
The 2022-23 notice was posted in the Bozeman Chronicle on March 15, 2022 and is included as Appendix 2 in this budget document.

Fortunately, the Bozeman School District benefits from a strong tax base to support the School District's revenue requirements. This growing tax base helps to mitigate the tax impact on individual taxpayers. The Districts saw taxable values dip for the first time in over 15 years in 2016-17—the result from the Montana Department of Revenue's periodic revaluation and the 2008 recession. Taxable values are reassessed every two years. The last assessment period occurred in 2021-22 and increased taxable value by 16.9% and 17.1% in the Elementary and High School Districts, respectively. This year is not a reassessment year, so the taxable value only increased by 3.09% in the Elementary District and 3.19% in the High School District—largely attributable to newly taxable property coming onto the tax rolls. With the growing tax base (i.e. new construction), the tax payers actually see a decrease in taxes on their

annual bill. The amount of money the District levies are typically set amounts per Montana Code Annotated (MCA). Meaning, the larger the tax base, the less each home is required to pay for the district levies.



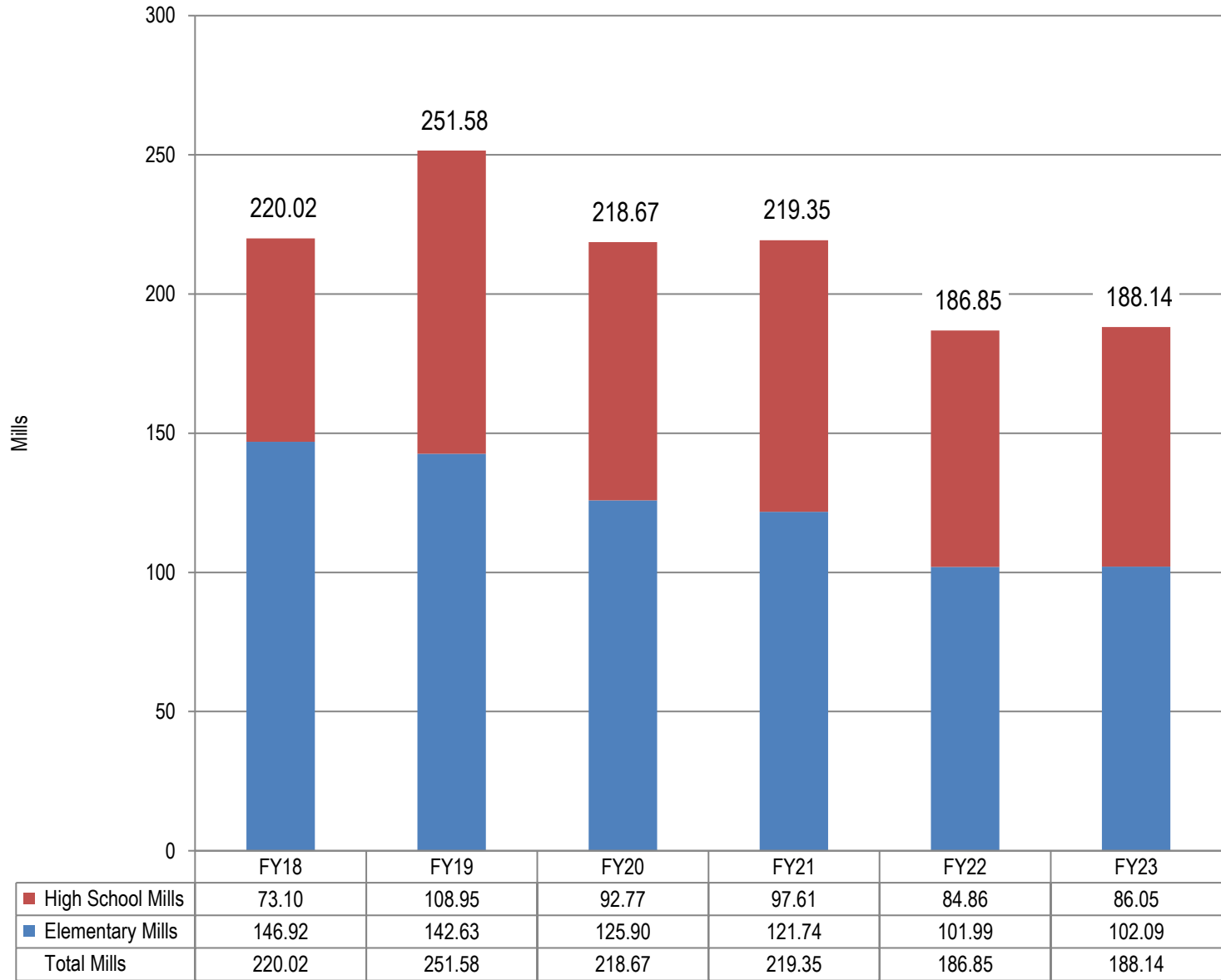
Source: Montana Department of Revenue



Source: District records

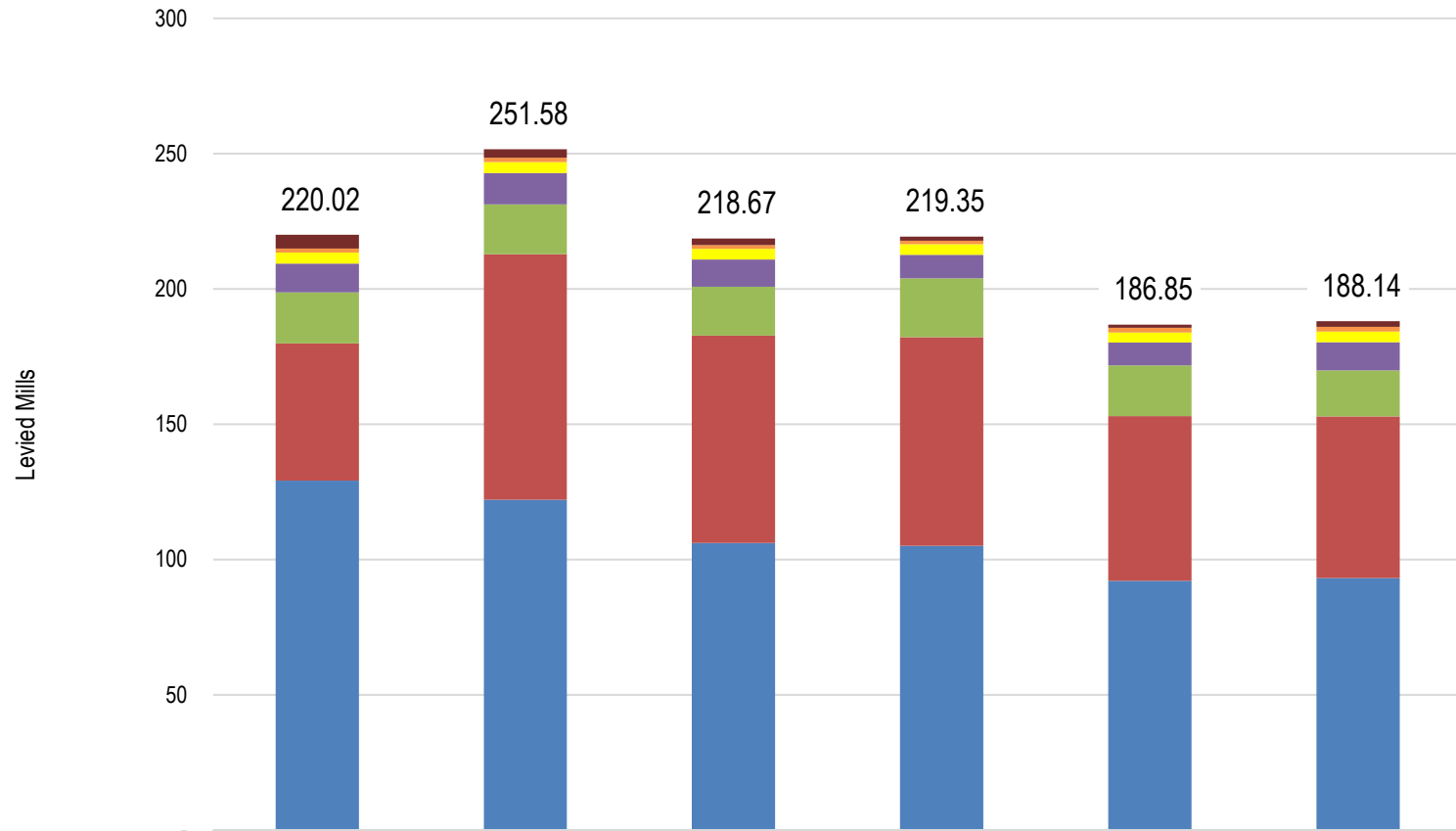
As a result of the taxable value increase, the increase in mills for the 2022-23 fiscal year is a minimal impact to taxpayers. The Elementary mills will increase by .10 mills, while the High School mills have an increase of 1.19. This totals an overall increase of 1.29 levied mills (0.7%) in both the Elementary and High School Districts:

Bozeman Public Schools
Elementary and High School Levied Mills



Source: District records

Bozeman Public Schools K-12 Levied Mills by Fund



	FY18	FY19	FY20	FY21	FY22	FY23
Flexibility	-	-	-	-	-	-
Tuition	5.04	3.02	2.44	1.46	1.25	2.18
Bus Depreciation	-	-	-	-	-	-
Adult Education	1.54	1.62	1.40	1.37	1.70	1.65
Technology	4.10	4.06	3.89	3.87	3.74	4.00
Transportation	10.60	11.64	10.10	8.73	8.41	10.45
Building Reserve	18.91	18.39	18.11	21.75	18.75	16.91
Debt Service	50.72	90.77	76.56	77.04	60.82	59.81
General	129.11	122.08	106.17	105.13	92.18	93.14
Total Levied Mills	220.02	251.58	218.67	219.35	186.85	188.14

Source: District records

Personnel Resource Changes

Montana's state accreditation standards provide the basic framework for the District's staffing model. While the District anticipates little to no growth in the Elementary District, the High School is anticipating 128 additional students during the 2022-23 school year. The economies of scale greatly diminished with the addition of Gallatin High School, and the staffing model reflects the class offerings available at each location. As a result, staffing increases are necessary to maintain the current master schedule:

Department	2021-22 Actual	2022-23 Budgeted	Change
Art	6.0	7.0	1.0
Business	3.0	3.0	-
Family & Consumer Science	3.0	3.0	-
World Languages	9.4	10.0	0.6
Language Arts	26.0	28.0	2.0
Math	21.2	21.6	0.4
Music	5.0	5.4	0.4
Health Enhancement	11.6	12.4	0.8
Science	15.3	17.1	1.8
Social Studies	19.0	20.2	1.2
T & I	7.4	8.2	0.8
BioMedical Science	3.0	3.0	0.0
Special Education	17.7	17.9	0.2
Library	4.0	4.0	-
Counseling	8.0	8.0	-
Specialists	8.8	10.1	1.3
Total Certified FTE	168.4	178.9	10.5
Administrators	7.0	7.0	-
GRAND TOTAL	175.4	185.9	10.5

Source: District records

Additional positions may be added when the school year begins and actual enrollment counts are known.

Debt Changes

While the Bozeman School District was quite active in the debt market over the last decade, it appears that trend will not continue in the immediate future. The District currently operates eight K-5 elementary buildings, and our latest projections indicate those buildings will not reach capacity until 2031. Middle School Enrollment continues to maintain status quo, while the High School enrollment continues to increase. Because of the development of Gallatin High School, the enrollment numbers between the two high schools will not hit the functional capacity of the buildings in the long-term future.



Longfellow Elementary School

OTHER INFORMATION

Awards

The Association of School Business Officials has awarded its *Meritorious Budget Award* to the Bozeman School District for each of its budget documents since fiscal year 2015-16. The award is a prestigious national award recognizing conformance with the highest standards for preparation and presentation of the budget document.

In order to receive this award, a school district must publish an easily readable and efficiently organized budget document, whose contents conform to the program standards. The *Meritorious Budget Award* is valid for a period of one year. We believe this budget document again meets the requirements for the award and we are submitting it to ASBO to determine its eligibility for this certificate and designation. We will submit this document not only to seek ASBO's prestigious award, but also to benefit from the suggestions for improvement put forth by their review panel.

Acknowledgements

We would like to express our appreciation to the Board of Trustees for their concern in providing transparency to the patrons of our school district and thereby contributing their support to the development of one of the best education finance operations within the State. The preparation of this report could not be accomplished without the efficient and dedicated services of the Board, Administration, and the entire school district staff. To those personnel who assisted and contributed to its preparation, thank you!

The District has a long history of excellence in public education and transparency and prudent stewardship of taxpayer finances. We remain committed to each of those values. To that end, please contact Lacy Clark at (406) 522-6045 or lacy.clark@bsd7.org or Mike Waterman at (406) 522-6097 or mike.waterman@bsd7.org if you have questions or need additional information.



Willson School – Central Office



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

BOZEMAN PUBLIC SCHOOL DISTRICT 7

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021-2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Bozeman Public Schools



2022-23 Adopted Budget

Organizational Section

DISTRICT OVERVIEW

Legal Autonomy, Fiscal Independence

Montana's State Constitution establishes the framework for public schools in the state. Article X, Section I states:

Educational goals and duties. (1) It is the goal of the people to establish a system of education which will develop the full educational potential of each person. Equality of educational opportunity is guaranteed to each person of the state.

(2) The state recognizes the distinct and unique cultural heritage of the American Indians and is committed in its educational goals to the preservation of their cultural integrity.

(3) The legislature shall provide a basic system of free quality public elementary and secondary schools. The legislature may provide such other educational institutions, public libraries, and educational programs as it deems desirable. It shall fund and distribute in an equitable manner to the school districts the state's share of the cost of the basic elementary and secondary school system.

Montana public school districts are considered political subdivisions of the state, and many of our funding sources originate there. However, 20-9-324, MCA assigns responsibility for administering a District's finances to the Board of Trustees. Local control by an elected Board of Trustees is a key characteristic of Montana schools: Article X, Section 8 of the Montana Constitution states "The supervision and control of schools in each school district shall be vested in a board of trustees to be elected as provided by law."

Bozeman Elementary School District No. 7, Gallatin County, State of Montana, was organized before Montana statehood in 1866, and was recognized as a legally established school district under Section 1750, Political Codes of 1895. It is legally known as District No. 7, Gallatin County and under the jurisdiction of a single Board of Trustees.

In 1950, Bozeman Elementary School District No. 7, Gallatin County, State of Montana, was classified as a first class district. Bozeman High School District No. 7, Gallatin County, State of Montana, was organized on July 1, 1957, by the abolishment of Gallatin County High School under the provisions of Chapter 148, Laws of 1931. Gallatin County High School was organized as a high school district on December 31, 1934, under the provisions of Section 75-4602, R.C.M., 1947. In view of the organization of Gallatin County High School as a high school district, Bozeman High School District No. 7 was organized as a high school under the provisions of Section 75-4602, R.C.M., 1947, by virtue of the county high school abolishment.

At the time of the abolishment, the Bozeman High School District encompassed 25 common school districts:

7 Bozeman*	31 Story Mill 4	3 LaMotte*
10 Little Bear	32 Leverich	47 Malmborg*
11 Rea	35 Gateway*	48 Lower Bridger
14 Rochambeau	37 Fowler	50 Pine Butte
19 Nelson	38 Sedan*	53 Chestnut
22 Cottonwood*	39 Upper Bridger	59 Elk Grove
23 Middlecreek	40 Harper	69 Anceney
27 Monforton*	41 Anderson*	72 Ophir
77 Valley Center		

*The Bozeman High School District includes these eight elementary districts. The other districts have been consolidated with other districts since 1957.

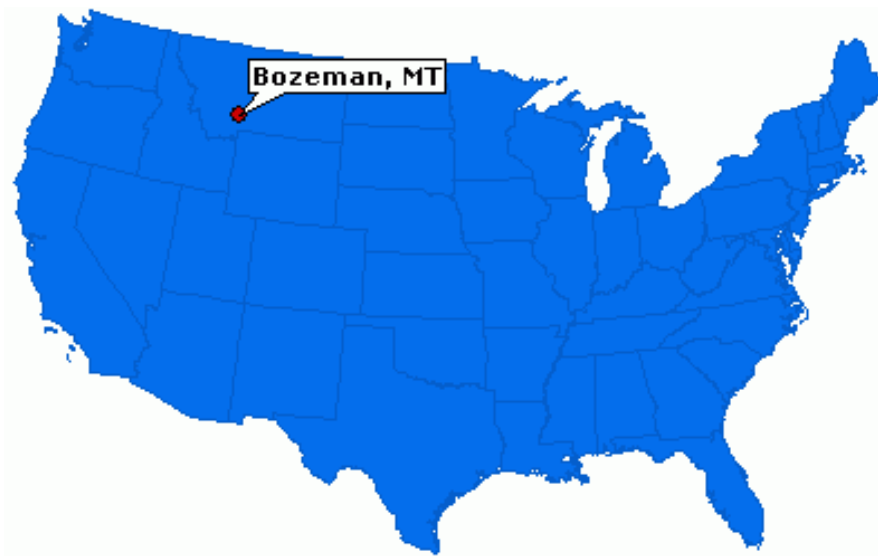
Bozeman High School District No. 7, Gallatin County, State of Montana, is under the jurisdiction of a single Board of Trustees. Bond records indicate the Bozeman School District was established September 1, 1910.

Level of Education Provided

The Bozeman School District is a public school district serving grades Kindergarten – 12th grade. In addition, preschool services are provided to special needs students with Individualized Education Plans (IEPs) and certain at-risk students. Some high school classes also provide college credit through Montana State University. The District also offers High School graduate equivalency and various adult education classes.

Geographic Area Served

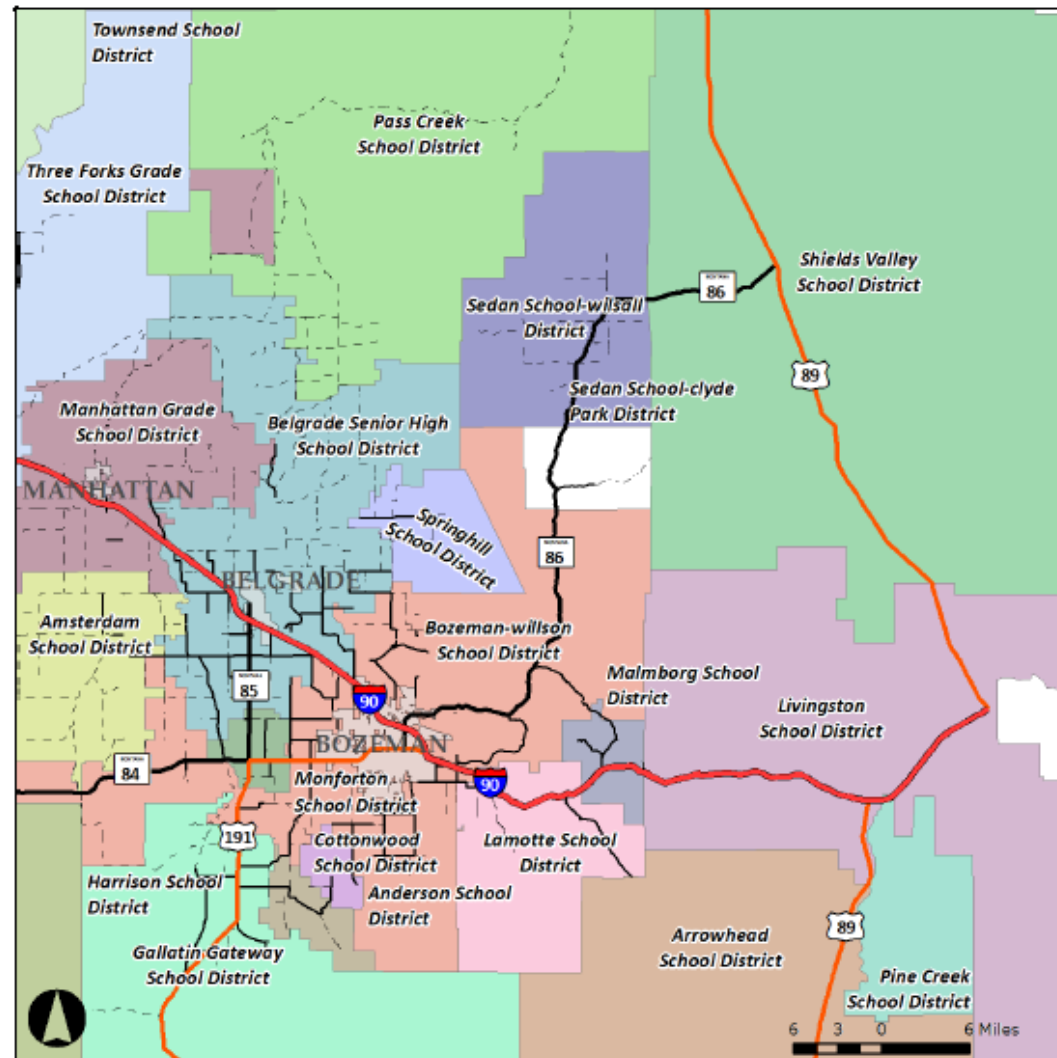
The Bozeman School District is located in Gallatin County in southwestern Montana:



The “District” is actually comprised of two separate legal entities, Bozeman Elementary District and Bozeman High School District. Geographically, Bozeman Elementary District is the smaller of the two. It encompasses 275 square miles, including the entire Bozeman city limits (Bozeman City limits is only about 19 square miles). Bozeman Elementary District has an estimated population of 73,173 according to the 2021 US Census.

The High School District is much larger. As noted above, it includes all of the Elementary District property as well as the property from seven other independent feeder elementary Districts (Anderson, Cottonwood, Gallatin Gateway, LaMotte, Malmborg, Monforton, and Sedan.) Encompassing approximately 700 square miles, the Bozeman High School District has an estimated population of 82,917 according to the 2021 US Census. Its boundaries generally range from Bozeman Pass on the east to Belgrade on the west, and the Gallatin County border on the north to the mouth of the Gallatin Canyon on the south.

A detailed and interactive map of all Gallatin County school districts is available [online](#), but the following map generally illustrates these boundaries:



Source: Gallatin County Superintendent of Schools

The economy of the area is most notably impacted by the contributions of Montana State University, agriculture, technology-based businesses, tourism and recreation and trade center activities.

Current Enrollment and Number of Campuses

The District performs several enrollment counts throughout the year to comply with various laws and reporting requirements. However, our primary enrollment count is taken the first Monday of each October. We consider that count to be the official count of the District, and base our projections and staffing on it. At October 4, 2021, the most recent official enrollment count date and the one driving this year's budget, the District served 7,217 students in grades K-12, an increase of 353 students (5%) over the previous year.

To serve these students, the District currently operates 13 instructional facilities: eight (8) elementary schools serving grades K-5, two (2) middle schools serving grades 6-8, one (1) charter school serving grades K-8, and with the opening of Gallatin High School in 2020, two (2) high schools serving grades 9-12. The following table provides October 1 historical enrollment counts by building:

Grade	CSR	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
4-yr old K	-	-	-	-	-	21	31	36	29	40	31	35
5-yr old K	101.50%	501	458	528	520	504	521	497	504	547	421	517
1	101.79%	448	505	462	521	525	531	544	509	505	483	488
2	100.17%	468	439	526	463	528	542	521	545	510	465	503
3	102.05%	443	491	452	513	484	546	538	539	552	478	509
4	99.90%	442	457	481	445	532	483	557	550	523	510	489
5	100.40%	415	451	458	484	443	530	492	559	548	504	529
PreK-5 Total		2,717	2,801	2,907	2,946	3,037	3,184	3,185	3,235	3,225	2,892	3,070
6	101.91%	408	415	467	469	489	462	551	493	572	538	520
7	101.75%	410	420	426	493	490	489	482	555	490	553	542
8	100.72%	397	416	423	413	493	489	502	488	564	483	576
6-8 Total		1,215	1,251	1,316	1,375	1,472	1,440	1,535	1,536	1,626	1,574	1,638
PreK-8 Total		3,932	4,052	4,223	4,321	4,509	4,624	4,720	4,771	4,851	4,466	4,708
9	126.84%	506	530	556	543	526	590	585	605	601	703	666
10	96.65%	468	486	491	522	537	526	565	554	586	595	694
11	96.50%	448	457	467	449	496	512	501	550	544	571	602
12	98.30%	422	436	449	459	437	490	517	515	529	529	547
9-12 Total		1,844	1,909	1,963	1,973	1,996	2,118	2,168	2,224	2,260	2,398	2,509
PreK-12 Total		5,776	5,961	6,186	6,294	6,505	6,742	6,888	6,995	7,111	6,864	7,217

Source: District records

Each October, the District updates its enrollment projections. Those enrollment projections are made at a Districtwide level—they are not broken down by building:

Projected Enrollment

<u>Grade</u>	Current Year Enrollment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
K	552	551	515	502	498	560	568	576	584	592	600
1	488	526	520	484	470	466	529	537	546	554	562
2	503	489	527	521	485	471	467	530	538	547	555
3	509	513	499	538	532	495	481	477	541	549	558
4	489	509	513	499	537	531	495	481	477	540	548
5	529	491	511	515	501	539	533	497	483	479	542
PreK-5 Total	3,070	3,079	3,085	3,059	3,023	3,062	3,073	3,098	3,169	3,261	3,365
6	520	539	500	521	525	511	549	543	506	492	488
7	542	529	549	509	530	534	520	559	553	515	501
8	576	546	533	553	513	534	538	524	563	557	519
Middle School Total	1,638	1,614	1,582	1,583	1,568	1,579	1,607	1,626	1,622	1,564	1,508
Elementary Total	4,708	4,693	4,667	4,642	4,591	4,641	4,680	4,724	4,791	4,825	4,873
9	666	731	692	676	701	651	677	682	665	714	706
10	694	644	706	669	653	678	629	654	659	643	690
11	602	670	621	681	646	630	654	607	631	636	620
12	547	592	659	610	669	635	619	643	597	620	625
High School Total	2,509	2,637	2,678	2,636	2,669	2,594	2,579	2,586	2,552	2,613	2,641
K-12 Total	7,217	7,330	7,345	7,278	7,260	7,235	7,259	7,310	7,343	7,438	7,514

Source: District records

GOVERNANCE STRUCTURE

Structure and Listing of School Board Members

The Bozeman School District is governed by a Board of Trustees – seven of which are citizens who are elected by the voters of the Bozeman Elementary District. One Trustee-at-large is elected by the citizens of the other elementary districts to serve with the Bozeman Elementary trustees as a high school board. Board members are elected by the voters of the District and serve overlapping three-year terms. The current Board members, the dates their respective terms expire, the total number of years served on the Board, and their respective occupations are as follows:

Board Member	Term Expires May,	Total Time Served on Board	Occupation
Greg Neil, Chair	2023	5.5 years	Insurance Agent
Tanya Reinhardt, Vice Chair	2025	6 years	Business Consultant
Douglas Fischer	2024	7 years	Journalist
Gary Lusin	2024	16.5 years	Physical Therapist
Kevin Black	2023	2 years	Real Estate Agent
Lauren Dee	2025	Newly Appointed	Stay at Home Mom
Lei-Anna Bertelsen	2024	1 year	Education Facilitator
Sandra Wilson	2024	7.5 years	Retired Teacher

Source: District records

Organizational Chart of Administrative Staff by Position and Title

In Montana, the Board of Trustees alone has the ability to hire and fire staff. The Bozeman School District staff is organized into four branches. An Administrator leads each branch, and each of these Administrators reports to the Superintendent.

Mr. Casey Bertram is the District's current Superintendent, and was appointed to this post effective January 2022. Previously, during the 2020-2021 school year, Mr. Bertram served as the Interim Superintendent as well as the Deputy Superintendent Curriculum and Technology. Prior to that, he was the principal at Hawthorne Elementary in Bozeman since 2013. Mr. Bertram's direct Administrative reports are:

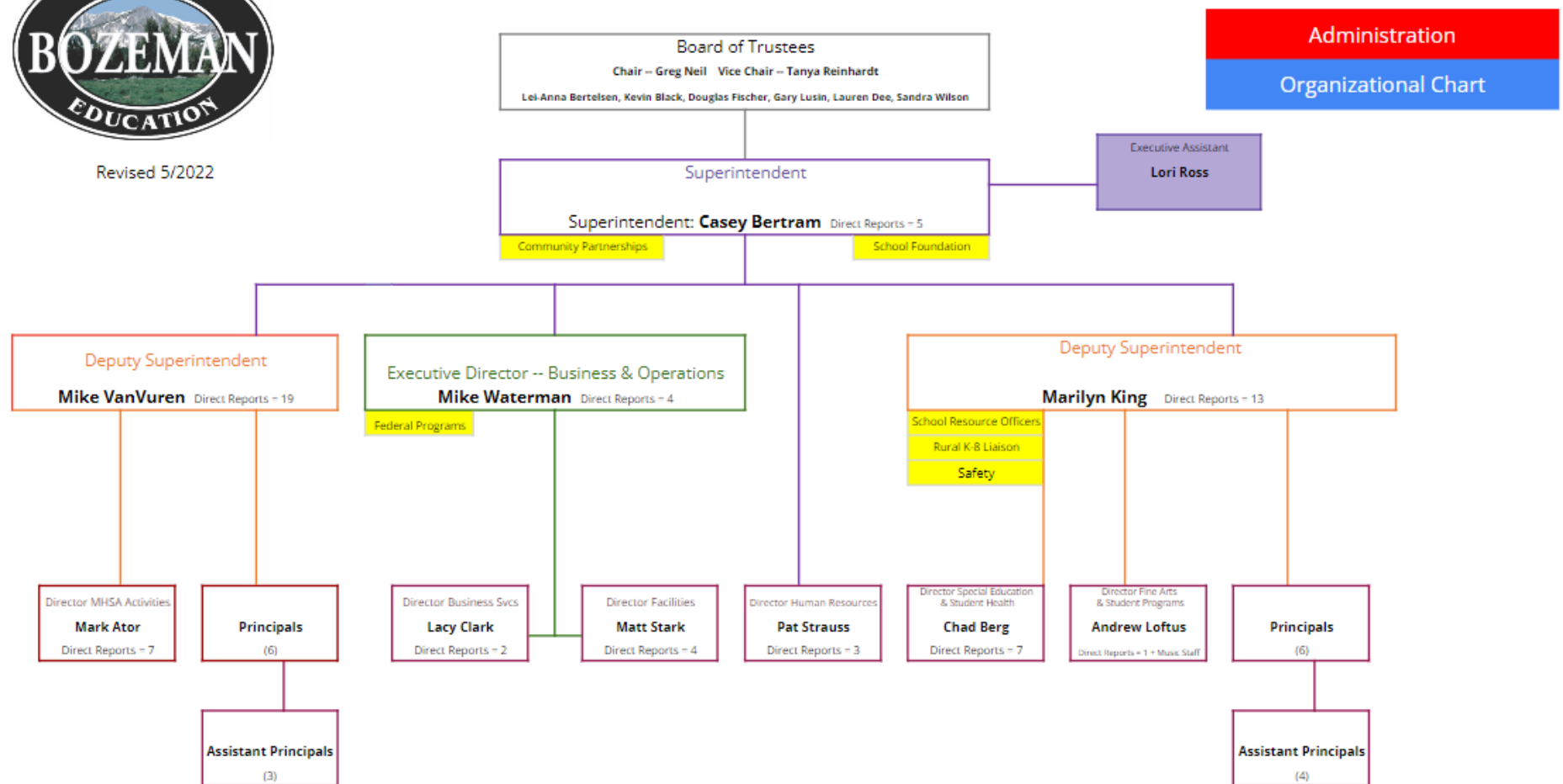
- Dr. Marilyn King, who serves as a Deputy Superintendent. Dr. King has worked for the Bozeman School District since 1999.
- Mike Van Vuren, who serves as a Deputy Superintendent. Mr. Van Vuren was formerly the principal at Hyalite Elementary in Bozeman and has been with the District since 2011.

- Mike Waterman, who serves as the Executive Director of Business and Operations. Mr. Waterman has worked for the District since 2012.
- Pat Strauss, who serves as the District Human Resources Director. Mr. Strauss has worked for the District since 2001.

This year, the Board of Trustees updated the Chair & Vice Chair Trustee positions. In addition, as prescribed by Policy 6122, the District's administrative staff is now structured as follows:



Revised 5/2022



Source: District records

ORGANIZATIONAL GOALS AND MISSION

Mission Statement/Core Purpose

The District's Core Purpose (i.e., mission statement) is:

Bozeman Public Schools exist to provide an outstanding education that inspires and ensures high achievement so every student can succeed and make a difference in a rapidly changing world community.

Major Goals and Objectives

Bozeman School District uses a Long-Range Strategic Plan (LRSP) to guide and focus the District. The LRSP process was launched in the fall of 2007 to bring more rigor to the process of setting goals; to ensure the wants, preferences, and needs of the community are well understood; and to strategically focus District resources. Bozeman Public Schools' Board, staff, and leadership team view the process of strategic planning as an ongoing process within Bozeman Public Schools. The LRSP is not a "strategic planning project" that was completed, but rather is a living document that continually evolves as the needs of the District change. The LRSP has undergone significant revisions via a community consensus process about every 5-6 years. The District anticipates launching the LRSP revision process during the 2023-2024 school year.

The 2018-19 LRSP goals and objectives that provided the foundation for the 2022-23 budget are:

Goal Area 1: Academic Performance. Each student meets or exceeds the high academic standards necessary for college and career readiness. Strategic Objectives:

- 1.01 Personalize learning for each student to help all realize sustained academic growth in all content areas.
- 1.02 Utilize content area standards in planning and instruction in conjunction with performance based grading and reporting practices.
- 1.03 Use technology to improve productivity and learning opportunities.
- 1.04 Utilize meaningful, job-embedded professional development to support student achievement.
- 1.05 Offer learning opportunities beyond the walls of the school for K-12 students.
- 1.06 Prepare all students to be College and Career Ready to engage in a global community.

Goal Area 2: Operations and Capacity Building. District operations, facilities and human resources promote an efficient and innovative educational system. Strategic Objectives:

- 2.01 Secure and align resources with District goals.
- 2.02 Use refined Functional Capacity and Enrollment Projections to make decisions regarding student enrollment, placement and long-range facility needs.
- 2.03 Use the evaluation process to develop high performance and promote leadership within the education team.
- 2.04 Maintain adequate and equitable school facilities conducive to effective learning and working.

Goal Area 3: Community Engagement and Partnerships. Bozeman Public Schools has created an environment in which all education stakeholders at the local, state and national level are supportive, engaged, and contribute to successfully educate our students. Strategic Objectives:

- 3.01 Enhance District transparency and accountability through effective communication with our community.
- 3.02 Recognize and increase Educational Partnership opportunities.
- 3.03 Use the Consensus Process to develop effective dialogue around matters of importance to the school district and our community.
- 3.04 Engage in a collaborative dialogue surrounding topics of educational importance (Mega Issues) to our community and their impact on the LRSP.
- 3.05 Elevate public awareness regarding the funding for Bozeman Public Schools and the associated linkages to achieve high quality educational programs.
- 3.06 Advocate for laws, rules, policies, procedures and resources needed to meet the high quality educational goals of our community.

Goal Area 4: Student and Staff Safety/Health/Welfare. Bozeman Public Schools has effective systems in place for students and staff to learn and work in a safe and healthy environment. Strategic Objectives:

- 4.01 Create safe, supportive, engaging and healthy school environments.
- 4.02 Promote safety and wellness for students and staff to support responsible, healthy choices.

Bozeman Public Schools has established four measurable District goals tied to the LRSP goal area of *Academic Performance* to help focus the work of the District toward achievement of its Core Purpose.

LRSP Goal Area 1: Academic Performance -

Each student meets or exceeds the high academic standards necessary for college and career readiness.

District Measurable Goals

- Early Literacy Goal: By 2025, 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.
- Grade Level Reading Goal: By 2025, 90% of all BSD7 3rd Grade Students will demonstrate grade-level reading skills by achieving a proficient score on the Acadience reading assessment at the end of the school year.
- PLC Goal: By spring of 2025 all BSD7 schools PK-12 will have fully implemented PLC's in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- Graduation Goal: By 2025, 95% of BSD7 students in each graduation cohort will earn a regular high school diploma in four years or fewer.

Building-level administrators are responsible for developing annual action plans that move the District toward these goals. Annual reports assess the District's progress at the conclusion of each year.

Bozeman Public Schools intends to bring together stakeholders during the 2023-2024 school year to revise and update the Long Range Strategic Plan (LRSP) to ensure it is meeting the evolving needs of the District and community. For details related to the LRSP click [HERE](#).

Cost of Major Goals and Objectives

Most of the Goal Areas identified in the Long Range Strategic Plan (LRSP) are not finite, specific, or measurable. Instead, most are broad, overarching goals designed to advance the core purpose of the District over time. Because they are not easy to isolate, the District does not attempt to measure the incremental cost of implementing them.

However, the District does have a process for considering additional requests to be included in each year's budget. This process is detailed in the Budget Development Process section below. In total, the District considered 6 additional budget requests totaling \$174,080 for 2022-23:

District	Number of Additional Budget Requests	Proposed Cost of Additional Requests
Elementary	3	\$ 118,080
High School	3	\$ 56,000
Districtwide	0	\$ -
Total	<u>8</u>	<u>\$ 174,080</u>

Source: District records

Administrators and the District Budget Committee then prioritized these additional requests. For 2022-23 several of these requests were granted, with the understanding that building and department budgets would carry the cost of these expenses within their existing allocations. As a result, the General Fund budget was not increased or changed to accommodate these requests.

Fiduciary/Budgetary Goals

The Long Range Strategic Plan encompasses all fiduciary and budgetary goals of the District.

Factors Affecting the Development of this Year's Budget (wage increases, health benefits, utilities, revenues)

Two factors—staffing costs and funding source changes—affected the development of the 2022-23 budget.

Staffing Costs. The District has four employee categories: certified, classified, professional, and administrators. Two of these groups, the certified and classified staff, are formally organized and covered by collective bargaining agreements. The two union groups are entering the final year of a two-year contract. The certified and classified contracts both include raises and benefit increases, and both are available on the District website.

The District's professional staff and administrators are not covered by collective bargaining agreements; however, both groups received compensation increases as well. The following table provides the recent history of raise-on-base increases for all employee groups:

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Certified (Bozeman Education Association)	2.50%	1.00%	1.50%	1.50%	3.00%	2.00%	2.50%	1.50%
Classified (Bozeman Classified Employees' Association)	2.00%	1.50%	2.50%	3.00%	4.00%	4.00%	3.00%	3.00%
Professional - Hourly	3.50%	2.50%	3.50%	3.50%	4.00%	3.00%	3.00%	3.00%
Professional - Administrative Duties	3.50%	2.50%	2.00%	2.00%	3.00%	3.00%	2.00%	2.00%
Administrators	2.00%	1.50%	1.50%	1.50%	2.50%	2.50%	2.00%	2.00%

Source: District records

In addition, the certified and classified collective bargaining agreements both call for the District and employees to evenly share the first 20% of any annual average price tag increase on the District's self-insured health plans. If the average price tags increase by more than 20% in a given year, either party may request the agreement be renegotiated. In 2022-23, the price tags for all District-sponsored health plans increased by an average of 7.9%, so employer and employee-paid amounts also increased.

The following table shows the history of the District's monthly contributions for 1.0 FTE certified and classified employees:

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Employee Only	\$ 477	\$ 498	\$ 524	\$ 544	\$ 559	\$ 559	\$ 575	\$ 602	\$ 640
Employee/Spouse	\$ 694	\$ 728	\$ 769	\$ 801	\$ 824	\$ 824	\$ 850	\$ 894	\$ 963
Employee/Children	\$ 601	\$ 630	\$ 665	\$ 692	\$ 712	\$ 712	\$ 734	\$ 771	\$ 829
Employee/Family	\$ 800	\$ 840	\$ 888	\$ 925	\$ 952	\$ 952	\$ 982	\$ 1,033	\$ 1,113

Source: District records

Staffing levels comprise the second half of the staffing cost equation. The district's enrollment has started to rebound but is anticipated to level off in the Elementary district over the next several years. FTE allocations between locations will vary depending on individual school needs. In addition, the Bozeman Charter School is no longer offering programming for students in grades K-2 for the 2022-23 school year due to lack of enrollment and will therefore decrease the overall staffing FTE by 2.5.

The High School district is continuing to have increased enrollment in addition to the growth associated with opening a new school. 10.5 FTE will be added for 2022-23 in order to maintain the master schedule and same class offerings at both High Schools.

The following table highlights the certified classroom staffing changes in each of the District's schools:

	<u>Budgeted Certified Classroom FTE</u>		
	2021-2022	2022-2023	Change
Longfellow Elem	12.00	13.00	1.00
Irving Elem	9.00	7.00	-2.00
Whittier Elem	15.00	15.00	0.00
Hawthorne Elem	11.00	10.00	-1.00
Morning Star Elem	19.00	18.00	-1.00
Emily Dickinson Elem	22.00	23.00	1.00
Hyalite Elem	21.00	21.00	0.00
Meadowlark Elem	21.00	21.50	0.50
K-5 Elem Total	130.00	128.50	-1.50
Chief Joseph MS	27.00	27.00	0.00
Sacajawea MS	31.00	32.00	1.00
Middle School Total	58.00	59.00	1.00
Bozeman Online Charter School	5.00	2.50	-2.50
Bozeman High School	85.00	89.10	4.10
Gallatin High School	83.40	89.80	6.40
High School Total	168.40	178.90	10.50
K-12 School Total	<u>361.40</u>	<u>368.90</u>	<u>7.50</u>

Source: District records

Additional positions may be added when the school year begins and actual enrollment counts are known.

Funding Source Changes. Legislative decisions affected several funding sources in 2021-22. The most significant of these changes included:

- Increases in key funding General Fund components. In 2021, the Montana legislature approved inflationary increases for several of the General Fund funding components for 2021-22 and 2022-23. Additionally, 20-9-326, MCA provides that each of these components will be increased by a rolling three-year average of CPI inflation from the calendar year three years prior to the fiscal year in question, not to exceed 3% per year. The component amounts are:

General Fund Funding Component	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Elementary Per-ANB Entitlement	\$ 5,444	\$ 5,471	\$ 5,573	\$ 5,624	\$ 5,727	\$ 5,813	\$ 5,962
High School Per-ANB Entitlement	\$ 6,970	\$ 7,005	\$ 7,136	\$ 7,201	\$ 7,333	\$ 7,443	\$ 7,634
Elementary Basic Entitlement	\$ 50,895	\$ 51,149	\$ 52,105	\$ 52,579	\$ 53,541	\$ 54,344	\$ 55,741
Middle School Basic Entitlement	\$ 101,790	\$ 102,299	\$ 104,212	\$ 105,160	\$ 107,084	\$ 108,690	\$ 111,483
High School Basic Entitlement	\$ 305,370	\$ 306,897	\$ 312,636	\$ 315,481	\$ 321,254	\$ 326,073	\$ 334,453
Quality Educator Payment	\$ 3,169	\$ 3,185	\$ 3,245	\$ 3,275	\$ 3,335	\$ 3,385	\$ 3,472
At-Risk Student Payment (Statewide allocation)	\$ 5,363,730	\$ 5,390,549	\$ 5,491,352	\$ 5,642,476	\$ 5,715,264	\$ 5,726,603	\$ 5,873,777
Indian Education for All Payment	\$ 21.25	\$ 21.36	\$ 21.76	\$ 21.96	\$ 22.36	\$ 22.70	\$ 23.28
American Indian Achievement Gap Payment	\$ 209	\$ 210	\$ 214	\$ 216	\$ 220	\$ 223	\$ 229
Data for Achievement Payment	\$ 20.36	\$ 20.46	\$ 20.84	\$ 21.03	\$ 21.41	\$ 21.73	\$ 22.29

Source: Montana State Law

All the amounts listed above will tend to increase spending authority in the District's General Funds.

- Enrollment Fluctuations. In Montana, school General Fund budgets are largely driven by enrollment. While the High School District General Fund benefitted from an enrollment increase, the Elementary District enrollment increase of 178 children did not bring the district back to pre-pandemic levels. However, with the increase in enrollment in addition to the inflation factor, the district was able to increase the Elementary General Fund budget by \$820,247 for 2022-23.
- Anticipated Enrollment Increase. Generally, Montana General Fund budgets are determined by the prior year's enrollment. Until this year, growing districts could also use enrollment estimates for funding purposes if their estimates indicate increases in excess of certain thresholds.

The 2021 legislature used HB630 to temporarily suspend funding increases related to requests for these “anticipated enrollment increases” for FY2022 and FY2023. Under the provisions of this bill, any increases in enrollment for a district during the October enrollment count for FY 2022 and FY 2023 compared to the enrollment count of the district in October of the immediately preceding fiscal year are declared by the legislature to be related to the uncertainty created by COVID-19 and qualify the district for additional financial support. Additionally, the bill declares that the state's fiscal challenges in the biennium beginning July 1, 2021, are a direct result of the economic downturn resulting from COVID-19.

The amount of additional financial support the district qualifies for must be calculated by the OPI as the difference between the district's BASE budget for that fiscal year and the amount of the district's BASE budget if the district's budget limit ANB for that fiscal year was calculated using the district's actual October enrollment count in the current school year in place of the average of the preceding year's October and February enrollment count. The total amount of the additional financial support for a district must be reduced by 10% of the district's base and supplemental allocations from the ESSER II and ESSER III grants .

While the bill enables the District to access ESSER allocations to offset the lost budget authority, the ESSER II and III funds are one-time—rather than ongoing—funding sources. Additionally, the District does not have ESSER funds available as those allocations were completely spent as of June 30, 2022. Proceeds from the new ‘additional funding support’ are a possibility, and the District will monitor its October enrollment counts to determine if it is eligible for those amounts.

BUDGETING PROCESS

Policies

The District has various policies that direct the budget development and implementation. These policies are found in the 7000 Financial Management section of the Board's Policy Manual. Of these policies, several are particularly applicable to the budgeting process:

- 7110 reasserts the District's commitment to its long-range goals through the budgeting process and generally describes the process for budget adoption.
- 7120 provides a broad timeline for budget adoption.
- 7121 authorizes budget amendments and transfers between line items within a fund.
- 7142 describes the allowable situations and required process for an emergency budget adoption.
- 7310 outlines implementation and execution of the budget plan.
- 7320 and 7320P detail the requirements for purchase approval.

Regulations Governing the Budgeting Process

Montana law prescribes a precise timeline for school district budget adoption. Significant highlights of the budget process include:

- First Monday in January: In accordance with 5-2-103, MCA, each regular session of the Montana Legislature convenes on the first Monday in January of each odd-numbered year or, if January 1 is a Monday, on the first Wednesday. Montana Legislative sessions last for 90 days. Typically ending the first week of May.
- March 1: OPI releases Guaranteed Tax Base subsidy amounts. Historically, OPI also releases BASE and Maximum budget amounts as well as calculated voting limits at that time (20-9-369, MCA). Additionally, the 2017 Legislature passed SB307, which gives schools new permissive (i.e., unvoted) levy authority to finance certain facility improvements. The law also creates a state-funded subsidy for mills levied for this purpose, and an estimate of that subsidy is also due from the state by March 1.
- March 31: SB307 also enacted a requirement that schools must provide notice of their intent to increase permissive levies in the ensuing year by March 31. The notice must include the estimated number of mills to be increased and the projected tax impacts on a \$100,000 and \$200,000 home. The District's notice for the current budget year is included as Appendix 2 in the budget document.
- First Tuesday after the First Monday in May: Regular School Election Day. Districts wishing to approach voters with additional levy requests must run the election on the Regular School Election Day, unless the legislature is meeting to discuss school funding (20-20-105, MCA).
- On or before August 25: Trustees adopt the final budget (20-9-131, MCA).

Applicable Fund Types and Titles

The District's formal budgeting process centers around our "Budgeted Funds." Section 20-9-201, MCA provides that a formal budget be adopted for the following "budgeted funds" in order to expend any money from these eleven funds:

- 01 General Fund
- 10 Transportation Fund
- 11 Bus Depreciation Reserve Fund
- 13 Tuition Fund
- 14 Retirement Fund
- 17 Adult Education Fund
- 19 Nonoperating Fund (not used in Bozeman)
- 28 Technology Fund
- 29 Flexibility Fund

50 Debt Service Fund
61 Building Reserve Fund

All other funds are classified as “nonbudgeted funds.” Section 20-9-210, MCA, limits expenditures from these funds to the amount of cash balance in a fund. While the Bozeman School District does develop revenue and expenditure budgets for many nonbudgeted funds, those budgets are not formally approved by the Board of Trustees. As a result, they are only briefly described in this document. Interested parties can contact the District Business Office to obtain more information on them.

Classification of Revenues and Expenditures

The Montana Office of Public Instruction dictates the classification system for all revenues and expenditures. The account structure is a master classification of balance sheet, revenue, and expenditure accounts from which selections can be made for reporting comparable transactions on a uniform basis. In order to facilitate meaningful cost data comparisons with national educational statistics and meet reporting requirements of various federal revenue sources, the account structure is based on the structure proposed in Financial Accounting for Local and State School Systems, published by the U.S. Department of Education. The structure is flexible and will allow for expansion to meet increased reporting needs as well as unique needs of the individual user.

Montana’s chart of accounts, which roughly translates to the NCES accounts, categories revenues by source and expenditures by program, function, and object.

Revenue. The account structure for revenue and other financing sources accounts consists of a three-digit fund number and a four-digit source account. A three-digit project reporter is also used for special accounting and reporting purposes for state and federal grants or other special reporting projects.

X X X	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter Code-Optional

The first digit of the subsidiary source account number designates the first level of reporting for one of the following six broad categories of revenue sources. The next three digits provide additional summary levels within one of the six categories.

Current or Recurring:

1000 - Revenue from Local Sources

2000 - Revenue from County Sources
 3000 - Revenue from State Sources
 4000 - Revenue from Federal Sources
Non-Current or Non-Recurring
 5000 - Other Financing Sources
 6000 - Adjustments to Beginning Fund Balance

Expenditures. The expenditure and other financing uses account structure is the most extensive. It is designed to give the desired informational breakdown of expenditures and other financing uses without being overly cumbersome. As mentioned, the structure is flexible and will allow for expansion to meet increased reporting needs. The account structure includes the following dimensions:

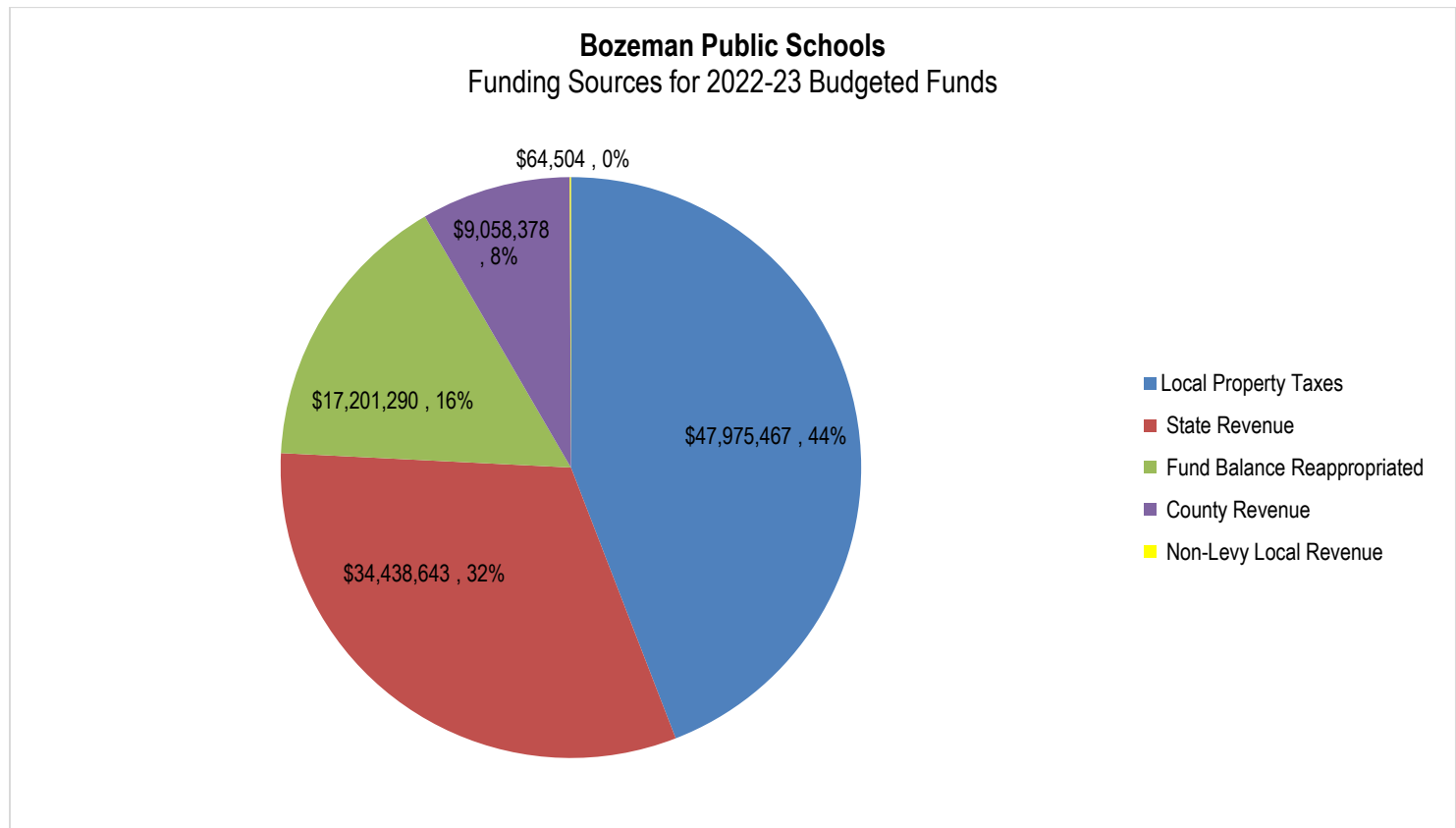
- A. Fund - Three digits
- B. Operational Unit – Optional two-digit code used to denote an instructional center or individual school unit. Individual organization codes are not intended to be used for departments, sections or other cost centers. This level of subdivision can be accomplished using the functional category codes. A district-wide code can be used for those expenditures not applicable to other organization categories.
- C. Program – Three-digit code used to denote a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district the framework to classify expenditures by program for cost determination purposes.
- D. Function – Four-digit code used to denote the purpose for which an activity or program exists or is used. It includes the area subfunctions, activities, and subactivities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making.
- E. Object – Three-digit code used to denote the specific good or service obtained.
- F. Project Reporter – Three-digit code used to accumulate expenditures to meet a variety of specialized reporting requirements at local, state and federal levels and to relate expenditures to a specific revenue source.

X X X	X X	X X X	X X X X	X X X	X X X
Fund	Oper Unit	Program	Function	Object	Project Reporter
	(optional)				(optional)

The Montana Office of Public Instruction's prescribed chart of accounts is available online.

Explanation of Key Revenues and Expenditures

The District's total spending authority in its budgeted funds during 2022-23 is \$108,738,282. Of that total, \$17,201,290 will come from "fund balance reappropriated"—that is, money carried forward from 2021-22. The remaining amount, \$91,536,992, will be funded by new revenue coming into the District. The District categorizes these revenues by source. The following chart shows the 2022-23 budgeted revenue sources for the Districts' budgeted funds:



Source: District records

Local property taxes represent the single largest revenue source for the District, making up 44% of revenue funding sources. Local property taxes are levied only on taxpayers within the Districts' boundaries. The Informational Section of this document contains a detailed explanation of local property taxes.

State revenue sources make up the second largest funding sources for the budgeted funds. The majority of this amount is state entitlement payments to the Districts' General Funds.

County revenue sources are also property taxes originating from a permissive countywide levy, which is then distributed to fund the Transportation and Retirement Funds for the school districts in the county. In 2022-23, county revenue sources account for 8% of Bozeman's budgeted fund revenue.

Other local revenue sources make up the smallest portion of the funding sources for our budgeted funds. These sources are primarily interest earnings, individual tuition, and miscellaneous user fees.

As mentioned above, expenditures are categorized in several ways, most notably by "function" and "object". Function refers to the purpose for which an activity or program exists or is used, while object refers to the specific good or service obtained. Of the \$108,738,282 in total budgeted expenditures, the District plans to spend \$43,572,737 (40%) on Instruction and \$63,141,220 (58%) on Salaries and Benefits – the largest single function and object amounts, respectively.

Fund Balance Policies

The Bozeman School District Board of Trustees has established Policy 7515 governing ending fund balances. In general, the policy states the District will strive to maintain a minimum unassigned General Fund balance of five percent of the ensuing year's budget as of June 30. Adequate reserves are necessary for cash flow purposes, to protect the District against revenue shortfalls, and to provide a last-resort funding source for unforeseen emergencies. Strong fund balances also improve the District's bond rating, which minimizes the interest costs of debt issues.

The Financial section of this document contains detailed information and projections for fund balances in each budgeted fund.

FINANCIAL REPORTING

Following the close of each fiscal year, the District prepares a Annual Comprehensive Financial Report. The Basis of Accounting and Fund structure used in that document are explained below.

Basis of Accounting

The District uses different bases of accounting in various circumstances. The Statement of Net Position and the Statement of Activities answer the question “How did we do financially during the year”. These government-wide statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year’s revenues and expenses regardless of when cash is received or paid.

These two statements report the District’s net position and changes in that position. This change in net position is important because it tells the reader that, for the School District as a whole, the financial condition of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the School District’s property tax base, facility conditions, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School District’s governmental activities are presented. These activities include most of the District’s programs and services including instruction, support services, administration, operations and maintenance, pupil transportation, food services and certain extracurricular activities.

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of its funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains twenty-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Elementary Grants, Elementary Debt Service, High School Debt Service, High School Building Reserve, K-12 Interlocal Funds, and Nonmajor Governmental Funds, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements and schedules elsewhere in the Annual Comprehensive Financial Report.

Proprietary funds: The District maintains one proprietary fund type. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. When the School District charges customers for the services it provides, whether to outside customers or to other departments of the District, these services are generally reported in proprietary funds. The District uses two internal service funds to account for services provided to all the other funds of the District: purchasing and self-insurance. The internal service funds use the same accounting method as the government-wide statements and are included with the governmental activities shown on those statements. The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District does not, at this time, utilize any fiduciary funds.

BUDGET DEVELOPMENT PROCESS

Budget Process

Bozeman's budget development process involves a series of progressive steps. These steps include:

1. Adopting a Budget Calendar. As explained below, the District Board of Trustees adopts a budget development calendar each fall for the ensuing fiscal year.
2. Estimating Budget Limits. In Montana, General Fund budget limits are generally driven by the prior year's average enrollment, a series of funding factors determined by the State legislature, and voter approval of proposed tax levies.
 - a. Enrollment. For funding purposes, Montana law prescribes two enrollment count dates throughout the year. These count dates are the first Mondays in October and February. The October count generally yields the highest student count of the two, and the District prepares detailed enrollment projections for it. The February count is then estimated based on historical trends.
 - b. Funding Factors. The Montana Legislature determines the funding rates that apply to each enrollment count. The Legislature meets from January to April/May of odd-numbered years and determines the funding rates for the following two fiscal years. As a result, funding factors for odd number years are usually known during the budget development process while factors for even number years are not known and must be assumed.
 - c. Voted tax levies. Although Bozeman voters have typically supported schools in the past, the District realizes it cannot take this support for granted. As a result, budget projections are developed assuming levy requests pass and do not pass. Election Day marks the final step of the process for determining our General Fund budget; after the election, the District knows with certainty what the spending limit will be for the ensuing year.

3. Developing Line Item Budgets. Buildings and departments receive funding allocations based either on enrollment (school buildings) or flat amounts (departments). Administrators and supervisors can then use these allocations to achieve the goals they have established for themselves through the LRSP process. As such, administrators and supervisors are responsible for preparing a line item budget for their cost center. Those budgets are generally created each fall. This timeline allows the administrator or supervisor a chance to anticipate any shortfalls in their budget and submit requests for additional funding.
4. Submitting Additional Requests. The development of the cost centers' line item budgets gives administrators and supervisors the opportunity to identify any additional resources they may need to achieve their goals. If one of these individuals anticipates the need for additional resources, he or she may request additional funding. Bozeman's Additional Funding Request process is a formal process that allows the District to prioritize the requests and match them with available funding. The requests themselves include an amount and/or FTE requested and the justification for the request.
5. Prioritizing Additional Requests. Once all additional requests have been received, the Business Office compiles them and distributes them for prioritization. In the past, Instructional Cabinet (generally building principals and assistant principals), Central Office administrators, and the District's Budget Committee prioritized the requests and make recommendations to the Superintendent. The structural imbalances in our General Funds have prompted a change in the model, however. Given the lack of available resources, the requests are now reviewed by a Central Office team, and very few requests are recommended for approval. The District could also benefit from a review of existing purchases to ensure they still represent the best use of our funds.
6. Determining Final Budget Limits. Budget limits are finally determined during late spring and summer. Significant events during that time period include:
 - a. Final enrollment count. General Fund budget limits are general determined by the average of two enrollment counts. The final enrollment count each year is on the first Monday in February.
 - b. Adjournment of Montana Legislature. The Montana Legislature meets every other year (odd numbered years) for a 90-day session. The session begins in January and concludes in late April. At that time, all changes to the Montana school funding formula are finalized.
 - c. School election day. By law, the regular school election day in Montana is the Tuesday after the first Monday in May. Trustee elections and General Fund elections must be held on this date, although schools can reschedule the General Fund election in years when the Legislature meets to consider school funding. For practical and cost reasons, however, the Bozeman School District runs our General

Fund election on the regular election day in May. This is the final step of the process for determining our General Fund budget; after the election, the District knows with certainty what the spending limit will be for the ensuing year.

General Budget Timeline/Calendar

Each fall, the Bozeman School District Board of Trustees adopts the budget calendar for the ensuing fiscal year. The calendar includes both the 'hard' budget deadlines established in state law as well as the 'soft' deadlines for the internal processes and discussions that must occur during the budgeting process. On October 11, 2021, the Board adopted the following calendar for the development of the 2022-23 budget:

Activities	Personnel Involved	Timeline
Discuss Schedule of Activities and establish guidelines for budget development	Superintendent/Administration	10/1/2021 through 10/31/2021
Approve Schedule of budget development activities	Board of Trustees	10/11/2021
Prepare Average Number Belonging (ANB) Estimates and Projections	Exec Dir of Business & Operations/Budget & Risk Mgmt Coordinator	11/8/2021
Review Long Range Strategic Plan and determine goals and major initiatives for 2022-23	Board of Trustees, Superintendent, and Administrators	8/20/2021 through 6/30/2022
Prepare and distribute budget development materials and 2022-23 additional budget request instructions	Budget & Risk Mgmt Coordinator	11/19/2021
Prepare and submit School/Department budget materials and 2022-23 additional budget requests	School and Department Administration & Staff	8/20/2021 through 12/10/2021
Compile budget information and additional requests	Exec Dir of Business & Operations/Budget & Risk Mgmt Coordinator	12/13/2021 through 1/7/2022

Prepare preliminary budgets for General Fund	Budget & Risk Mgmt Coordinator	1/10/2022 through 2/18/2022
Review and prioritize budget requests/potential cuts	Superintendent/Administration	1/10/2022 through 2/18/2022
Conduct Budget Committee meetings as needed for review, discussion & revision of preliminary General Fund budget	Trustees & Administration	1/10/2022 through 2/18/2022
Revise and finalize ANB Calculation and/or Projection	Exec Dir of Business & Operations/Budget & Risk Mgmt Coordinator	2/7/2022
Present Preliminary General Fund Budget to the Board	Board of Trustees/Admin	2/14/2022
Board call for May 2022 Trustee, General Fund, and Special Levy Elections	Board of Trustees	2/14/2022
Conduct public meetings for review, discussion & revision of preliminary General Fund budget	Board of Trustees/Admin	2/15/2022 through 5/2/2022
Conduct budget discussions as needed and align budget with strategic goals	Board of Trustees	2/15/2022 through 5/2/2022
Provide notice of intent to increase non-voted levies	Board of Trustees/Admin	3/7/2022
Approve resolution estimating amounts available and projects or improvements expected to be funded by School Major Maintenance account	Board of Trustees/Admin	3/7/2022
Set amount of voted levy	Board of Trustees/Admin	3/28/2022

Conduct Trustee and Special Levy Election	District Clerk/County Clerk & Recorder	5/3/2022
Prepare preliminary budgets for Transportation, Bus Depreciation, Tuition, Retirement, Adult Ed, Debt Service, Building Reserve and Technology Depreciation Funds	Exec Dir of Business & Operations/Budget & Risk Mgmt Coordinator	5/4/2022 through 6/30/22
Present preliminary budget for all Budgeted Funds	Board of Trustees/Admin	7/25/2022
Taxable valuation due from Montana Department of Revenue	N/A	8/1/2022
Adopt Final Budget	Board of Trustees	8/15/2022

Capital Projects Budget Timeline/Calendar

Although the spending authority and tax calendars follow the same July 1 – June 30 year, many of the District's larger capital projects occur over the summer and, in doing so, span two fiscal years. As a result, the District's planning and budgeting calendar for capital projects is based on a calendar year rather than the fiscal year described above.

The capital budgeting process is also less formalized, but generally follows a predictable timeline:

- Ongoing. The District Facilities Department maintains an ongoing list of capital projects, repairs, and improvements to be accomplished.
- Fall. Facilities Department staff meets with building administration and staff to discuss maintenance project requests. Also, field inspection details from the District's updated Facility Condition Inspection (FCI) are also reviewed for high-priority deficiencies that should be incorporated into the capital project recommendations. FCI codes are assigned to each item as a means of identifying the deficiency category relative to other projects if applicable. The codes are as follows:

- 1 – Code/Life Safety – Immediate threat to life safety or building integrity
 - 2 – Damage/Wear out – Worn out, difficult to operate/service
 - 3 – Codes and Standards – Systems not in code compliance and not grandfathered
 - 4 – Environmental – Failures affecting the indoor environment
 - 5 – Energy – Energy conservation
 - 6 – Aesthetics
- Winter. District Administration and the Long Range Facilities Planning Committee review and prioritize the project listing. They then estimate all available funds (including Building Reserve balances, General Fund allocations, and grants) and develop a recommendation to the Board of Trustees. The recommended projects for 2022 were influenced by facility inspection results, maintenance needs, requested user improvements and available budget. The 2022 list was approved by the Board of Trustees on February 14, 2022 and follows this document as Appendix 1.

Budget Administration and Management

By law, the Board of Trustees has ultimate legal responsibility to administer and manage the District budget. In practice, however, the Board delegates that responsibility to the Superintendent who, in turn, assigns administrative responsibility for it to various administrators and staff members.

In Bozeman, budget administration falls under the purview of the Director of Business Services and Executive Director of Business and Operations. These two positions are generally responsible for:

- Coordinating all budget development activities
- Administering elections, including mill levy elections, in accordance with state law
- Ensuring all legal deadlines are met
- Estimating and verifying all budget limits are within established legal and policy thresholds
- Presenting administrative recommendations to the Board for approval
- Filing all related reports
- Working with District auditors to verify the validity of the District's budget and financial records

Building administrators and department supervisors also play a key role in budget development. Each cost center receives a budget allocation, and the administrator or supervisor can distribute that allocation between line items at his or her discretion. Line item budgets are generally due around the first of the calendar year in time for additional budget requests to be made known.

Once budgets have been finalized and adopted, the District must manage expenditures to ensure costs stay within budgets. By law (20-9-208, MCA), districts may overspend line items within the budget as long as the budget as a whole stays within the adopted and legal spending limits.

In Bozeman, implementation and management responsibilities fall to the appropriate building administrator or department supervisor. For each school building of the District, the building principal assumes this responsibility. Administrators and supervisors who fail to properly manage their budgets are subject to disciplinary action.

OTHER SUSTAINING LOCAL REVENUE SOURCES

The Bozeman School District's local revenues include both tax receipts and several types of non-levy revenues. While tax receipts are certainly the larger of the two, several types of non-levy revenue play a key role in the sustaining District operations. This document will review two of these non-levy revenue sources: Indirect Cost and Aggregate Reimbursements and Tax Increment Finance District receipts.

Indirect Cost and Aggregate Reimbursements

The Bozeman School District collects indirect cost reimbursements from the Office of Public Instruction and various other grantors. The District pools indirect cost reimbursements with other reimbursements and tracks them in a District special revenue account. Policy 7550 requires the Board to review the balances available in that account during the annual budget adoption cycle. In accordance with that policy, the available June 30, 2022 aggregate reimbursement balances are as follows:

District	Aggregate Reimbursements Balance June 30, 2021	Aggregate Reimbursements Balance June 30, 2022	2021-22 Increase/(Decrease)
Elementary	\$ 309,324	\$ 641,186	\$ 331,862
High School	\$ 264,728	\$ 133,871	(\$ 130,857)
K-12 Total	\$ 574,052	\$ 775,057	\$ 201,005

Source: District records

20-9-507, MCA authorizes the Trustees to spend reimbursements at their discretion. The Bozeman School District has historically used indirect cost and other reimbursements for general administrative expenses, cash flow purposes, and other District priorities. All aggregate reimbursements may be accumulated from year-to-year.

Tax Increment Finance District Receipts

Tax Increment Financing Districts ("TIFDs", or more simply "TIFs") are a local sustaining revenue source for the Bozeman School District.

TIFs are structures that allow Montana local governments (i.e., cities or counties) to generate revenue for a group of blighted properties targeted for improvement. A base year is established from which "incremental" increases in property values are measured. As improvements are made within the district and property values subsequently increase, the incremental increases in property tax revenue are earmarked and used for improvements within the TIF district. Most resulting new property tax dollars can be directed to redevelopment and economic revitalization activities within the area in which they are generated. Taxpayers located within a TIF district pay the same amount as they would if the property were located outside the district. Expenditures of TIF-generated revenues are subject to certain restrictions and must be spent within the TIF district.

Six separate TIFDs exist within the Bozeman School District boundary. The oldest TIFD, the Downtown Bozeman TIFD, has revenues in excess of its debt requirements. Gallatin County, the City of Bozeman, and the Bozeman School District agreed when the Downtown TIF was created that once any debt servicing requirements are met, excess revenue would be reverted back to the taxing jurisdictions based on the proportionate share of mills levied by each. The District has been receiving non-levy revenue distributions from the Downtown TIF since 2010:

Year	TIFD Revenue
2009-10	\$ 43,041
2010-11	\$ 38,685
2011-12	\$ 321,585
2012-13	\$ 443,363
2013-14	\$ 546,192
2014-15	\$ 521,028
2015-16	\$ 697,023
2016-17	\$ 696,863
2017-18	\$ 826,790
2018-19	\$ 1,132,848
2019-20	\$ 1,465,750
2020-21	\$ 1,463,855
2021-22	\$ 1,794,637

Source: District records

The Downtown TIFD will continue to exist until 2031, and the District anticipates our receipts will increase over time. Unfortunately, the District does not have a mechanism to anticipate the amounts of future receipts.

The District does not have similar agreements for the other five TIFs, nor has the District received any revenue from them. However, the District does have an elementary school building located within one of the TIF boundaries and the TIF Board has agreed to pay a portion of some improvements to that school. The total of those payments is about \$200,000 over the last four years.

Prior to 2014-15, the District accounted for TIF proceeds in the Building Fund (a nonbudgeted fund) and used those amounts to offset facility maintenance and improvement costs. However, the 2015 Legislature passed HB114 which requires school districts to use TIF proceeds to either increase General Fund operating reserves or provide tax relief in certain funds. This change did and will continue to impact the Bozeman School District in four primary ways:

1. The General Fund now finances costs previously paid through the Building Fund using TIF proceeds. The General Fund is capped, however, so this shift ultimately means fewer resources are available for instructional programs.

2. The District is able to use TIF proceeds to increase General Fund operating reserves. Adequate reserves are necessary for cash flow purposes, to protect the District against revenue shortfalls, and to provide a last-resort funding source for unforeseen emergencies. Strong fund balances also improve the District's bond rating, which minimizes the interest costs of future debt issues.
3. HB114 also allows district to use TIF receipts to provide tax relief in the general, bus depreciation, technology, debt service, or building reserve funds. While this is a valuable tool, it is important to remember that TIF proceeds are temporary in nature and they will expire. When that happens, the relief that taxpayers have enjoyed to that time will no longer be available. Without planning, the loss of non-levy revenue will cause a sudden and drastic increase in tax levies.
4. Facility needs within the TIFD boundaries may be addressed. The District has two facilities within the boundaries of the Downtown TIF (the Willson and Hawthorne buildings), and both that have deferred maintenance needs. The existing Downtown TIF agreement allows the City to pay for these improvements directly, without passing the funds through to the District. The District did not use FY22 TIF proceeds in this manner; however, the option may be exercised for future receipts.

The City of Bozeman manages the TIF remittance for the City, Gallatin County, and the Bozeman School District. Each July, the City notifies the District of the amount we earned for the prior fiscal year. Given this late notice (actually after the fiscal year is complete), the District does not have a reliable way to anticipate the amount of revenue it will receive. As a result, the District does not anticipate this revenue as a funding source in budgeted funds. Rather, the funds are accrued in the year earned and reappropriated as fund balance to provide tax relief in the ensuing year's budgets.

As noted above, the District received \$1,794,637 in TIF receipts in FY22. The District used 100% those receipts to impact taxes, both immediately and into the future. In accordance with HB114, the 2022 TIF proceeds were distributed as follows:

- Elementary and High School Debt Service Funds: \$1,749,637. In November 2015, Bozeman Elementary voters approved a \$5.5 million bond issue to expand, renovate, and improve Hawthorne Elementary—one of the facilities located within the Downtown TIF boundary. Although those bonds are General Obligation bonds and therefore the responsibility of the taxpayers, the District plans to use the Downtown TIF proceeds to reduce their tax impacts.

The Hawthorne bonds were intentionally structured with a 16-year maturity—rather than the maximum 20-year term—to match the anticipated receipt of the TIF proceeds. Administration expects that the Downtown TIF proceeds will be sufficient to completely offset the debt service requirements of the Hawthorne bond. For 2022-23, the Hawthorne bond payment is \$471,500 and 2021-22 TIF proceeds were allocated to the Elementary Debt Service to cover the entire balance. As a result, there will again be no taxpayer cost for

the Hawthorne bonds in 2022-23. In addition to the Hawthorne bond offset, \$370,000 will be used to pay increased debt service costs for 2022-23.

The amount allocated to the High School Debt Service Fund, \$908,137, partially offset a deficit fund balance in that fund that the taxpayers would otherwise ultimately be responsible to rectify.

- High School General Fund: \$45,000. 2021-22 TIF collections were also used to offset revenue reductions and maintain District General Fund reserves. The High School General Fund received \$45,000 of the TIF proceeds. Following this deposit, the High School General Fund reserves stood at 10%, the legally-allowed maximum.

General Fund reserves are important because they directly impact the District's bond rating. This was particularly important in establishing the District's AA bond rating through Moody's in the Spring of 2022. Strong General Fund reserves are critical to minimize the interest cost and tax impact of the projects and bond refunding's.

In summary, District taxpayers received both immediate and ongoing future benefit from this year's TIF proceeds. The proceeds completely paid for the 2022-23 Hawthorne bond payment, offset a portion of a deficit fund balance, both of which provided immediate and direct relief to taxpayers. They also allowed the District to increase General Fund operating reserves, enabling the High School District to remain at the 10% legal limit. These reserves will enable the District to minimize the interest costs and long-term taxpayer cost of large bond issues in the future.

If the TIF proceeds continue to increase as anticipated, they will continue to benefit District taxpayers. However, the District will need to carefully manage future TIF receipts and balance our stakeholders' competing priorities.

Bozeman Public Schools



2022-23 Adopted Budget

Financial Section

Overview

The Financial section of this document presents the detailed budgets of the District. The information is presented in a 'pyramid' format: the reports first present a very high-level view and are followed by increasingly granular levels of detail. The highest level reports combine and summarize revenue and expenditure budgets for all budgeted funds. Operating funds are then isolated so users can understand how the year's operations will be financed in total. Finally, individual fund budgets are presented. These budgets isolate the individual financing sources and building level budgets at their highest level of detail.

Presentation of Revenues and Expenditures

As explained in the Organizational Section, the Montana Office of Public Instruction dictates the classification system for all revenues and expenditures. The account structure is a master classification of balance sheet, revenue, and expenditure accounts from which selections can be made for reporting comparable transactions on a uniform basis. Montana's chart of accounts, which roughly translates to the National Center of Educational Statistics (NCES) accounts, categorizes revenues by source and expenditures by program, function, and object.

Revenue. The account structure for revenue and other financing sources accounts consists of a three-digit fund number and a four-digit source account. A three-digit project reporter is also used for special accounting and reporting purposes for state and federal grants or other special reporting projects.

X X X	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter Code-Optional

The first digit of the subsidiary source account number designates the first level of reporting for one of the following six broad categories of revenue sources. The next three digits provide additional detail levels within the six categories:

Current or Recurring:

- 1000 - Revenue from Local Sources
- 2000 - Revenue from County Sources
- 3000 - Revenue from State Sources
- 4000 - Revenue from Federal Sources

Non-Current or Non-Recurring

- 5000 - Other Financing Sources
- 6000 - Adjustments to Beginning Fund Balance

This document does not combine revenue sources; rather, each source is presented individually.

Expenditures. The expenditure codes used in Montana include the following elements:

- A. Fund - Two digits, though the fund number is often displayed as three digits: a leading '1' indicates an elementary fund and a leading '2' means high school fund.
- B. Operational Unit – Optional two-digit code used to denote an instructional center or individual school unit. Individual organization codes are not intended to be used for departments, sections or other cost centers. This level of subdivision can be accomplished using the functional category codes. A district-wide code can be used for those expenditures not applicable to other organization categories.
- C. Program – Three-digit code used to denote a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension allows the school district to classify expenditures by program for cost determination purposes.
- D. Function – Four-digit code used to denote the purpose for which an activity or program exists or is used. It includes the area subfunctions, activities, and subactivities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making.
- E. Object – Three-digit code used to denote the specific good or service obtained.
- F. Project Reporter – Optional three-digit code used to accumulate expenditures to meet a variety of specialized reporting requirements at local, state and federal levels and to relate expenditures to a specific revenue source.

Despite these various account elements, this document summarizes and presents expenditures by function and object. The categories presented are:

Functions:

- *Instruction:* Instruction includes the activities dealing directly with the interaction between teachers and students.
- *Support Services:* Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Also includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- *General Administration:* Activities concerned with establishing policy by the board of trustees and administering policy by the superintendent in connection with operating the school district.
- *School Administration:* Those activities concerned with overall administrative responsibility for a single school or a group of schools.
- *Business Services:* Activities concerned with paying for, transporting, exchanging, and maintaining goods and services for the school district.
- *Operations and Maintenance:* The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.
- *Student Transportation:* Those activities concerned with the conveyance of students to and from school
- *School Foods:* Those activities concerned with providing food to students and staff in a school or school district.

- *Extracurricular Activities:* School sponsored activities and athletics for students that are not part of the regular instructional programs and for which students do not receive educational credit.
- *Debt Service:* Expenditures to retire long-term debt of the school district including payments of principal, interest, and related fees. Also includes payments for Special Improvement District payments.
- *Other:* Other functions not falling under one of the above-listed categories.

Objects:

- *Salaries and Benefits:* Amounts paid to employees of the school district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for absent staff members in permanent positions. This code includes gross salary and amounts paid by the school district on behalf of employees in accordance with federal or state law or collective bargaining agreements.
- *Professional and Technical Services:* Services which by their nature can be performed only by persons or firms with specialized skills and knowledge.
- *Property Services:* Services purchased to construct, improve, operate, repair, maintain, and rent property owned and/or used by the school district.
- *Other Purchased Services:* Amounts paid for services rendered by organizations or personnel not on the payroll of the school district other than Professional and Technical Services or Property Services.
- *Supplies & Materials:* Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- *Property and Equipment:* Expenditures for the acquisition of fixed assets, such as land, building, building improvements, and equipment made in accordance with the District's capitalization policy.
- *Debt Service:* Expenditures to retire long-term debt of the school district including payments of principal, interest, and related fees. Also includes payments for Special Improvement District payments.
- *Other:* Other objects not falling under one of the above-listed categories.

The Montana Office of Public Instruction's prescribed [chart of accounts](#) is available online.

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
All Budgeted Funds**

Budgeted Funds

Overview

Montana's legal and accounting requirements of school districts make it necessary to establish a number of separate accounting entities. This is accomplished by organizing and operating a school district accounting system on a fund basis.

A fund is defined as a fiscal and accounting entity with a self-balancing set of asset, liability, fund equity, revenue, and expenditure accounts to record the flow of cash and other financial resources for a specific purpose or activity. Each fund must be accounted for separately so that its resources, obligations, revenues and expenditures or expenses, and fund equities are segregated from other funds. Funds are properly segregated when the accounts are kept separate and the resources of one fund are not used to meet the obligations of another without proper authorization and recording of interfund transactions.

Montana law differentiates 'budgeted funds' from 'non-budgeted funds'. Section 20-9-201, MCA provides that a formal budget be adopted for budgeted funds in order to expend any money from them. The adopted budgets represent the legal spending authority in the budgeted funds, regardless of cash balance. State law provides for eleven budgeted funds:

01	General Fund
10	Transportation Fund
11	Bus Depreciation Reserve Fund
13	Tuition Fund
14	Retirement Fund
17	Adult Education Fund
19	Nonoperating Fund
28	Technology Fund
29	Flexibility Fund
50	Debt Service Fund
61	Building Reserve Fund

In addition, local property taxes can only be levied in these budgeted funds.

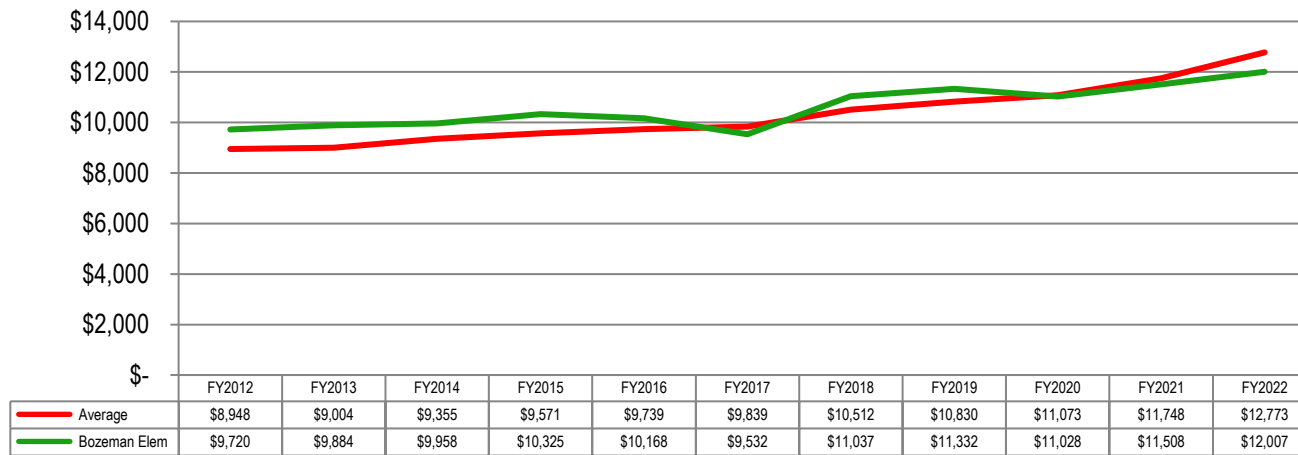
All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from these funds to the cash balance in a fund. Notable nonbudgeted funds include, but are not limited to, all federal grants, school foods, self-insurance, and student activities funds. The activities

in these funds are obviously important to District operations, and annual spending plans are created for them. However, the Board does not review or approve these spending plans, so they are not addressed in this document.

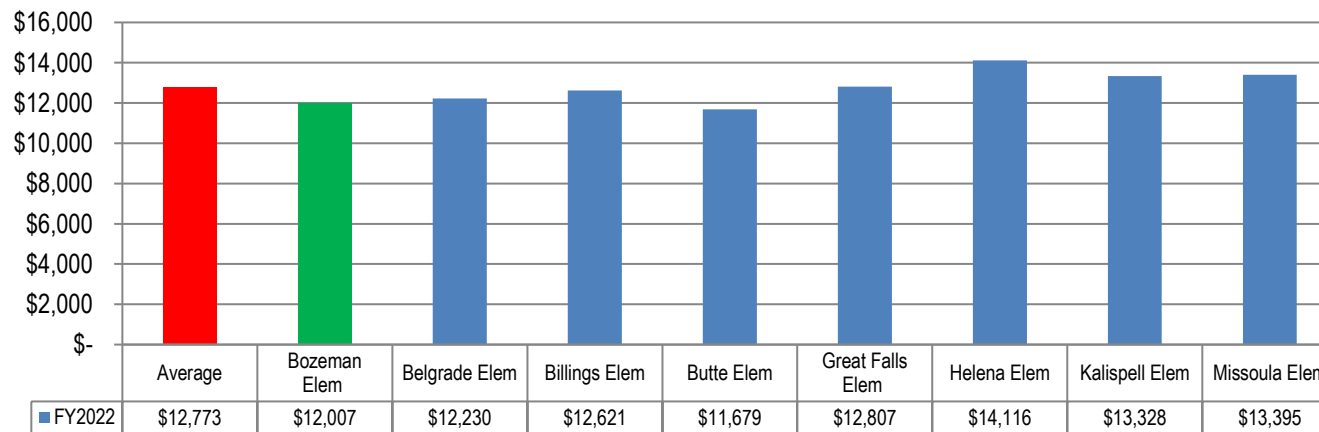
The District does track how Bozeman's expenditures compare to those of similar-sized districts in the state, but those comparisons are not yet available for the current year. However, previous year's information is available and presented here. It is important to note that these per-pupil expenditures include more than just the budgeted funds presented in this document. Despite this difference, the District includes this information here as this section is the most appropriate place for it.

The eight largest school districts in the state—of which Bozeman is one—are classified as a 'AA' Districts for extracurricular athletic purposes. Although these districts differ in many ways, they are often compared on various different fronts. Graphs depicting 2021-22 elementary and high school expenditures for Montana's AA Districts and comparing Bozeman's historical expenditures to the statewide AA average are shown below.

Montana AA Elementary Per-Pupil Expenditures*

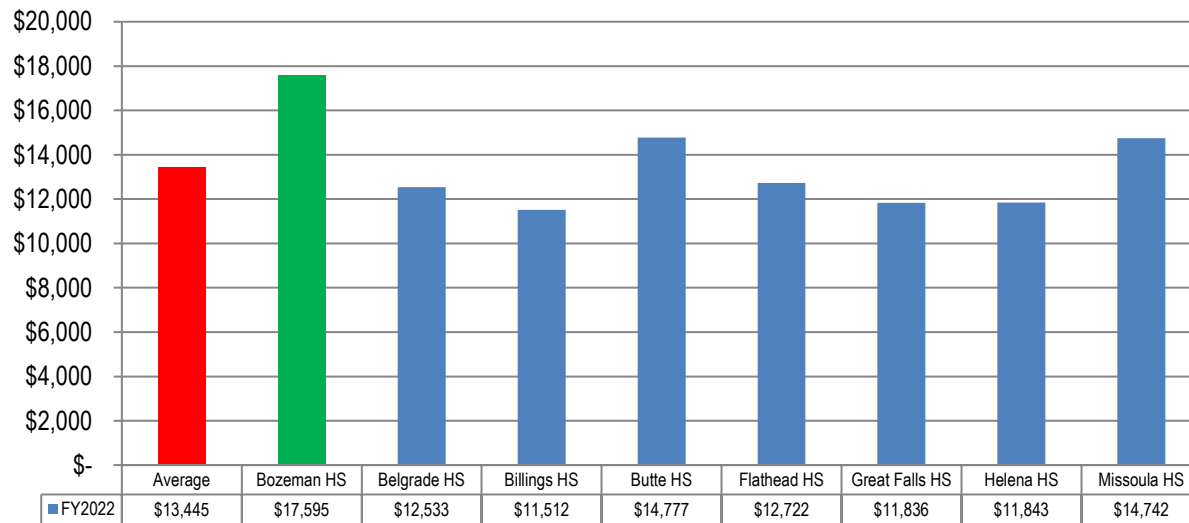


Montana AA Elementary 2021-22 Per-Pupil Expenditures*

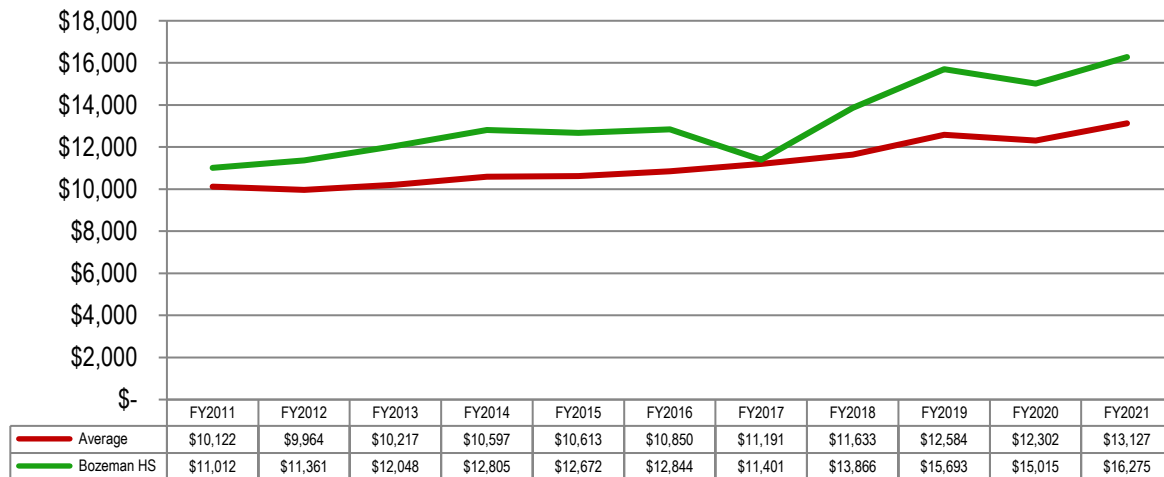


Source: Montana Office of Public Instruction

**Montana AA High School
2021-22 Per-Pupil Expenditures***



**Montana AA High School
Per-Pupil Expenditures***



Source: Montana Office of Public Instruction

2016-17 notwithstanding, Bozeman's expenditures tend to exceed the average for both the elementary and high school. The variance is generally due to:

- Bozeman's continued growth has necessitated additional facility construction, and this construction is typically financed through bonds. These bond payments are included in these figures and have a significant impact on Bozeman's per-pupil expenditures.
- Consistent voter approval for Bozeman General Fund levy requests. Voters in other AA districts have not been as willing to approve funding and additional spending requests. These requests generate additional spending authority, and drive up Bozeman's per-pupil expenditures over time.
- In recent years, Bozeman has been awarded several large grants. These grants are not accounted for in a budgeted fund and therefore are generally beyond the scope of this document. They also don't have a direct tax impact. They are, however, included in our per-pupil expenditures shown here.

Bozeman's 2016-17 per-pupil expenditures dropped dramatically. This anomaly is the result of refunding bond issues in that year. Refunding expenditures do not count toward per-pupil expenditures under the definition used by the Montana Office of Public Instruction, the compiler of this data. Bozeman Elementary and High School districts both issued refunding bonds in 2016-17. Those payments essentially took the place of the normal bond payments in that year, causing a notable decrease in our per-pupil expenditures.

Belgrade Elementary and High School Districts attained AA status beginning in school year 2018-19. That status is based on historical enrollment, so their per-pupil amounts are included in these graphs as of that year.

Financing

School funding in Montana differs from many other states' structures. In other states, expenditure budgets are limited by their funding sources, which typically include ending fund balances plus anticipated revenue for the year. In these systems, projecting ending fund balance is key to developing operational budgets and long term planning is important.

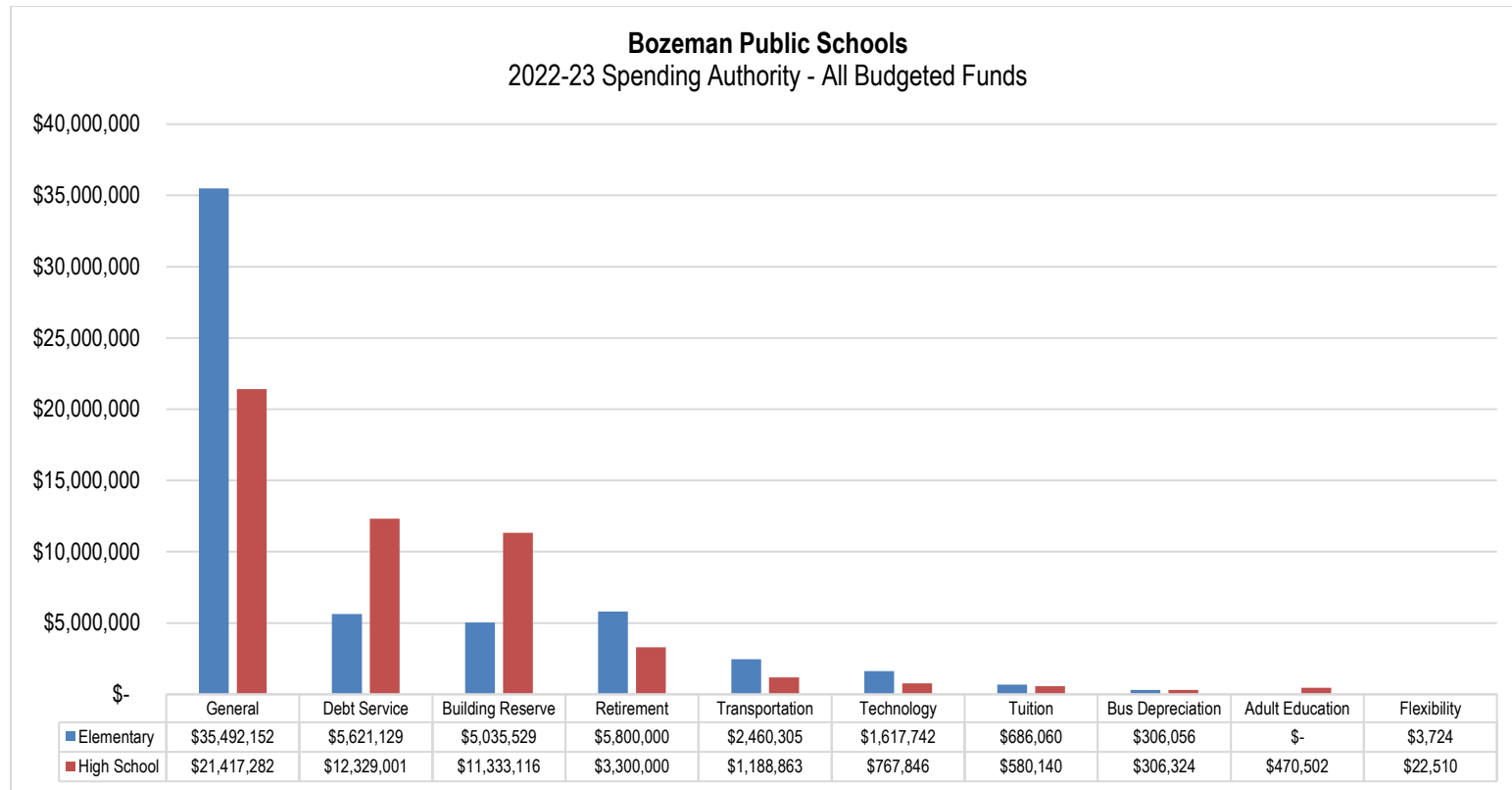
School funding in Montana, however, is quite different. Our operational expenditure budgets are limited by a state formula or District need. These budgets are then *fully funded* each year--regardless of the previous year's ending fund balance. The funding formula is tweaked every other year by our legislature, and they convened in 2021 to determine the formula for the 2021-22 and 22-23 school years. Our legislature meets again in 2023 to determine laws and funding for the 2023-24 and 2024-25 biennium. We cannot predict what changes they might make.

Because our operations are fully funded each year and not dependent on ending fund balances, long-term projections are neither necessary nor advised. Bozeman limits long-range operational budget planning to the end of the upcoming legislative biennium, as that is the extent to which the inflationary factors currently referenced in law are known. At best, projections beyond that time are futile; at worst, they are misleading to our board, administration, and community.

For that reason, this document includes historical data, budget information for the budget year (2022-23) and projections for 2023-24 only.

Bozeman Public Schools Overview

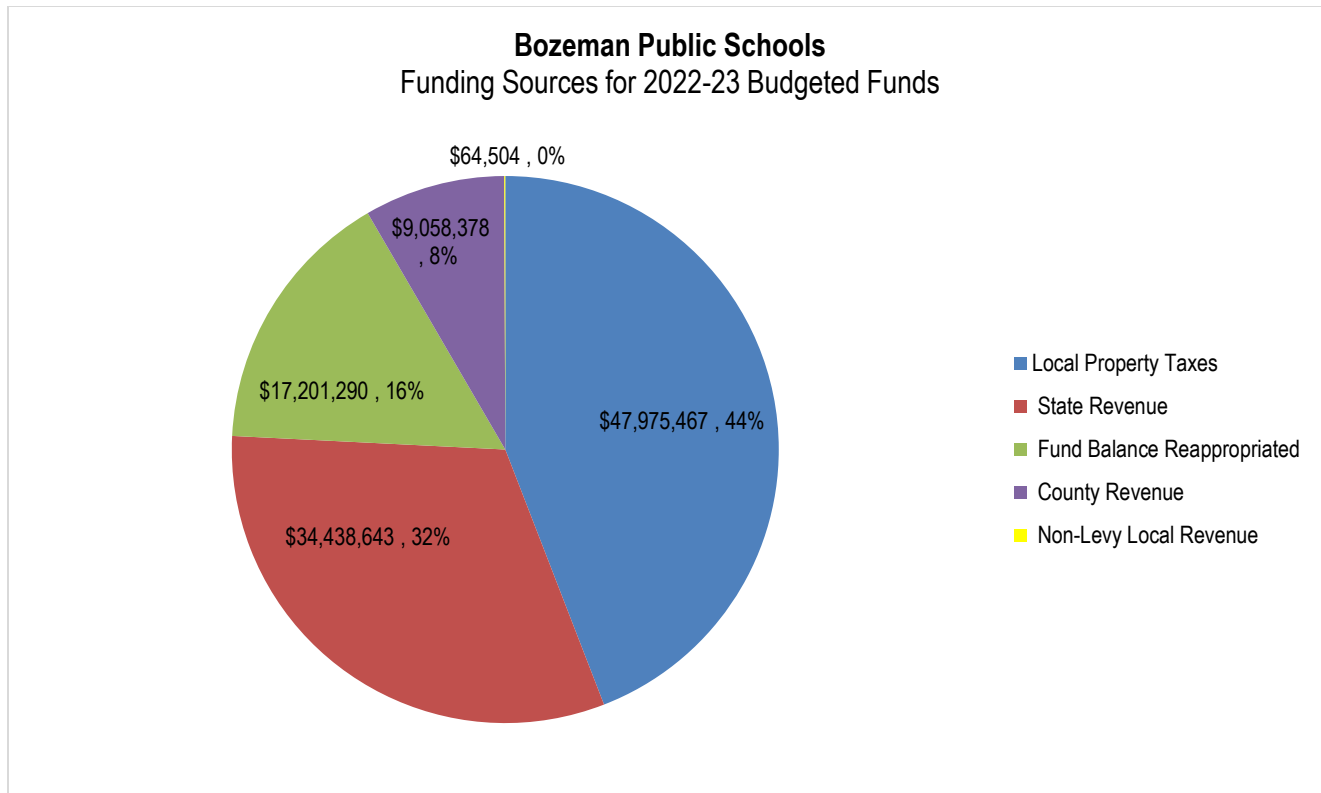
The charts on the following pages summarize budgeted revenues and expenditures for the District's budgeted funds. The total spending authority for all budgeted funds is \$108,738,282 for 2022-23. The District's largest fund is the General Fund, the District's primary operating fund. With a total K-12 expenditure budget of \$56,909,434, it makes up 52% of our planned expenditures in 2022-23. The following graph shows the relative size of the District's budgeted funds:



Source: District records

Of the \$108,738,282 in total budgeted expenditures, the District plans to spend \$43,572,737 (40%) on Instruction and \$63,141,220 (58%) on Salaries and Benefits – the largest single function and object amounts, respectively. Both percentages are relatively constant on a year-to-year basis.

Each expenditure budget is fully funded by a combination of fund balance remaining from the previous fiscal year (fund balance reappropriated), non-levy revenue, and levied local taxes. The \$108,738,282 in expenditure budgets adopted for 2022-23 will be funded as follows:



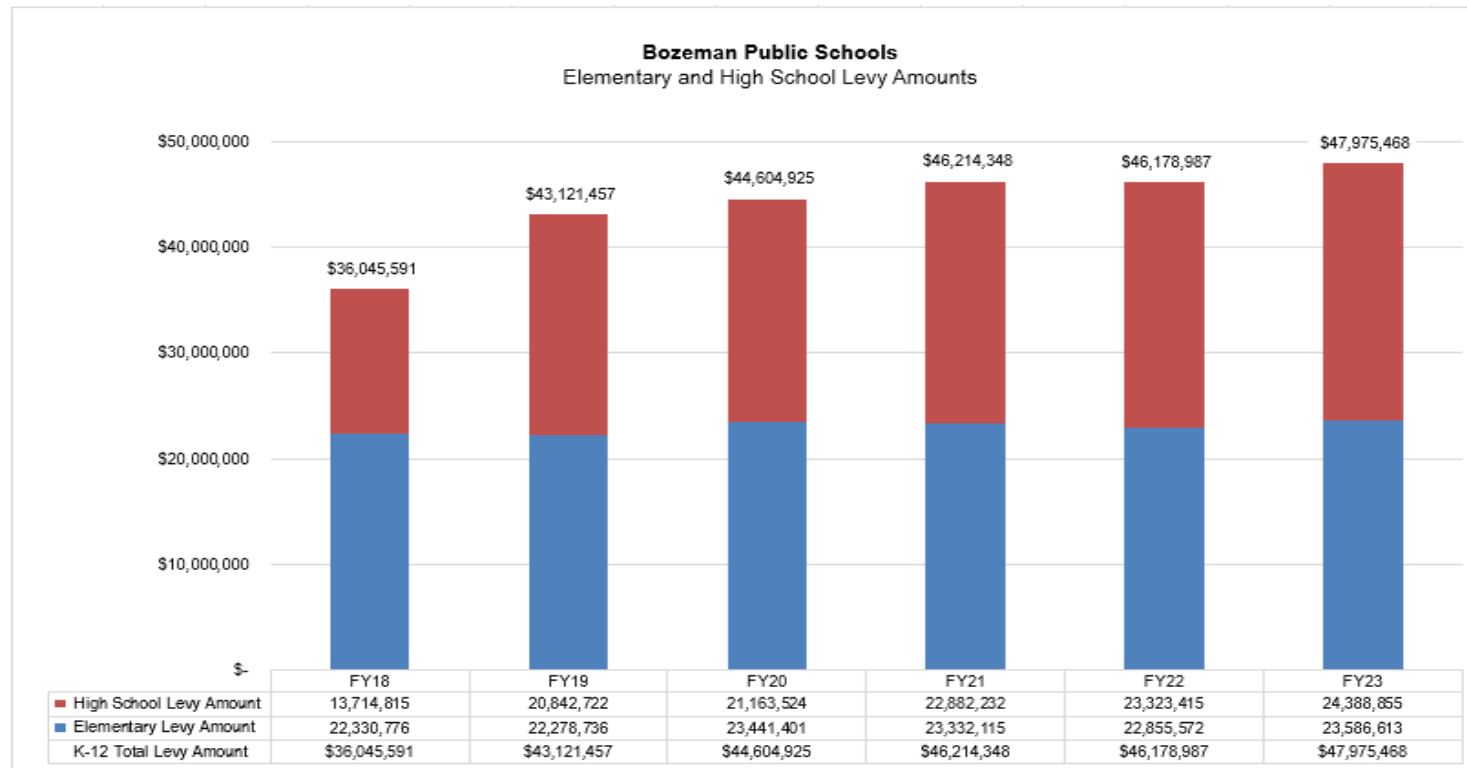
Source: District records

The following table compared these budgeted funding sources for 2022-23 with those budgeted for the prior year:

	2021-22	2022-23	Change
Local Property Taxes	\$ 46,811,775	\$ 47,975,467	\$ 1,163,692
Non-Levy Revenue	42,877,020	43,561,525	684,505
Fund Balance Reappropriated	15,619,174	17,201,290	1,582,116
Total	\$ 105,307,969	\$ 108,738,281	\$ 3,430,312

Source: District records

This year, local property taxes will increase \$1,796,481 (3.9%) from FY2022. This Financial Section includes a fund-by-fund analysis of the changes, but a high-level overview is included here to explain the larger trends. The following graph shows total historical levy amounts by District:



Source: District records

The following table summarizes the \$1,796,481 (3.9%) tax increase by authorizing entity and fund:

Fund	2021-22 Levy Amounts	Changes in:			Increase/ (Decrease)	% of Total Change	2022-23 Levy Amounts
		Voter Approved Taxes	Permissive Taxes Mandated by State Law	Permissive, Non- Mandatory Taxes Approved by Board of Trustees			
General	\$ 22,044,065	\$ 205,453	\$ 781,024	\$ -	\$ 986,476	54.9%	\$ 23,030,541
Debt Service	15,892,839	238,662	-	-	238,662	13.3%	16,131,501
Building Reserve	4,645,469	(402,815)	-	51,483	(351,332)	-19.6%	4,294,137
Transportation	1,985,750	-	-	552,104	552,104	30.7%	2,537,854
Technology	872,257	98,808	-	-	98,808	5.5%	971,065
Adult Education	459,181	-	-	321	321	0.0%	459,502
Tuition	279,426	-	-	271,442	271,442	15.1%	550,868
Total	\$ 46,178,987	\$ 140,107	\$ 781,024	\$ 875,350	\$ 1,796,481	100.0%	\$ 47,975,468
% of total increase:		7.8%	43.5%	48.7%	100.0%		

Source: District records

The following information details significant changes to our District's revenue requirements by authorizing entity.

Voter-Approved Taxes. Voter-approved taxes increased \$140,107 from 2021-22 to 2022-23. They make up 67% of the local property taxes levied in 2022-23. Although the total change was minimal, the table shows significant changes occurred within the funds financed with a voted levies. Those changes include:

- Debt Service Fund. The Elementary District's Debt Service payment schedule includes \$238,662 debt payments owed in 2022-23. The increase from 2021-22 was created deliberately as a refinance of the 2013 Debt Service Bonds. This refinance allowed the District to level out the bond payment schedule for the foreseeable future, as the original bond payments were scheduled to increase in 2023-24. This stabilized the tax impact for the local tax payers, and allowed the District to lowered the interest cost for the tax payers, resulting in a savings of \$465,000.
- General Fund. The District ran a General Fund levy election in the High School District this year. At this election, the District requested permanent General Fund levy increases of \$325,000. A simple majority was required for approval and the proposition passed, as follows:

Bozeman High School District No. 7 General Fund Levy	
For	9888
Against	7274
Over Votes	5
Under Votes	429

Source: District records

There were 48,317 registered and active voters for the May 2022 election, and 17,596 ballots were cast—a 36.42% voter turnout. The District remains extremely grateful to our community for their continuing support at the polls.

It should be noted that the actual voted tax increase in the General Fund differs from the amount voters approved. Especially in years when the legislature is in session, ballot amounts must be set before final limits are known. This year's ballot requested more funding than was ultimately allowed, so the levied amount was reduced from what voters had authorized.

- **Building Reserve Fund.** The High School's previous Building Reserve Fund levy was \$1.65 million per year for six years and expired on June 30, 2022. The District went to voters with a request of \$1.5 million per year for six years in the Building Reserve fund for the purposes of roof repairs, electrical system upgrades, mechanical system upgrades, grounds maintenance, facility modifications, construction, repair, alterations, equipping buildings. This levy reduced taxes by approximately .54 mills per year.
- **Technology Fund.** The High School District's Technology Fund is the final fund voter-approved levy with a notable change this year. In 2002, voters approved a permanent \$200,000 per year Technology Levy. However, due to an increased cost in technology, and our reliance on it, the existing \$200,000 levy had lost its purchasing power and was in need of an increase. The District requested a one mill annual levy for the duration of ten years to replace the existing permanent \$200,000 levy.

Readers should note that the Building Reserve voted levies also differed from the voter-approved amounts. Voters previously approved \$2,000,000 in the Elementary and now \$1,500,000 in the High School District. However, the final voter-approved levied amounts in the Elementary and High School were \$1,530,975 and \$1,257,966, respectively.

This difference occurred because the District opted to levy permissive amounts in the Building Reserve Funds instead of using voted authority. The 2019 Montana legislature appropriated matching funds for permissive levies in the Building Reserve Funds. In order to maximize the buying power of the local levies, the District reduced the voted levy amounts by \$711,059 (\$469,025 and \$242,034 for the Elementary and High School, respectively), and instead levied those same amounts permissively.

Taxes Mandated by the Montana Legislature. General Fund BASE budget taxes are the only taxes mandated by the Montana Legislature. They make up 24% of the local property taxes levied in 2022-23. These taxes increased by \$781,024 in 2022-23.

In 2021, the Montana legislature enacted HB633, which channeled newly-authorized marijuana tax receipts to school BASE budgets. In doing so, the legislature reduced statewide property taxes with this new revenue source. This legislation is discussed in greater detail in the Financial Section of this document.

Permissive taxes approved by the local Board of Trustees. Permissive taxes approved by the local Board of Trustees increased \$501,478 from 2021-22 to 2022-23. They comprise 1.8% of the total taxes levied by the District in 2022-23.

Taxes in this category do not require a vote of the taxpayers, and are levied at the discretion of the Board of Trustees. These taxes include amounts levied in support of the Transportation, Bus Depreciation, Tuition, Adult Education, Flexibility, and Building Reserve Funds. Notable changes in these funds include:

- Transportation Fund. Bozeman currently contracts its bus services with First Student, Inc., a private contractor. The District bid the contract in 2017 and the contract was awarded to First Student January 8, 2018. The contract, which covers fiscal years 2018-19 through 2022-23, is based on per-route rates for regular and special ed buses. In June 2021, the District amended the contracted rates for 2022-23 and 2022-23. The 2022-23 rate was increased by 6.1% to match the raise the provided to the District's classified staff. The Board agreed to the higher amounts to assist the contractor with staff recruitment and retention. In addition, the end of the five year contract will inherently create an increase for the 2023-2024 fiscal year. In order to alleviate a large increase in taxes at that time, the District is permissively levying additional dollars to offset that increase. As a result of this anticipated increase, the Transportation Fund taxes increased by \$552,104 in 2022-23.
- Adult Ed Fund. In 2021-22 the Board of Trustees added an Early Childhood Literacy Initiative to its list of strategic goals and adult education offerings. Research indicates that students reading at grade level when they enter kindergarten are more likely to succeed in school. Beginning in 2021-22, a Teacher On Special Assignment led outreach to new parents in the Gallatin valley to provide them with literacy resources and other assistance to help and encourage them to read to their children. The financial implications of this initiative were held steady for the 2022-23 fiscal year and did not result in an Adult Ed Fund tax increase.

State law requires Montana schools to provide notice in March each year of any anticipated increases to certain permissive (i.e., non voted) levies in the ensuing year if taxable values remain unchanged from the prior year. The estimates in the notice are nonbinding. However, levies required to be covered by this notice constitute a small percentage of the District's actual levies (1.8% of the 2022-23 levies at the time the notice was published). Additionally, taxpayers may not understand the difference between voted and permissive levies, or know that the

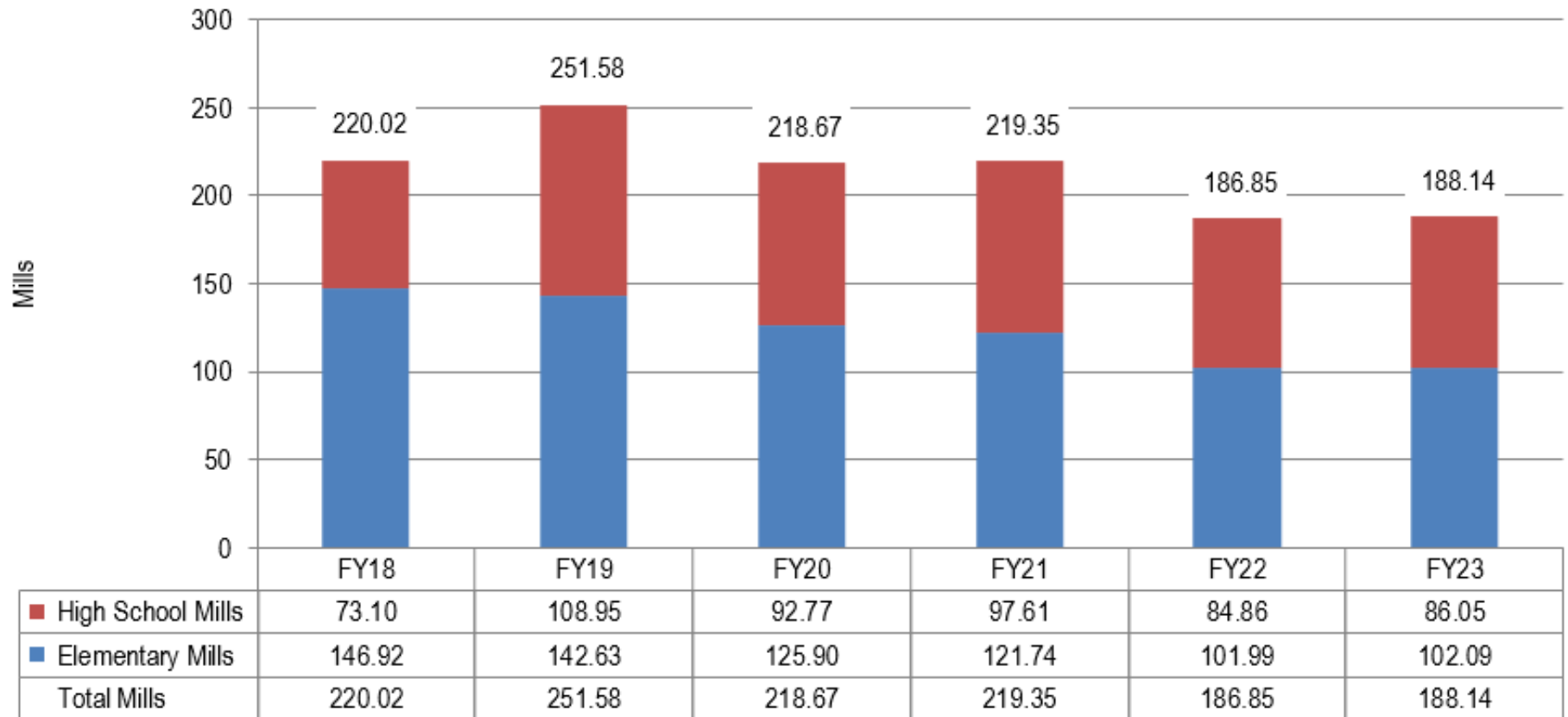
presented levies are not a complete picture of the District's taxes. To reduce confusion and improve transparency, the District includes all of its levies in the notice.

The 2022-23 notice was published in *The Bozeman Chronicle* on March 3, 2022. The notice is included as Appendix 2 in this budget document. Capital projects—funded by the permissive and voted Building Reserve levies—are publicized in the District's annual Capital Projects Plan, which is also included herein as Appendix 1.

Mills are calculated by dividing the District's funding needs by the taxable value, as determined by the Montana Department of Revenue. Fortunately, Bozeman has historically had a strong tax base to support the School District's revenue requirements, which helps to mitigate the tax impact on individual taxpayers. This year, the Elementary and High School taxable values increased 3.09% and 3.19%, respectively.

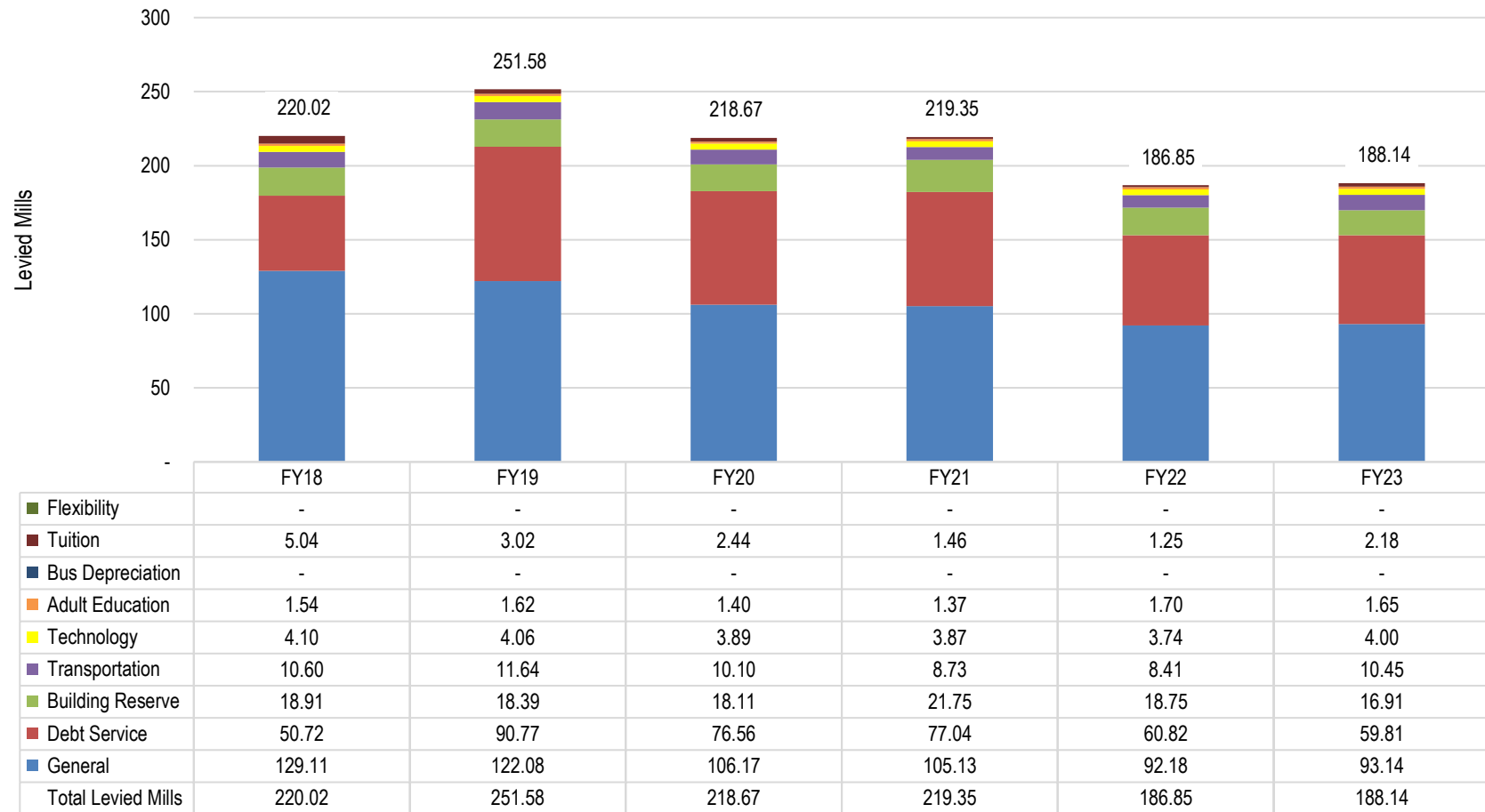
Due to the moderate increase in taxable value, total K-12 levied mills will increase slightly from 186.85 mills in FY2122 to 188.14 mills in FY2023—an increase of 1.29 mills (< 1%). The following graphs show the total mills levied by District and by fund:

Bozeman Public Schools Elementary and High School Levied Mills



Source: District records

Bozeman Public Schools K-12 Levied Mills by Fund



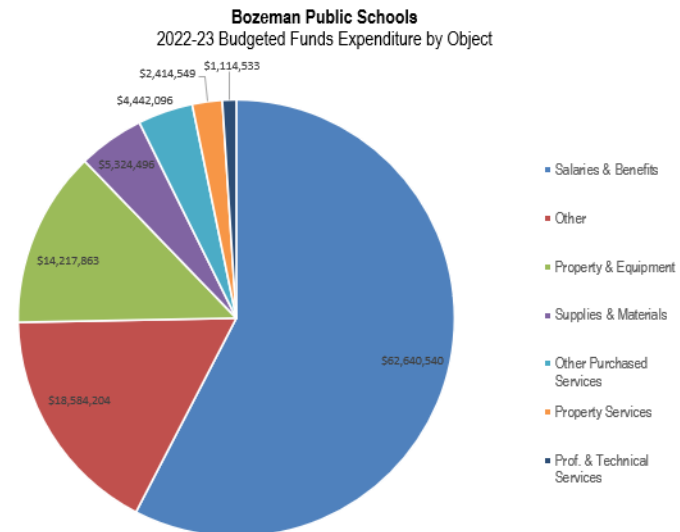
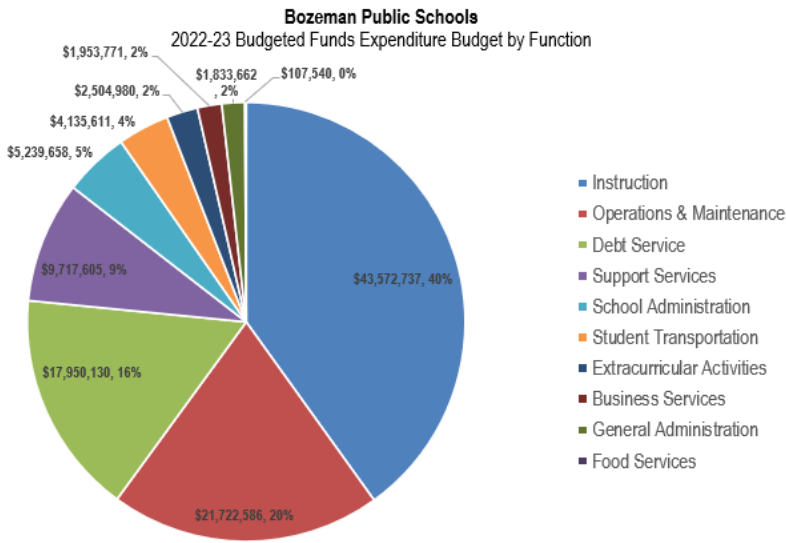
Source: District records

Additional details for all of these amounts can be found in the accompanying fund budgets. The Informational Section of this document also breaks down each component of the tax changes.

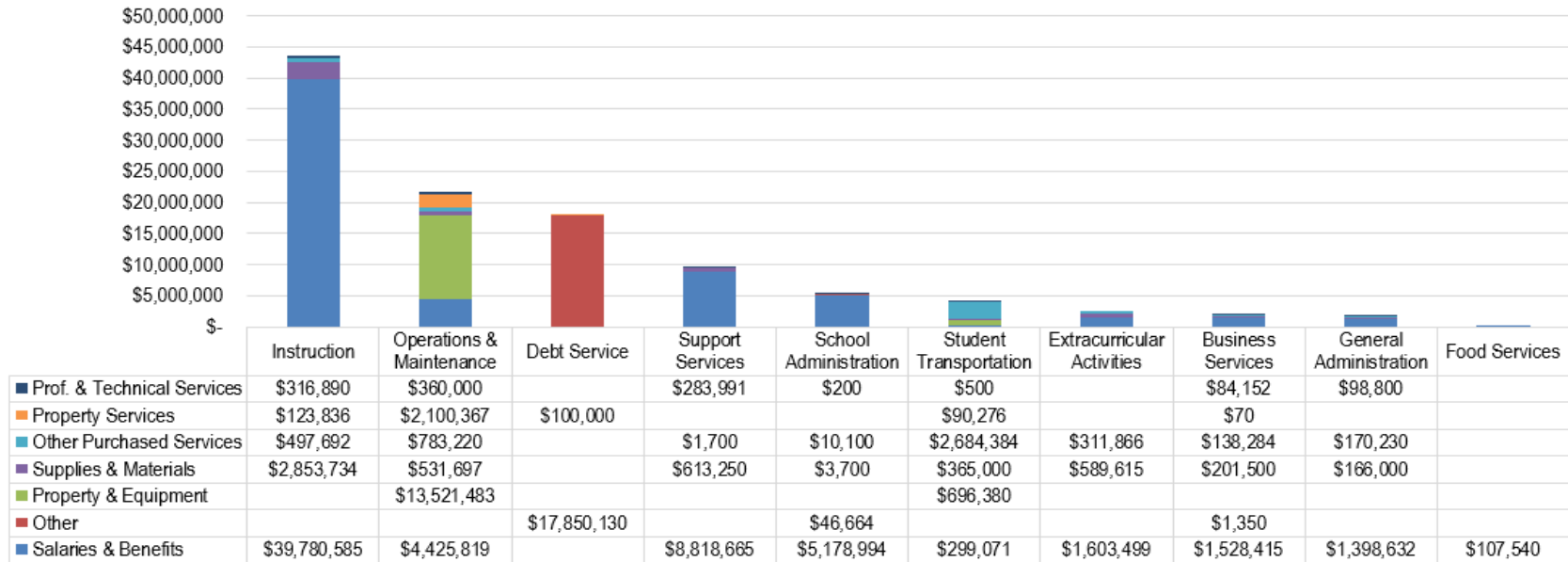
Bozeman Public Schools
2022-23 Expenditure History and Budget
All Budgeted Funds

Location: All Locations

	Elementary District								High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25		Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130		2,168	2,224	2,260	2,398	2,509	2,551	2,651	
Budget Per Student	\$ 10,188.82	\$ 10,304.55	\$ 10,145.41	\$ 13,168.25	\$ 12,111.87	\$ 11,481.67	\$ 11,537.78		\$ 12,975.96	\$ 15,131.44	\$ 14,717.53	\$ 16,463.55	\$ 20,612.03	\$ 19,528.60	\$ 18,481.55	
Budget By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Actual 2021-22	Adopted Budget 23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25		Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	
Instruction	\$ 25,016,907	\$ 25,475,732	\$ 24,964,888	\$ 25,832,494	\$ 26,721,636 46.9%	\$ 28,353,864	\$ 28,244,232		\$ 11,719,649	\$ 11,994,569	\$ 12,380,497	\$ 13,260,122	\$ 16,186,482 31.3%	\$ 13,900,860	\$ 14,096,127	
Support Services	4,880,532	5,560,253	5,366,869	5,685,379	6,480,732 11.4%	6,604,759	6,816,676		2,197,780	2,262,761	2,497,371	2,305,350	2,752,542 5.3%	2,834,745	2,917,114	
General Administration	795,776	801,883	940,758	892,751	906,349 1.6%	930,366	956,939		705,743	806,826	935,834	876,672	927,314 1.8%	951,635	978,635	
School Administration	2,777,074	3,032,291	2,878,238	3,160,687	3,171,109 5.6%	3,259,526	3,359,945		1,419,619	1,436,475	1,846,711	1,907,718	2,022,086 3.9%	2,034,213	2,098,935	
Business Services	1,047,065	1,088,600	1,111,528	1,185,662	1,055,953 1.9%	1,081,795	1,109,180		886,371	890,540	936,252	1,004,403	897,819 1.7%	922,564	948,745	
Operations & Maintenance	3,789,103	3,422,754	3,497,318	3,742,320	8,513,851 14.9%	8,062,542	8,461,617		2,383,432	2,342,275	3,084,921	3,110,723	12,542,841 24.3%	12,985,235	11,658,026	
Student Transportation	1,791,455	1,246,360	2,174,460	1,920,020	2,713,762 4.8%	3,062,966	3,199,077		752,688	522,545	972,297	739,847	1,421,849 2.7%	1,399,150	1,455,351	
School Foods	67,307	78,211	57,481	-	67,280 0.1%	68,630	69,993		52,695	34,586	34,644	141,077	40,260 0.1%	41,067	41,885	
Extracurricular Activities	248,556	244,743	219,335	250,835	265,828 0.5%	269,515	273,219		1,058,908	1,045,987	1,504,141	1,605,417	1,610,677 3.1%	1,659,533	1,697,304	
Debt Service	6,819,540	6,233,826	6,250,507	14,871,444	5,621,129 9.9%	5,623,987	5,625,800		10,587,864	11,288,999	12,175,563	12,199,552	12,329,001 23.8%	12,328,726	12,327,001	
Other	857,934	1,978,375	1,753,986	1,267,830	1,505,067 2.6%	1,054,876	1,072,118		(3,632,858)	1,026,765	(3,106,615)	2,328,714	964,714 1.9%	759,733	775,457	
Total for Year	\$ 48,091,249	\$ 49,163,027	\$ 49,215,368	\$ 58,809,422	\$ 57,022,697 100.0%	\$ 58,372,826	\$ 59,188,796		\$ 28,131,892	\$ 33,652,328	\$ 33,261,616	\$ 39,479,594	\$ 51,715,584 100.0%	\$ 49,817,462	\$ 48,994,580	
Budget By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Actual 2021-22	Adopted Budget 23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25		Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	
Salaries & Benefits	\$ 35,157,011	\$ 36,564,308	\$ 35,670,379	\$ 36,838,796	\$ 38,427,826 67.4%	\$ 40,396,860	\$ 41,282,532		\$ 17,857,318	\$ 18,189,952	\$ 20,251,798	\$ 20,876,059	\$ 24,713,394 47.8%	\$ 22,826,501	\$ 23,327,754	
Prof. & Technical Services	771,563	729,481	757,928	875,530	646,743 1.1%	571,068	580,606		477,290	605,748	617,546	740,474	497,790 1.0%	456,204	458,295	
Property Services	1,184,416	982,475	954,859	1,270,028	1,050,429 1.8%	1,051,429	1,052,529		740,662	746,276	798,117	705,881	1,295,384 2.5%	1,299,144	1,303,142	
Other Purchased Services	1,987,139	1,501,000	2,358,264	2,260,005	2,527,405 4.4%	3,007,687	3,147,681		1,188,957	1,092,022	1,691,691	1,585,016	1,833,580 3.5%	1,885,612	1,963,563	
Supplies & Materials	1,311,125	1,223,270	1,438,488	1,482,474	2,552,172 4.5%	2,543,921	2,029,932		827,565	679,687	743,817	1,064,494	1,437,218 2.8%	1,266,242	1,292,974	
Property & Equipment	1,411,658	665,047	1,079,471	743,427	5,299,161 9.3%	4,261,986	4,537,377		941,076	66,541	176,117	2,159,835	8,918,702 17.2%	9,049,228	7,602,112	
Debt Service	6,819,540	6,233,826	6,250,507	14,871,444	5,621,129 9.9%	5,623,987	5,625,800		10,587,864	11,288,999	12,175,563	12,199,552	12,329,001 23.8%	12,328,726	12,327,001	
Other	(551,203)	1,263,619	705,471	467,718	897,832 1.6%	915,888	932,339		(4,488,840)	982,104	(3,193,034)	148,284	690,515 1.3%	705,806	719,740	
Total for Year	\$ 48,091,249	\$ 49,163,027	\$ 49,215,368	\$ 58,809,422	\$ 57,022,697 100.0%	\$ 58,372,826	\$ 59,188,796		\$ 28,131,892	\$ 33,652,328	\$ 33,261,616	\$ 39,479,594	\$ 51,715,584 100.0%	\$ 49,817,462	\$ 48,994,580	



Bozeman Public Schools
2022-23 Fund Budget by Function and Object



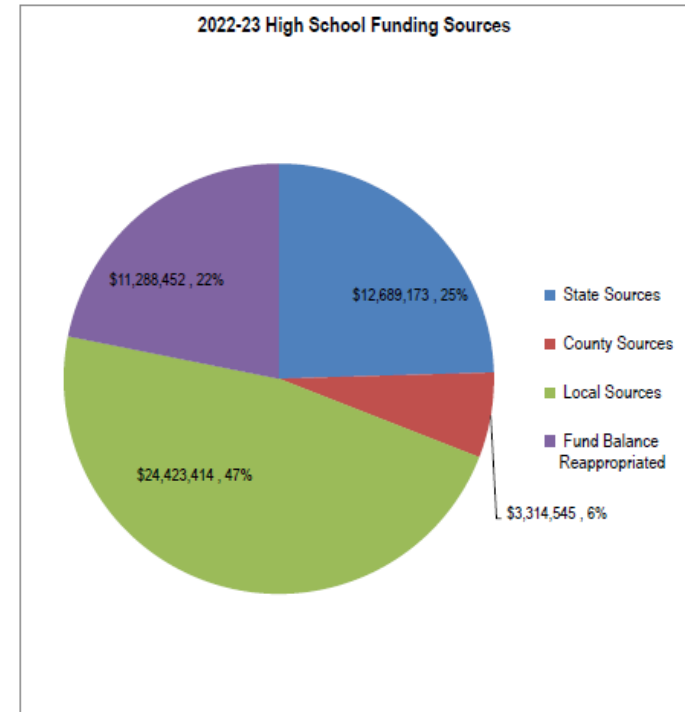
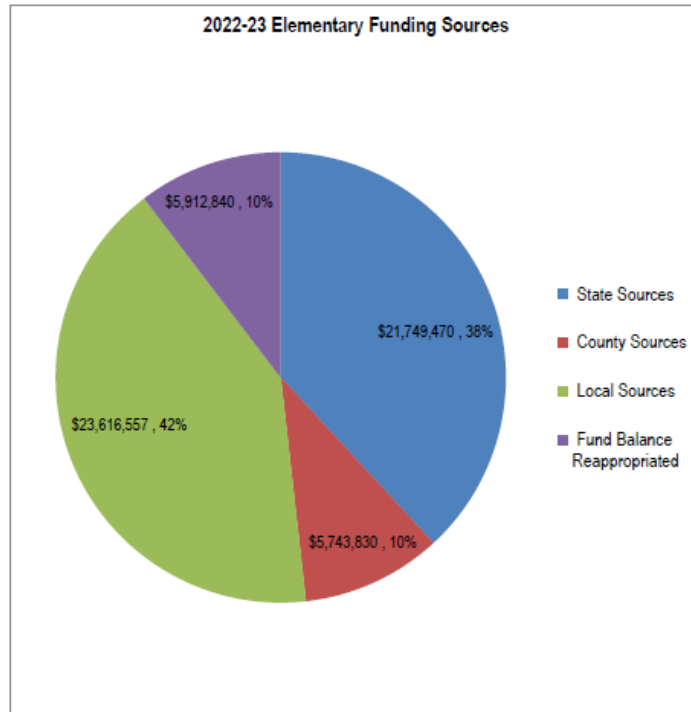
**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
All Budgeted Funds**

Revenue by Source	Elementary District								High School District							
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget		
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
<u>State of Montana:</u>																
Direct State Aid	\$ 12,740,520	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	24.2%	\$ 14,661,780	\$ 15,028,325	\$ 7,124,234	\$ 7,295,507	\$ 7,923,963	\$ 8,108,116	\$ 8,751,281	16.9%	\$ 8,705,818	\$ 8,923,464
Quality Educator Payment	\$ 1,137,768	\$ 1,146,437	\$ 1,209,981	\$ 1,214,609	\$ 1,258,565	2.2%	\$ 1,252,068	\$ 1,283,369	\$ 514,401	\$ 531,860	\$ 534,851	\$ 599,822	\$ 622,894	1.2%	\$ 553,454	\$ 567,290
At-Risk Student Payment	\$ 71,076	\$ 69,830	\$ 69,707	\$ 67,339	\$ 71,922	0.1%	\$ 72,131	\$ 73,934	\$ 24,694	\$ 24,261	\$ 24,218	\$ 23,395	\$ 34,957	0.1%	\$ 25,060	\$ 25,687
Indian Education for All Payment	\$ 106,189	\$ 109,273	\$ 112,896	\$ 111,117	\$ 114,258	0.2%	\$ 121,161	\$ 124,190	\$ 49,047	\$ 50,244	\$ 54,424	\$ 55,842	\$ 60,225	0.1%	\$ 59,933	\$ 61,431
American Indian Achievement Gap Payment	\$ 29,746	\$ 27,432	\$ 31,680	\$ 32,335	\$ 33,663	0.1%	\$ 32,832	\$ 33,653	\$ 15,408	\$ 15,984	\$ 15,620	\$ 11,596	\$ 11,908	0.0%	\$ 16,188	\$ 16,593
State Special Ed.	\$ 1,524,016	\$ 1,572,497	\$ 1,528,900	\$ 1,456,300	\$ 1,505,086	2.6%	\$ 1,567,018	\$ 1,606,194	\$ 497,829	\$ 468,072	\$ 503,292	\$ 513,156	\$ 525,911	1.0%	\$ 535,091	\$ 548,468
Data for Achievement Payment	\$ -	\$ 104,645	\$ 108,099	\$ 106,368	\$ 109,399	0.2%	\$ 116,030	\$ 118,931	\$ -	\$ 48,117	\$ 52,112	\$ 53,456	\$ 57,664	0.1%	\$ 57,394	\$ 58,829
State Tuition for State Placement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Guaranteed Tax Base Subsidy	\$ 4,297,715	\$ 4,156,023	\$ 4,342,719	\$ 4,485,524	\$ 4,485,086	7.9%	\$ 4,589,720	\$ 4,589,720	\$ 1,797,534	\$ 1,777,598	\$ 1,840,010	\$ 2,308,725	\$ 2,400,872	4.6%	\$ 1,998,321	\$ 1,998,321
State Transportation Reimb.	\$ 229,867	\$ 227,395	\$ 202,925	\$ 181,630	\$ 245,912	0.4%	\$ 245,912	\$ 245,912	\$ 86,402	\$ 99,506	\$ 105,231	\$ 99,687	\$ 140,605	0.3%	\$ 140,605	\$ 140,605
State Coronavirus Relief Funds	\$ -	\$ -	\$ 280,580	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 169,572	\$ -	\$ -	0.0%	\$ -	\$ -
State Technology Payment	\$ -	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	0.0%	\$ 27,735	\$ 27,735	\$ -	\$ 15,234	\$ 15,852	\$ 12,132	\$ 16,778	0.0%	\$ 16,778	\$ 16,778
State Major Maintenance Aid	\$ -	\$ 75,188	\$ 76,292	\$ 79,307	\$ 84,425	0.1%	\$ -	\$ -	\$ -	\$ 35,935	\$ 36,285	\$ 39,417	\$ 43,566	0.1%	\$ -	\$ -
Transformational Aid Payment	\$ -	\$ -	\$ -	\$ 3,669	\$ 3,724	0.0%	\$ 3,724	\$ 3,724	\$ -	\$ -	\$ -	\$ 22,178	\$ 22,510	0.0%	\$ 22,510	\$ 22,510
State School Block Grant (HB 124)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Combined Fund School Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total State of Montana Revenue	\$ 20,136,897	\$ 20,751,199	\$ 21,549,852	\$ 21,129,669	\$ 21,749,470	38.1%	\$ 22,690,110	\$ 23,135,686	\$ 10,109,548	\$ 10,362,318	\$ 11,275,430	\$ 11,847,522	\$ 12,689,173	24.5%	\$ 12,131,152	\$ 12,379,976
<u>Gallatin County:</u>																
County Transportation Reimb.	\$ 266,124	\$ 227,395	\$ 202,925	\$ 181,630	\$ 245,912	0.4%	\$ 245,912	\$ 245,912	\$ 95,623	\$ 99,506	\$ 105,231	\$ 99,687	\$ 140,605	0.3%	\$ 140,605	\$ 140,605
County Retirement Distribution	\$ 4,795,691	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 5,497,918	9.6%	\$ 5,628,524	\$ 6,032,757	\$ 2,506,944	\$ 2,453,524	\$ 2,509,303	\$ 2,814,053	\$ 3,173,940	6.1%	\$ 3,284,103	\$ 3,396,378
Total Gallatin County Revenue	\$ 5,061,815	\$ 4,828,503	\$ 5,321,419	\$ 5,004,405	\$ 5,743,830	10.1%	\$ 5,874,436	\$ 6,278,669	\$ 2,602,567	\$ 2,553,029	\$ 2,614,534	\$ 2,913,740	\$ 3,314,545	6.4%	\$ 3,424,708	\$ 3,536,983
<u>District Revenue:</u>																
Property Tax Levy	\$ -	\$ -	\$ 23,203,872	\$ 22,883,787	\$ 23,586,612	41.4%	\$ 24,763,929	\$ 25,194,714	\$ -	\$ -	\$ 22,699,511	\$ 23,427,050	\$ 24,388,854	47.2%	\$ 24,673,654	\$ 24,886,167
Penalties and Interest on Delinquent Taxes	\$ 22,346	\$ 22,346	\$ 40,860	\$ 55,247	\$ -	0.0%	\$ -	\$ -	\$ 19,114	\$ 30,709	\$ 42,079	\$ 46,607	\$ -	0.0%	\$ -	\$ -
Tax Audit Receipts	\$ 241,904	\$ 241,904	\$ 8,832	\$ 128,245	\$ -	0.0%	\$ -	\$ -	\$ 176,601	\$ 6,237	\$ 7,539	\$ 78,015	\$ -	0.0%	\$ -	\$ -
Tax Increment Finance District Proceeds	\$ 888,901	\$ 888,901	\$ 821,865	\$ 841,500	\$ -	0.0%	\$ -	\$ -	\$ 243,947	\$ 115,201	\$ 641,990	\$ 953,137	\$ -	0.0%	\$ -	\$ -
Tuition - Individual	\$ 48,663	\$ 48,663	\$ 22,674	\$ 24,331	\$ -	0.0%	\$ -	\$ -	\$ 23,091	\$ 22,032	\$ 16,770	\$ 32,491	\$ -	0.0%	\$ -	\$ -
Community Education User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 31,368	\$ 23,145	\$ 4,097	\$ 420	\$ 6,500	0.0%	\$ 6,500	\$ 6,663
HiSET Testing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,449	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
Investment Earnings	\$ 213,285	\$ 213,285	\$ 55,717	\$ 43,100	\$ 29,945	0.1%	\$ 29,945	\$ 30,368	\$ 248,288	\$ 290,334	\$ 46,456	\$ 54,765	\$ 24,059	0.0%	\$ 24,059	\$ 24,059
Transportation Fee - Individual	\$ 135	\$ 135	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Other Revenue	\$ 22,090,500	\$ 23,443,197	\$ 76,446	\$ 153,540	\$ -	0.0%	\$ -	\$ -	\$ 20,538,699	\$ 21,660,654	\$ 1,050,130	\$ 198,315	\$ -	0.0%	\$ 1,000,000	\$ 1,000,000
Education Improvement Payment	\$ 143	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ 1,520	\$ 523	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total District Revenue	\$ 23,505,876	\$ 24,858,431	\$ 24,230,265	\$ 24,129,750	\$ 23,616,557	41.4%	\$ -	\$ -	\$ 21,282,763	\$ 22,148,836	\$ 24,508,571	\$ 24,794,250	\$ 24,423,414	47.2%	\$ 25,708,213	\$ 25,920,889
Total Revenue	\$ 48,704,589	\$ 50,438,133	\$ 51,101,536	\$ 50,263,825	\$ 51,109,857	89.6%	\$ 28,564,546	\$ 29,414,355	\$ 33,994,878	\$ 35,064,183	\$ 38,398,536	\$ 39,555,513	\$ 40,427,132	78.2%	\$ 41,264,074	\$ 41,837,848
Fund Balance Reappropriated	\$ 4,094,304	\$ 3,579,317	\$ 4,339,258	\$ 5,012,083	\$ 5,912,840	10.4%	\$ 6,520,801	\$ 6,520,801	\$ 6,742,151	\$ 7,203,648	\$ 8,852,103	\$ 10,607,091	\$ 11,288,452	21.8%	\$ 8,750,700	\$ 8,750,700
Total Funding Sources	\$ 52,798,892	\$ 54,017,450	\$ 55,440,794	\$ 55,275,908	\$ 57,022,697	100.0%	\$ 35,085,348	\$ 35,935,156	\$ 40,737,028	\$ 42,267,830	\$ 47,250,638	\$ 50,162,603	\$ 51,715,584	100.0%	\$ 50,014,774	\$ 50,588,548

**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
All Budgeted Funds**

Tax Information	Elementary District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 224,085,702	\$ 231,009,258	\$ 247,179,906	\$ 264,482,499
Levied Mills	142.63	125.90	121.74	101.99	102.09	116.93	114.51

	High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
	\$ 187,815,184	\$ 223,747,882	\$ 230,172,095	\$ 269,441,207	\$ 278,036,597	\$ 297,499,159	\$ 318,324,100
	108.95	92.77	97.61	84.86	86.05	80.89	77.20

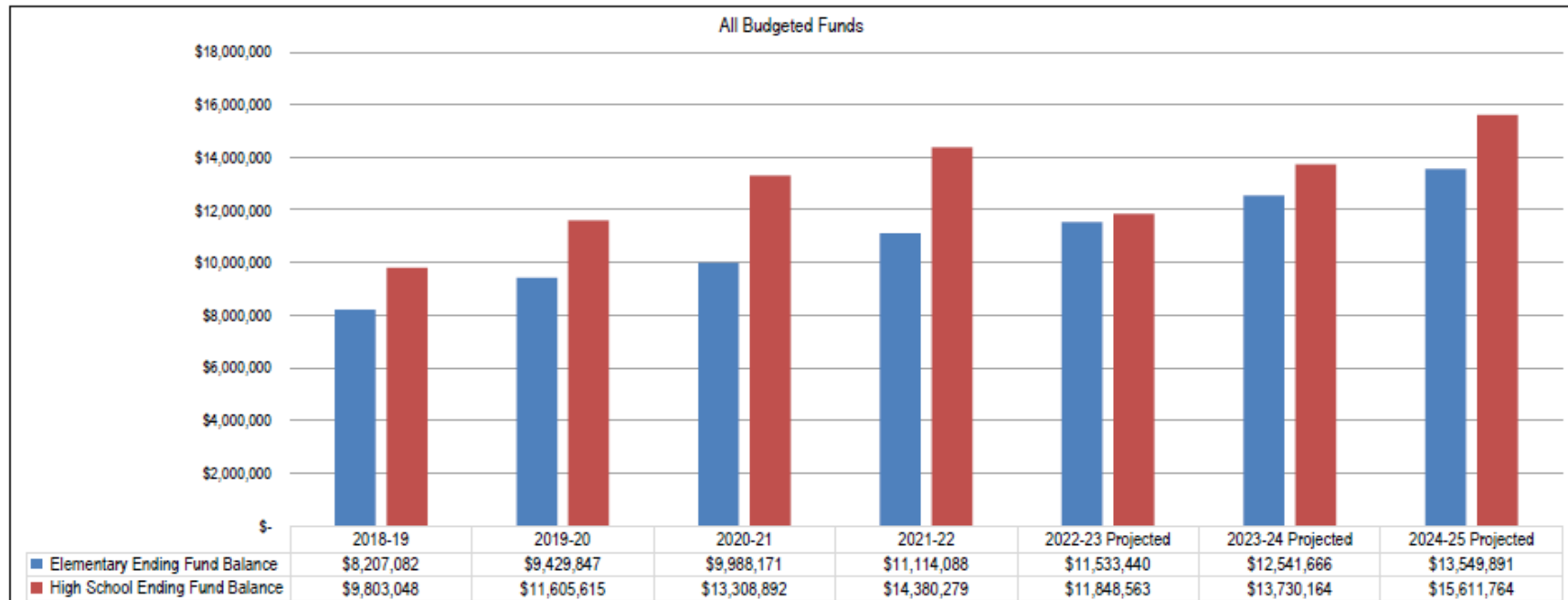


Source: District records

Bozeman Public Schools
Fund Balance and Reserve Analysis
All Budgeted Funds

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 8,665,520	\$ 8,207,082	\$ 9,429,847	\$ 9,988,171	\$ 11,114,088	\$ 11,533,440	\$ 12,541,666	\$ 9,460,499	\$ 9,803,048	\$ 11,605,615	\$ 13,308,892	\$ 14,380,279	\$ 11,848,563	\$ 13,730,164
Plus: Revenue & Other Financing Sources	48,704,589	50,438,133	51,101,536	59,935,339	51,439,613	53,945,417	53,945,417	33,994,878	35,064,183	38,398,536	40,550,982	39,885,267	40,637,864	40,637,864
Less: Expenditures & Other Financing Uses*	49,163,027	49,215,368	50,543,212	58,809,422	51,020,261	52,937,191	52,937,191	33,652,328	33,261,616	36,695,259	39,479,594	42,416,982	38,756,263	38,756,263
Ending Fund Balance	\$ 8,207,082	\$ 9,429,847	\$ 9,988,171	\$ 11,114,088	\$ 11,533,440	\$ 12,541,666	\$ 13,549,891	\$ 9,803,048	\$ 11,605,615	\$ 13,308,892	\$ 14,380,279	\$ 11,848,563	\$ 13,730,164	\$ 15,611,764

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (218,104)
Plus: Fund Balance Reserved for Operations	4,571,217	4,627,765	5,101,179	5,001,400	5,201,248	5,012,639	5,063,680	2,718,348	2,756,675	2,923,444	2,978,656	3,193,507	3,199,543	3,199,543
Plus: Fund Balance Reappropriated	4,094,304	3,579,317	4,339,258	5,012,083	5,912,840	6,520,801	7,477,986	6,742,151	7,203,648	8,852,103	10,607,091	11,288,452	8,750,700	8,750,700
Beginning Fund Balance	\$ 8,665,520	\$ 8,207,082	\$ 9,440,437	\$ 10,013,483	\$ 11,114,088	\$ 11,533,440	\$ 12,541,666	\$ 9,460,499	\$ 9,960,322	\$ 11,775,547	\$ 13,585,746	\$ 14,481,959	\$ 11,950,243	\$ 11,732,139
Budget Amount	\$ 52,099,551	\$ 53,017,878	\$ 54,984,937	\$ 54,198,008	\$ 57,022,697	\$ 58,372,826	\$ 58,372,826	\$ 40,695,507	\$ 42,458,673	\$ 46,903,368	\$ 49,814,413	\$ 51,715,584	\$ 49,817,462	\$ 49,817,462
Reserves as a Percent of Budget	8.77%	8.73%	9.28%	9.23%	9.12%	8.59%	8.67%	6.68%	6.49%	6.23%	5.98%	6.18%	6.42%	6.42%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
All Operating Funds**

Operating Funds

Overview

Many state funding formulas give schools a single 'operating' fund from which they finance all of their year's activities. Montana schools also have a General Fund, and that fund is the primary operating fund. However, the similarities between our states end there. In addition to our General Fund, Montana schools' annual operations are also funded by a series of special purpose budgeted funds. These additional funds are completely independent of one another and can only be used to finance specific aspects of our operations. The District's operating funds include:

- General Fund: primary operating fund; used to finance all costs not paid by other funding sources
- Transportation Fund: used to finance home-to-school student transportation
- Tuition Fund: used to finance the costs of certain resident students who are required to attend school outside their home district AND resident students' costs of special education
- Retirement Fund: used to finance the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare for employees paid with state and local funding sources
- Adult Education Fund: used to finance adult education programs
- Technology Fund: used to finance technology equipment, infrastructure, services, and software programs
- Flexibility Fund: used to account for tax credit donations made to the District under the provisions of SB410 (2015 legislative session)

It bears repeating that these special-purpose funds operate independently of each other and are fully funded each year. Although these funds significantly increase the complexity of Montana's funding system, they do provide a specific, dedicated revenue stream for each of their respective purposes. In doing so, these functions do not compete for General Fund dollars—a benefit that allows schools to maximize General Fund dollars spent in the classroom.

Financing

Property taxes and state funding will finance 37% of the District's 2022-23 operating fund expenditures. These percentages are relatively constant from year-to-year.

By definition, each of these operating funds has its own independent financing source(s). These sources are described in detail on later in this document. As noted above, each fund is *fully funded each year regardless of the prior year's ending fund balance*.

Bozeman Public Schools Overview

The charts on the following pages summarize budgeted revenues and expenditures for the District's budgeted funds. Of the \$73,807,127 in total budgeted operating fund expenditures, the District plans to spend \$40,188,947 (54%) on Instruction and \$60,422,049 (82%) on Salaries and Benefits – the largest single function and object amounts, respectively. These percentages are also relatively constant on a year-to-year basis.

Bozeman Public Schools
2022-23 Expenditure History and Budget
All Operating Funds

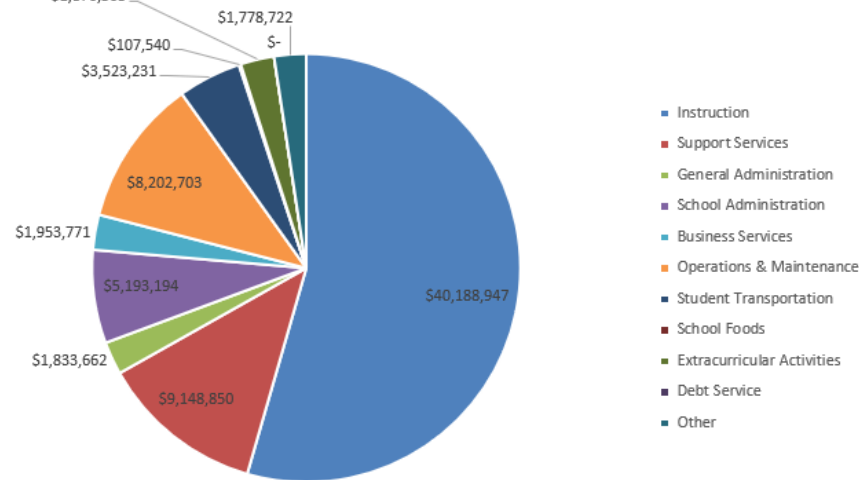
Location: [All Locations](#)

	Elementary District						High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 8,282.57	\$ 8,429.35	\$ 8,546.41	\$ 9,475.52	\$ 9,783.34	\$ 9,546.23	\$ 9,566.56	\$ 9,692.35	\$ 9,849.22	\$ 9,522.06	\$ 10,299.35	\$ 11,059.04	\$ 10,774.48	\$ 10,605.92

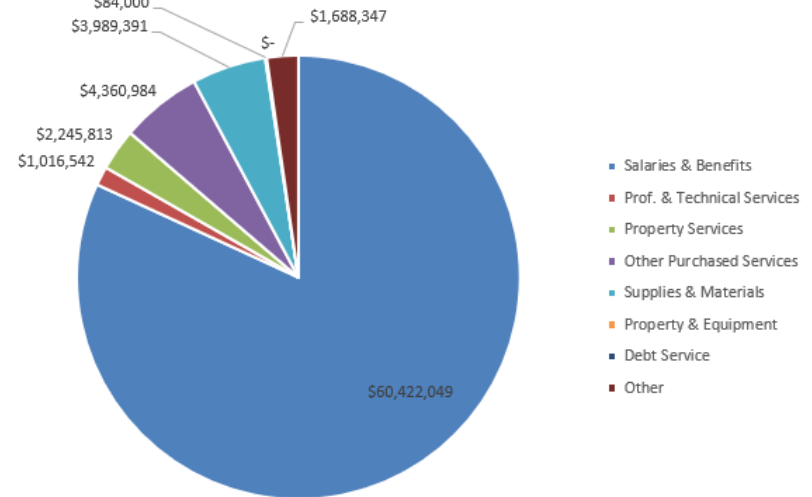
Budget By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23		Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23		Projected Budget 2023-24	Projected Budget 2024-25
					\$	%							\$	%		
Instruction	\$ 25,010,732	\$ 25,475,732	\$ 24,964,660	\$ 25,831,557	\$ 26,721,636	58.0%	\$ 28,353,864	\$ 28,244,232	\$ 11,719,499	\$ 11,994,569	\$ 12,379,232	\$ 13,218,710	\$ 13,467,311	48.5%	\$ 12,900,860	\$ 13,096,127
Support Services	4,880,532	5,366,521	5,004,264	5,352,614	6,396,307	13.9%	6,604,759	6,816,676	2,197,416	2,186,354	2,389,890	2,265,933	2,752,542	9.9%	2,834,745	2,917,114
General Administration	795,776	801,883	940,758	892,751	906,349	2.0%	930,366	956,939	705,743	806,826	935,834	876,672	927,314	3.3%	951,635	978,635
School Administration	2,777,074	3,032,291	2,878,238	3,160,687	3,171,109	6.9%	3,259,526	3,359,945	1,419,619	1,436,475	1,846,711	1,907,718	2,022,086	7.3%	2,034,213	2,098,935
Business Services	1,047,065	1,088,600	1,111,528	1,185,662	1,055,953	2.3%	1,081,795	1,109,180	886,371	890,540	936,252	1,004,403	897,819	3.2%	922,564	948,745
Operations & Maintenance	2,992,469	2,731,500	2,891,604	3,111,967	4,031,772	8.8%	4,153,312	4,282,115	2,089,681	2,032,459	2,822,968	2,728,543	4,170,931	15.0%	4,289,032	4,414,059
Student Transportation	1,791,197	1,246,360	2,174,460	1,920,020	2,407,707	5.2%	2,756,410	2,892,022	752,430	522,545	972,297	739,847	1,115,525	4.0%	1,092,326	1,148,027
School Foods	67,307	78,211	57,481	-	67,280	0.1%	68,630	69,993	52,695	34,586	34,644	141,077	40,260	0.1%	41,067	41,885
Extracurricular Activities	256,326	244,743	219,335	250,835	265,828	0.6%	269,516	273,219	1,058,908	1,045,987	1,504,141	1,605,417	1,610,677	5.8%	1,659,533	1,697,304
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Other	(524,765)	150,586	1,216,310	611,570	1,036,042	2.2%	1,054,876	1,072,118	130,654	954,332	(2,302,118)	209,532	742,680	2.7%	759,733	775,457
Total For Location	\$ 39,093,714	\$ 40,216,427	\$ 41,458,638	\$ 42,317,662	\$ 46,059,983	100.0%	\$ 48,533,053	\$ 49,076,439	\$ 21,013,015	\$ 21,904,672	\$ 21,519,851	\$ 24,697,851	\$ 27,747,144	100.0%	\$ 27,485,708	\$ 28,116,288

Budget By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23		Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23		Projected Budget 2023-24	Projected Budget 2024-25
					\$	%							\$	%		
Salaries & Benefits	\$ 35,157,011	\$ 36,370,576	\$ 35,307,774	\$ 36,579,596	\$ 38,427,826	83.4%	\$ 40,396,860	\$ 41,282,532	\$ 16,962,149	\$ 18,113,544	\$ 20,144,318	\$ 20,865,556	\$ 21,994,223	79.3%	\$ 21,826,501	\$ 22,327,754
Prof. & Technical Services	677,702	552,307	523,771	734,108	562,318	1.2%	571,068	580,606	552,745	486,056	463,746	686,056	454,224	1.6%	456,204	458,295
Property Services	699,422	599,365	659,667	787,940	950,429	2.1%	951,429	952,529	580,346	580,029	718,450	413,179	1,295,384	4.7%	1,299,144	1,303,142
Other Purchased Services	1,987,139	1,501,000	2,357,994	2,260,005	2,527,405	5.5%	3,007,687	3,147,681	1,313,282	1,092,022	1,691,664	1,585,016	1,833,580	6.6%	1,885,612	1,963,563
Supplies & Materials	1,106,811	1,119,430	1,361,896	1,390,853	2,552,172	5.5%	2,543,921	2,029,932	578,437	656,809	726,726	884,054	1,437,218	5.2%	1,266,242	1,292,974
Property & Equipment	68,743	-	41,591	20,436	42,000	0.1%	46,200	50,820	-	-	45,706	30,654	42,000	0.2%	46,200	50,820
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Other	(603,113)	73,749	1,205,945	544,724	997,832	2.2%	1,015,888	1,032,339	1,026,057	976,213	(2,270,758)	233,338	690,515	2.5%	705,806	719,740
Total For Location	\$ 39,093,714	\$ 40,216,427	\$ 41,458,638	\$ 42,317,662	\$ 46,059,983	100.0%	\$ 48,533,053	\$ 49,076,439	\$ 21,013,015	\$ 21,904,672	\$ 21,519,851	\$ 24,697,851	\$ 27,747,144	100.0%	\$ 27,485,708	\$ 28,116,288

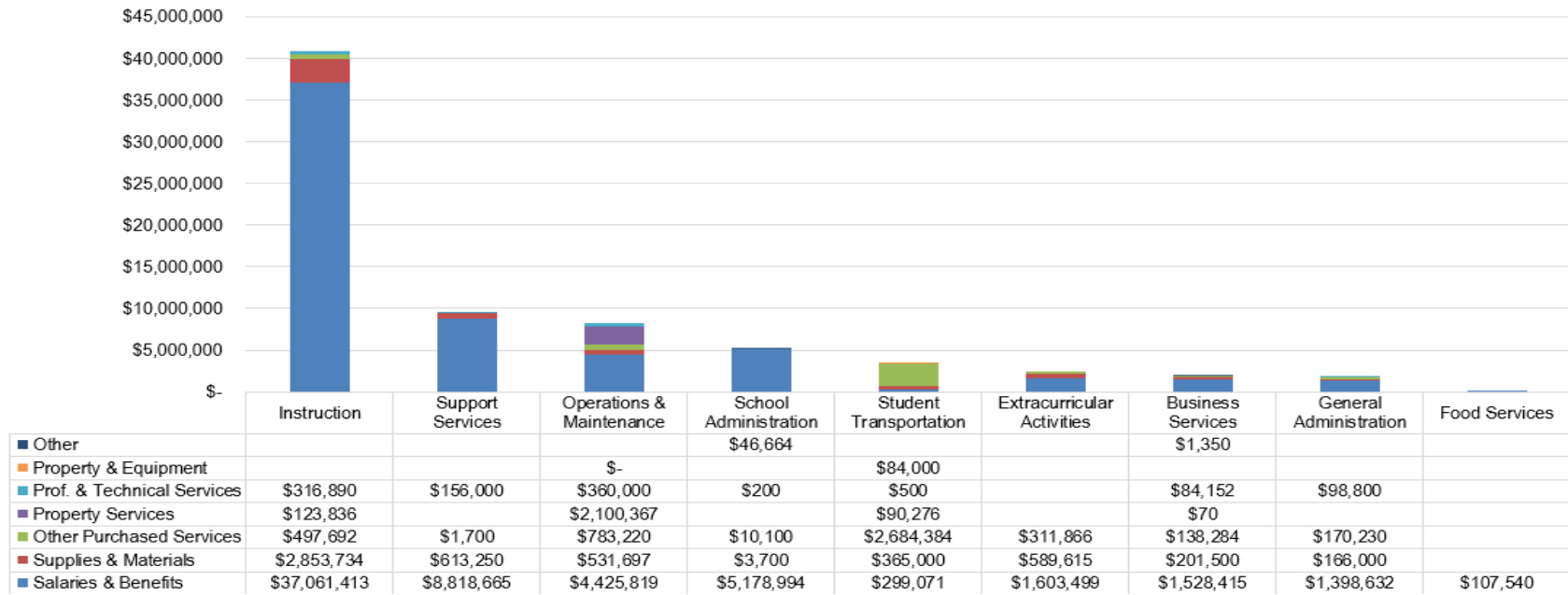
Bozeman Public Schools
2022-23 All Operational Funds Expenditure by Function



Bozeman Public Schools
2022-23 All Operational Funds Expenditure by Object



Bozeman Public Schools
2022-23 Operating Funds Budget by Function and Object



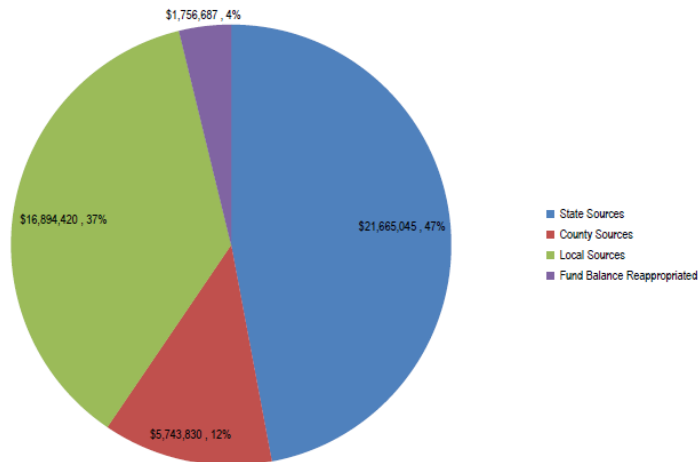
**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
All Operating Funds**

Revenue by Source	Elementary District										High School District									
	Actual	Actual	Actual	Estimated Actual	Adopted	Budget	Projected	Budget	Projected	Budget	Actual	Actual	Actual	Estimated Actual	Adopted	Budget	Projected	Budget	Projected	Budget
	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		2024-25		2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		2024-25	
<u>State of Montana:</u>																				
Direct State Aid	\$ 12,740,520	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	30.0%	\$ 14,661,780	\$ 14,661,780			\$ 7,124,234	\$ 7,295,507	\$ 7,923,963	\$ 8,108,116	\$ 8,751,281	31.5%	\$ 8,705,818	\$ 8,705,818		
Quality Educator Payment	1,137,768	1,146,437	1,209,981	1,214,609	1,258,565	2.7%	1,252,068	1,252,068			514,401	531,860	534,851	589,822	622,894	2.2%	553,454	553,454		
At-Risk Student Payment	71,076	69,830	69,707	67,339	71,922	0.2%	72,131	72,131			24,694	24,261	24,218	23,395	34,957	0.1%	25,060	25,060		
Indian Education for All Payment	106,189	109,273	112,896	111,117	114,258	0.2%	121,161	121,161			49,047	50,244	54,424	55,842	60,225	0.2%	59,933	59,933		
American Indian Achievement Gap Payment	29,746	27,432	31,680	32,335	33,663	0.1%	32,832	32,832			15,408	15,984	15,620	11,596	11,908	0.0%	16,188	16,188		
State Special Ed.	1,524,016	1,572,497	1,528,900	1,456,300	1,505,086	3.3%	1,567,018	1,567,018			497,829	468,072	503,292	513,156	525,911	1.9%	535,091	535,091		
Data for Achievement Payment	-	104,645	108,099	106,368	109,399	0.2%	116,030	116,030			-	48,117	52,112	53,456	57,664	0.2%	57,394	57,394		
State Tuition for State Placement	-	-	-	-	-	0.0%	-	-			-	-	-	-	-	0.0%	-	-		
Guaranteed Tax Base Subsidy	4,297,715	4,156,023	4,338,029	4,458,826	4,485,086	9.7%	4,589,720	4,589,720			1,797,534	1,777,598	1,840,010	2,292,379	2,400,872	8.7%	1,998,321	1,998,321		
State Transportation Reimb.	229,867	227,395	202,925	181,630	245,912	0.5%	245,912	245,912			86,402	99,506	105,231	99,687	140,605	0.5%	140,605	140,605		
State Coronavirus Relief Funds	-	-	280,580	-	-	0.0%	-	-			-	-	169,572	-	-	0.0%	-	-		
State Technology Payment	-	28,791	28,601	20,886	27,735	0.1%	27,735	27,735			-	15,234	15,852	12,132	16,778	0.1%	16,778	16,778		
State Major Maintenance Aid	-	-	-	-	-	0.0%	-	-			-	-	-	-	-	0.0%	-	-		
State School Block Grant (HB 124)	-	-	-	-	-	0.0%	-	-			-	-	-	-	-	0.0%	-	-		
Transformational Learning Aid	-	-	-	3,669	3,724	0.0%	3,724	3,724			-	-	-	22,178	22,510	0.1%	22,510			
Combined Fund School Block Grant	-	-	-	-	-	0.0%	-	-			-	-	-	-	-	0.0%	-	-		
Total State of Montana Revenue	\$ 20,136,897	\$ 20,676,010	\$ 21,468,871	\$ 21,023,665	\$ 21,665,045	47.0%	\$ 22,690,110	\$ 22,690,110			\$ 10,109,548	\$ 10,326,383	\$ 11,239,145	\$ 11,791,760	\$ 12,645,607	45.8%	\$ 12,131,152	\$ 12,108,642		
<u>Gallatin County:</u>																				
County Transportation Reimb.	266,124	227,395	202,925	181,630	245,912	0.5%	245,912	245,912			95,623	99,506	105,231	99,687	140,605	0.5%	140,605	140,605		
County Retirement Distribution	4,795,691	4,601,108	5,118,494	4,822,776	5,497,918	11.9%	5,628,524	5,628,524			2,506,944	2,453,524	2,509,303	2,814,053	3,173,940	11.4%	3,284,103	3,284,103		
Total Gallatin County Revenue	\$ 5,061,815	\$ 4,828,503	\$ 5,321,419	\$ 5,004,405	\$ 5,743,830	12.5%	\$ 5,874,436	\$ 5,874,436			\$ 2,602,567	\$ 2,553,029	\$ 2,614,534	\$ 2,913,740	\$ 3,314,545	11.9%	\$ 3,424,708	\$ 3,424,708		
<u>District Revenue:</u>																				
Property Tax Levy	\$ -	\$ -	\$ 15,471,221	\$ 16,094,628	\$ 16,872,976	36.6%	\$ 18,048,934	\$ 18,048,934			\$ -	\$ -	\$ 8,999,247	\$ 9,486,612	\$ 10,676,854	38.5%	\$ 11,089,962	\$ 11,089,962		
Penalties and Interest on Delinquent Taxes	\$ 20,971	\$ 20,971	\$ 27,306	\$ 37,924	\$ -	0.0%	\$ -	\$ -			\$ 10,043	\$ 13,083	\$ 17,504	\$ 18,706	\$ -	0.0%	\$ -	\$ -		
Tax Audit Receipts	\$ 11,682	\$ 11,682	\$ 8,832	\$ 128,245	\$ -	0.0%	\$ -	\$ -			\$ 176,601	\$ 6,237	\$ 7,539	\$ 78,015	\$ -	0.0%	\$ -	\$ -		
Tax Increment Finance District Proceeds	\$ 767,296	\$ 767,296	\$ 96,407	\$ -	\$ -	0.0%	\$ -	\$ -			\$ 63,710	\$ 115,201	\$ 583,240	\$ 45,000	\$ -	0.0%	\$ -	\$ -		
Tuition - Individual	\$ 40,877	\$ 40,877	\$ 22,674	\$ 24,331	\$ -	0.0%	\$ -	\$ -			\$ 23,091	\$ 22,032	\$ 16,770	\$ 32,491	\$ -	0.0%	\$ -	\$ -		
Community Education User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -			\$ 31,368	\$ 23,145	\$ 4,097	\$ 420	\$ 6,500	0.0%	\$ 6,500	\$ 6,500		
HSET Testing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -			\$ -	\$ -	\$ -	\$ 3,449	\$ 4,000	0.0%	\$ 4,000	\$ 4,000		
Investment Earnings	\$ 149,772	\$ 149,772	\$ 42,734	\$ 28,053	\$ 21,445	0.0%	\$ 21,445	\$ 21,445			\$ 126,295	\$ 173,695	\$ 22,328	\$ 15,472	\$ 13,059	0.0%	\$ 13,059	\$ 13,059		
Transportation Fee - Individual	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -			\$ 135	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -		
Other Revenue	\$ 13,074,847	\$ 14,090,937	\$ 2,900	\$ 153,540	\$ -	0.0%	\$ -	\$ -			\$ 8,527,139	\$ 8,823,312	\$ 11,520	\$ 144,690	\$ -	0.0%	\$ -	\$ -		
Education Improvement Payment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -			\$ 523	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -		
Total District Revenue	\$ 14,065,446	\$ 15,081,536	\$ 15,672,073	\$ 16,466,721	\$ 16,894,420	36.7%	\$ 18,070,378	\$ 18,070,378			\$ 8,958,905	\$ 9,176,705	\$ 9,662,244	\$ 9,824,856	\$ 10,700,413	38.6%	\$ 11,113,521	\$ 11,113,521		
Total Revenue	\$ 39,264,159	\$ 40,586,050	\$ 42,462,363	\$ 42,494,792	\$ 44,303,296	96.2%	\$ 46,634,925	\$ 46,634,925			\$ 21,671,020	\$ 22,056,117	\$ 23,515,922	\$ 24,530,356	\$ 26,660,566	96.1%	\$ 26,669,382	\$ 26,646,872		
Fund Balance Reappropriated	\$ 1,080,569	\$ 1,393,644	\$ 1,498,873	\$ 1,775,007	\$ 1,756,687	3.8%	\$ 1,905,501	\$ 1,876,931			\$ 1,941,914	\$ 1,669,935	\$ 2,039,431	\$ 1,468,924	\$ 1,086,578	3.9%	\$ 894,991	\$ 885,310		
Total Funding Sources	\$ 40,344,728	\$ 41,979,694	\$ 43,961,236	\$ 44,269,799	\$ 46,059,983	100.0%	\$ 48,540,426	\$ 48,511,856			\$ 23,612,933	\$ 23,726,052	\$ 25,555,353	\$ 25,999,280	\$ 27,747,144	100.0%	\$ 27,564,374	\$ 27,532,182		

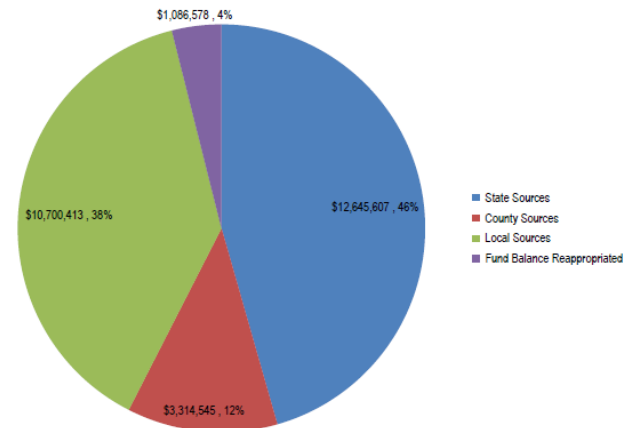
**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
All Operating Funds**

Tax Information	Elementary District										High School District									
	Actual	Actual	Actual	Estimated Actual	Adopted	Budget	Projected	Budget	Projected	Budget	Actual	Actual	Actual	Estimated Actual	Adopted	Budget	Projected	Budget	Projected	Budget
	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		2024-25		2018-19	2019-20	2020-21	2021-22	2022-23		2023-24		2024-25	
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 224,085,702	\$ 231,009,258		\$ 247,179,906		\$ 264,482,499		\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 269,441,207	\$ 278,036,597		\$ 297,499,159		\$ 318,324,100	
Levied Mills	133.03	115.16	111.30	93.06	93.43		110.74		106.95		100.16	85.40	86.30	75.70	77.80		73.18		70.11	

2022-23 Elementary Funding Sources



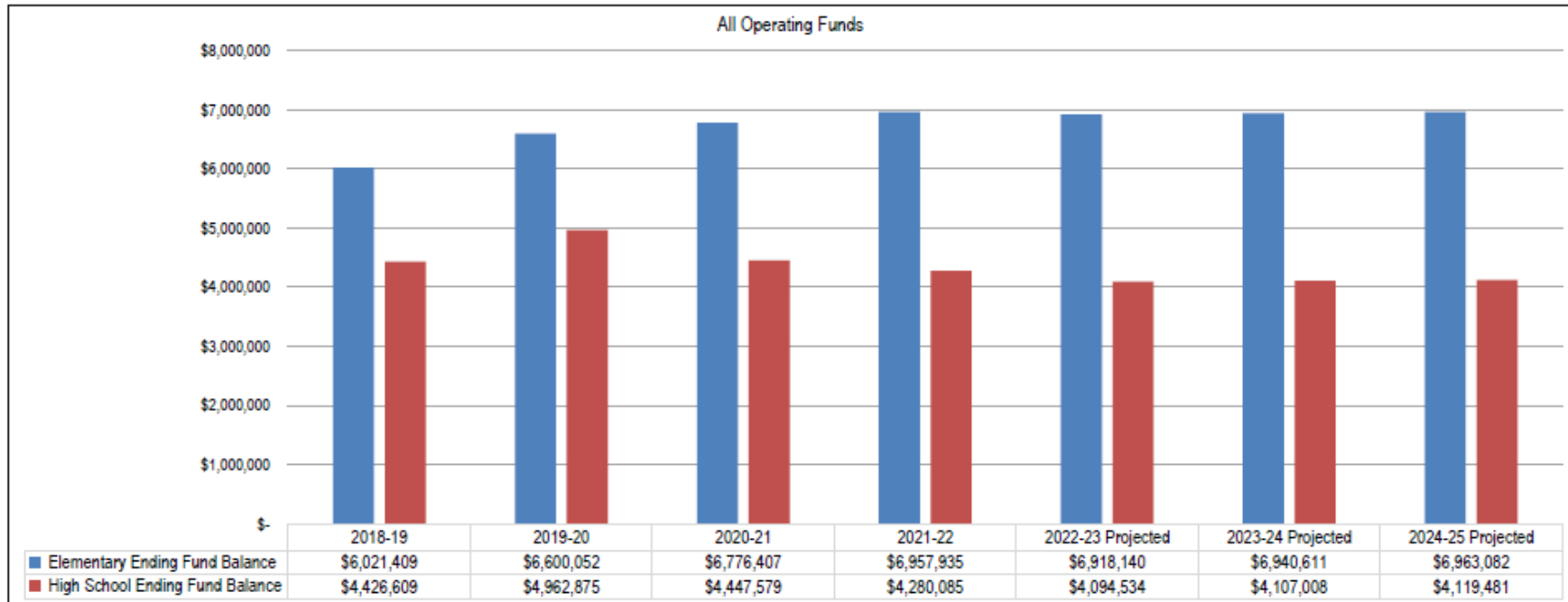
2022-23 High School Funding Sources



Bozeman Public Schools
Fund Balance and Reserve Analysis
All Operating Funds

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,918,140	\$ 6,940,611	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,280,085	\$ 4,094,534	\$ 4,107,008
Plus: Revenue & Other Financing Sources	40,586,050	42,037,280	42,462,363	42,499,191	43,790,712	46,373,550	46,373,550	21,671,020	22,056,117	23,515,922	24,530,356	26,189,056	26,111,136	26,111,136
Less: Expenditures & Other Financing Uses*	40,216,427	41,458,638	42,286,008	42,317,662	43,830,507	46,351,079	46,351,079	21,904,672	21,519,851	24,031,218	24,697,851	26,374,606	26,098,662	26,098,662
Ending Fund Balance	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,918,140	\$ 6,940,611	\$ 6,963,082	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,280,085	\$ 4,094,534	\$ 4,107,008	\$ 4,119,481

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	4,571,217	4,627,765	5,101,179	5,001,400	5,201,248	5,012,639	5,063,680	2,718,348	2,756,675	2,923,444	2,978,656	3,193,507	3,199,543	3,221,698
Plus: Fund Balance Reappropriated	1,080,569	1,393,644	1,498,873	1,775,007	1,756,687	1,905,501	1,876,931	1,941,914	1,669,935	2,039,431	1,468,924	1,086,578	894,991	885,310
Beginning Fund Balance	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,918,140	\$ 6,940,611	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,280,085	\$ 4,094,534	\$ 4,107,008
Budget Amount	\$ 41,849,193	\$ 42,988,461	\$ 44,281,551	\$ 44,154,118	\$ 46,059,983	\$ 48,533,053	\$ 48,533,053	\$ 23,684,179	\$ 23,798,902	\$ 25,221,125	\$ 25,802,559	\$ 27,747,144	\$ 27,485,708	\$ 27,485,708
Reserves as a Percent of Budget	10.92%	10.77%	11.52%	11.33%	11.29%	10.33%	10.43%	11.48%	11.58%	11.59%	11.54%	11.51%	11.64%	11.72%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
General Funds**

General Fund

Overview

Most discussion about Montana school budgets and the budget process concentrates on the General Fund. This fund is the chief operating fund of the school district. Districts may have only one General Fund, and it is used to account for all financial resources of the school district except for those required to be accounted for in another fund. The General Fund budget is used to finance instructional, facility maintenance, administrative, and other operational costs of a district not financed by other funds established for special purposes.

The General Fund budgets total \$56,909,434, 52% of the District's 2022-23 budgeted funds.

Financing

Although exceptions are allowed, state law requires schools to adopt General Fund budgets within an “equalized” range between calculated “BASE” and “Maximum” levels in an effort to equalize school funding in Montana. BASE and Maximum budgets are determined using several entitlements and funding components. Many of the components and entitlements are based on Average Number Belonging, or “ANB”—an adjusted average of the prior year’s enrollment.

20-9-326, MCA provides that the building blocks of our General Fund budgets will increase by a derivative of Consumer Price Index inflation from three years prior to the fiscal year in question. The 2021 legislature approved inflationary increases of 1.5% and 2.57% for 2021-22 and 2022-23, respectively, in accordance with the requirements of 20-9-326, MCA.

Descriptions and calculations of the General Fund components are as follows:

Basic Entitlement: The basic entitlement is the minimum funding each school district will receive if in operation. The basic entitlement amounts can be spent at the Trustees’ discretion and the amounts are set as follows:

District Type	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 & beyond
Elementary	\$40,000	\$40,000	\$50,000	\$50,895	\$51,149	\$52,105	\$52,579	\$53,541	\$54,344	\$55,741	\$57,246
Middle School	\$80,000	\$80,000	\$100,000	\$101,790	\$102,299	\$104,212	\$105,160	\$107,084	\$108,690	\$111,483	\$114,493
High School	\$290,000	\$290,000	\$300,000	\$305,370	\$306,897	\$312,636	\$315,481	\$321,254	\$326,073	\$334,453	\$343,483

Source: 20-9-306, MCA

State law also provides a basic entitlement increment for additional ANB above 250 for elementary budget units, 450 for middle school budget units and 800 for high school budget units. The chart below shows how the increments apply to the elementary, middle school and high school budget units:

District Type	ANB Limit for First Basic Entitlement	Additional Entitlement Increment	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 & beyond
Elementary	Up to 250 ANB	25	\$2,000	\$2,500	\$2,545	\$2,558	\$2,606	\$2,630	\$2,678	\$2,718	\$2,788	\$2,863
Middle School	Up to 450 ANB	45	\$4,000	\$5,000	\$5,090	\$5,115	\$5,211	\$5,528	\$5,354	\$5,434	\$5,574	\$5,724
High School	Up to 800 ANB	80	\$12,000	\$15,000	\$15,269	\$15,345	\$15,632	\$15,774	\$16,063	\$16,304	\$16,723	\$17,175

Source: 20-9-306, MCA

Per-ANB Entitlement: Per-ANB entitlement (also known as per-student entitlement) varies based on the total number of ANB in the school district. Determined by the Legislature, the per-ANB entitlements are set as follows:

District Type	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 & beyond
Elementary	\$5,075	\$5,120	\$5,226	\$5,348	\$5,444	\$5,471	\$5,573	\$5,624	\$5,727	\$5,813	\$5,962	\$6,123
High School	\$6,497	\$6,555	\$6,691	\$6,847	\$6,847	\$7,005	\$7,136	\$7,201	\$7,333	\$7,443	\$7,634	\$7,840

Source: 20-9-306, MCA

This elementary rate is decreased by \$.20 per ANB for each additional elementary ANB up to 1,000 ANB, and the rate for the 1,000th ANB is applied to all ANB thereafter. Similarly, the high school rate is decreased by \$.50 per ANB for each additional high school ANB up to 800 ANB, and the rate for the 800th ANB is applied to all ANB thereafter.

Elementary districts, or the elementary program of a K-12 district, with an accredited 7th-8th grade program, receive a prorated amount of the elementary and high school per-ANB entitlement rates. The per-ANB entitlements can be spent at the Trustees' discretion.

The Basic and Per-ANB entitlements are the primary building blocks for the General Fund budget. However, districts do not receive payments of these amounts; rather, they are combined into one payment called Direct State Aid.

Other General Fund Payments: In 2008, the Montana legislature added a series of other funding components to school district General Funds. They did so to address funding adequacy shortfalls successfully litigated by Montana schools. These new components include the Quality Educator Payment, At-Risk Student Payment, Indian Education for All Payment, and American Indian Achievement Gap Payment. In 2013, an additional payment—the Data for Achievement Payment—was added to this list.

The following table summarizes the historical and projected rates for each of these payments. Detailed descriptions of each payment follow the table.

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 & Beyond
Quality Educator Payment	\$3,169	\$3,169	\$3,185	\$3,245	\$3,275	\$3,335	\$3,385	\$3,472	\$3,566
At-Risk Student Payment (Statewide allocation)	\$5,269,408	\$5,363,730	\$5,390,549	\$5,491,352	\$5,541,074	\$5,642,476	\$5,726,603	\$5,873,777	\$6,032,369
Indian Education for All Payment	\$20.88	\$21.25	\$21.36	\$21.76	\$21.96	\$22.36	\$22.70	\$23.28	\$23.91
American Indian Achievement Gap Payment	\$205	\$209	\$210	\$214	\$216	\$220	\$223	\$229	\$235
Data for Achievement Payment	\$20.36	\$20.36	\$20.46	\$20.84	\$21.03	\$21.41	\$21.73	\$22.29	\$22.89

Source: 20-9-306, MCA & 20-9-328, MCA

Quality Educator Payment: Each district and special education cooperative receives a Quality Educator payment for each full-time equivalent licensed educator and for other licensed professionals employed by the school district, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, psychologists, licensed social workers, counselors, occupational therapists, and nutritionists. Districts may spend these amounts at the Trustees' discretion.

Indian Education for All Payment: Each Montana school district receives an Indian Education for All payment to implement the provisions of the Montana constitution (Article X, section 1(2)) and the statutory requirements for the recognition of American Indian cultural heritage (20-1-501, MCA). The Indian Education for All payment is the greater of \$100 for each district or \$23.38 per ANB in FY2023 and \$23.91 per ANB in FY2024. A public school district that receives an Indian Education for All payment may not divert the funds to any purpose other than curriculum development,

providing curriculum and materials to students, and providing training to teachers about the curriculum and materials, and Districts are required to show General Fund expenditures in at least the amount of this payment for these express purposes.

American Indian Achievement Gap Payment: The American Indian Achievement Gap payment is a component of the general fund BASE budget of the district supported by state and county equalization aid for the purpose of closing the educational achievement gap that exists between American Indian students and non-Indian students. In FY2023 and FY2024, a school district will receive \$229 and \$235 for each American Indian student enrolled in the district on the first Monday in October of the prior school year, respectively.

Data for Achievement Payment: Funds received for the Data for Achievement payment must be used by a school district to pay for access fees or other costs associated with use of or participation in the statewide data system administered by the Office of Public Instruction or a comparable data system provided by a private vendor, including data entry and staff training on use of the systems. Districts are expected to show data-related expenditures in at least the amount of this payment each year from their General Fund. The Data For Achievement payment is the district's ANB, calculated in accordance with 20-9-311, MCA, multiplied by \$22.99 and \$22.89 in FY23 and FY24, respectively.

Special Education Allowable Cost Payment: OPI distributes state funding for district special education in two categories:

- Instructional Block Grant (IBG) and Related Services Block Grant (RSBG)—if a school district is eligible, these block grants are based on the ANB of the district. The money is spent on allowable special education costs as defined in MCA 20-7-431.
- Reimbursement for Disproportionate Costs—Districts with unusually high special education costs may be eligible for additional special education reimbursements.

At-Risk Student Payment: The At-Risk Student Payment is intended to address the needs of at-risk students, and the money is distributed in the same proportions as Title I monies are distributed to schools. In FY2023 and 2024, the Legislature appropriated \$5,873,777 and \$6,032,369, respectively, to this financing source.

Once these funding components are known, BASE and Maximum budget limits can be determined. The BASE budget is the minimum budget that a district must adopt for its General Fund. It is equal to 80% of the basic entitlement, 80% of the district's per-ANB entitlement, 100% Quality Educator Payment, 100% At-Risk Student Payment, 100% Indian Education for All Payment, 100% American Indian Achievement Gap Payment, 100% Data for Achievement Payment, and 140% of the district's special education allowable costs.

The BASE budget is funded as follows:

State Funding:

- Direct State Aid (44.7% of the district's basic and per-ANB entitlements)

- 100% Special Education Allowable Cost Payment (Instructional and Related Services Block Grants plus reimbursement for disproportionate costs)
- 100% Quality Educator Payment
- 100% At-Risk Student Payment
- 100% Indian Education for All Payment
- 100% American Indian Achievement Gap Payment
- 100% Data for Achievement Payment
- Guaranteed Tax Base Aid (property tax relief) for qualifying districts

Local Funding

- Permissive (i.e., unvoted) local property tax mill levy (35.3% of the district's basic and per-ANB entitlements + 40% of the state special education allowable cost payment)
- Interest and other non-levy revenue

The Maximum General Fund budget is a somewhat misleading term, because it is not necessary the highest budget a district can adopt for its General Fund. A district's maximum budget is equal to 100% of the basic entitlement, 100% of the district's per-ANB entitlement, 100% Quality Educator Payment, 100% At-Risk Student Payment, 100% Indian Education for All Payment, 100% American Indian Achievement Gap Payment, 100% Data for Achievement Payment, and between 175% and 200% of the district's special education allowable costs.

The Maximum budget is funded as follows:

State Funding:

- Direct State Aid (44.7% of the district's basic and per-ANB entitlements)
- 100% Special Education Allowable Cost Payment (Instructional and Related Services Block Grants plus reimbursement for disproportionate costs)
- 100% Quality Educator Payment
- 100% At-Risk Student Payment
- 100% Indian Education for All Payment
- 100% American Indian Achievement Gap Payment
- 100% Data for Achievement Payment
- Guaranteed Tax Base Aid (property tax relief) for qualifying districts

Local Funding Levy

- Permissive (i.e., unvoted) local property tax mill levy (35.3% of the district's basic and per-ANB entitlements + 40% of the state special education allowable cost payment)
- Interest and other non-levy revenue
- Tuition receipts
- Voted local over-BASE property tax mill levy

A District's highest budget without a vote is the sum of its current year BASE budget plus and over-BASE levies previously approved by voters. With voter approval, districts can adopt the higher of the current year maximum or the previous year's adopted budget plus increases in the Quality Educator Payment, Indian Education for All Payment, At-Risk Student Payment, American Indian Achievement Gap Payment, and the Data for Achievement Payments. Except in legislative years, General Fund elections must be held on the regular school election day, the Tuesday after the first Monday in May.

State law contains a subsidy mechanism for districts' permissive (BASE) property taxes. The mechanism, called Guaranteed Tax Base Aid "GTB" is available to districts like Bozeman whose taxable value per student is less than a multiple of the statewide average taxable value per student. The multiplier is a key factor in the equation, and the legislature has been increasing it over time. The first increase came in FY19 as a result of HB647 in the 2017 Montana legislative session. The 2021 legislature also increased the threshold through HB663, using newly-authorized marijuana receipts to finance the costs to the state.

The GTB thresholds currently in law are:

	FY2017-18 and prior	FY2018-19	FY2020-21	FY2021-22	FY2022-23	FY2023-24 and beyond
Guaranteed Tax Base Aid Threshold	193%	216%	224%	250%	250%	Based on marijuana tax receipts

Source: 20-9-366, MCA

Bozeman Public Schools Overview

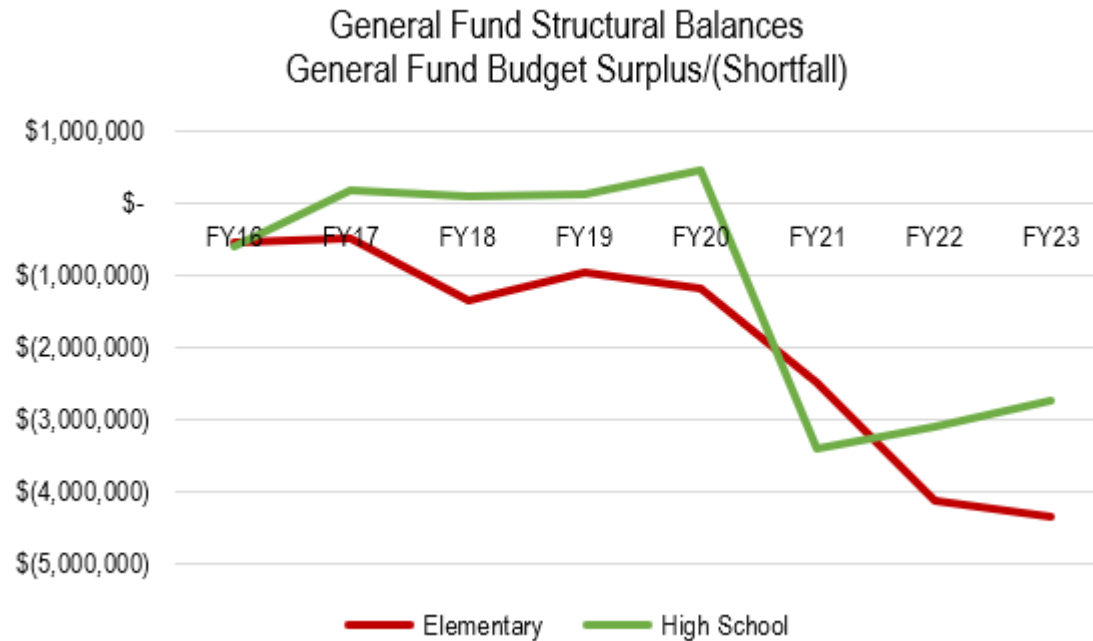
The Bozeman School District generally continues to grow, and the General Fund is growing with it. The District is also fortunate to have an extremely supportive electorate that approved General Fund levies in the High School District this year.

One of the most important scrutinized measures of our General Funds is their 'structural balance': a comparison of planned General Fund costs and the spending authority available to fund them. This year, the Elementary and High School General Funds both have structural imbalances which total to \$7,050,961 (12.3%) system-wide:

	Elementary	High School	K-12 Total
General Fund Budget Limit	\$ 35,492,152	\$ 21,417,282	\$ 56,909,434
Budgeted General Fund Expenditures	\$ 39,821,423	\$ 24,138,972	\$ 63,960,395
Remaining Capacity/(Structural Imbalance)	\$ (4,329,271)	\$ (2,721,690)	\$ (7,050,961)

Source: District records

In 2021-22, the District's K-12 budgeted structural imbalance was \$7,223,002, an increase in deficit from \$5,878,476 in 2020-2021. 61% of the overall deficit is in the Elementary District, while the remaining 39% occurred at the High School Level.



Source: District records

The graph above demonstrates the District has been tracking the issue for many years and has long been aware of how unsustainable our financing structures were. However, the influx of one-time funds—in particular, the federal ESSER grants—enabled the District to maintain its structures and forestall any large-scale changes. At this point, however, the District has about 1.5 years' worth of one-time funds to finance the deficit. As a result, administration and the Board decided it was prudent to address the issue now while time was still available to make thoughtful, deliberate, and student-centered changes that are consistent with the District's goals and strategic plan.

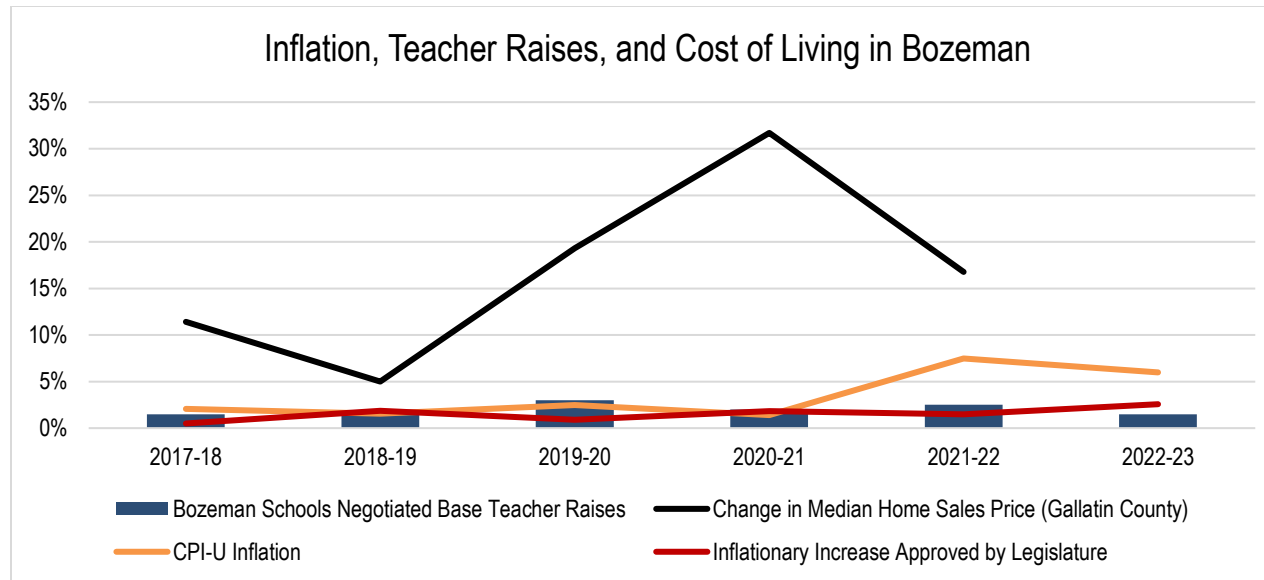
The imbalances are fully anticipated and the reasons for them have been clearly communicated as a part of the annual budget adoption process. Those reasons include:

- Challenges with maintaining the High School master schedule at two buildings. A projected high school budget deficit was the key reason the 2016 High School Programming Committee debated one even larger high school or splitting into two buildings. The committee and community ultimately chose the two high school model—and the budget challenges that accompany it.

Those challenges are now playing out. Significant FTE increases were expected and granted when GHS opened, and voters approved a transition levy to temporarily support that FTE increase. After the initial increase, the plan was that no new FTE would be needed while the high school enrollment “grew into” the capacity at each building. During the development of the 2022-23 budget, however, it became apparent that both high schools needed additional staff to run their master schedules—a fundamental change to our original plan. The increase was approved out of necessity to meet the needs of the current master scheduling system but, as noted above, it is not sustainable.

- A significant COVID-related reduction in elementary enrollment. Although it has partially recovered, the reduced elementary enrollment tempers expectations for future high school enrollment—and as a result, budget growth.
- Recruitment and retention have emerged as significant District issues—seemingly overnight. Bozeman is an attractive place to live, and the District is a high performing public school system. As a result, our District has historically been a destination for many professional educators. However, cost of living increases here have caused our applicant pools to dwindle significantly. To address those changing conditions, the District provided mid-contract wage increases to all hourly staff and bonuses to all other employee groups.

Unfortunately, revenue increases have not kept up with wage growth or the cost of living in the Bozeman area. The following graph depicts inflationary increases provided by the state legislature to various cost of living measures.



These factors clearly show the challenges the District faces around recruiting and retaining quality staff members. District leadership knows we will need to take a holistic look at employee compensation—including salaries and benefits—and invest strategically in it to help with recruitment and retention issues. In order to do so, however, the District will need to create capacity in our budget – likely by reducing the number of staff in our employ. Other factors include:

- A change in General Fund calculation methodology. Specifically, the 2021 legislature suspended schools' ability to base their General Fund budgets on projected enrollment. Historical enrollment must now be used instead—a change that will reduce Bozeman High School's 2022-23 General Fund budget authority by almost \$730,000.
- The possibility that the District will not be able to fully fund the transition levy. The transition levy ballot created the opportunity for the District to obtain up to \$6 million dollars in transition funding over six years, the maximum amount allowed under state law. To do so, however, the transition levy ballot stated the District must “completely offset the tax impact of the annual Transition Levy with other reductions.” The transition levy election took place at the height of the pandemic in 2020, and the Board placed this condition on the levy to help secure its approval during very uncertain times. Some of those required offsets were known and available when the levy was proposed, but the rest was completely speculative—that is, the District left room to levy for the transition if future circumstances changed and new offsets became available. Little has changed, however, and our available taxpayer offsets are very limited. As a result, it is likely that the District will not be able to access the full amount of the transition levy—which compresses the

window to balance the budget.

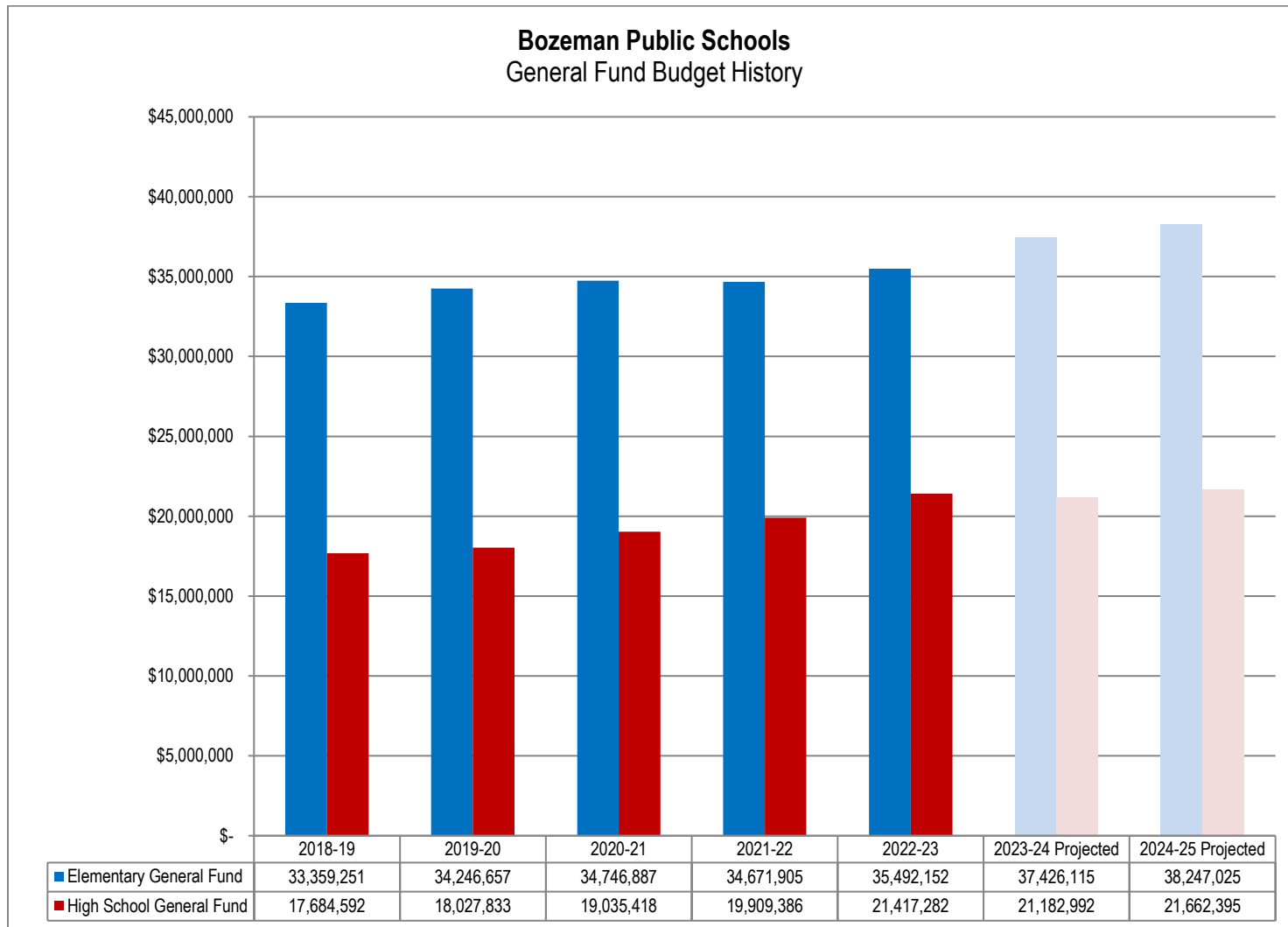
- Additional cost increases to the budget. These additions include FTE increases and a reinstatement of a K-12 curriculum budget. Make no mistake, all of these things are good for student achievement and advance our District goals, but they all come with a budget impact and create additional competition for our limited funds.

The Board and Superintendent have identified the budget deficit as one of two Mega Issues to be addressed during the 2022-23 school year. Mega Issue overviews have been developed and are included in this document as Appendix 5.

Since Montana law requires a balanced General Fund budget, the District will use budgeted contingency amounts, the voter-approved Transition Levy, and non-renewable/one-time resources to balance the budget.

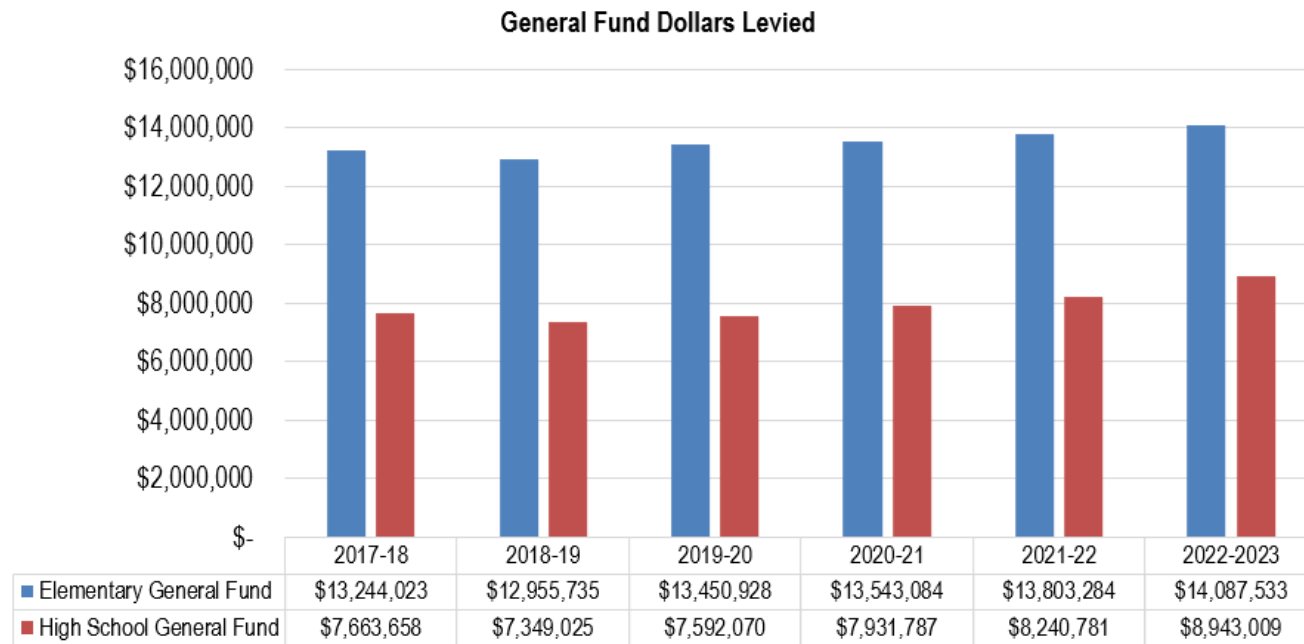
Budget and Taxation History

Bozeman is a growing community, and enrollment has tended to increase over time. Because our General Fund budgets are primarily based on enrollment, these budget limits have been increasing over time:

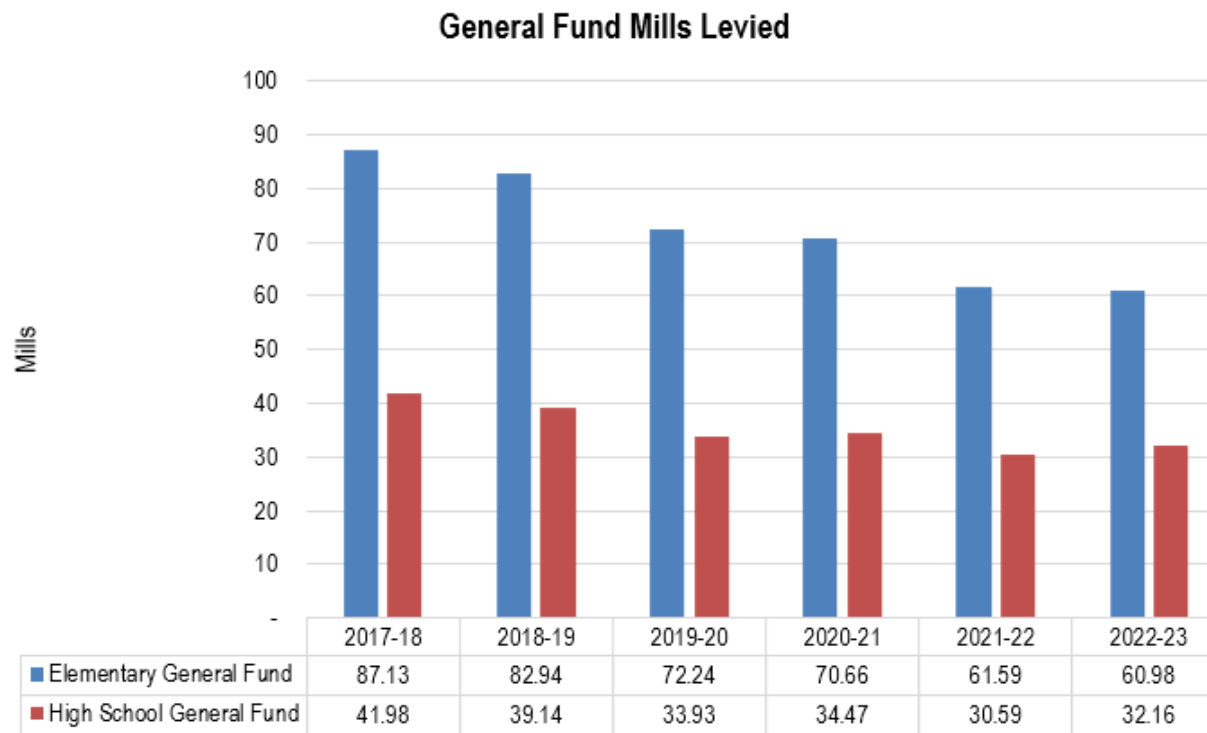


Source: District records

The District expects enrollment growth to flatline in the Elementary district, while the High School is expected to see continued growth for one more year. Without enrollment growth in the Elementary district, it is unknown if the district will be able to approach taxpayers for a K-8 general fund levy next spring. The High School, on the other hand, has and is expected to grow with the trend of increasing budgets to continue into the foreseeable future. The following graphs present a five-year history of General Fund dollars and mills levied for both the Elementary and High School Districts. In 2022-23, the Elementary and High School Districts will levy 60.98 mills and 32.16 mills, respectively. The 93.14 total K-12 General Fund mills represents 49% of the District's tax burden this year:



Source: District records



Source: District records

Fund Balances and Reserves

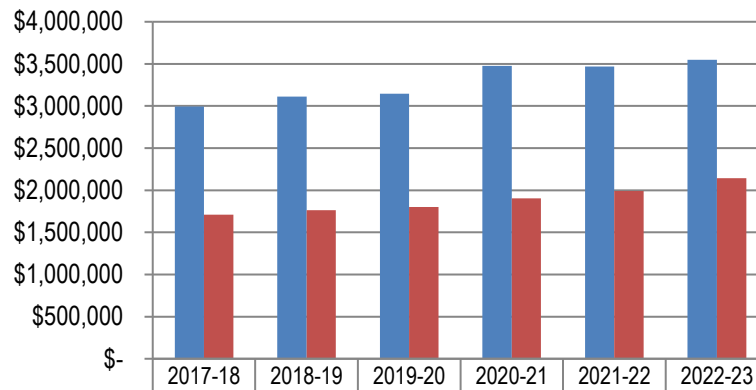
General Fund balances are considered unassigned fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the General Fund. State law ([20-9-104, MCA](#)) limits districts to a maximum reserve of 10% in the General Fund. Fund balances above that amount must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year.

District policy 7515 states that the District will strive to maintain a minimum 5% unassigned fund balance. However, the District places a high priority on maximizing reserves, for three primary reasons:

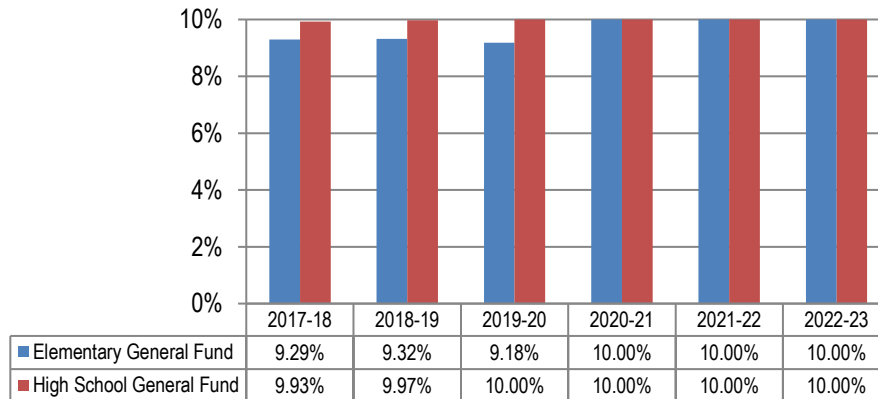
- Reserves are important to ensure adequate cash flow
- Reserves can be used as a funding source for emergency budget amendments
- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore, tax impact—caused by these future debt issues.

District policy 7515 also delegates responsibility for assigning fund balances to the administration. To date, assignments of General Fund balances have not been made, and the District does not anticipate any such assignments in the foreseeable future.

Bozeman Public Schools
General Fund Reserves



Bozeman Public Schools
General Fund Reserves as a Percentage of Ensuing Year
Budget (10% Max)



Source: District records

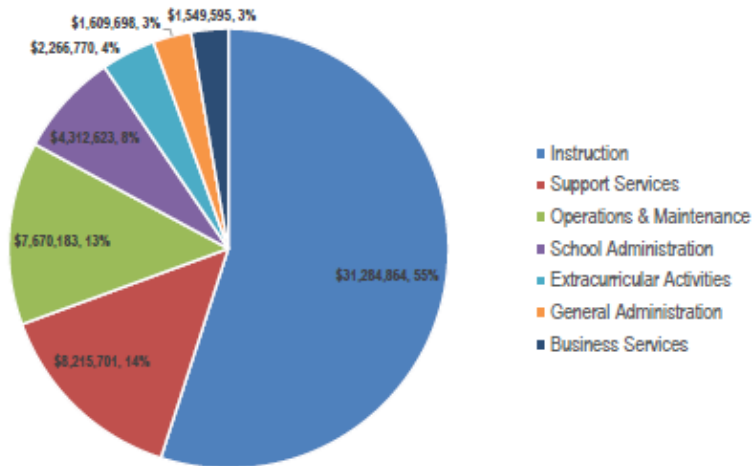
**Bozeman Public Schools
2022-23 Expenditure History and Budget
General Fund**

Location: All Locations

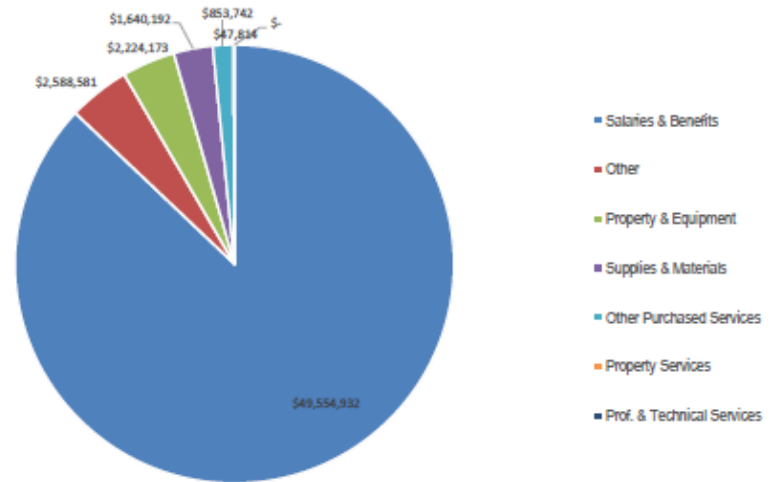
	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 6,990.85	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.89	\$ 7,361.55	\$ 7,455.56	\$ 8,110.73	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 8,303.80	\$ 8,171.41
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
					\$ %							\$ %		
Instruction	\$ 21,362,780	\$ 21,684,576	\$ 21,444,328	\$ 22,195,663	\$ 20,623,426	0.0%	\$ 22,105,756	\$ 22,450,867	\$ 9,593,041	\$ 10,223,330	\$ 10,389,146	\$ 10,928,547	\$ 9,996,820	46.7%
Support Services	4,239,614	4,604,956	4,243,458	4,556,894	5,494,212	15.5%	5,685,277	5,879,501	1,898,107	1,874,743	2,031,112	1,966,703	2,282,324	10.7%
General Administration	729,864	727,018	856,582	806,707	804,849	2.3%	826,835	851,338	639,664	731,647	850,260	787,236	804,849	3.8%
School Administration	2,431,075	2,645,698	2,504,788	2,733,705	2,723,929	7.7%	2,803,401	2,894,702	1,028,702	1,030,082	1,401,766	1,446,413	1,542,231	7.2%
Business Services	739,022	749,899	746,631	794,982	853,355	2.4%	875,274	898,259	583,216	717,564	578,562	631,988	686,240	3.3%
Operations & Maintenance	2,767,894	2,498,446	2,659,009	2,877,906	3,755,472	10.8%	3,871,450	3,994,592	1,920,528	1,843,852	2,603,336	2,495,068	3,914,711	18.3%
Student Transportation	14,118	6,823	7,595	2,282	-	0.0%	-	-	-	-	-	-	-	0.0%
School Foods	203	181	339	-	-	0.0%	-	-	207	27	145	79	-	0.0%
Extracurricular Activities	217,265	214,889	194,050	218,219	239,728	0.7%	242,884	246,076	913,218	936,897	1,354,016	1,443,821	1,437,427	6.7%
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%
Other	494,959	1,294,197	2,009,845	529,148	997,182	2.8%	1,015,238	1,031,689	1,007,379	569,511	209,082	209,532	742,680	3.5%
Total For Location	\$ 32,996,792	\$ 34,426,683	\$ 34,666,623	\$ 34,715,505	\$ 35,492,152	100.0%	\$ 37,426,115	\$ 38,247,025	\$ 17,584,063	\$ 17,927,654	\$ 19,417,426	\$ 19,909,386	\$ 21,417,282	100.0%
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
					\$ %							\$ %		
Salaries & Benefits	\$ 30,009,979	\$ 30,974,272	\$ 30,162,775	\$ 31,293,056	\$ 31,814,531	89.8%	\$ 33,685,393	\$ 34,443,048	\$ 14,730,183	\$ 15,163,130	\$ 16,863,984	\$ 17,356,102	\$ 17,740,401	82.8%
Prof. & Technical Services	519,797	359,735	314,904	522,407	531,818	1.5%	540,568	550,106	327,428	416,972	246,752	481,468	321,924	1.5%
Property Services	694,728	594,585	658,685	-	895,718	2.5%	895,718	895,718	530,739	575,248	718,147	-	1,259,719	5.9%
Other Purchased Services	536,938	480,555	478,849	631,282	542,127	1.5%	566,584	592,508	542,292	564,865	755,690	861,875	861,573	4.0%
Supplies & Materials	715,794	701,577	1,018,094	938,463	710,128	2.0%	721,964	733,306	422,619	616,047	588,128	565,347	543,350	2.5%
Property & Equipment	-	-	-	-	-	0.0%	-	-	-	-	4,115	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%
Other	519,555	1,315,960	2,033,315	1,330,297	997,832	2.8%	1,015,888	1,032,339	1,030,802	591,391	240,609	644,594	680,315	3.2%
Total For Location	\$ 32,996,792	\$ 34,426,683	\$ 34,666,623	\$ 34,715,505	\$ 35,492,152	100.0%	\$ 37,426,115	\$ 38,247,025	\$ 17,584,063	\$ 17,927,654	\$ 19,417,426	\$ 19,909,386	\$ 21,417,282	100.0%

Source: District Records

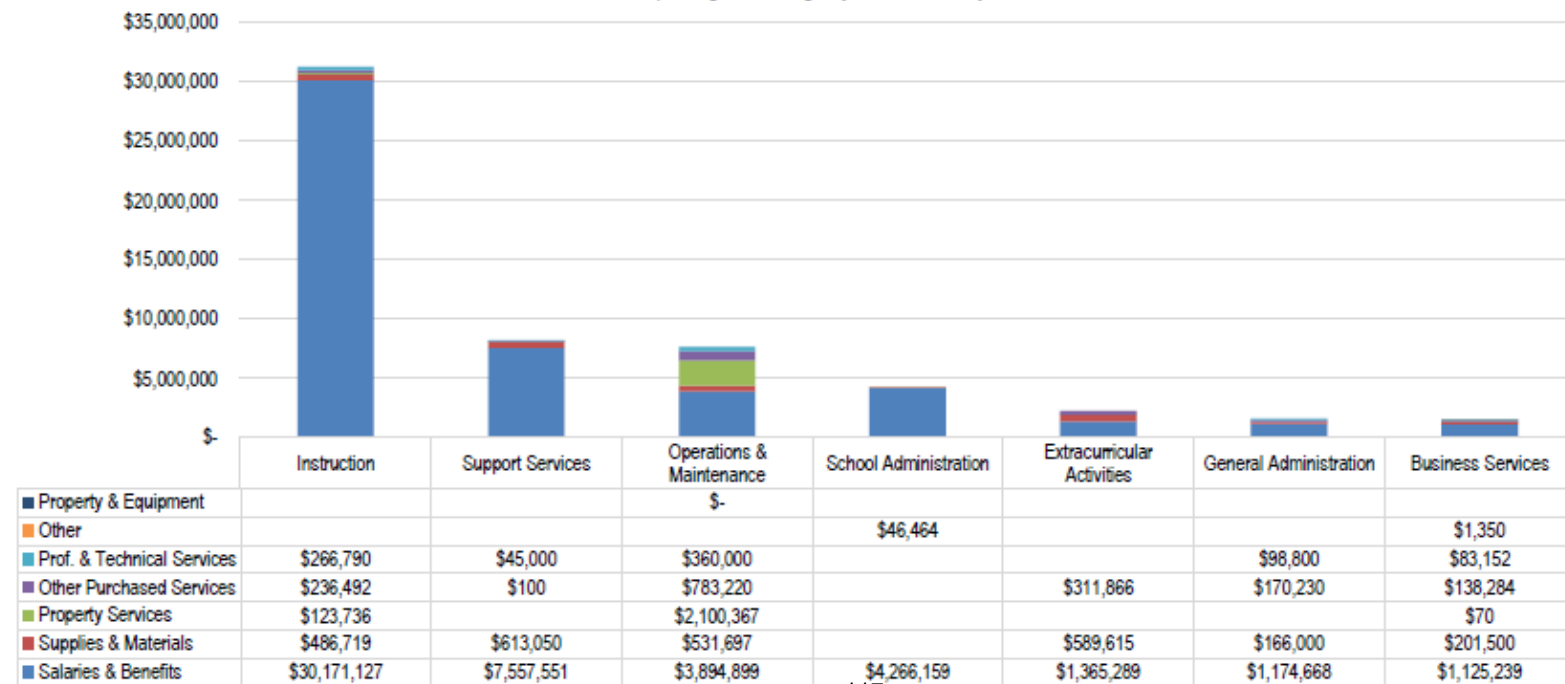
Bozeman Public Schools
2022-23 Budgeted Funds Expenditure Budget by Function



Bozeman Public Schools
2022-23 Budgeted Funds Expenditure by Object

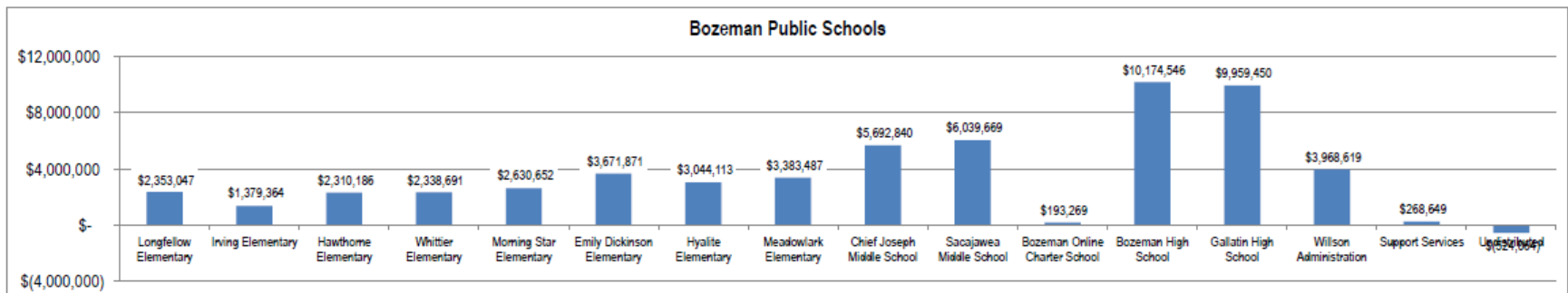


Bozeman Public Schools
2022-23 Operating Funds Budget by Function and Object



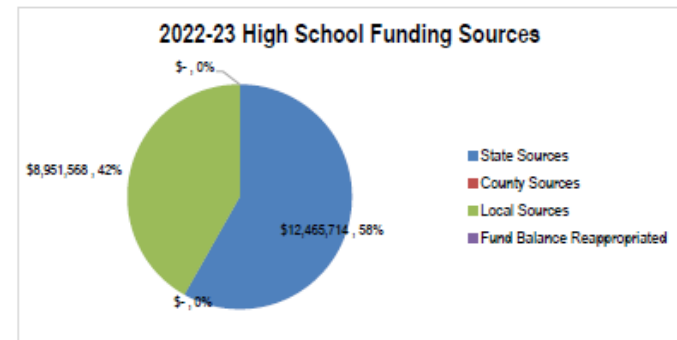
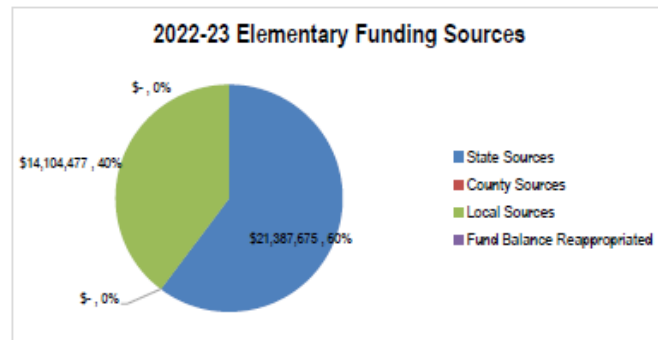
Bozeman Public Schools
2022-23 General Fund Expenditure Budget Summary by Location

	Elementary District																High School District					
	Longfellow Elementary	Irving Elementary	Hawthorne Elementary	Whittier Elementary	Morning Star Elementary	Emily Dickinson Elementary	Hyalite Elementary	Meadowlark Elementary	Chief Joseph Middle School	Sacajawea Middle School	Bozeman Online Charter School	Wilson Administration	Support Services	Undistributed	Total		Bozeman High School	Gallatin High School	Wilson Administration	Support Services	Undistributed	Total
Oct 1, 2021 Projected Enrollment	275	198	344	263	440	518	477	486	748	851	108	7,217	7,217	7,217	#N/A		1,233	1,276	2,509	2,509	2,509	2,509
Budget Per Student	\$8,557	\$6,966	\$6,716	\$8,892	\$5,979	\$7,089	\$6,382	\$6,962	\$7,611	\$7,097	\$1,790	\$301	\$24	\$12	#N/A		\$8,252	\$7,805	\$717	\$39	-\$244	\$8,536
Budget By Function																						
Instruction	\$ 1,587,421	\$ 865,839	\$ 1,624,241	\$ 1,491,457	\$ 1,670,349	\$ 2,570,277	\$ 2,052,895	\$ 2,276,238	\$ 4,089,371	\$ 4,273,298	\$ 246,185	\$ 21,384	\$ -	\$ (2,145,529)	\$ 20,623,426		\$ 5,957,817	\$ 6,199,811	\$ 65,384	\$ -	\$ (2,226,192)	\$ 9,996,820
Support Services	395,984	247,592	309,664	477,634	487,570	502,060	524,072	628,883	630,220	721,634	60	160,830	23,623	359,340	\$ 5,469,166		1,051,272	1,007,862	77,669	-	145,522	2,282,324
General Administration	-	-	-	-	-	-	-	-	-	-	-	670,326	-	134,523	\$ 804,849		-	-	670,326	-	134,523	804,849
School Administration	183,429	108,309	179,677	189,448	219,355	317,799	203,983	217,178	297,197	397,385	(57,619)	475,627	-	2,158	\$ 2,723,929		648,141	707,108	185,534	-	1,448	1,542,231
Business Services	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	-	574,438	67,979	110,858	\$ 853,355		10,008	10,008	574,590	43,777	57,858	696,240
Operations & Maintenance	136,652	115,104	140,132	134,304	181,033	205,294	191,154	182,443	428,032	384,009	-	268,193	79,271	1,309,851	\$ 3,755,472		1,444,866	1,017,035	224,319	53,998	1,174,492	3,914,711
Student Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	-	-	-	-	-
School Foods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	-	-	-	-	-
Extracurricular Activities	-	-	-	-	-	-	-	-	111,326	111,356	-	-	-	17,047	\$ 239,728		758,787	678,602	-	-	38	1,437,427
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	-	-	-	-	-
Other	39,552	32,512	46,464	35,840	62,336	66,432	62,000	68,736	126,687	141,980	14,643	-	-	300,000	\$ 997,182		303,655	339,025	-	-	100,000	742,680
Total For Location	\$ 2,353,047	\$ 1,379,364	\$ 2,310,186	\$ 2,338,691	\$ 2,630,652	\$ 3,671,871	\$ 3,044,113	\$ 3,383,487	\$ 5,692,840	\$ 6,039,669	\$ 193,269	\$ 2,170,797	\$ 170,874	\$ 88,247	\$ 35,467,106		\$ 10,174,546	\$ 9,959,450	\$ 1,797,822	\$ 97,775	\$ (612,311)	\$ 21,417,282
Budget By Object																						
Salaries & Benefits	\$ 2,255,968	\$ 1,293,706	\$ 2,188,036	\$ 2,251,722	\$ 2,497,732	\$ 3,537,574	\$ 2,920,372	\$ 3,248,103	\$ 5,441,833	\$ 5,777,021	\$ 178,626	\$ 1,807,211	\$ 127,139	\$ (1,736,557)	\$ 31,789,485		\$ 9,109,760	\$ 9,027,106	\$ 1,472,473	\$ 75,908	\$ (1,944,846)	\$ 17,740,401
Prof. & Technical Services	-	-	-	-	-	-	-	-	-	-	-	58,000	-	473,818	\$ 531,818		100	50	43,502	-	278,272	321,924
Property Services	41,984	38,260	59,595	35,846	53,379	50,349	44,527	47,962	110,752	107,100	-	46,562	42,402	217,000	\$ 895,718		605,190	462,893	46,543	21,200	123,893	1,259,719
Other Purchased Services	12,008	12,008	12,008	12,008	12,008	12,008	12,008	12,008	12,768	12,768	-	11,584	1,333	407,610	\$ 542,127		167,941	167,941	11,704	667	513,320	861,573
Supplies & Materials	3,535	2,878	4,083	3,275	5,197	5,508	5,206	5,678	800	800	-	246,790	-	426,376	\$ 710,126		1,800	1,600	222,900	-	317,050	543,350
Property & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	-	-	-	-	-
Other	39,552	32,512	46,464	35,840	62,336	66,432	62,000	68,736	126,687	141,980	14,643	650	-	300,000	\$ 997,832		-	-	700	-	300,000	300,700
Total For Location	\$ 2,353,047	\$ 1,379,364	\$ 2,310,186	\$ 2,338,691	\$ 2,630,652	\$ 3,671,871	\$ 3,044,113	\$ 3,383,487	\$ 5,692,840	\$ 6,039,669	\$ 193,269	\$ 2,170,797	\$ 170,874	\$ 88,247	\$ 35,467,106		\$ 9,884,791	\$ 9,659,590	\$ 1,797,822	\$ 97,775	\$ (412,311)	\$ 21,027,667
% of Total	6.6%	3.9%	6.5%	6.6%	7.4%	10.4%	8.6%	9.5%	16.1%	17.0%	0.5%	6.1%	0.5%	0.2%	100.0%		47.0%	45.9%	8.5%	0.5%	-2.0%	100.0%



**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
General Fund**

Revenue by Source		Elementary District							High School District																						
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25																
		Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget																
State of Montana:																															
Direct State Aid	\$	12,740,520	\$	13,233,686	\$	13,557,474	\$	13,370,586	\$	13,809,695	38.9%	\$	13,809,695	\$	14,661,780	\$	6,824,022	\$	7,295,507	\$	7,923,963	\$	8,108,116	\$	8,751,281	40.9%	\$	8,751,281	\$	8,705,818	
Quality Educator Payment		1,137,768		1,146,437		1,209,981		1,214,609		1,258,565	3.5%		1,258,565		1,252,068		496,223		531,860		534,851		599,822		622,894	2.9%		622,894		553,454	
At-Risk Student Payment		71,076		69,830		69,707		67,339		71,922	0.2%		71,922		72,131		24,670		24,261		24,218		23,395		34,957	0.2%		34,957		25,060	
Indian Education for All Payment		106,189		109,273		112,896		111,117		114,258	0.3%		114,258		121,161		47,013		50,244		54,424		55,842		60,225	0.3%		60,225		59,933	
American Indian Achievement Gap Payment		29,746		27,432		31,680		32,335		33,663	0.1%		33,663		32,832		10,920		15,984		15,620		11,596		11,908	0.1%		11,908		16,188	
State Special Ed.		1,524,016		1,572,497		1,528,900		1,456,300		1,505,086	4.2%		1,505,086		1,567,018		512,168		468,072		503,292		513,156		525,911	2.5%		525,911		535,091	
Data for Achievement Payment		-		104,645		108,099		106,368		109,399	0.3%		109,399		116,030		-		48,117		52,112		53,456		57,664	0.3%		57,664		57,394	
Guaranteed Tax Base Subsidy		4,297,715		4,156,023		4,338,029		4,458,826		4,485,086	12.6%		4,485,086		4,589,720		1,396,141		1,777,598		1,840,010		2,292,379		2,400,872	11.2%		2,400,872		1,999,321	
Total State of Montana Revenue	\$	19,907,030	\$	20,419,824	\$	20,956,766	\$	20,817,481	\$	21,387,675	60.3%	\$	21,387,675	\$	22,412,740	\$	9,316,965	\$	10,211,643	\$	10,948,490	\$	11,657,763	\$	12,465,714	58.2%	\$	12,465,714	\$	11,951,259	
Gallatin County:																															
Total Gallatin County Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%	\$	-	\$	-	
District Revenue:																															
Property Tax Levy	\$	-	\$	-	\$	13,460,300	\$	13,752,251	\$	14,087,533	39.7%	\$	14,087,533	\$	14,996,430	\$	-	\$	-	\$	7,871,325	\$	8,221,710	\$	8,943,009	41.8%	\$	8,943,009	\$	9,223,174	
Penalties and Interest on Delinquent Taxes		13,125		18,038		23,588		32,700		-	0.0%		-		-		10,807		11,135		15,109		16,253		-	0.0%		-		-	
Tax Audit Receipts		241,904		11,682		8,832		128,245		-	0.0%		-		-		134,096		6,237		7,539		78,015		-	0.0%		-		-	
Tax Increment Finance District Proceeds		80,278		767,296		96,407		-		-	0.0%		-		-		42,500		115,201		583,240		45,000		-	0.0%		-		-	
Tuition - Individual		48,663		40,877		22,674		24,331		-	0.0%		-		-		20,808		22,032		16,770		32,491		-	0.0%		-		-	
Investment Earnings		119,490		109,086		29,990		16,945		16,945	0.0%		16,945		16,945		88,568		134,788		10,842		8,559		8,559	0.0%		8,559		8,559	
Transportation Fee - Individual		-		-		-		-		-	0.0%		-		-		-		-		-		-		-	0.0%		-		-	
Other Revenue		12,669,053		13,321,188		2,880		-		-	0.0%		-		-		7,518,325		7,525,546		9,460		-		-	0.0%		-		-	
Total District Revenue	\$	13,172,514	\$	14,268,168	\$	13,644,671	\$	13,954,471	\$	14,104,477	39.7%	\$	14,104,477	\$	15,013,375	\$	7,795,106	\$	7,814,939	\$	8,514,284	\$	8,402,029	\$	8,951,568	41.8%	\$	8,951,568	\$	9,231,733	
Total Revenue	\$	33,079,544	\$	34,687,992	\$	34,601,437	\$	34,771,952	\$	35,492,152	100.0%	\$	35,492,152	\$	37,426,115	\$	17,112,071	\$	18,026,582	\$	19,462,774	\$	20,059,792	\$	21,417,282	100.0%	\$	21,417,282	\$	21,182,992	
Fund Balance Reappropriated	\$	98,785	\$	147,781	\$	78,838	\$	21,150	\$	-	0.0%	\$	-	\$	-	\$	140,230	\$	43,879	\$	42,049	\$	-	\$	-	0.0%	\$	-	\$	-	
Total Funding Sources	\$	33,178,329	\$	34,835,774	\$	34,680,275	\$	34,793,103	\$	35,492,152	100.0%	\$	35,492,152	\$	37,426,115	\$	17,252,301	\$	18,070,461	\$	19,504,823	\$	20,059,792	\$	21,417,282	100.0%	\$	21,417,282	\$	21,182,992	
Tax Information																															
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25					2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25					2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
		Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget					Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget				Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget		
Taxable Value	\$	151,994,908	\$	156,191,478	\$	186,201,043	\$	191,687,364	\$	231,009,258		\$	231,009,258	\$	231,009,258	\$	231,009,258	\$	231,009,258	\$	182,556,412	\$	187,815,184	\$	223,747,892	\$	230,172,096	\$	278,036,597	\$	278,036,597
Levied Mills		82.94		72.24		70.66		61.59		60.98		56.99		60.98		39.14		33.93		34.47		30.59		32.16		30.06		32.16		32.16	

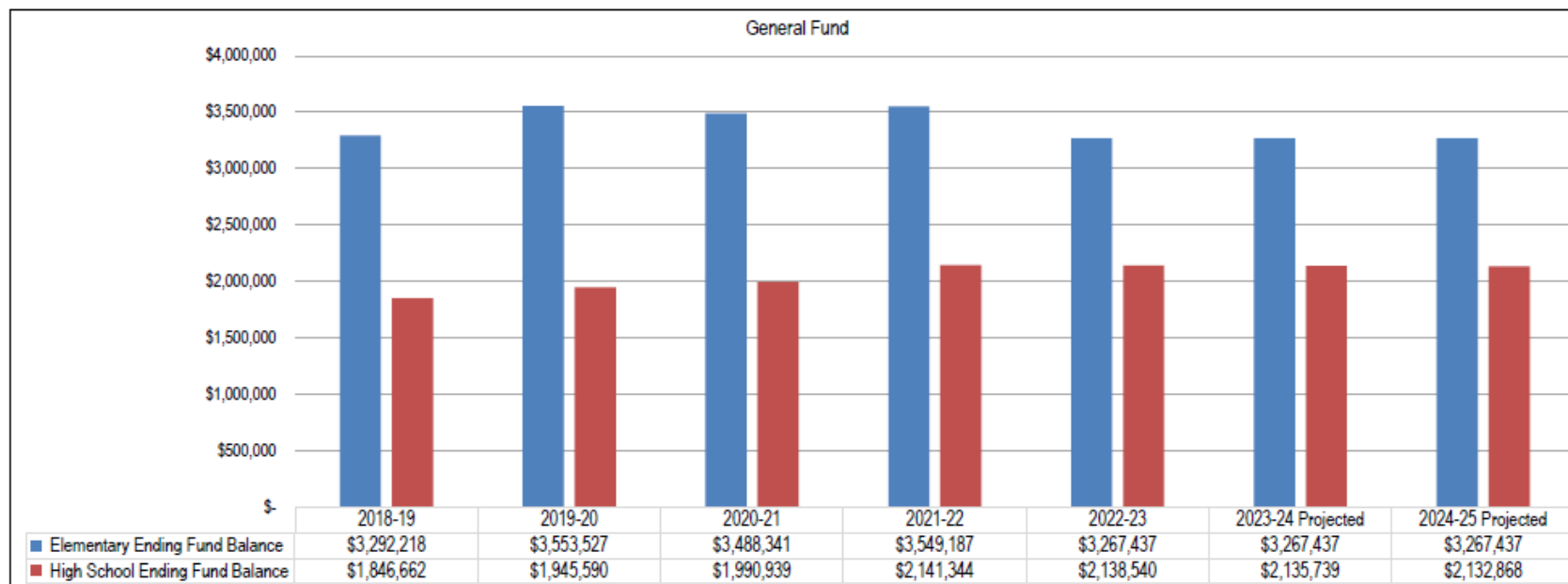


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
General Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 3,209,465	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,267,437	\$ 3,267,437	\$ 1,903,218	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,138,540	\$ 2,135,739
Plus: Revenue & Other Sources	33,079,544	34,687,992	34,601,437	34,776,351	35,210,401	37,426,115	38,247,025	17,527,507	18,026,582	19,462,774	20,059,792	21,414,478	21,180,192	21,659,524
Less: Expenditures & Other Uses*	32,996,792	34,426,683	34,666,623	34,715,505	35,492,152	37,426,115	38,247,025	17,584,063	17,927,654	19,417,426	19,909,386	21,417,282	21,182,992	21,662,395
Ending Fund Balance	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,267,437	\$ 3,267,437	\$ 3,267,437	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,138,540	\$ 2,135,739	\$ 2,132,868

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	3,110,680	3,144,436	3,474,689	3,467,191	3,549,187	3,267,437	3,267,437	1,762,988	1,802,783	1,903,542	1,990,939	2,141,344	2,138,540	2,135,739
Plus: Fund Balance Reappropriated	98,785	147,781	78,838	21,150	-	-	-	140,230	43,879	42,049	-	-	-	-
Beginning Fund Balance	\$ 3,209,465	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,267,437	\$ 3,267,437	\$ 1,903,218	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,138,540	\$ 2,135,739
Budget Amount	\$ 33,359,251	\$ 34,246,657	\$ 34,746,887	\$ 34,671,905	\$ 35,492,152	\$ 37,426,115	\$ 38,247,025	\$ 17,684,592	\$ 18,027,833	\$ 19,035,418	\$ 19,909,386	\$ 21,417,282	\$ 21,182,992	\$ 21,662,395
Reserves as a Percent of Budget	9.32%	9.18%	10.00%	10.00%	10.00%	8.73%	8.54%	9.97%	10.00%	10.00%	10.00%	10.00%	10.10%	9.86%
Legal Reserves Limit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Transportation Funds**

Transportation Fund

Overview

The Transportation Fund is established by 20-10-143, MCA for the purpose of transporting students to and from school. These costs may include:

- Costs associated with home-to-school buses, including bus purchase, repair, maintenance, and operations
- Safety activity related to bus driver training, crossing guards, etc.
- Bus barn operation and maintenance
- Payments to parents for individual transportation
- Costs associated with administering the transportation program
- Costs associated with providing supervised correspondence and home study (20-10-121, MCA)

Costs associated with field trips, extracurricular travel, and staff travel are not allowable costs of the Transportation Fund.

State law does not limit the amount Transportation Fund budgets—trustees may budget any amount in this fund. The Transportation Fund budgets total \$3,649,168 or 3% of the District's 2022-23 budgeted funds.

Financing

Transportation Fund costs are financed through a combination of state- and county-funded mileage reimbursements and a permissive (i.e., non-voted) local levy:

- Mileage reimbursements, established in 20-10-141, MCA, are based on bus capacity. Currently, the Bozeman School District uses 77-passenger buses, which are reimbursed at \$1.57 per mile. The State and County each pay half of the mileage reimbursement amounts.
- Mileage reimbursements are also paid to the District for students using Individual Transportation Contracts. That rate is currently \$0.35 per mile.
- A permissive (non-voted) local levy allows districts to finance Transportation Fund costs in excess of the mileage reimbursement rates. Available non-levy revenue sources may be used to reduce the local levy.

Bozeman Public Schools Overview

The Bozeman School District offers free home-to-school transportation to any student living outside the transportation fee boundary—generally one mile from an elementary school and two miles from the District’s middle and high schools. Students residing within the transportation boundary may ride buses on a space-available basis and are required to pay a \$90 fee each year.

Bozeman currently contracts its bus services with First Student, Inc., a private contractor. The District bid the contract in 2017 and the contract was awarded to First Student January 8, 2018. The contract, which covers fiscal years 2018-19 through 2022-23, is based on per-route rates for regular and special ed buses. In June 2021, the District amended the contracted rates for 2021-22 and 2022-23. The 2021-22 rate was increased by 6.1% to match the raise the provided to the District’s classified staff. The Board agreed to the higher amounts to assist the contractor with staff recruitment and retention.

Contracted rates are as follows:

Year	Regular Ed Per Route Rate	Friday Early Release Per Route Rate	Special Ed Per Route Rate
2018-19	\$ 127.64	\$ 58.21	\$ 124.40
2019-20	\$ 131.47	\$ 59.96	\$ 128.13
2020-21	\$ 135.41	\$ 61.76	\$ 131.97
2021-22*	\$ 143.67	\$ 65.53	\$ 140.02
2022-23*	\$ 147.98	\$ 67.50	\$ 144.22

* Amended in June 2021

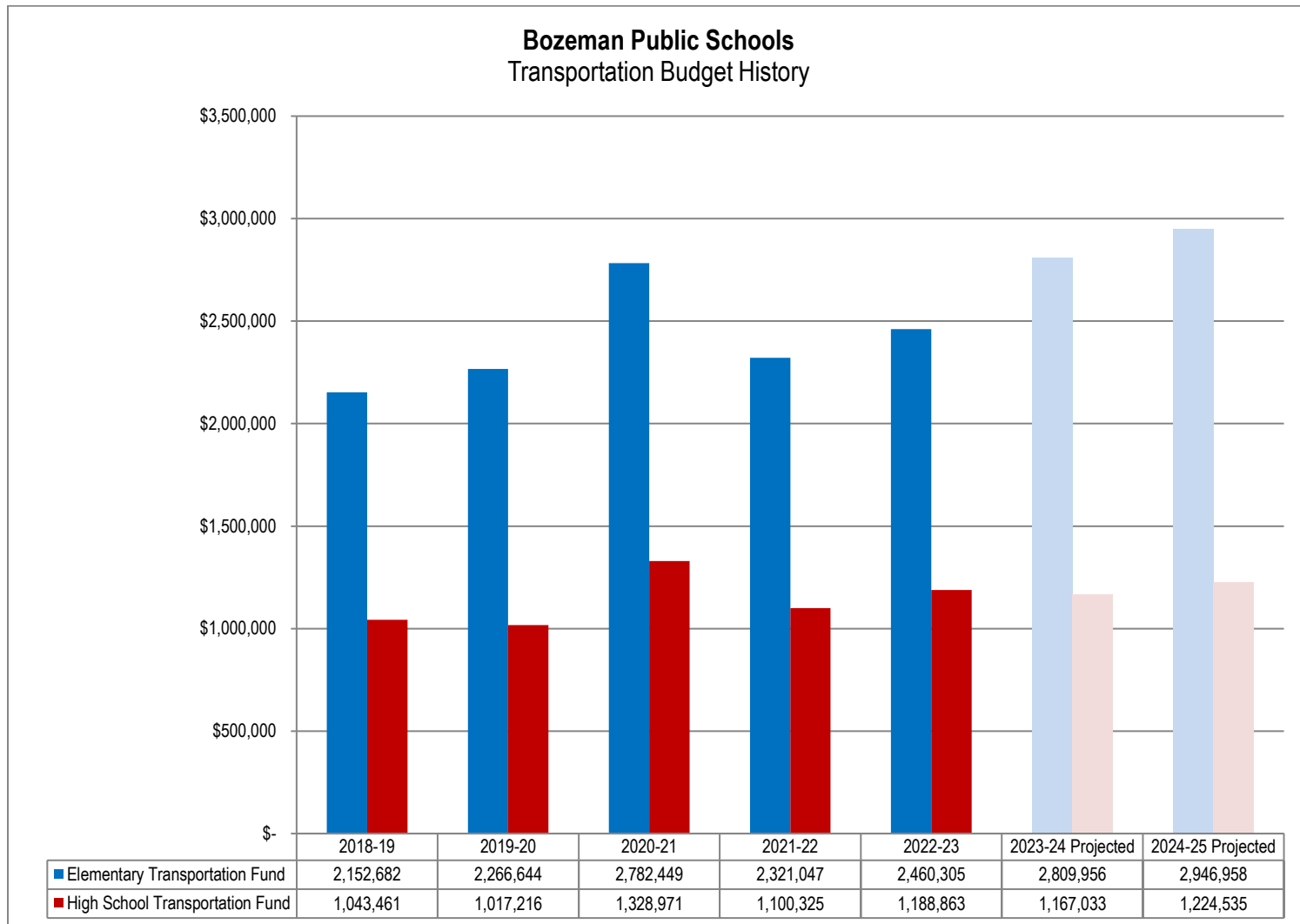
Source: District records

The 2022-23 Transportation Fund budget includes \$2,666,384 for the First Student contract. This is a decrease from 2021-22 as the District was able to eliminate a number of routes therefore decreasing the overall cost. However, it should be noted that District administration expects significant cost increases when the current contract expires. With the expiration of the five year contract, the District will be requesting bid for proposals for the 2023-2024 school year.

In addition to the costs of the First Student contract, Bozeman’s Transportation Fund costs also include bus fuel, salary and benefit costs of the District’s Transportation Supervisor, and an allocation of other administrative costs. Bus route detail is included in the following pages.

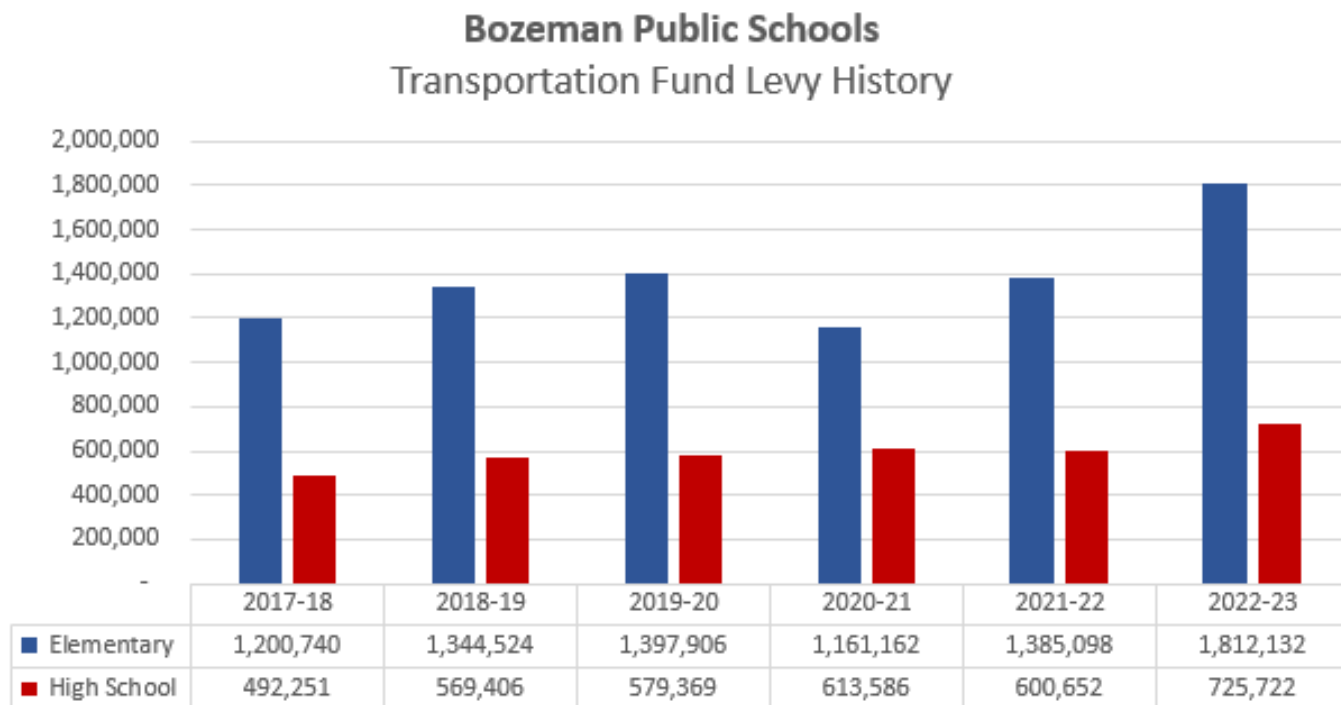
Budget and Taxation History

With more bus miles to cover, an increased per-mile contract cost, and with the anticipation of an increase for the 2023-24 renewal, the Transportation Fund levies have generally been increasing over time:



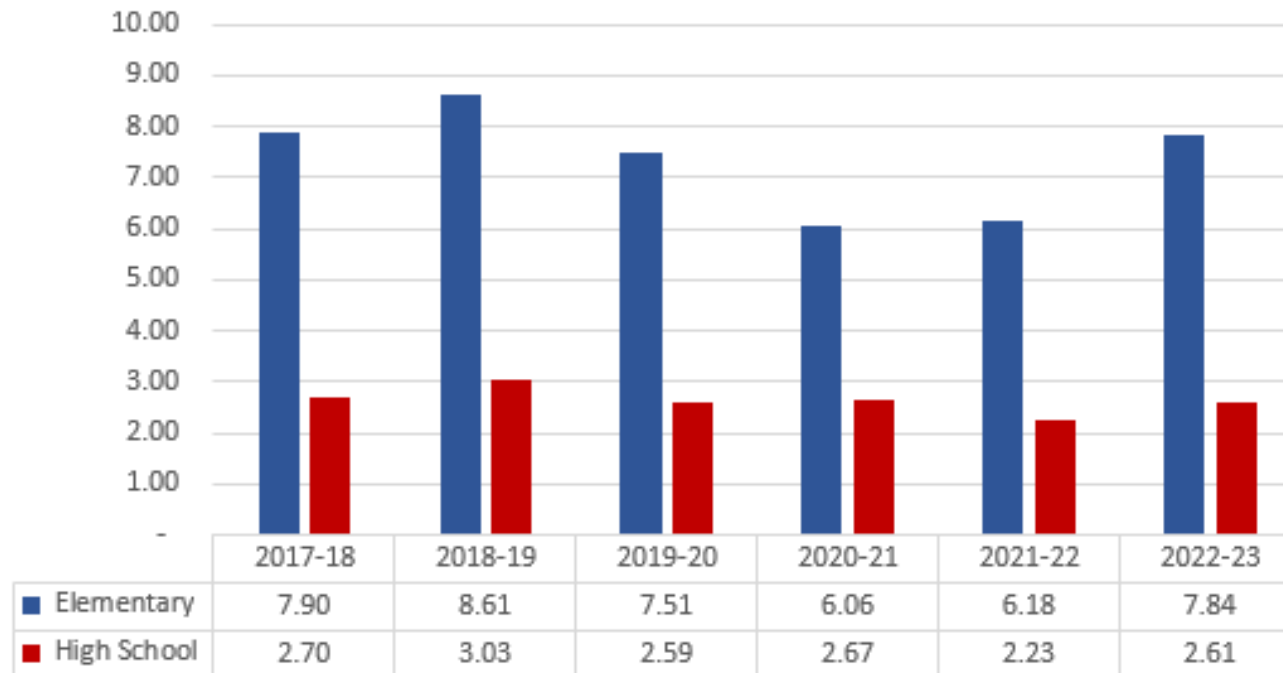
Source: District records

The following graphs present a five-year history of Transportation Fund dollars and mills levied for both the Elementary and High School Districts. In 2022-23, the Elementary and High School Districts will levy 7.84 mills and 2.61 mills, respectively. The 10.45 total K-12 Transportation Fund mills represents 3.4% of the District's tax burden this year:



Source: District records

Bozeman Public Schools Transportation Fund Mills Levied



Source: District records

Fund Balances and Reserves

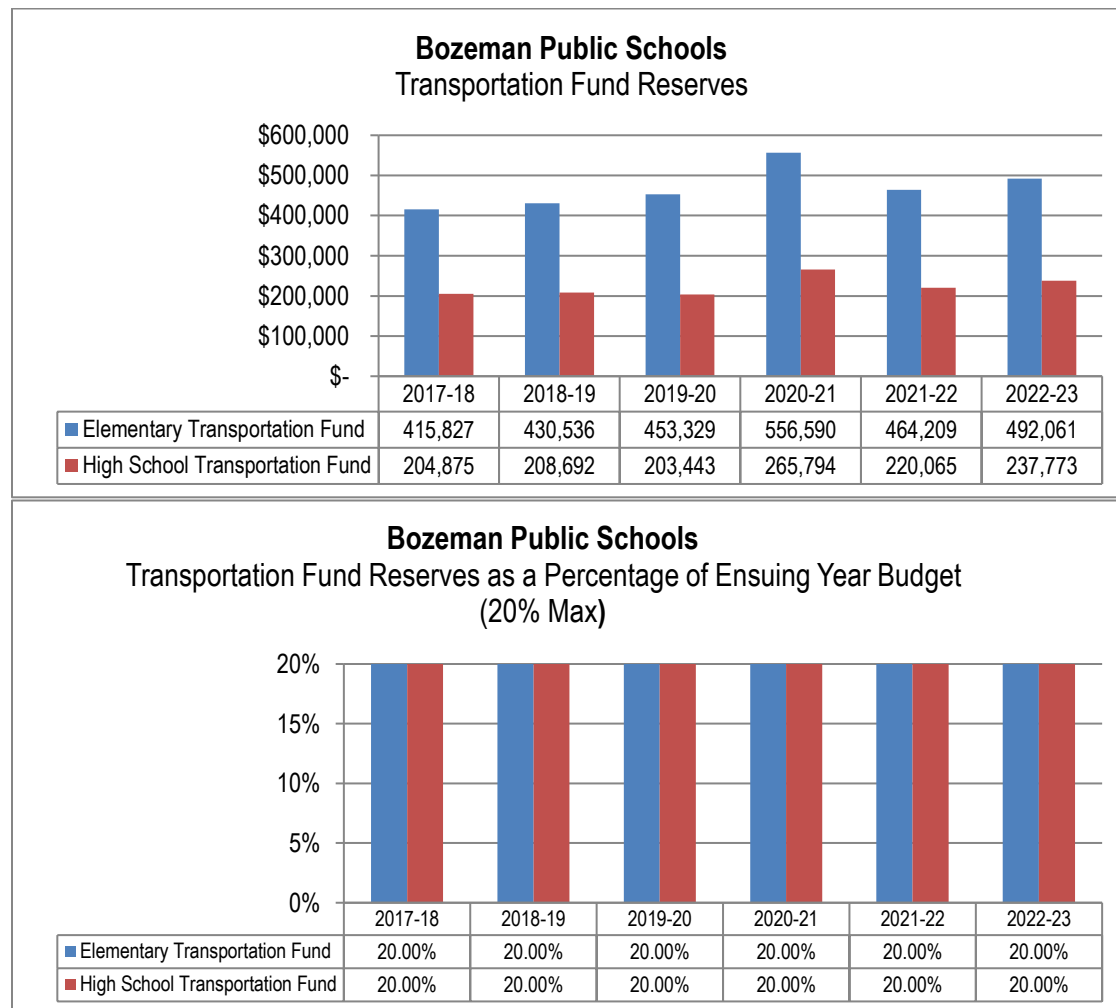
Because state law restricts Transportation Fund expenditures to home-to-school costs, Transportation Fund balances are considered restricted fund balances in accordance with GASB Statement 54. State law ([20-10-144, MCA](#)) limits districts to a maximum reserve of 20% in the Transportation Fund. Fund balances above that amount must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year.

Ending fund balances continue to grow in the Transportation Fund. The District places a high priority on maximizing reserves, for three primary reasons:

- Reserves are important to ensure adequate cash flow
- Reserves can be used as a funding source for emergency budget amendments

- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore, tax impact—caused by these future debt issues.

District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Transportation Fund balances have not been made.



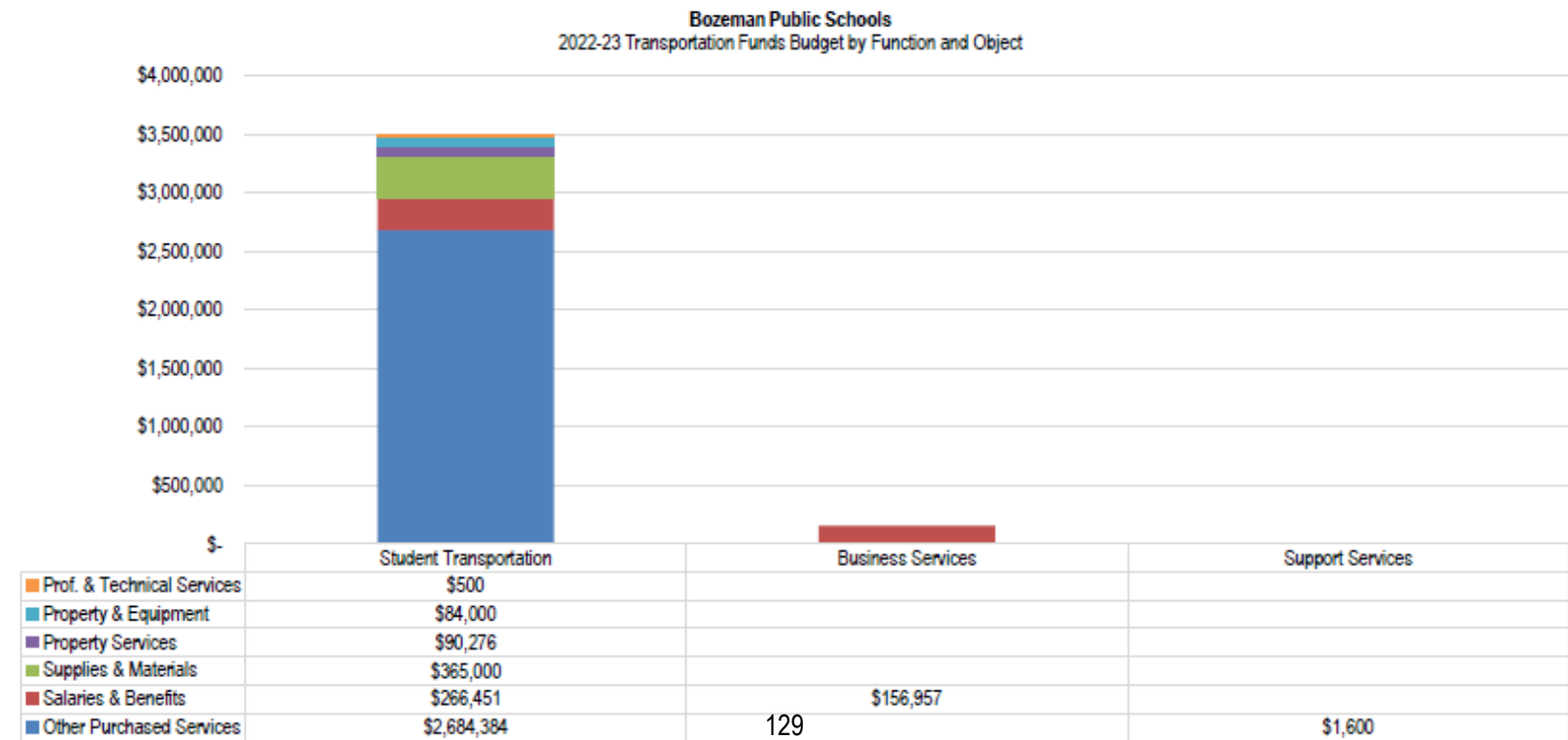
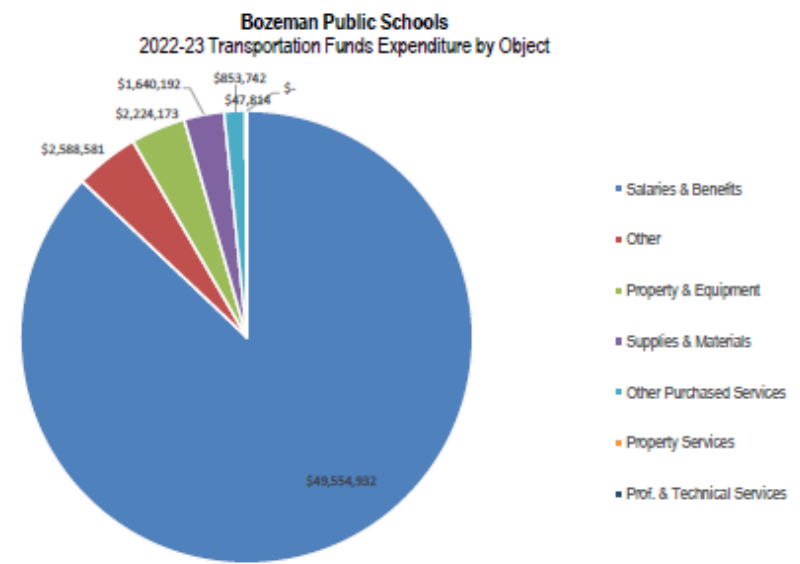
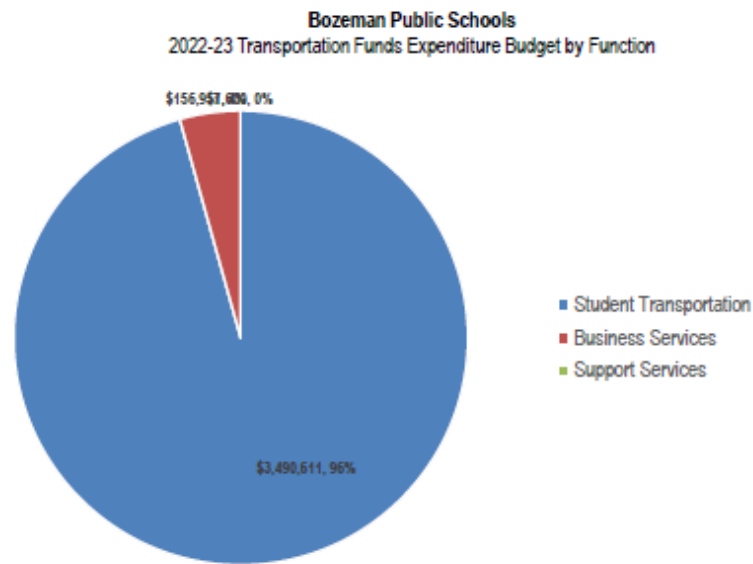
Source: District Records

**Bozeman Public Schools
2022-23 Expenditure History and Budget
Transportation Fund**

Location: All Locations

	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 394.51	\$ 276.52	\$ 458.76	\$ 441.56	\$ 522.58	\$ 552.71	\$ 574.46	\$ 393.72	\$ 277.32	\$ 463.14	\$ 337.85	\$ 473.84	\$ 457.48	\$ 461.91
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -
Support Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
General Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Administration	-	-	-	480	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Business Services	84,916	87,793	78,953	73,423	78,478 3.2%	79,917	81,789	84,915	87,793	78,953	73,422	78,478 6.8%	79,917	81,789
Operations & Maintenance	5,954	11,346	1,614	2,568	800 0.0%	848	899	5,954	11,323	935	2,568	800 0.1%	848	899
Student Transportation	1,756,268	1,220,144	2,144,892	1,895,537	2,381,027 96.8%	2,729,191	2,864,270	747,786	517,633	966,815	734,165	1,109,585 93.3%	1,086,267	1,141,847
School Foods	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Extracurricular Activities	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	14,932	-	-	-	- 0.0%	-	-	14,932	-	-	-	- 0.0%	-	-
Total For Location	\$ 1,862,069	\$ 1,319,282	\$ 2,225,458	\$ 1,972,008	\$ 2,480,305 100.0%	\$ 2,809,956	\$ 2,946,958	\$ 853,587	\$ 616,749	\$ 1,046,703	\$ 810,155	\$ 1,188,863 100.0%	\$ 1,167,033	\$ 1,224,535
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ 229,167	\$ 227,713	\$ 239,831	\$ 236,636	\$ 295,198 12.0%	\$ 277,110	\$ 286,714	\$ 115,693	\$ 119,763	\$ 112,867	\$ 110,039	\$ 128,212 10.8%	\$ 131,290	\$ 134,970
Prof. & Technical Services	3,279	7,775	935	-	500 0.0%	500	500	4,939	9,133	935	-	- 0.0%	-	-
Property Services	4,694	4,781	981	-	54,711 2.2%	55,711	56,811	4,694	4,781	303	-	35,565 3.0%	36,565	37,665
Other Purchased Services	1,446,119	998,800	1,878,025	1,594,494	1,829,898 74.4%	2,285,685	2,399,713	614,907	444,108	877,605	624,305	856,087 72.0%	871,228	914,830
Supplies & Materials	133,817	80,213	105,686	138,836	238,000 9.7%	144,750	152,400	68,361	38,965	54,992	74,248	127,000 10.7%	81,750	86,250
Property & Equipment	44,950	-	-	-	42,000 1.7%	46,200	50,820	44,950	-	-	-	42,000 3.5%	46,200	50,820
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	44	-	-	2,043	- 0.0%	-	-	44	-	-	1,563	- 0.0%	-	-
Total For Location	\$ 1,862,069	\$ 1,319,282	\$ 2,225,458	\$ 1,972,008	\$ 2,480,305 100.0%	\$ 2,809,956	\$ 2,946,958	\$ 853,587	\$ 616,749	\$ 1,046,703	\$ 810,155	\$ 1,188,863 100.0%	\$ 1,167,033	\$ 1,224,535

Source: District Records



**BOZEMAN PUBLIC SCHOOLS
2022-23 TRANSPORTATION ROUTE BUDGET**

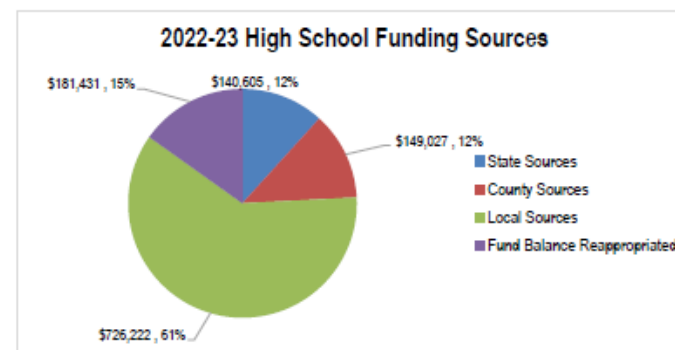
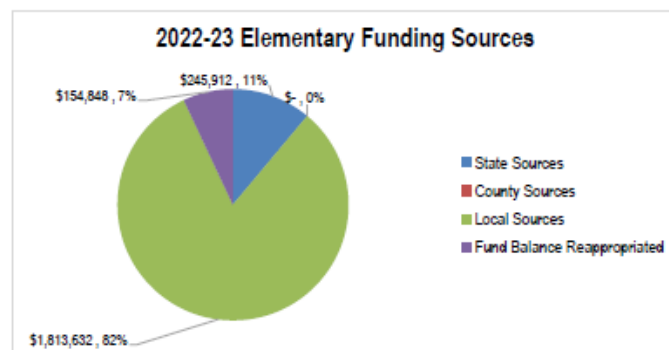
Route #	Route Type	E/H/S	Routes/ Day	Miles/ Day	Days/ Year	Miles/ Year	Elementary			High School			K-12 Total			
							Base Annual Contract \$147.98	SpEd Annual Contract \$144.22	On-Schedule Reimbursement \$1.57	Base Annual Contract \$147.98	SpEd Annual Contract \$144.22	On-Schedule Reimbursement \$1.57	Base Annual Contract \$147.98	SpEd Annual Contract \$144.22	Total Contract Cost - All Routes	On-Schedule Reimbursement \$1.57
1	Reg		-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Reg	S	2	45	177	7,965	26,192.46	0.00	6,252.53	26,192.46	0.00	6,252.53	52,384.92	0.00	52,384.92	12,505.05
3	Reg	S	2	77	177	13,629	26,192.46	0.00	10,698.77	26,192.46	0.00	10,698.77	52,384.92	0.00	52,384.92	21,397.53
4	Reg	H	2	60	175	10,500	0.00	0.00	0.00	51,793.00	0.00	16,485.00	51,793.00	0.00	51,793.00	16,485.00
5	Reg	S	2	59	177	10,443	26,192.46	0.00	8,197.76	26,192.46	0.00	8,197.76	52,384.92	0.00	52,384.92	16,395.51
6	Reg	E	2	43	176	7,568	52,088.96	0.00	11,881.76	0.00	0.00	0.00	52,088.96	0.00	52,088.96	11,881.76
7	Reg	E	2	31	174	5,394	51,497.04	0.00	8,468.58	0.00	0.00	0.00	51,497.04	0.00	51,497.04	8,468.58
8	Reg	S	2	55	177	9,735	26,192.46	0.00	7,641.98	26,192.46	0.00	7,641.98	52,384.92	0.00	52,384.92	15,283.95
9	Reg		-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Reg		-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Reg	S	2	99	177	17,523	26,192.46	0.00	13,755.56	26,192.46	0.00	13,755.56	52,384.92	0.00	52,384.92	27,511.11
12	Reg	S	2	51	177	9,027	26,192.46	0.00	7,086.20	26,192.46	0.00	7,086.20	52,384.92	0.00	52,384.92	14,172.39
13	Reg	E	2	49	176	8,624	52,088.96	0.00	13,539.68	0.00	0.00	0.00	52,088.96	0.00	52,088.96	13,539.68
14	Reg	E	2	32	174	5,568	51,497.04	0.00	8,741.76	0.00	0.00	0.00	51,497.04	0.00	51,497.04	8,741.76
15	Reg	S	2	53	177	9,381	26,192.46	0.00	7,364.09	26,192.46	0.00	7,364.09	52,384.92	0.00	52,384.92	14,728.17
16	Reg	E	2	48	176	8,448	52,088.96	0.00	13,263.36	0.00	0.00	0.00	52,088.96	0.00	52,088.96	13,263.36
17	Reg	E	2	38	174	6,612	51,497.04	0.00	10,380.84	0.00	0.00	0.00	51,497.04	0.00	51,497.04	10,380.84
18	Reg		-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Reg	S	2	28	177	4,956	26,192.46	0.00	3,890.46	26,192.46	0.00	3,890.46	52,384.92	0.00	52,384.92	7,780.92
20	Reg	E	2	45	176	7,920	52,088.96	0.00	12,434.40	0.00	0.00	0.00	52,088.96	0.00	52,088.96	12,434.40
21	Reg	H	2	77	175	13,475	0.00	0.00	0.00	51,793.00	0.00	21,155.75	51,793.00	0.00	51,793.00	21,155.75
22	Reg	S	2	62	177	10,974	26,192.46	0.00	8,614.59	26,192.46	0.00	8,614.59	52,384.92	0.00	52,384.92	17,229.18
23	Reg	S	2	68	177	12,036	26,192.46	0.00	9,448.26	26,192.46	0.00	9,448.26	52,384.92	0.00	52,384.92	18,896.52
24	Reg	E	2	54	174	9,396	51,497.04	0.00	14,751.72	0.00	0.00	0.00	51,497.04	0.00	51,497.04	14,751.72
25	Reg	S	2	48	174	8,352	25,748.52	0.00	6,556.32	25,748.52	0.00	6,556.32	51,497.04	0.00	51,497.04	13,112.64
26	Reg	E	2	38	176	6,688	52,088.96	0.00	10,500.16	0.00	0.00	0.00	52,088.96	0.00	52,088.96	10,500.16
27	Reg		-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Reg	S	2	61	177	10,797	26,192.46	0.00	8,475.65	26,192.46	0.00	8,475.65	52,384.92	0.00	52,384.92	16,951.29
29	Reg	E	2	49	174	8,526	51,497.04	0.00	13,385.82	0.00	0.00	0.00	51,497.04	0.00	51,497.04	13,385.82
30	Reg		-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Reg	E	2	52	176	9,152	52,088.96	0.00	14,368.64	0.00	0.00	0.00	52,088.96	0.00	52,088.96	14,368.64
32	Reg	E	2	36	176	6,336	52,088.96	0.00	9,947.52	0.00	0.00	0.00	52,088.96	0.00	52,088.96	9,947.52
33	Reg	S	2	83	177	14,691	26,192.46	0.00	11,532.44	26,192.46	0.00	11,532.44	52,384.92	0.00	52,384.92	23,064.87
34	Reg	E	2	27	176	4,752	52,088.96	0.00	7,460.64	0.00	0.00	0.00	52,088.96	0.00	52,088.96	7,460.64
35	Reg	E	2	20	174	3,480	51,497.04	0.00	5,463.60	0.00	0.00	0.00	51,497.04	0.00	51,497.04	5,463.60
36	Reg	S	2	43	177	7,611	26,192.46	0.00	5,974.64	26,192.46	0.00	5,974.64	52,384.92	0.00	52,384.92	11,949.27
37	Reg	E	2	48	174	8,352	51,497.04	0.00	13,112.64	0.00	0.00	0.00	51,497.04	0.00	51,497.04	13,112.64
38	Reg	E	2	42	174	7,308	51,497.04	0.00	11,473.56	0.00	0.00	0.00	51,497.04	0.00	51,497.04	11,473.56
39	Reg	S	2	43	177	7,611	26,192.46	0.00	5,974.64	26,192.46	0.00	5,974.64	52,384.92	0.00	52,384.92	11,949.27
40	Reg	E	2	50	176	8,800	52,088.96	0.00	13,816.00	0.00	0.00	0.00	52,088.96	0.00	52,088.96	13,816.00
41	Reg	S	2	52	177	9,204	26,192.46	0.00	7,225.14	26,192.46	0.00	7,225.14	52,384.92	0.00	52,384.92	14,450.28
80	SpEd	E	2	48	176	8,448	0.00	50,765.44	13,263.36	0.00	0.00	0.00	0.00	50,765.44	50,765.44	13,263.36
81	SpEd	S	2	48	177	8,496	0.00	25,526.94	6,669.36	0.00	25,526.94	6,669.36	0.00	51,053.88	51,053.88	13,338.72
82	SpEd	H	2	98	175	17,150	0.00	0.00	0.00	0.00	50,477.00	26,925.50	0.00	50,477.00	50,477.00	26,925.50
83	SpEd	E	2	57	174	9,918	0.00	50,188.56	15,571.26	0.00	0.00	0.00	0.00	50,188.56	50,188.56	15,571.26
84	SpEd	E	2	32	174	5,568	0.00	50,188.56	8,741.76	0.00	0.00	0.00	0.00	50,188.56	50,188.56	8,741.76
85	SpEd	S	2	43	177	7,611	0.00	25,526.94	5,974.64	0.00	25,526.94	5,974.64	0.00	51,053.88	51,053.88	11,949.27
86-1	SpEd	E	2	38	66	2,508	0.00	19,037.04	3,937.56	0.00	0.00	0.00	0.00	19,037.04	19,037.04	3,937.56
86-2	SpEd	E	2	58	110	6,380	0.00	31,728.40	10,016.60	0.00	0.00	0.00	0.00	31,728.40	31,728.40	10,016.60
87-1	SpEd	E	2	34	65	2,210	0.00	18,748.60	3,469.70	0.00	0.00	0.00	0.00	18,748.60	18,748.60	3,469.70
87-2	SpEd	E	2	47	109	5,123	0.00	31,439.96	8,043.11	0.00	0.00	0.00	0.00	31,439.96	31,439.96	8,043.11
MidDay Routes	SpEd	S	8	26	109	11,336	0.00	62,879.92	8,898.76	0.00	62,879.92	8,898.76	0.00	125,759.84	125,759.84	17,797.52

**BOZEMAN PUBLIC SCHOOLS
2022-23 TRANSPORTATION ROUTE BUDGET**

Route #	Route Type	E/H/S	Routes/ Day	Miles/ Day	Days/ Year	Miles/ Year	<u>Elementary</u>			<u>High School</u>			<u>K-12 Total</u>			
							Base Annual Contract \$147.98	SpEd Annual Contract \$144.22	On-Schedule Reimbursement \$1.57	Base Annual Contract \$147.98	SpEd Annual Contract \$144.22	On-Schedule Reimbursement \$1.57	Base Annual Contract \$147.98	SpEd Annual Contract \$144.22	Total Contract Cost - All Routes	On-Schedule Reimbursement \$1.57
Add'l Routes as Needed	Reg	E	6	43	177	22,833	157,154.76	0.00	35,847.81	0.00	0.00	0.00	157,154.76	0.00	157,154.76	35,847.81
Add'l Routes as Needed	Reg	H	6	43	177	22,833	0.00	0.00	0.00	157,154.76	0.00	35,847.81	157,154.76	0.00	157,154.76	35,847.81
Bus Route Totals							<u>\$ 1,456,567.14</u>	<u>\$ 366,030.36</u>	<u>\$ 442,113.57</u>	<u>\$ 679,376.18</u>	<u>\$ 164,410.80</u>	<u>\$ 250,645.79</u>	<u>\$ 2,135,943.32</u>	<u>\$ 530,441.16</u>	<u>\$ 2,666,384.48</u>	<u>\$ 692,759.36</u>
Individual Contracts							<u>\$ 5,000.00</u>	<u>\$ -</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>	<u>\$ -</u>	<u>\$ 5,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ -</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
GRAND TOTAL							<u>\$ 1,461,567.14</u>	<u>\$ 366,030.36</u>	<u>\$ 447,113.57</u>	<u>\$ 684,376.18</u>	<u>\$ 164,410.80</u>	<u>\$ 255,645.79</u>	<u>\$ 2,145,943.32</u>	<u>\$ 530,441.16</u>	<u>\$ 2,676,384.48</u>	<u>\$ 702,759.36</u>

**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Transportation Fund**

Revenue by Source	Elementary District								High School District							
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	
State of Montana:																
State Transportation Reimb.	229,867	227,395	202,925	\$ 181,630	\$ 245,912	11.1%	245,912	245,912	102,305	99,506	105,231	\$ 99,687	140,605	11.7%	140,605	140,605
State Coronavirus Relief Funds	-	-	280,580	\$ -	\$ -	0.0%	-	-	-	-	169,572	\$ -	-	0.0%	-	-
Total State of Montana Revenue	\$ 229,867	\$ 227,395	\$ 483,504	\$ 181,630	\$ 245,912	11.1%	\$ 245,912	\$ 245,912	\$ 122,632	\$ 99,506	\$ 274,803	\$ 99,687	\$ 140,605	11.7%	\$ 140,605	\$ 140,605
Gallatin County:																
County Transportation Reimb.	\$ 246,660	\$ 266,124	\$ 227,395	\$ 181,630	\$ 245,912	11.1%	\$ 245,912	245,912	\$ 119,500	\$ 95,623	\$ 99,506	\$ 140,605	\$ 149,027	12.4%	\$ 140,605	\$ 140,605
Total Gallatin County Revenue	\$ 246,660	\$ 266,124	\$ 227,395	\$ -	\$ -	0.0%	\$ 245,912	\$ 245,912	\$ 119,500	\$ 95,623	\$ 99,506	\$ 140,605	\$ 149,027	12.4%	\$ 140,605	\$ 140,605
District Revenue:																
Property Tax Levy	\$ -	\$ -	\$ 1,161,076	\$ 1,387,128	\$ 1,812,132	81.8%	\$ 1,812,132	2,030,601	\$ -	\$ -	\$ 610,117	\$ 606,115	\$ 725,722	60.6%	\$ 725,722	\$ 744,023
Penalties and Interest on Delinquent Taxes	1,271	1,863	2,245	\$ 3,070	-	0.0%	-	-	896	869	1,182	\$ 1,208	-	0.0%	-	-
Investment Earnings	10,652	12,435	5,156	2,546	1,500	0.1%	1,500	1,500	4,331	4,778	2,163	\$ 1,476	500	0.0%	500	500
Transportation Fee - Individual	135	135	-	-	-	0.0%	-	-	3,473	135	-	-	-	0.0%	-	-
Other Revenue	1,440,364	1,347,062	(24,471)	-	-	0.0%	-	-	497,138	578,870	5,725	\$ -	-	0.0%	-	-
Total District Revenue	\$ 1,452,421	\$ 1,361,495	\$ 1,144,006	\$ 1,392,744	\$ 1,813,632	81.9%	\$ 1,813,632	2,032,101	\$ 505,838	\$ 584,652	\$ 619,187	\$ 608,799	\$ 726,222	60.7%	\$ 726,222	\$ 744,523
Total Revenue	\$ 1,928,948	\$ 1,855,015	\$ 1,854,905	\$ 1,574,374	\$ 2,069,545	93.0%	\$ 2,305,457	2,523,926	\$ 747,970	\$ 779,781	\$ 993,495	\$ 849,092	\$ 1,015,854	84.8%	\$ 1,007,432	\$ 1,025,733
Fund Balance Reappropriated	\$ 200,318	\$ 244,405	\$ 676,977	\$ 398,704	\$ 154,848	7.0%	\$ 286,031	154,848	\$ 119,801	\$ 107,917	\$ 208,598	\$ 201,119	\$ 181,431	15.2%	\$ 198,801	\$ 181,431
Total Funding Sources	\$ 2,129,266	\$ 2,099,420	\$ 2,531,882	\$ 1,973,078	\$ 2,214,393	100.0%	\$ 2,591,488	\$ 2,678,774	\$ 867,770	\$ 887,698	\$ 1,202,093	\$ 1,050,211	\$ 1,197,285	100.0%	\$ 1,206,234	\$ 1,207,164
Tax Information	Elementary District								High School District							
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258		\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597	
Levied Mills	8.61	7.51	6.06	6.18	7.84	28.65	7.84		3.03	2.59	2.67	2.23	2.61	2.44	2.61	

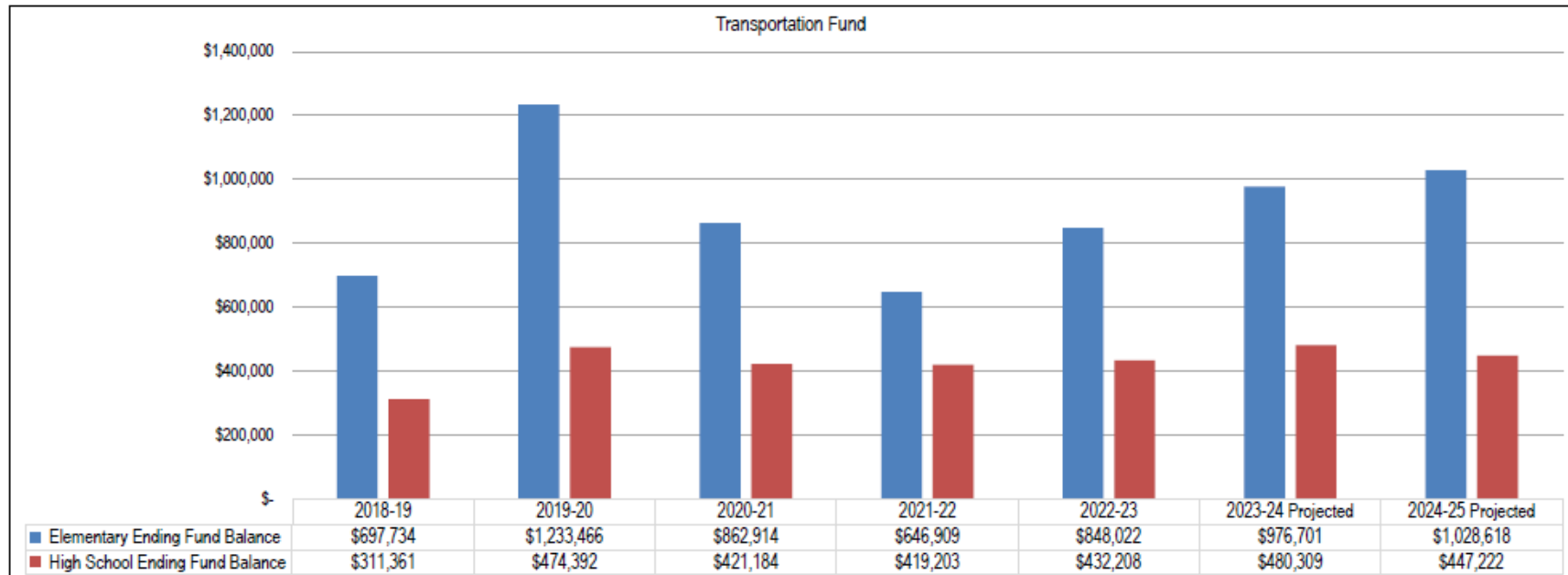


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Transportation Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 630,855	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 848,022	\$ 976,701	\$ 328,493	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 432,208	\$ 480,309
Plus: Revenue & Other Sources	1,928,948	1,855,015	1,854,905	1,756,003	2,201,911	2,413,825	2,448,476	836,455	779,781	993,495	808,174	957,540	975,292	939,790
Less: Expenditures & Other Uses*	1,862,069	1,319,282	2,225,458	1,972,008	2,000,798	2,285,146	2,396,560	853,587	616,749	1,046,703	810,155	944,535	927,191	972,876
Ending Fund Balance	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 848,022	\$ 976,701	\$ 1,028,618	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 432,208	\$ 480,309	\$ 447,222

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	430,536	453,329	556,490	464,209	492,061	561,991	589,392	208,692	203,443	265,794	220,065	237,773	233,407	244,907
Plus: Fund Balance Reappropriated	200,318	244,405	676,977	398,704	154,848	286,031	387,310	119,801	107,917	208,598	201,119	181,431	198,801	235,402
Beginning Fund Balance	\$ 630,855	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 848,022	\$ 976,701	\$ 328,493	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 432,208	\$ 480,309
Budget Amount	\$ 2,152,682	\$ 2,266,644	\$ 2,782,449	\$ 2,321,047	\$ 2,460,305	\$ 2,809,956	\$ 2,946,958	\$ 1,043,461	\$ 1,017,216	\$ 1,328,971	\$ 1,100,325	\$ 1,188,863	\$ 1,167,033	\$ 1,224,535
Reserves as a Percent of Budget	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Legal Reserves Limit	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Bus Depreciation Funds**

Bus Depreciation Fund

Overview

The Bus Depreciation Fund is a capital projects fund authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and certain related equipment owned by a school district. The fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes. However, the Bus Depreciation Fund may NOT be used to purchase additional athletics/activities buses.

The Bus Depreciation Fund budgets total \$612,380, or < 1% of the District's 2022-23 budgeted funds.

Financing

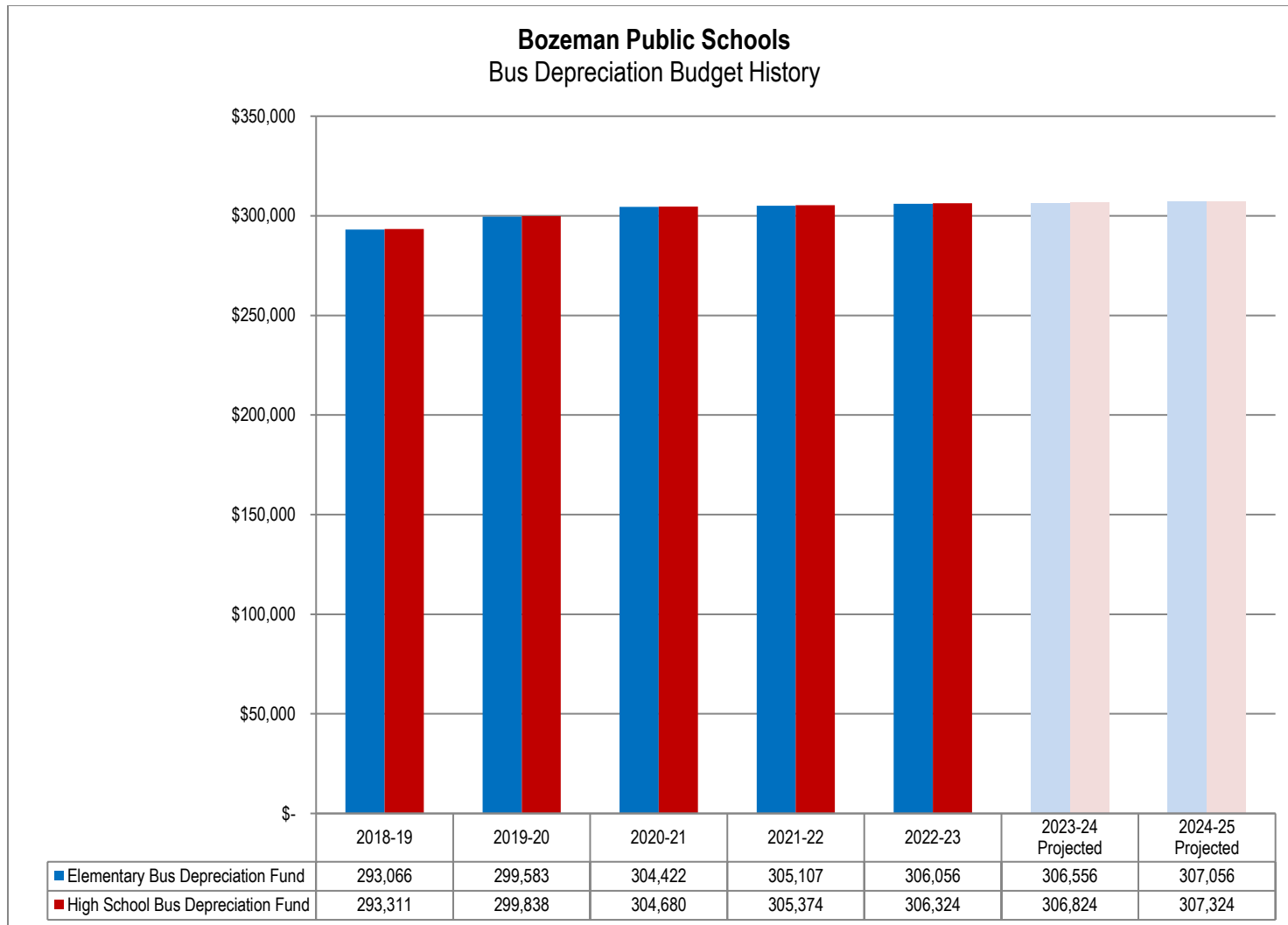
The trustees may permissively levy an amount each year that does not exceed 20% of the original cost of each District-owned bus or a two-way radio in support of the Bus Depreciation Fund. The amount levied may not, over time, exceed 150% of the original cost of the equipment. There is no reserve limit on the Bus Depreciation Fund, so the budget may include any amount carried over ("reappropriated") from the prior year.

Bozeman Public Schools Overview

The Bozeman School District contracts home-to-school transportation with a private bus contractor. That contract includes the buses themselves, so the District does not currently own any yellow route buses. The District currently owns two Type E buses; however, the Bus Depreciation Fund balance is adequate to replace those vehicles, if necessary, without additional funds. As a result, no levy will be assessed in the District's Bus Depreciation Funds for 2022-23.

Budget and Taxation History

The spending authority in the Bus Depreciation Fund is the total of the previous year's ending fund balance plus anticipated revenue. Expenditures in this fund are rare, happening only when busses are replaced. As a result, ending fund balance—and therefore, spending authority—tend to increase over time.



Source: District records

No dollars or mills were levied in the past five years in support of the Bus Depreciation Fund, so no graphs are included here.

Fund Balances and Reserves

Because state law restricts Bus Depreciation Fund expenditures to specific bus-related purposes, Bus Depreciation Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Bus Depreciation Fund. State law does not allow a reserve in the Bus Depreciation Fund, so all fund balances must be reappropriated—or used increase budget authority in the ensuing fiscal year.

District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Bus Depreciation Fund balances have not been made.

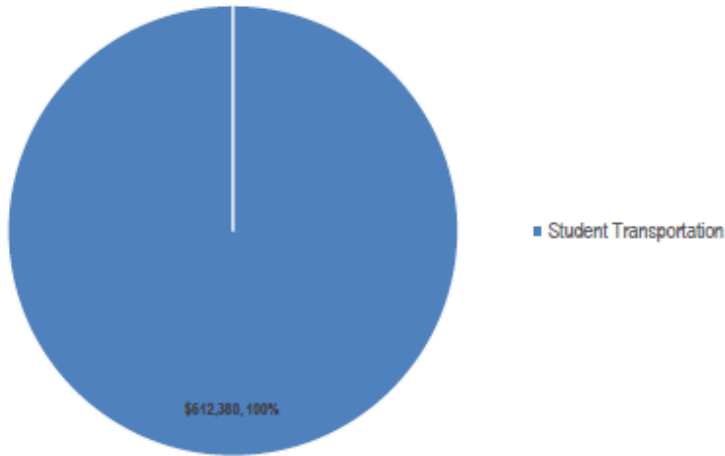
**Bozeman Public Schools
2022-23 Expenditure History and Budget
Bus Depreciation Fund**

Location: All Locations

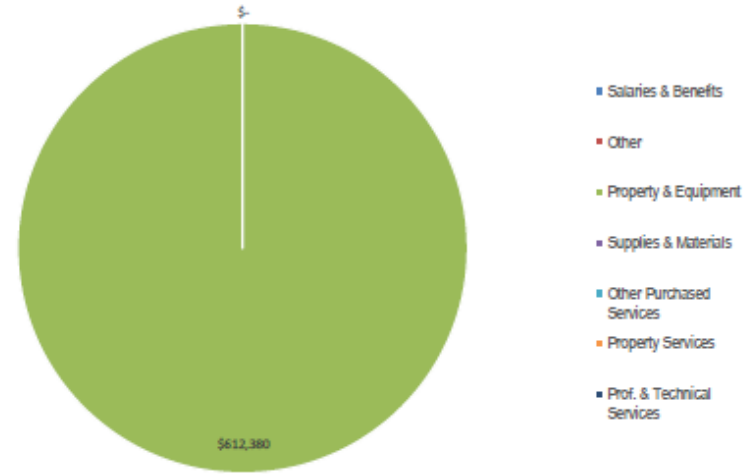
	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 0.05	\$ -	\$ -	\$ -	\$ 65.01	\$ 60.30	\$ 59.85	\$ 0.12	\$ -	\$ -	\$ -	\$ 122.09	\$ 120.28	\$ 115.93
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -
Support Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
General Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Business Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Operations & Maintenance	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Student Transportation	258	-	-	-	306,056 100.0%	306,556	307,056	258	-	-	-	306,324 100.0%	306,824	307,324
School Foods	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Extracurricular Activities	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Total For Location	\$ 258	\$ -	\$ -	\$ -	\$ 306,056 100.0%	\$ 306,556	\$ 307,056	\$ 258	\$ -	\$ -	\$ -	\$ 306,324 100.0%	\$ 306,824	\$ 307,324
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -
Prof. & Technical Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Property Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other Purchased Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Supplies & Materials	258	-	-	-	- 0.0%	-	-	258	-	-	-	- 0.0%	-	-
Property & Equipment	-	-	-	-	306,056 100.0%	306,556	307,056	-	-	-	-	306,324 100.0%	306,824	307,324
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Total For Location	\$ 258	\$ -	\$ -	\$ -	\$ 306,056 100.0%	\$ 306,556	\$ 307,056	\$ 258	\$ -	\$ -	\$ -	\$ 306,324 100.0%	\$ 306,824	\$ 307,324

Source: District Records

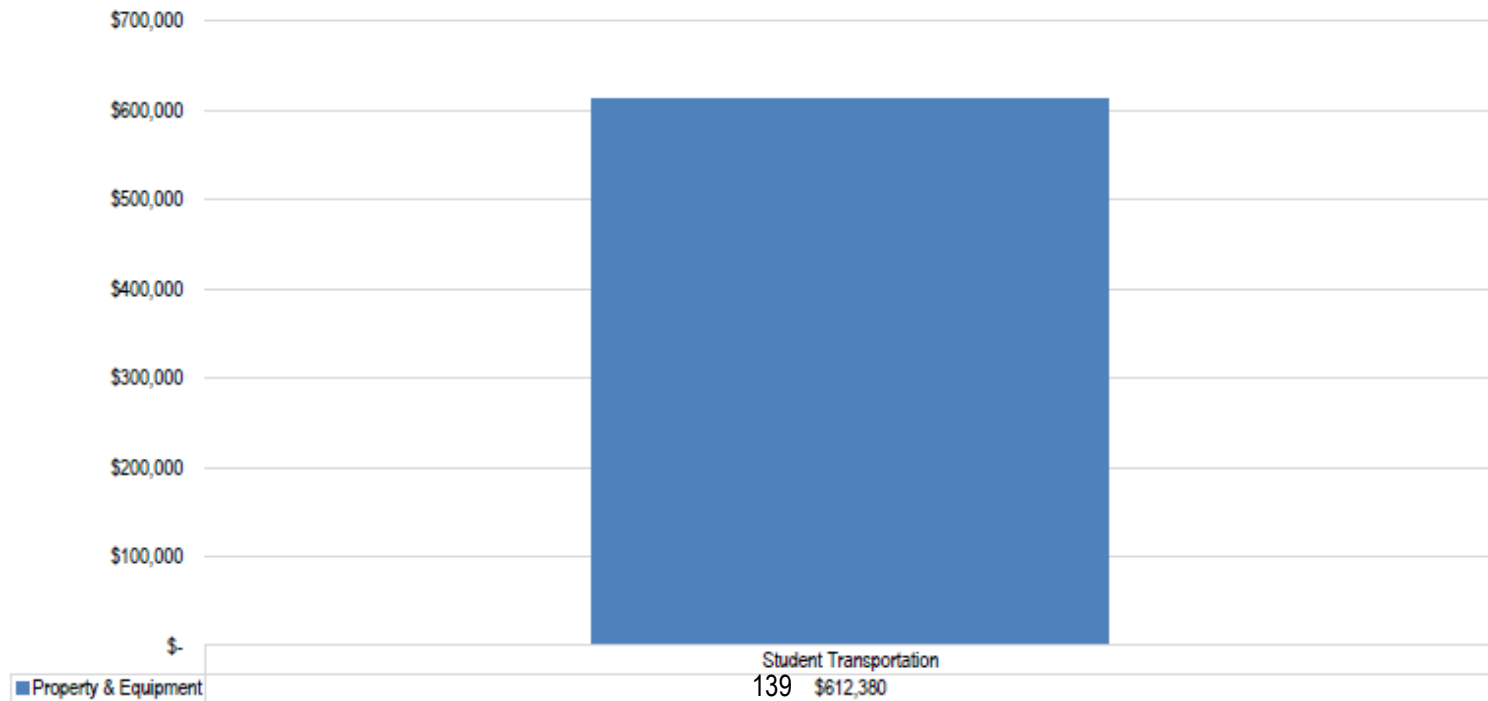
Bozeman Public Schools
2022-23 Bus Depreciation Funds Expenditure Budget by Function



Bozeman Public Schools
2022-23 Bus Depreciation Funds Expenditure by Object

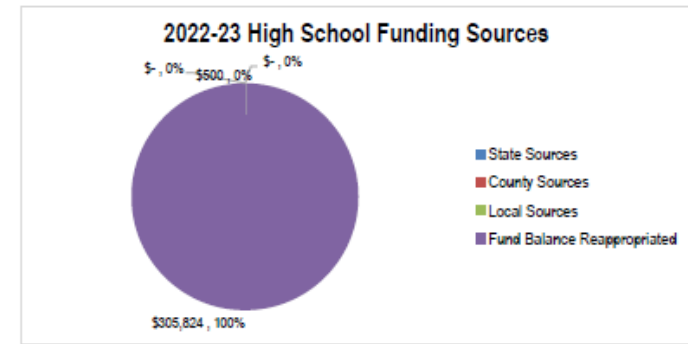
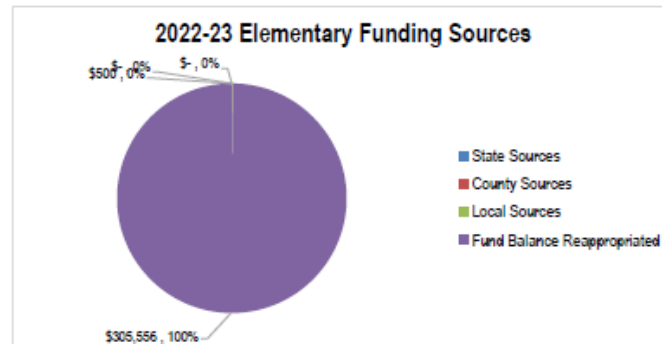


Bozeman Public Schools
2022-23 Transportation Funds Budget by Function and Object



**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Bus Depreciation Fund**

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
<u>State of Montana:</u>														
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>Gallatin County:</u>														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>District Revenue:</u>														
Property Tax Levy	\$ -	\$ -	\$ 1	\$ 0	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 6	\$ 1	\$ -	0.0%	\$ -
Penalties and Interest on Delinquent Taxes	1	2	0	0	-	0.0%	-	4	2	3	0	-	0.0%	-
Investment Earnings	6,763	4,827	684	948	500	0.2%	500	4,385	4,832	685	949	500	0.2%	500
Other Revenue	12	9	-	-	-	0.0%	-	32	8	-	-	-	0.0%	-
Total District Revenue	\$ 6,776	\$ 4,839	\$ 685	\$ 948	\$ 500	0.2%	\$ 500	\$ 4,432	\$ 4,842	\$ 694	\$ 950	\$ 500	0.2%	\$ 500
Total Revenue	\$ 6,776	\$ 4,839	\$ 685	\$ 948	\$ 500	0.2%	\$ 500	\$ 4,432	\$ 4,842	\$ 694	\$ 950	\$ 500	0.2%	\$ 500
Fund Balance Reappropriated	\$ 292,565	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	99.8%	\$ 306,056	\$ 292,811	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	99.8%	\$ 306,324
Total Funding Sources	\$ 299,341	\$ 303,922	\$ 304,607	\$ 305,556	\$ 306,056	100.0%	\$ 306,556	\$ 297,243	\$ 304,180	\$ 304,874	\$ 305,824	\$ 306,324	100.0%	\$ 306,824
Tax Information	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

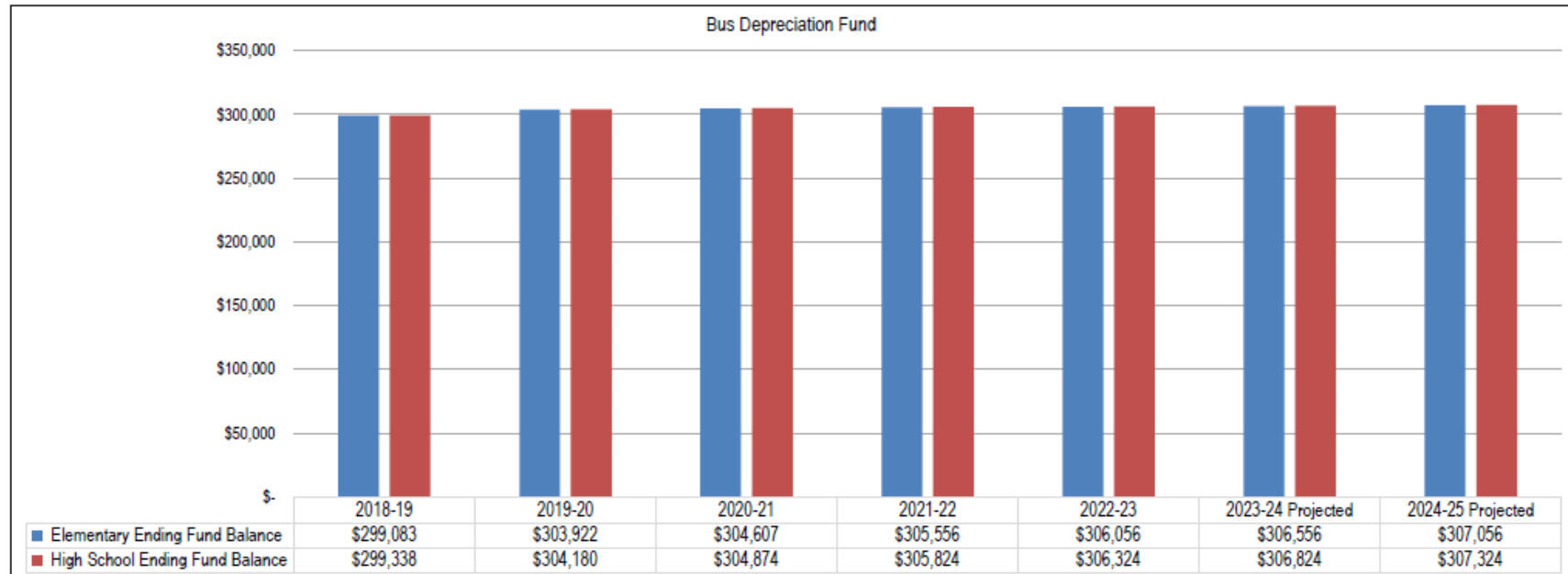


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Bus Depreciation Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 292,565	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 306,056	\$ 306,556	\$ 292,811	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 306,324	\$ 306,824
Plus: Revenue & Other Sources	6,776	4,839	685	948	500	500	500	6,784	4,842	694	950	500	500	500
Less: Expenditures & Other Uses*	258	-	-	-	-	-	-	258	-	-	-	-	-	-
Ending Fund Balance	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 306,056	\$ 306,556	\$ 307,056	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 306,324	\$ 306,824	\$ 307,324

Reserve Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	292,565	299,083	303,922	304,607	305,556	306,056	306,556	292,811	299,338	304,180	304,874	305,824	306,324	306,824
Beginning Fund Balance	\$ 292,565	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 306,056	\$ 306,556	\$ 292,811	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 306,324	\$ 306,824
Budget Amount	\$ 293,066	\$ 299,583	\$ 304,422	\$ 305,107	\$ 306,056	\$ 306,556	\$ 307,056	\$ 293,311	\$ 299,838	\$ 304,680	\$ 305,374	\$ 306,324	\$ 306,824	\$ 307,324
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Tuition Funds**

Tuition Fund

Overview

20-5-323 and 20-5-324, MCA authorize the Tuition Fund. Districts can access the Tuition Fund to pay for:

1. Tuition for resident students placed in private non-sectarian day treatment programs. Costs for these programs are determined by the program.
2. Tuition for resident students placed in county or regional detention facilities. By state law, the detention facility may charge the District of residence \$20 per day for each youth detained more than nine consecutive days (41-5-1807, MCA and 20-9-130, MCA).
3. Tuition for resident students attending another public school at the expense of the resident district. State law limits the tuition districts may charge in these situations to 20% of the maximum per-ANB entitlement rate. For attendance in 2021-22 and payment in 2022-23, those limits are \$1,213.21 for students in grades K-6 and \$1,539.21 for students in grades 7-12. Add-ons for students in special education are also allowed.
4. The cost of a free and appropriate education for *resident* students with an Individualized Education Plan (IEP). In 2013, the Montana Legislature expanded the use of the Tuition Fund through SB191, allowing schools to access it to pay the costs of educating their resident special needs students. The amount financed by the Tuition Fund is limited to the actual costs of the student's education less the state and local special ed payments, the student's per-ANB and prorated basic entitlement allocations, and the state General Fund payments received for that student.

The Tuition Fund budgets total \$1,266,200, or 1% of the District's 2022-23 budgeted funds.

Financing

The Tuition Fund is generally financed by an unlimited permissive (i.e., non-voted) levy. A state reimbursement is also available to districts with resident students attending day treatment programs. There is no reserve limit in the Tuition Fund, so the budget must include any amount carried over ("reappropriated") from the prior year.

Bozeman Public Schools Overview

The Bozeman School District has students in most of the above-listed circumstances.

1. Day Treatment Placements. The District currently works with two local non-profits, Youth Dynamics, Inc. ("YDI") and Intermountain Children's Home (IMCH), for day school services. The non-profits provide mental health services reimbursable through Medicaid and either the District or the non-profit hires instructional staff—depending on which entity has best fill the positions. Placement within either of these programs are driven by the need for higher levels of support, as outlined in a child's Individualized Education Program. For 2022-23, the programs are structured as follows:

	Youth Dynamics, Inc. (YDI)	Intermountain Children's Home (IMCH)
Grades Served	6-12	K-5
Student Capacity	15	6
Mental Health Staff (Contractor employed)	1.0 FTE therapist, 2.0 FTE mental health paraprofessional	1.0 FTE therapist,
Instructional Staff (District employed)	1.5 FTE teacher, .8125 FTE paraprofessional	1.5 FTE teacher, 1.75 FTE paraprofessional

Although Day Treatment programs are generally allowed expenditures in the Tuition Fund, the mental health service providers does not currently provide billable services under the day treatment administrative rules. Because of this, day school students are eligible to be counted for General Fund under 20-9-311(11)(d), MCA and excess costs are instead included as described in section 4 below. As a result, the 2022-23 Tuition Fund budgets do not include any amounts for formal day treatment costs.

1. Detention Facility Placements. Tuition for resident students placed in county or regional detention facilities. In FY2022-23, the High School District is responsible for \$1,800. Two students generated these costs, which represent 90 billable days. There are not Elementary detention center costs this year.
2. Out-of-District Placements. The Gallatin County Transportation Committee determined that a natural boundary exists in the northeast portion of our districts. As a result of that boundary, Bozeman High School District resident students living in that area can attend the Shields Valley School District at Bozeman's expense. In 2021-22, no Bozeman high school students attended Shields Valley so there is no tuition payable to that school this year.

The 2021 legislature made significant changes to tuition for students placed in foster and group homes outside their district of residence via HB206. Under the new law, the district of residence must now pay a portion of the tuition due to school districts, with the state only responsible for additional tuition for special education students or students without an IEP placed in district programs exceeding average cost. Resident districts should receive bills for students in foster or group homes by August 15, 2022 to allow the resident district to permissively levy in the tuition fund to pay these claims. If the district is unable to levy the tuition fund, the claims may be paid from the general fund or any other legally available fund. In 2022-23, the Bozeman Elementary and High School Districts will pay tuition to the following districts:

Payee District	Paying District		
	Bozeman Elementary	Bozeman High School	Bozeman K-12 Total
Billings Elementary	\$ 3,078.41	-	\$ 3,078.41
Jefferson High School		\$ 2,579.21	\$ 4,442.23
Billings High School		\$ 842.69	\$ 842.69
Total	\$ 3,078.41	\$ 3,421.90	\$ 6,500.31

The Bozeman High School District was previously reserving funds for a student that had the potential to be placed at an out-of-state residential treatment facility. While that student has aged out of the program, there are now four other potential residential treatment placement students. The district has conservatively permissively levied dollars in the event one or more of these students needs to access the funds. These are in addition to the amount previously levied for the high risk student that is no longer part of the district.

3. In-District Special Ed Costs. The cost of a free and appropriate education for resident students with an Individualized Education Plan (IEP) is the final allowable cost allowable in the Tuition Fund. This year, the Board will budget \$500,680 and \$394,520 in the Elementary and High School Tuition Funds, respectively, to educate resident students with special needs. As these amounts are permissively levied, both District amounts did not increase significantly from the previous year in order to keep taxes from increasing over time. The Board allocates these funds to relieve pressure from the General Funds.

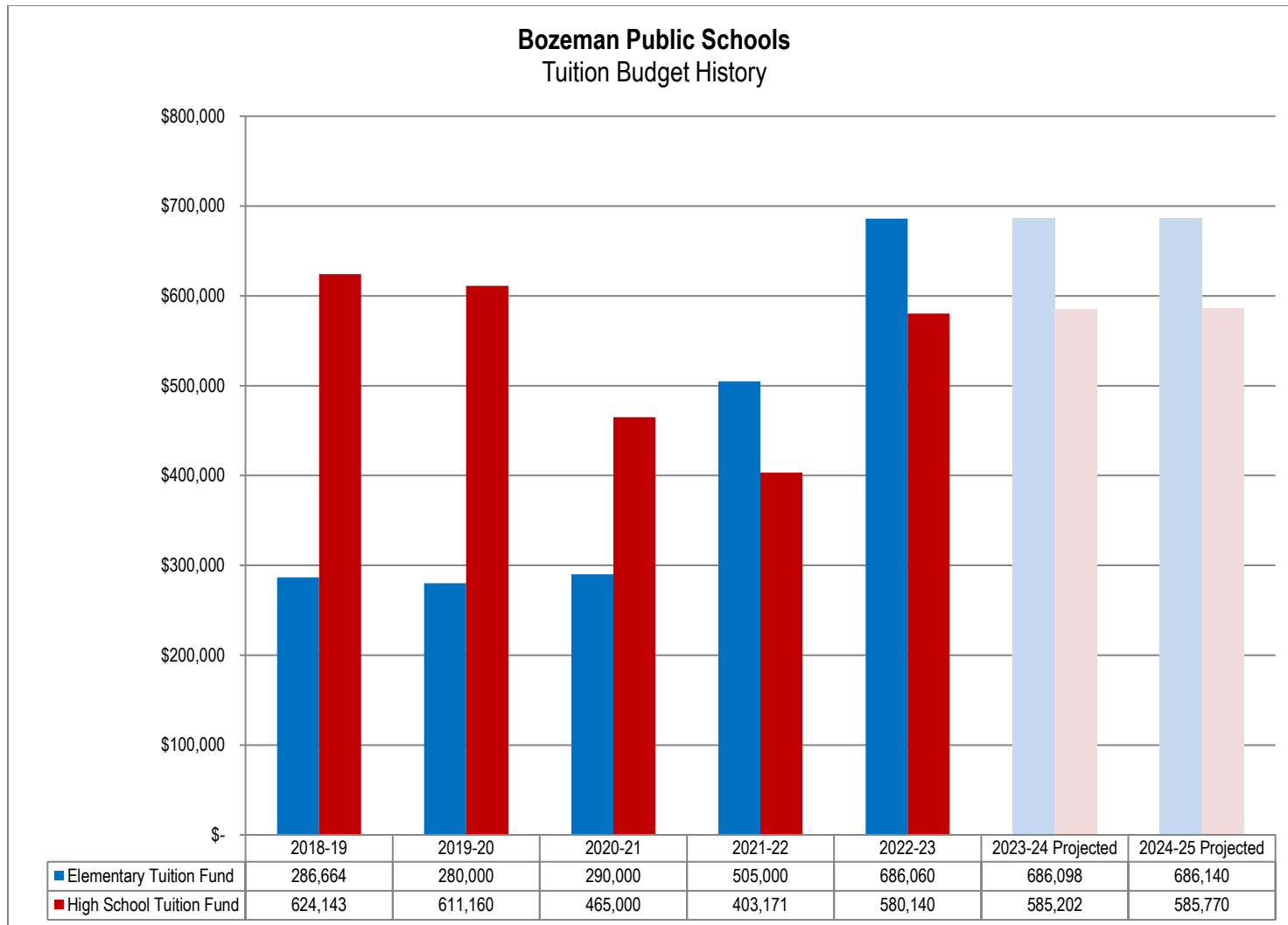
The following table recaps these purposes, which total the 2022-23 adopted Tuition Fund budgets:

	Elementary	High School	K-12 Total
Day Treatment Placements	\$ 30,000	\$ 80,000	\$ 110,000
Detention Facility Placements	380	620	1,000
Out-of-District Placements	155,000	105,000	260,000
In-District Special Ed Costs	500,680	394,520	895,200
Total	\$ 686,060	\$ 580,140	<u>\$ 1,266,200</u>

Budget and Taxation History

SB191 in the 2013 legislative session drastically changed the face of the Tuition Fund. Before that legislation passed, the Tuition Fund was a minor part of the District budget used for very small and isolated costs. The new legislation enabled it to become a primary operating fund, and the Bozeman School District took advantage of this opportunity.

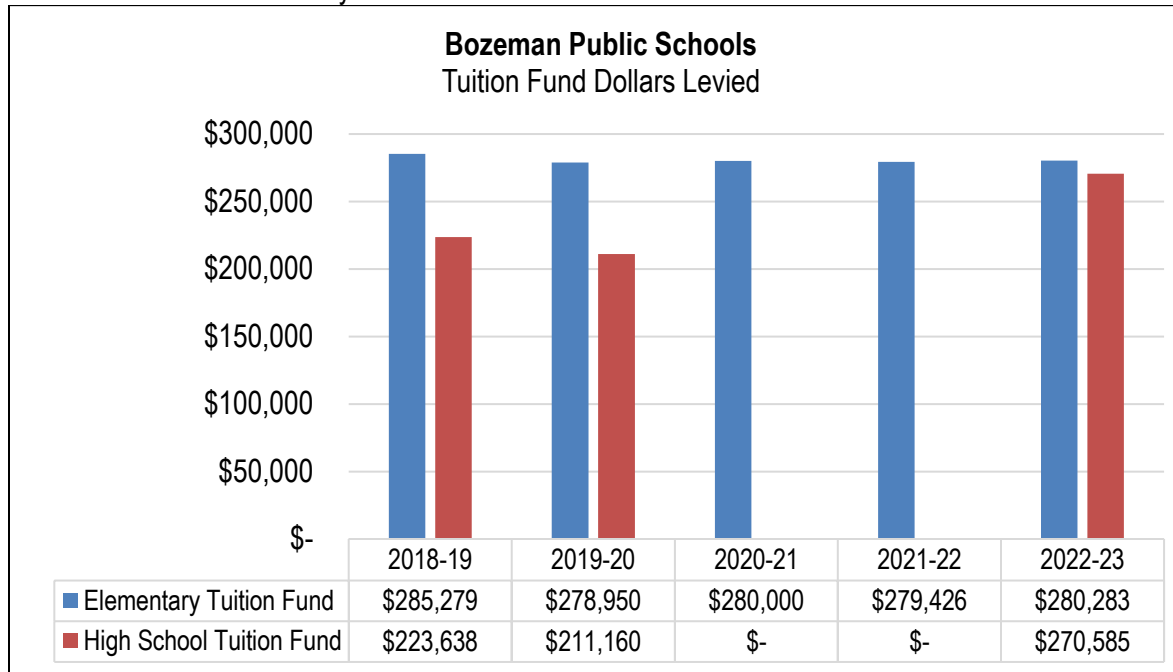
The following graph shows the history of the adopted Tuition Fund budgets:

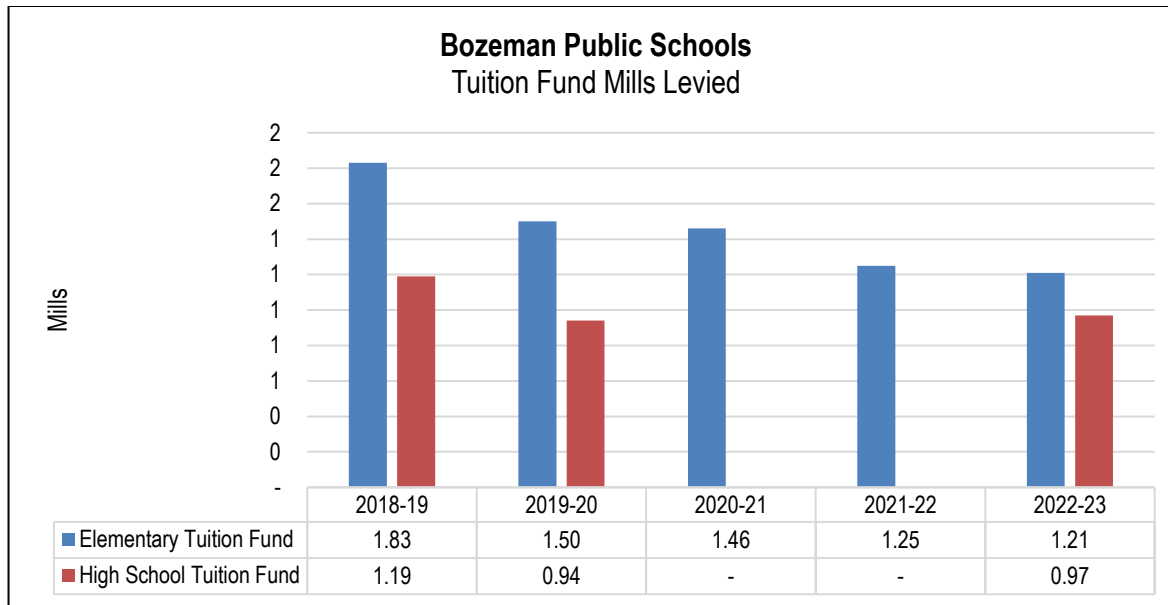


Source: District records

As special education costs continue to increase, we generally expect the Tuition Fund budgets to increase as well in order to reduce the impacts of these costs on the District General Funds.

The following graphs present a five-year history of Tuition Fund dollars and mills levied for both the Elementary and High School Districts. In 2022-23, the Elementary and High School Districts will levy 1.21 mills and .97 mills, respectively. The 2.18 total K-12 Tuition Fund mills represents 1% of the District's tax burden this year:





Source: District records

Fund Balances and Reserves

Because state law restricts Tuition Fund expenditures to specific purposes, Tuition Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Tuition Fund. State law does not allow a reserve in the Tuition Fund, so all fund balances must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year.

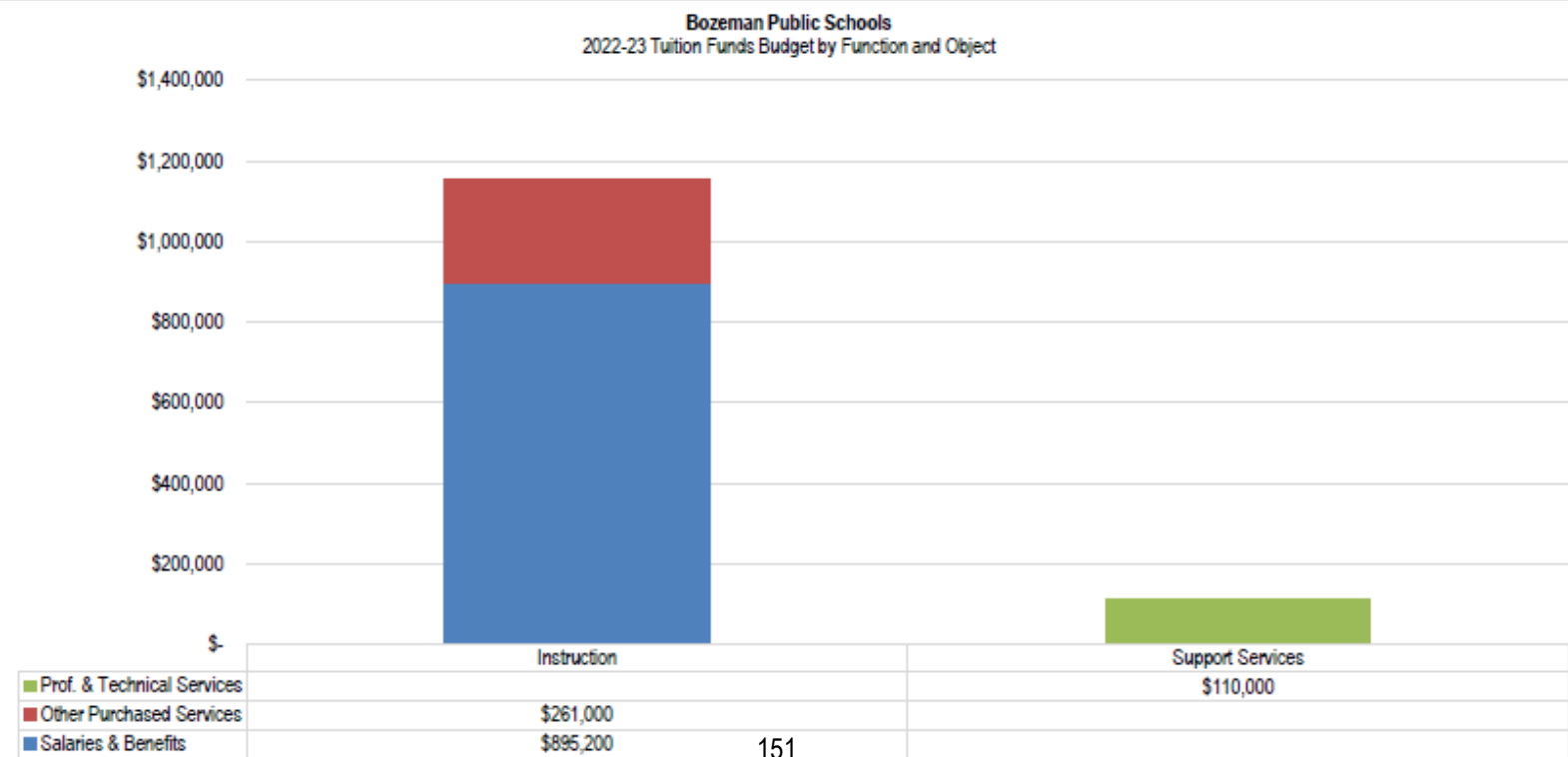
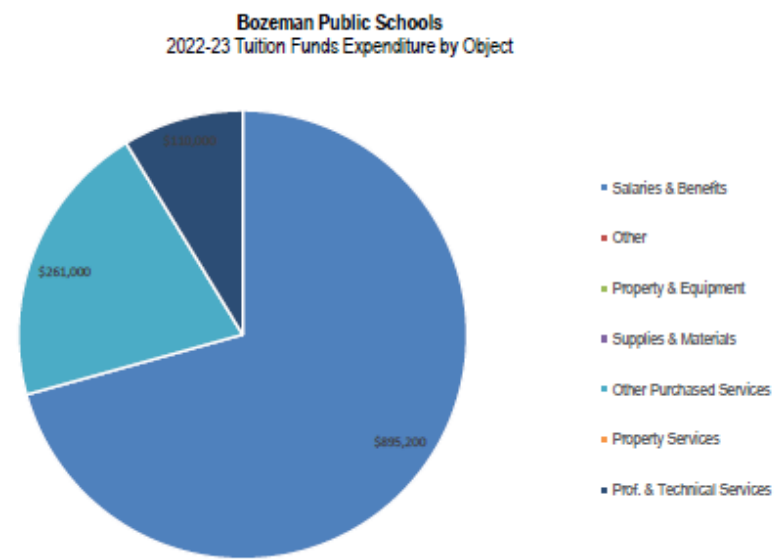
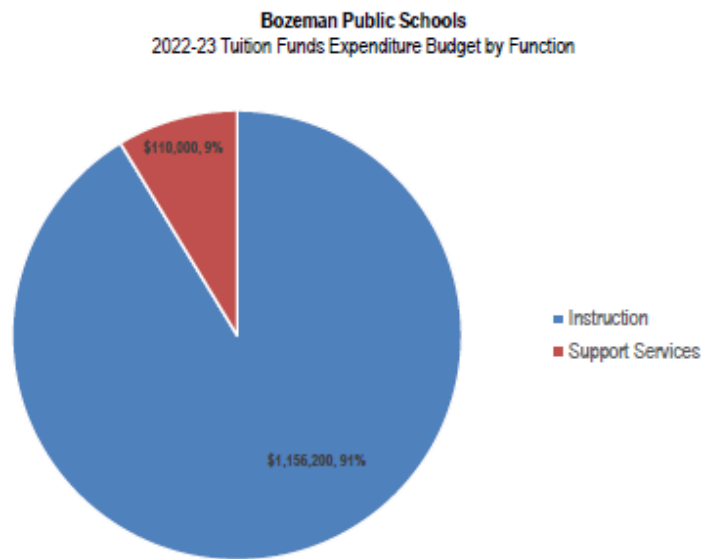
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Tuition Fund balances have not been made.

Bozeman Public Schools
2022-23 Expenditure History and Budget
Tuition Fund

Location: All Locations

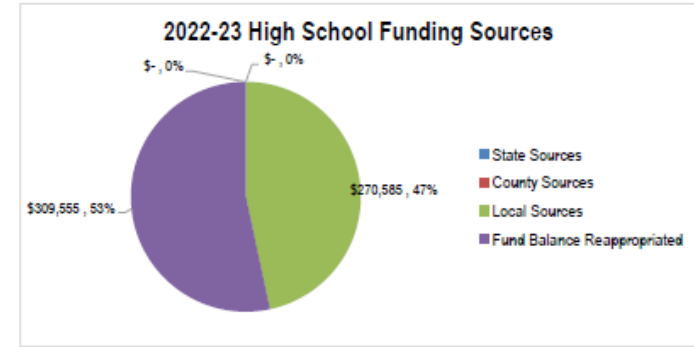
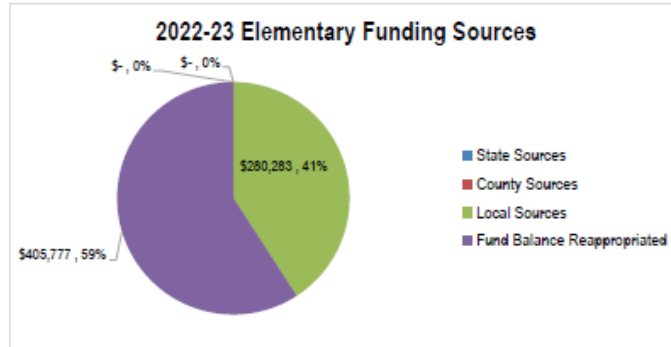
October 1 Enrollment Budget Per Student	Elementary District							High School District								
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23		Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23		Projected 2023-24	Projected 2024-25
	4,720	4,771	4,851	4,466	4,708		5,084	5,130	2,168	2,224	2,260	2,398	2,509		2,551	2,651
	\$ 60.73	\$ 56.62	\$ 13.11	\$ 23.21	\$ 145.72		\$ 134.95	\$ 133.75	\$ 109.48	\$ 68.51	\$ 31.39	\$ 39.84	\$ 231.22		\$ 229.40	\$ 220.96
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %		Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %		Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ 279,313	\$ 270,127	\$ 63,590	\$ 103,653	\$ 656,060 0.0%		\$ 656,098	\$ 656,140	\$ 230,031	\$ 152,365	\$ 70,934	\$ 95,548	\$ 500,140 86.2%		\$ 505,202	\$ 505,770
Support Services	7,326	-	-	-	30,000 4.4%		30,000	30,000	7,325	-	-	-	80,000 13.8%		80,000	80,000
General Administration	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
School Administration	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Business Services	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Operations & Maintenance	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Student Transportation	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
School Foods	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Extracurricular Activities	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Debt Service	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Other	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Total For Location	\$ 286,638	\$ 270,127	\$ 63,590	\$ 103,653	\$ 686,060 100.0%		\$ 686,098	\$ 686,140	\$ 237,356	\$ 152,365	\$ 70,934	\$ 95,548	\$ 580,140 100.0%		\$ 585,202	\$ 585,770
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %		Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %		Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ 282,556	\$ 248,606	\$ 62,470	\$ 69,595	\$ 500,680 73.0%		\$ 500,680	\$ 500,680	\$ 218,957	\$ 20,302	\$ -	\$ -	\$ 394,520 68.0%		\$ 394,520	\$ 394,520
Prof. & Technical Services	-	-	-	-	30,000 4.4%		30,000	30,000	-	58,500	16,500	-	80,000 13.8%		80,000	80,000
Property Services	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Other Purchased Services	4,082	21,521	1,120	34,058	155,380 22.6%		155,418	155,460	18,399	73,562	54,434	95,548	105,620 18.2%		110,682	111,250
Supplies & Materials	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Property & Equipment	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Debt Service	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Other	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-	-
Total For Location	\$ 286,638	\$ 270,127	\$ 63,590	\$ 103,653	\$ 686,060 100.0%		\$ 686,098	\$ 686,140	\$ 237,356	\$ 152,365	\$ 70,934	\$ 95,548	\$ 580,140 100.0%		\$ 585,202	\$ 585,770

Source: District Records



Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Tuition Fund

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
<u>State of Montana:</u>														
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>Gallatin County:</u>														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>District Revenue:</u>														
Property Tax Levy	\$ -	\$ -	\$ 278,336	\$ 281,840	\$ 280,283	40.9%	\$ 280,283	\$ -	\$ -	\$ 5,336	\$ 581	\$ 270,585	46.6%	\$ 270,585
Penalties and Interest on Delinquent Taxes	272	385	487	670	-	0.0%	-	484	330	221	19	-	0.0%	-
Investment Earnings	1,679	1,528	340	1,346	-	0.0%	-	2,043	7,818	1,913	1,333	0	0.0%	0
Transportation Fee - Individual	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Other Revenue	284,352	277,165	-	-	-	0.0%	-	598,808	209,217	1,634	-	-	0.0%	-
Total District Revenue	\$ 286,303	\$ 279,077	\$ 279,164	\$ 283,856	\$ 280,283	40.9%	\$ 280,283	\$ 601,334	\$ 217,365	\$ 9,105	\$ 1,933	\$ 270,585	46.6%	\$ 270,585
Total Revenue	\$ 286,303	\$ 279,077	\$ 279,164	\$ 283,856	\$ 280,283	40.9%	\$ 280,283	\$ 601,334	\$ 217,365	\$ 9,105	\$ 1,933	\$ 270,585	46.6%	\$ 270,585
Fund Balance Reappropriated	\$ 1,385	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	59.1%	\$ 405,777	\$ 400,505	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	53.4%	\$ 309,555
Total Funding Sources	\$ 287,688	\$ 280,127	\$ 289,164	\$ 509,430	\$ 686,060	100.0%	\$ 686,060	\$ 1,001,839	\$ 617,365	\$ 474,105	\$ 405,103	\$ 580,140	100.0%	\$ 580,140
Tax Information	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	1.83	1.50	1.45	1.25	1.21	1.13	1.21	1.19	0.94	0.00	0.66	0.97	0.91	0.97

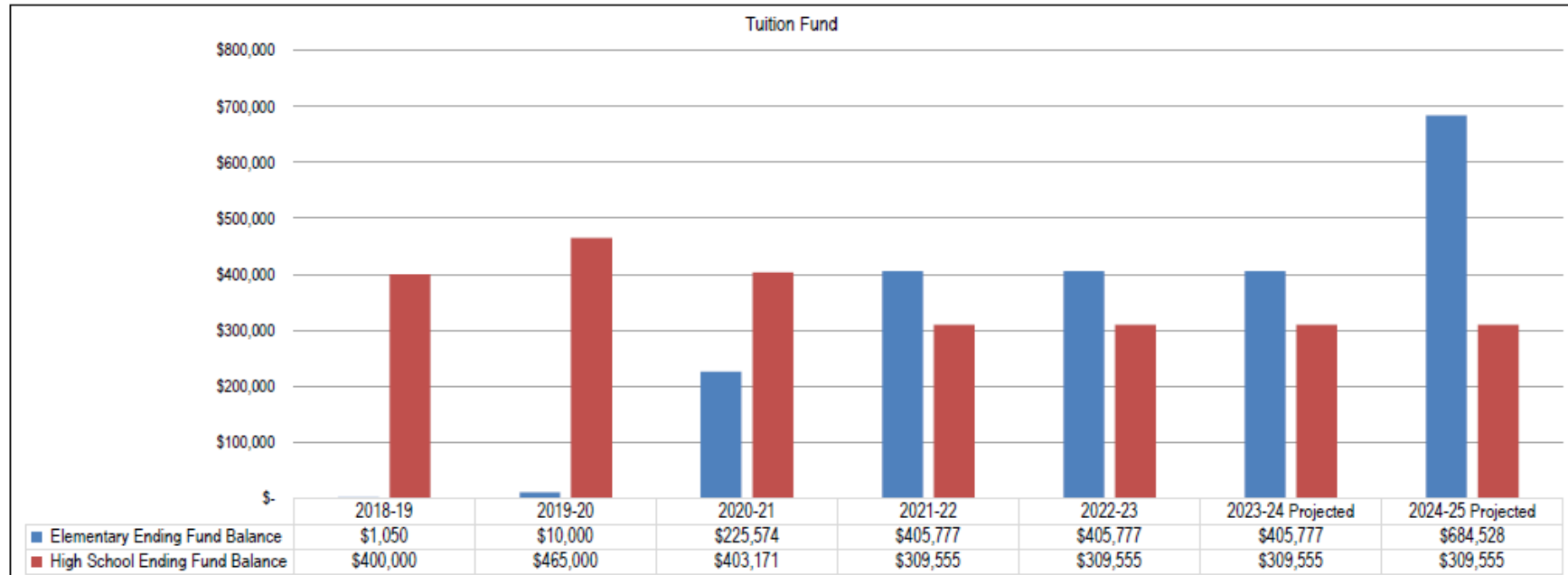


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Tuition Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,385	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 405,777	\$ 405,777	\$ 400,505	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 309,555	\$ 309,555
Plus: Revenue & Other Sources	286,303	279,077	279,164	283,856	271,875	271,952	278,751	236,851	217,365	9,105	1,933	262,467	267,377	-
Less: Expenditures & Other Uses*	286,638	270,127	63,590	103,653	271,875	271,952	-	237,356	152,365	70,934	95,548	262,467	267,377	-
Ending Fund Balance	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 405,777	\$ 405,777	\$ 684,528	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 309,555	\$ 309,555	\$ 309,555

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	1,385	1,050	10,000	225,574	405,777	405,777	405,777	400,505	400,000	465,000	403,171	309,555	309,555	309,555
Beginning Fund Balance	\$ 1,385	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 405,777	\$ 405,777	\$ 400,505	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 309,555	\$ 309,555
Budget Amount	\$ 286,664	\$ 280,000	\$ 290,000	\$ 505,000	\$ 686,060	\$ 686,098	\$ 686,140	\$ 624,143	\$ 611,160	\$ 465,000	\$ 403,171	\$ 580,140	\$ 585,202	\$ 585,770
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Retirement Funds**

Retirement Fund

Overview

The Retirement Fund authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, including the Food Services Fund.

The Retirement Fund budgets total \$9,100,000, or 8% of the District's 2022-23 budgeted funds.

Financing

The Retirement Fund is financed by a countywide permissive (i.e., non-voted) levy. The levy is managed by the County Superintendent of Schools' office, and is subsidized by state funding for counties with a lower than average property tax base. A 20% reserve is allowed in the Retirement Fund.

Bozeman Public Schools Overview

Because these employer-paid benefits are factors of salary, they can be calculated relatively precisely. The only unknown factor is the payouts due on behalf of retiring employees, which the District has no way to predict. Bozeman's Retirement Fund balances have proven adequate over the years but increased in FY2022-23 to account for negotiated pay raises, increased employer contribution rates, and more employees funded from state and local sources instead of federal ESSER grants.

Post-Employment Benefits figure into the Retirement Fund discussion. As mentioned previously, Montana has two public retirement systems: the Teachers' Retirement System (TRS) and the Public Employees' Retirement System (PERS). The District participates in both systems. Both systems have been determined to have a net pension liability, and both systems have allocated a share of their liabilities to the Bozeman School District in accordance with GASB68. The most current allocations are dated June 30, 2022. Those amounts were:

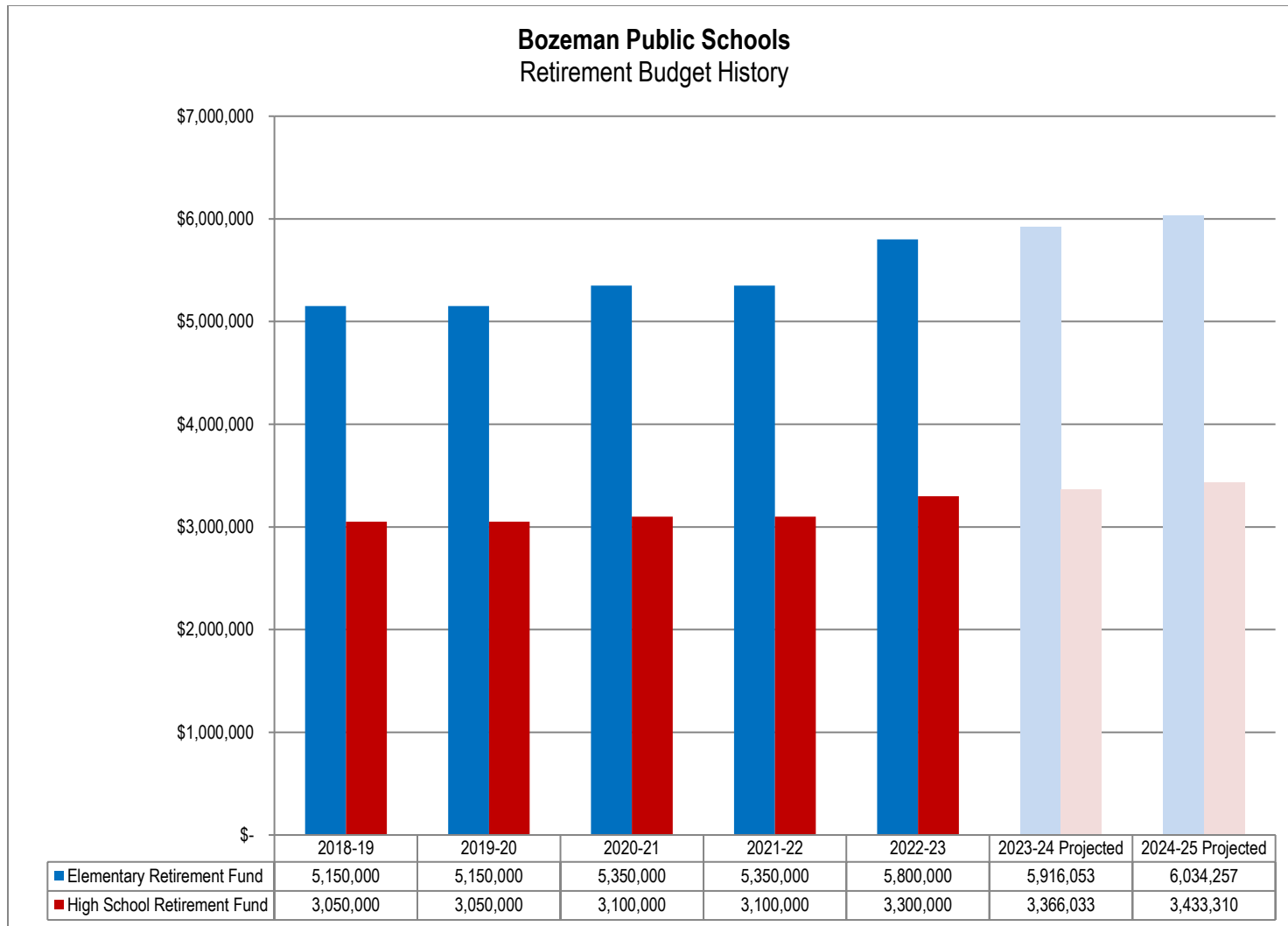
System	Retirement System Total	Bozeman Elementary Allocated Portion	Bozeman High School Allocated Portion	Bozeman School District (K-12) Allocated Portion
Public Employees' Retirement System (PERS)	2,084,792	3,331,597	3,012,371	6,343,968
Teachers' Retirement System (TRS)	36,385,843	31,758,891	16,394,029	48,152,920
Total Reported Liability as of 6/30/22	38,470,635	35,090,488	19,406,400	54,496,888

Source: District records

These amounts are districtwide obligations, not obligations of the Retirement Fund. Further, the District neither makes specific payments for these amounts, nor budgets for them. They are discussed here, however, because the Retirement Fund would be the likely funding source for them if future legislation required District contributions specifically for this purpose.

Budget and Taxation History

Because Retirement Fund expenditures are increasing percentages of increasing wages, one would expect our Retirement Fund budgets to increase over time. This is, in fact, generally the case:



Source: District records

The District expects increasing Retirement Fund budgets for the foreseeable future.

A countywide levy finances the district Retirement Funds in the county, so there is no “local” levy amount for it.

Fund Balances and Reserves

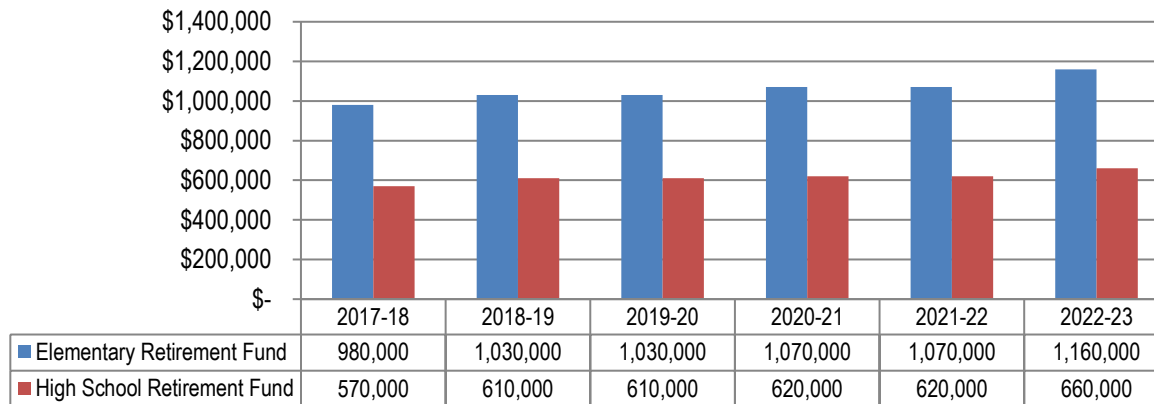
Because state law restricts Retirement Fund expenditures to certain costs, Retirement Fund balances are considered restricted fund balances in accordance with GASB Statement 54. State law (20-9-501, MCA) limits districts to a maximum reserve of 20% in the Retirement Fund. Fund balances above that amount must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year.

Ending fund balances continue to grow in the Retirement Fund. The District places a high priority on maximizing reserves, for three primary reasons:

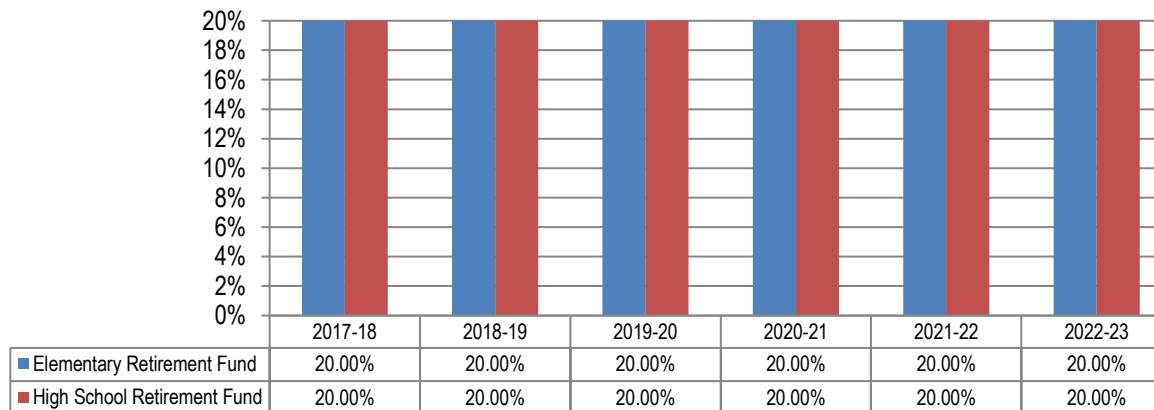
- Reserves are important to ensure adequate cash flow
- Reserves can be used as a funding source for emergency budget amendments
- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore, tax impact—caused by these future debt issues.

District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Retirement Fund balances have not been made.

**Bozeman Public Schools
Retirement Fund Reserves**



**Bozeman Public Schools
Retirement Fund Reserves as a Percentage of Ensuing Year Budget (20% Max)**



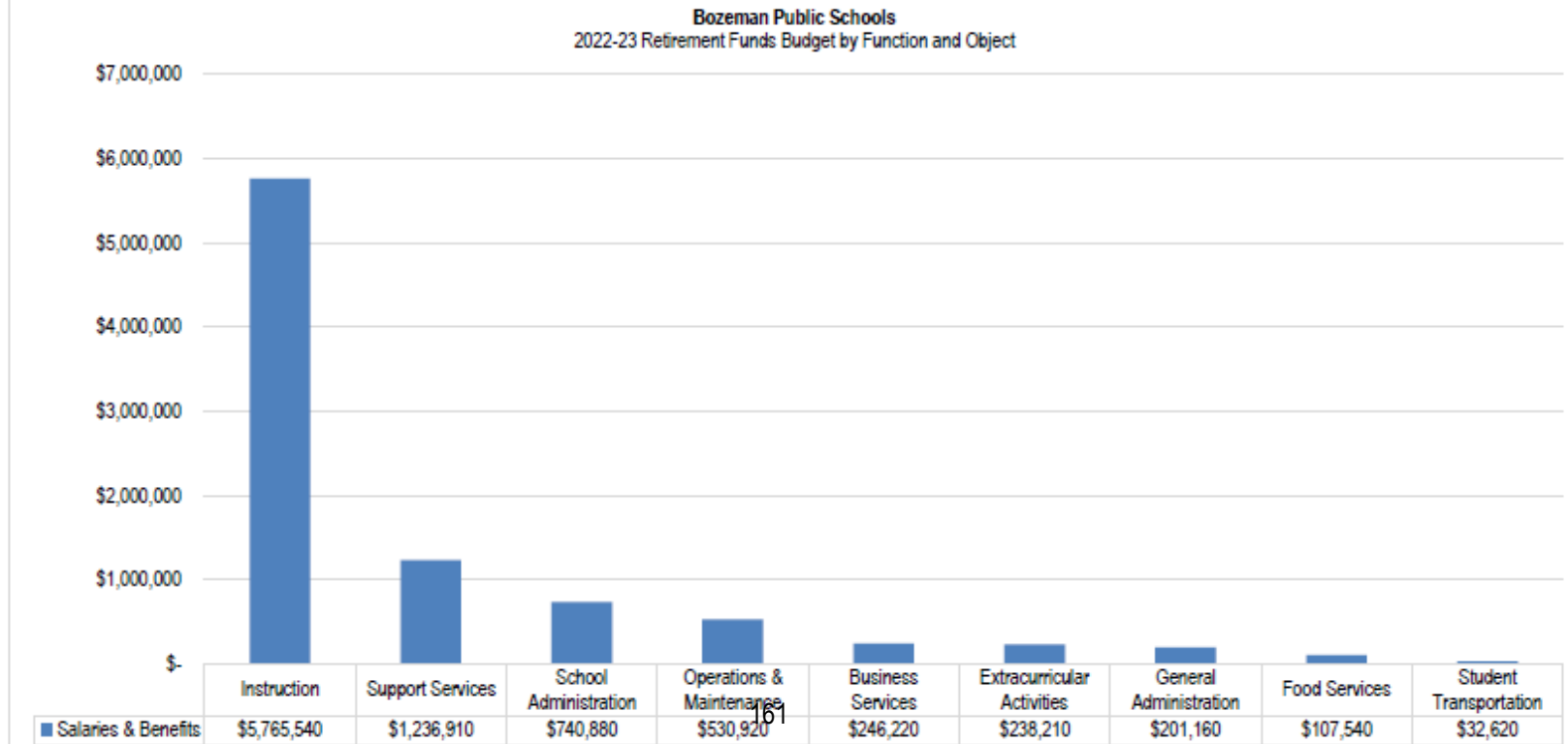
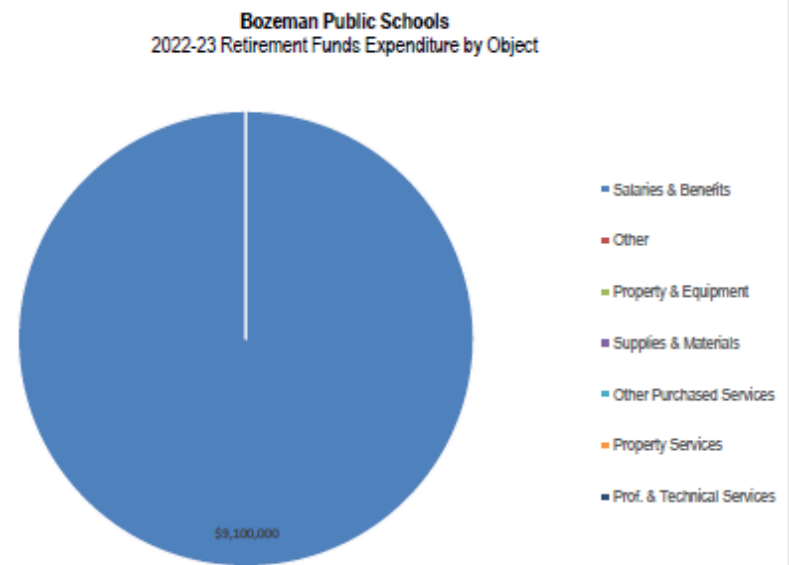
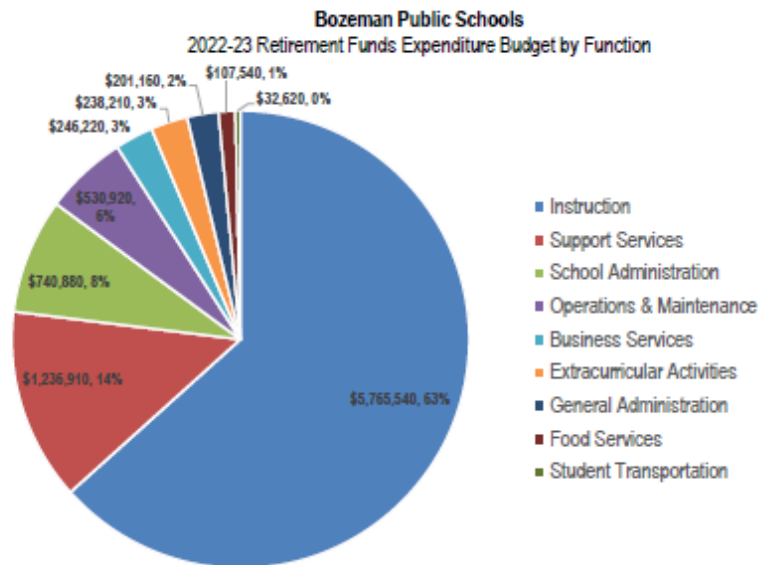
Source: District records

Bozeman Public Schools
2022-23 Expenditure History and Budget
Retirement Fund

Location: All Locations

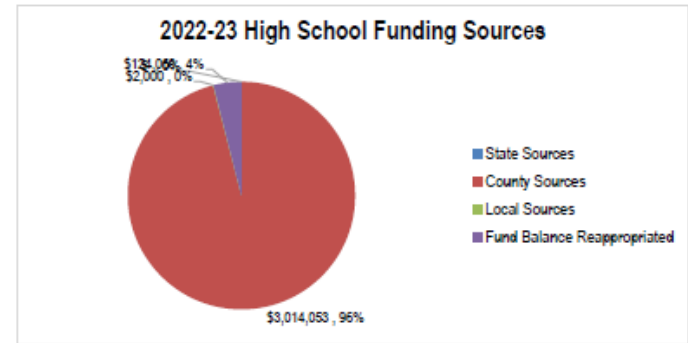
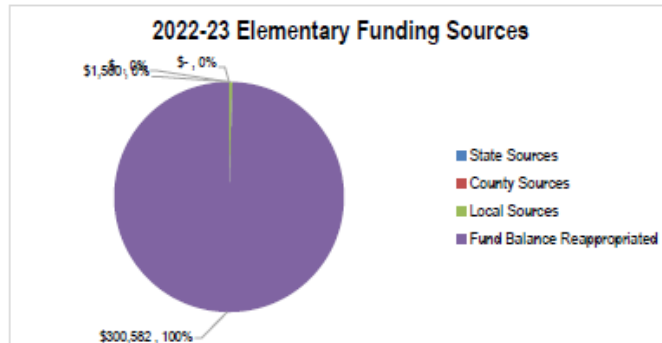
	Elementary District							High School District								
	Actual	Actual	Actual	Actual	Adopted		Projected	Projected	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	
	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708		5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651	
Budget Per Student	\$ 978.95	\$ 1,028.32	\$ 995.36	\$ 1,111.28	\$ 1,231.95		\$ 1,163.66	\$ 1,176.27	\$ 1,139.60	\$ 1,111.86	\$ 1,246.96	\$ 1,224.41	\$ 1,315.27	\$ 1,319.50	\$ 1,295.10	
Expenditures By Function	Actual	Actual	Actual	Actual	Adopted Budget		Projected	Projected					Adopted Budget	Projected	Projected	
	2018-19	2019-20	2020-21	2021-22	2022-23		Budget	Budget					2022-23	Budget	Budget	
					\$	%	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	\$	%	2023-24	2024-25
Instruction	\$ 3,047,040	\$ 3,141,436	\$ 3,170,894	\$ 3,220,584	\$ 3,834,380	0.0%	\$ 3,911,080	\$ 3,989,275	\$ 1,463,790	\$ 1,465,344	\$ 1,631,348	\$ 1,663,986	\$ 1,931,160	58.5%	\$ 1,969,790	\$ 2,009,181
Support Services	618,934	747,714	726,247	762,181	858,400	14.8%	875,581	893,065	285,122	308,176	336,091	280,219	378,510	11.5%	386,089	393,796
General Administration	65,913	74,865	84,176	86,044	101,500	1.8%	103,531	105,601	66,079	75,179	85,575	89,436	99,660	3.0%	101,653	103,687
School Administration	345,999	383,816	373,451	425,423	447,180	7.7%	456,125	465,243	204,352	214,086	251,873	257,851	293,700	8.9%	299,576	305,567
Business Services	109,109	110,715	104,514	99,998	124,120	2.1%	126,603	129,132	85,297	84,158	104,274	105,454	122,100	3.7%	124,544	127,031
Operations & Maintenance	218,622	221,708	230,981	231,493	275,500	4.8%	281,014	286,624	163,200	177,283	218,697	230,908	255,420	7.7%	260,530	265,739
Student Transportation	20,811	19,394	21,973	22,201	26,880	0.5%	27,219	27,752	4,644	4,912	5,482	5,682	5,940	0.2%	6,059	6,180
School Foods	67,104	78,030	57,143	-	67,280	1.2%	68,630	69,993	52,488	34,559	34,499	140,998	40,280	1.2%	41,067	41,885
Extracurricular Activities	31,291	29,854	25,285	32,616	26,100	0.5%	26,632	27,143	145,690	109,090	150,124	161,596	173,250	5.3%	176,725	180,244
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Other	95,828	98,600	33,836	82,422	38,860	0.7%	39,638	40,429	-	-	167	-	-	0.0%	-	-
Total For Location	\$ 4,620,651	\$ 4,906,134	\$ 4,828,499	\$ 4,962,963	\$ 5,800,000	100.0%	\$ 5,916,053	\$ 6,034,257	\$ 2,470,661	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	100.0%	\$ 3,366,033	\$ 3,433,310
Expenditures By Object	Actual	Actual	Actual	Actual	Adopted Budget		Projected	Projected					Adopted Budget	Projected	Projected	
	2018-19	2019-20	2020-21	2021-22	2022-23		Budget	Budget					2022-23	Budget	Budget	
					\$	%	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	\$	%	2023-24	2024-25
Salaries & Benefits	\$ 4,620,651	\$ 4,906,134	\$ 4,828,499	\$ 4,962,963	\$ 5,800,000	100.0%	\$ 5,916,053	\$ 6,034,257	\$ 2,470,661	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	100.0%	\$ 3,366,033	\$ 3,433,310
Prof. & Technical Services	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Property Services	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Other Purchased Services	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Supplies & Materials	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Property & Equipment	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Other	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-
Total For Location	\$ 4,620,651	\$ 4,906,134	\$ 4,828,499	\$ 4,962,963	\$ 5,800,000	100.0%	\$ 5,916,053	\$ 6,034,257	\$ 2,470,661	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	100.0%	\$ 3,366,033	\$ 3,433,310

Source: District Records



**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Retirement Fund**

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
<u>State of Montana:</u>														
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>Gallatin County:</u>														
County Transportation Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
County Retirement Distribution	4,524,088	4,795,691	4,601,108	4,822,776	5,497,918	1820.0%	5,497,918	2,494,204	2,506,944	2,453,524	3,173,940	3,014,053	3,173,940	3,284,103
Total Gallatin County Revenue	\$ 4,524,088	\$ 4,795,691	\$ 4,601,108	\$ -	\$ -	0.0%	\$ 5,497,918	\$ 2,494,204	\$ 2,506,944	\$ 2,453,524	\$ 3,173,940	\$ 3,014,053	\$ 3,173,940	\$ 3,284,103
<u>District Revenue:</u>														
Investment Earnings	19,544	22,314	5,724	5,045	1,500	0.5%	1,500	11,803	18,882	4,077	2,189	2,000	2,000	2,000
Other Revenue	271,602	(189,257)	517,386	-	-	0.0%	-	-	(48,818)	55,780	-	-	-	-
Total District Revenue	\$ 291,146	\$ (166,943)	\$ 523,110	\$ 5,045	\$ 1,500	0.5%	\$ 1,500	\$ 11,803	\$ (29,936)	\$ 59,857	\$ 2,189	\$ 2,000	\$ 2,000	\$ 2,000
Total Revenue	\$ 4,815,234	\$ 4,628,748	\$ 5,124,218	\$ 5,045	\$ 1,500	0.5%	\$ 5,499,418	\$ 2,506,007	\$ 2,477,007	\$ 2,513,380	\$ 3,176,129	\$ 3,016,053	\$ 3,175,940	\$ 3,286,103
Fund Balance Reappropriated	\$ 352,809	\$ 547,392	\$ 230,006	\$ 525,724	\$ 300,582	99.5%	\$ 293,361	\$ 541,056	\$ 594,476	\$ 588,697	\$ 283,947	\$ 124,060	\$ 79,930	\$ 124,060
Total Funding Sources	\$ 5,168,044	\$ 5,176,140	\$ 5,354,224	\$ 530,769	\$ 302,082	100.0%	\$ 5,792,779	\$ 3,047,064	\$ 3,071,484	\$ 3,102,077	\$ 3,460,076	\$ 3,140,113	\$ 3,255,870	\$ 3,410,163
Tax Information														
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

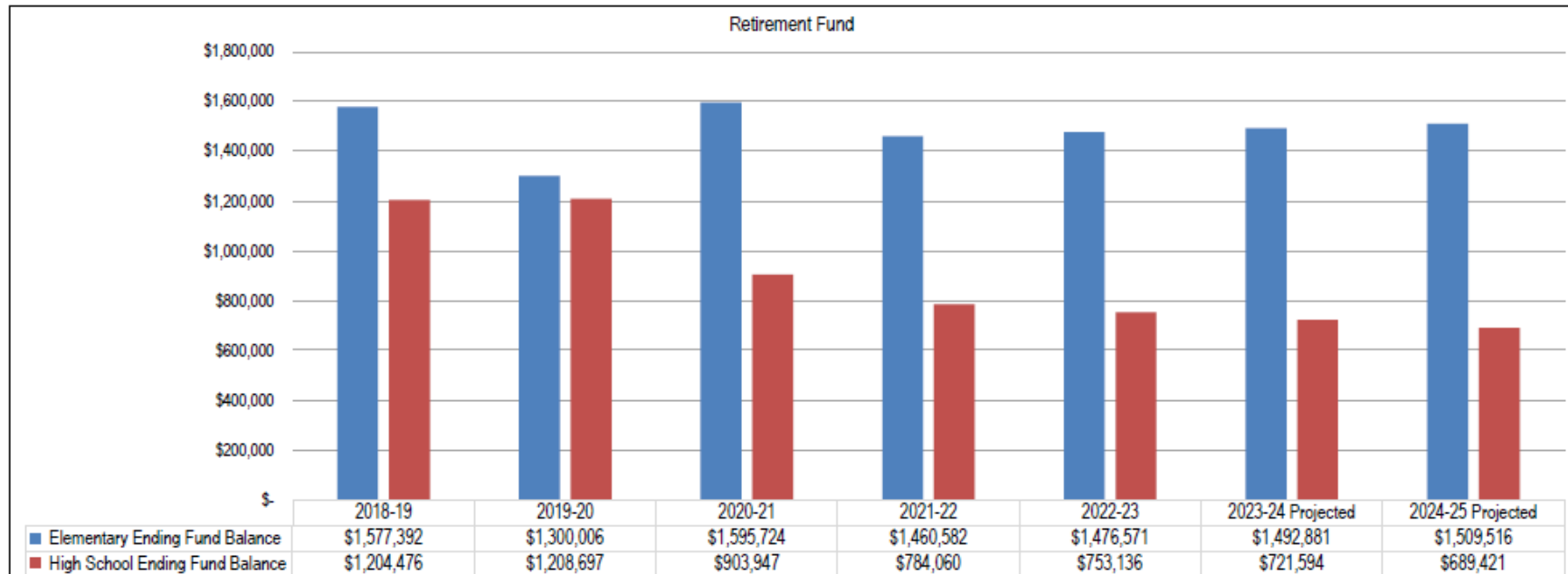


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Retirement Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,382,809	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,582	\$ 1,476,571	\$ 1,492,881	\$ 1,151,056	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 753,136	\$ 721,594
Plus: Revenue & Other Sources	4,815,234	4,628,748	5,124,218	4,827,820	5,401,384	5,509,461	5,619,541	2,524,080	2,477,007	2,513,380	2,816,242	2,850,064	2,907,094	2,965,198
Less: Expenditures & Other Uses*	4,620,651	4,906,134	4,828,499	4,962,963	5,385,395	5,493,152	5,602,906	2,470,661	2,472,787	2,818,130	2,936,129	2,880,988	2,938,636	2,997,371
Ending Fund Balance	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,582	\$ 1,476,571	\$ 1,492,881	\$ 1,509,516	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 753,136	\$ 721,594	\$ 689,421

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	1,030,000	1,030,000	1,070,000	1,070,000	1,160,000	1,183,211	1,206,851	610,000	610,000	620,000	620,000	660,000	673,207	686,662
Plus: Fund Balance Reappropriated	352,809	547,392	230,006	525,724	300,582	293,361	286,029	541,056	594,476	588,697	283,947	124,060	79,930	34,932
Beginning Fund Balance	\$ 1,382,809	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,582	\$ 1,476,571	\$ 1,492,881	\$ 1,151,056	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 753,136	\$ 721,594
Budget Amount	\$ 5,150,000	\$ 5,150,000	\$ 5,350,000	\$ 5,350,000	\$ 5,800,000	\$ 5,916,053	\$ 6,034,257	\$ 3,050,000	\$ 3,050,000	\$ 3,100,000	\$ 3,100,000	\$ 3,300,000	\$ 3,366,033	\$ 3,433,310
Reserves as a Percent of Budget	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Legal Reserves Limit	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Adult Education Fund**

Adult Education Fund

Overview

The Adult Education Fund is required for districts operating an adult education program in accordance with 20-7-702, MCA. Adult education programs may provide any area of instruction approved by the trustees, including basic, secondary, and vocational/technical education.

The Adult Education Fund budget is \$470,502, or < 1% of the District's 2022-23 budgeted funds.

Financing

The Adult Education Fund has two primary financing sources: the first is course fees for students. Trustees are allowed to charge for tuition and equipment and materials, and those charges can be determined on a course-by-course basis. The second funding source is local tax revenue. A permissive (i.e., non-voted) local levy allows districts to finance Adult Education Fund costs in excess of the fee income. There is no limit on the amount of this levy.

Bozeman Public Schools Overview

Prior to the COVID pandemic, the Bozeman School District offered a robust adult and community education program. A pool of more than 50 teachers provided educational opportunities in a variety of content areas. While the in-person educational opportunities depleted with the COVID pandemic, so did the community education program opportunities. While adult education continues to be an important aspect of the Bozeman School District, it has changed over the last several years. The two largest aspects of the program now consist of offering the HiSet (high school equivalency exam), and the Early Childhood Literacy program. The HiSet program was adopted in 2013 and is the national normed testing platform. The Adult Education HiSet program is shared proportionately between instructors, including a Certified staff member responsible for teaching English for Speakers of Other Languages (ESOL) instruction. From September 2022 – June 2022, the ESOL program had 154 enrolled, while the HiSet education had 145 students.

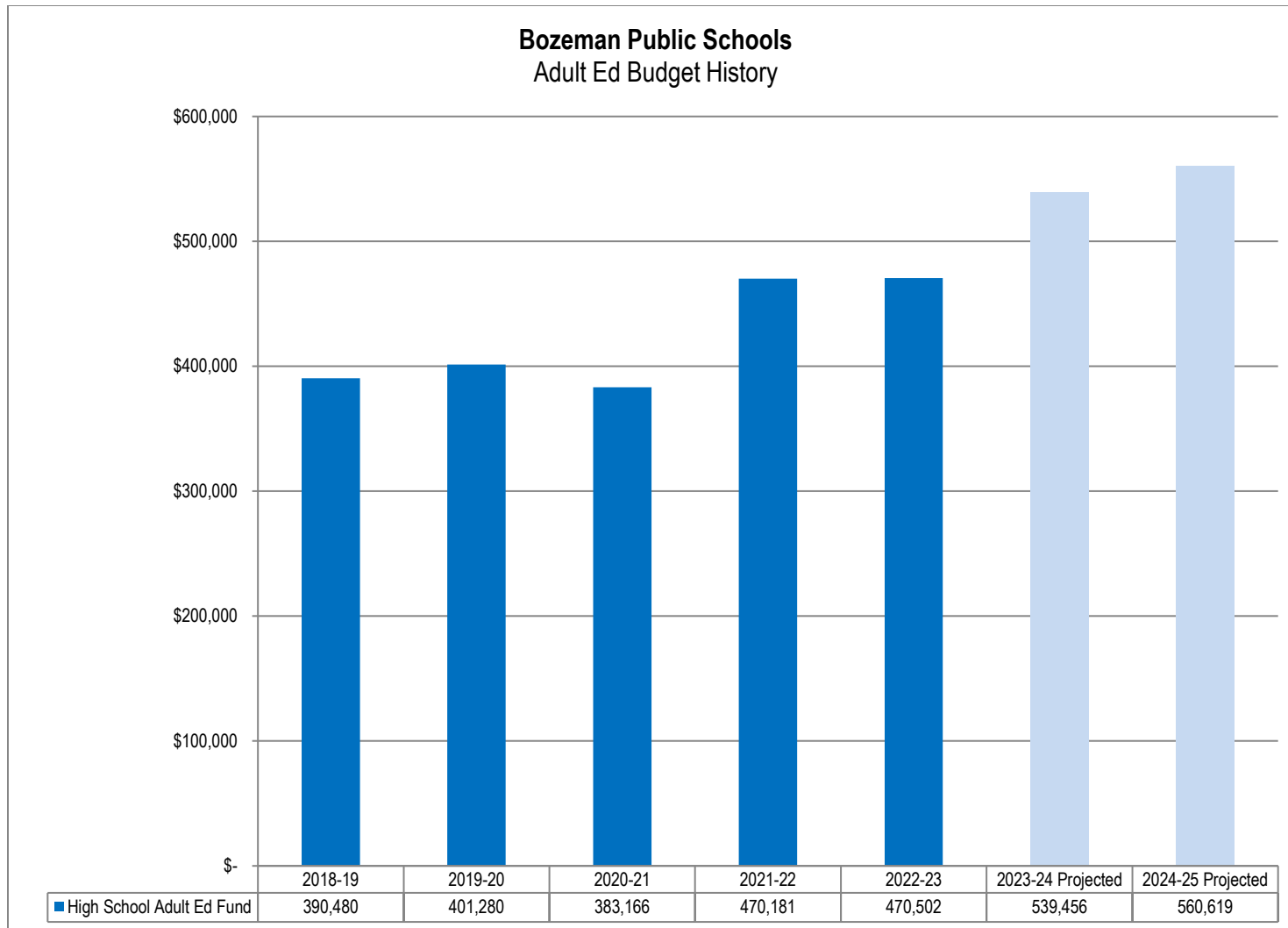
Last year, the Board of Trustees added an Early Childhood Literacy Initiative to its list of strategic goals and adult education offerings. Research indicates that students reading at grade level when they enter kindergarten are more likely to succeed in school. A “Teacher On Special Assignment” leads outreach to new parents in the Gallatin valley and provides them with literacy resources and other assistance to help and

encourage them to read to their children. The financial implications of this initiative are relatively small—one certified FTE—but the District is hopeful the investment will produce great gains in future student achievement. Since the TOSA is providing instruction to area adults rather than students, the cost of the program (approximately \$91,000) is financed through the Adult Education Fund.

Budget and Taxation History

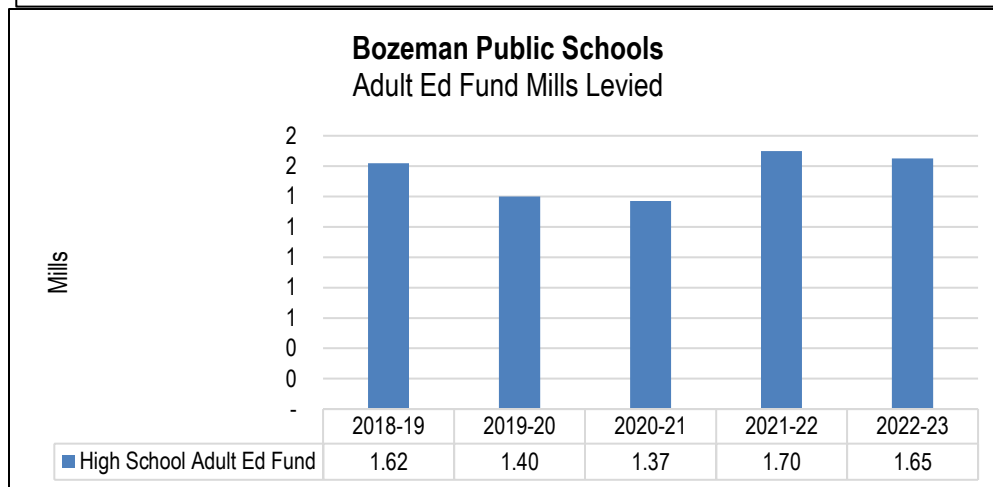
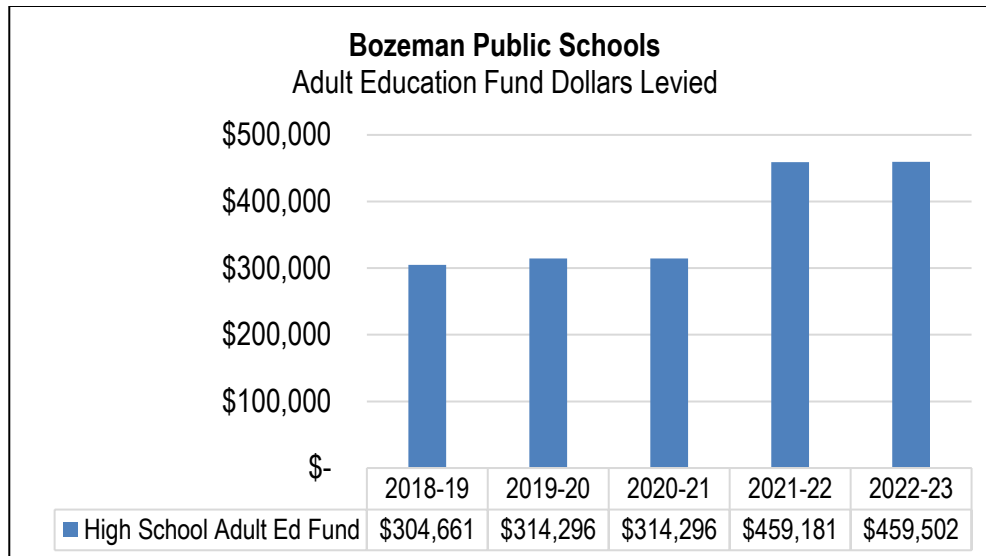
The District's Adult Ed program has changed over time. The District currently has five staff members employed to run the HiSet and Early Childhood Literacy Initiative programs. The budget for the Adult Education fund is permissively levied and increased significantly in 2021-22 to cover the cost of the new Early Childhood program. Now that the program has stabilized, the budget remains consistent for the 2022-23 fiscal year.

The graph below shows the growing budgets for this fund:



Source: District records

The following graphs present a five-year history of Adult Education Fund dollars and mills levied. In 2022--23, the High School Districts will levy 1.65 mills, which represents < 1% of the District's tax burden this year:



Source: District records

Fund Balances and Reserves

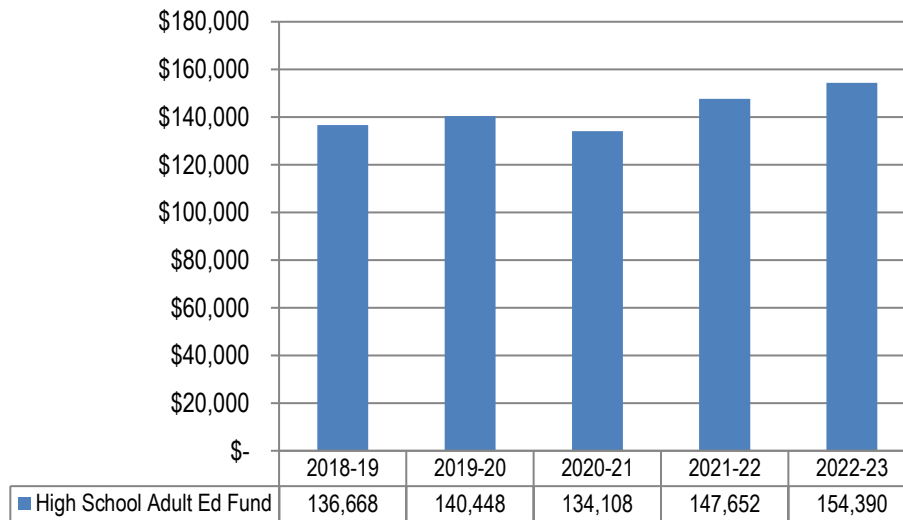
Because state law restricts Adult Ed Fund expenditures to adult education costs, Adult Ed Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Adult Ed Fund. State law (20-7-713, MCA) limits districts to a maximum reserve of 35% in the Adult Ed Fund. Fund balances above that amount must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year.

Ending fund balances continue to grow in the Adult Ed Fund. The District places a high priority on maximizing reserves, for three primary reasons:

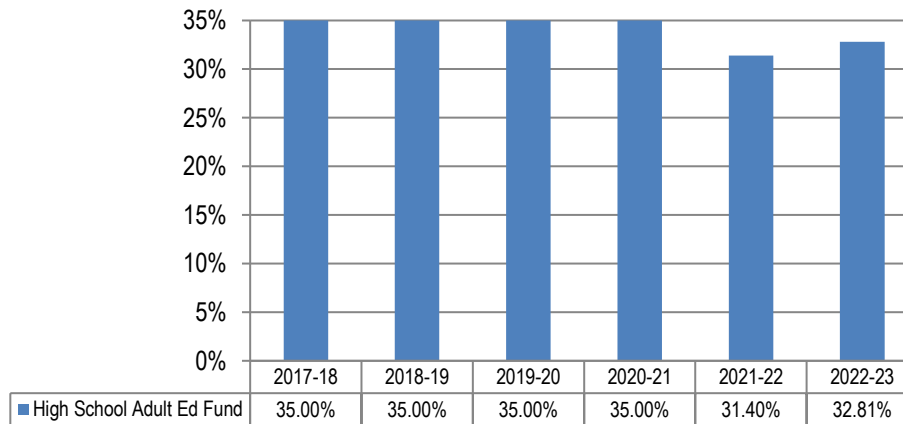
- Reserves are important to ensure adequate cash flow
- Reserves can be used as a funding source for emergency budget amendments
- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore, tax impact—caused by these future debt issues.

District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Adult Ed Fund balances have not been made.

Bozeman Public Schools
Adult Education Fund Reserves



Bozeman Public Schools
Adult Education Fund Reserves as a Percentage of Ensuing Year
Budget (35% Max)



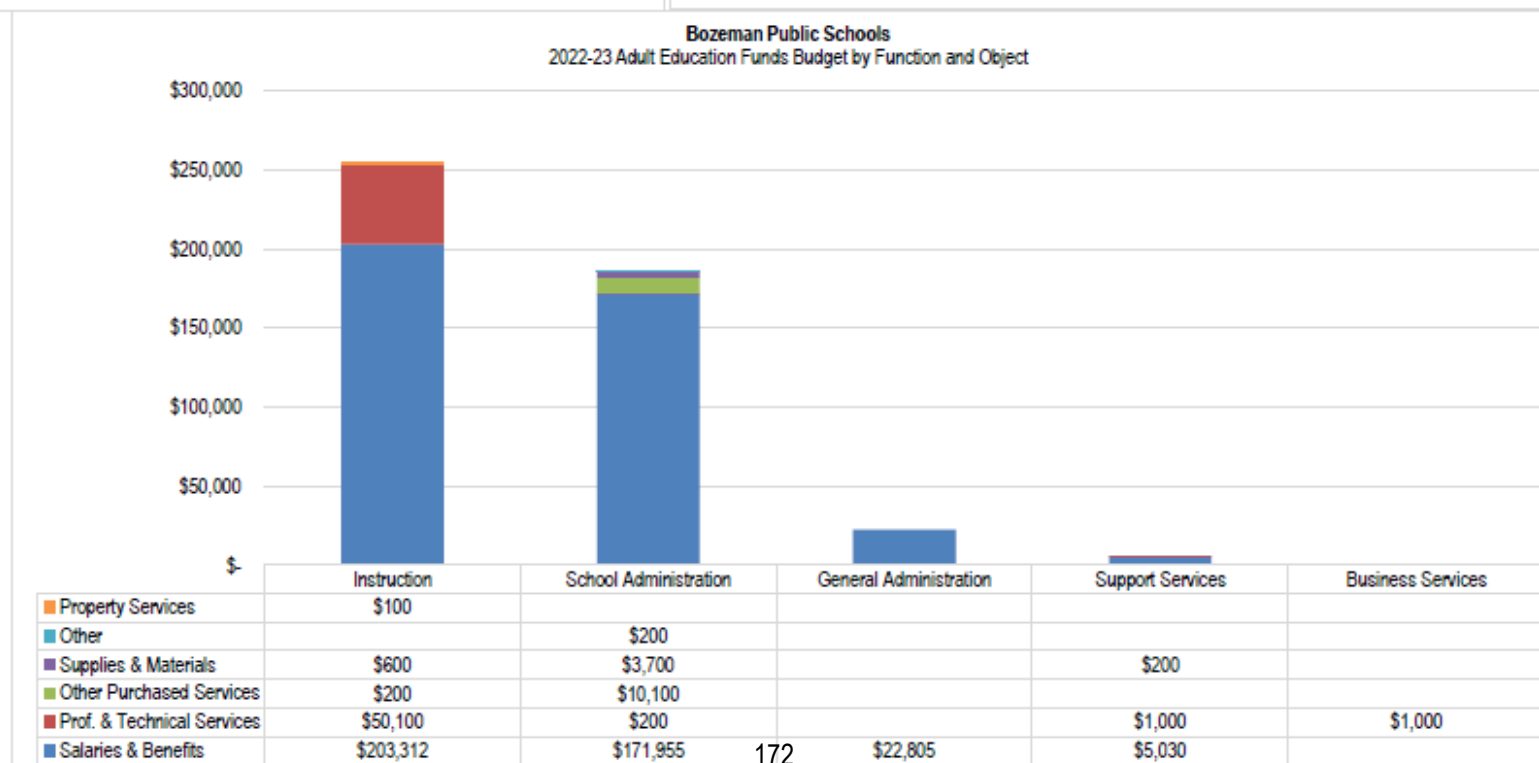
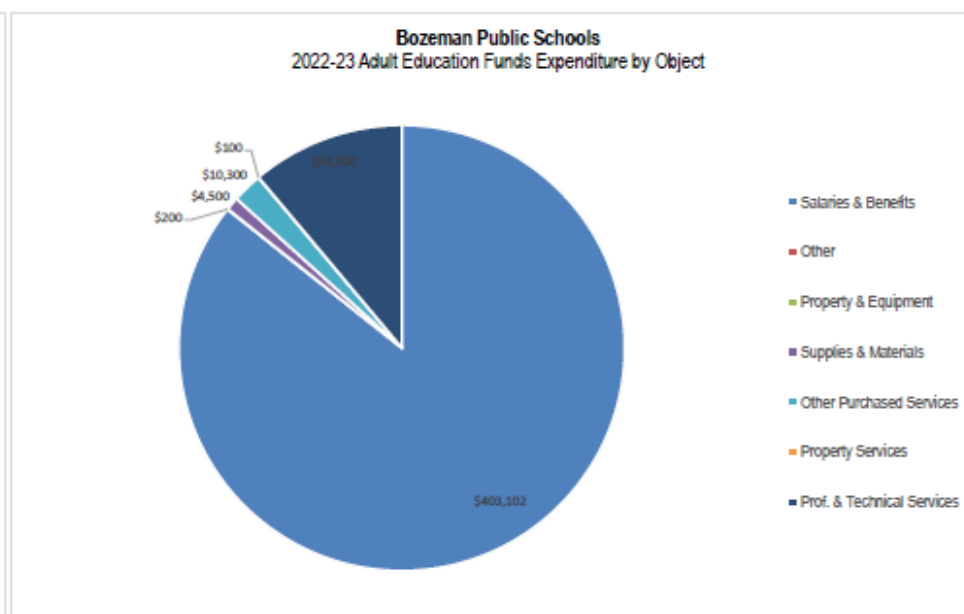
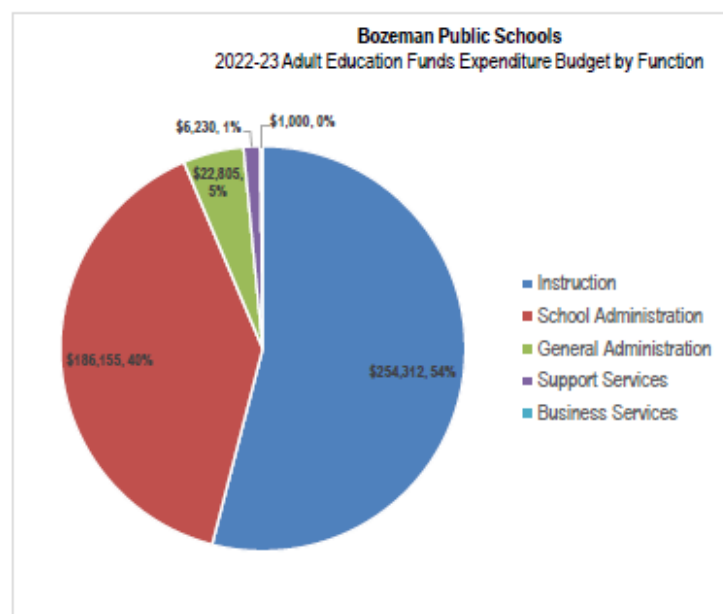
Source: District records

**Bozeman Public Schools
2022-23 Expenditure History and Budget
Adult Education Fund**

Location: All Locations

	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154.86	\$ 157.39	\$ 155.74	\$ 190.01	\$ 187.53	\$ 211.47	\$ 211.47
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ 143,924	\$ 153,531	\$ 153,824	\$ 246,639	\$ 254,312 54.1%	\$ 314,211	\$ 325,983
Support Services	-	-	-	-	-	-	-	4,253	3,434	4,977	5,484	6,230 1.3%	6,853	7,538
General Administration	-	-	-	-	-	-	-	-	-	-	-	22,805 4.8%	23,147	23,610
School Administration	-	-	-	-	-	-	-	186,565	192,307	193,071	203,454	186,155 39.6%	194,145	202,278
Business Services	-	-	-	-	-	-	-	995	768	107	79	1,000 0.2%	1,100	1,210
Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Student Transportation	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
School Foods	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Extracurricular Activities	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Total For Location	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,738	\$ 350,040	\$ 351,980	\$ 455,655	\$ 470,502 100.0%	\$ 539,456	\$ 560,619
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,218	\$ 337,562	\$ 343,970	\$ 436,924	\$ 403,102 85.7%	\$ 470,316	\$ 489,565
Prof. & Technical Services	-	-	-	-	-	-	-	1,914	1,451	780	1,105	52,300 11.1%	52,530	52,783
Property Services	-	-	-	-	-	-	-	-	-	-	-	100 0.0%	110	121
Other Purchased Services	-	-	-	-	-	-	-	10,278	9,486	3,935	3,288	10,300 2.2%	11,330	12,463
Supplies & Materials	-	-	-	-	-	-	-	4,327	1,541	3,296	14,339	4,500 1.0%	4,950	5,445
Property & Equipment	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	200 0.0%	220	242
Total For Location	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,738	\$ 350,040	\$ 351,980	\$ 455,655	\$ 470,502 100.0%	\$ 539,456	\$ 560,619

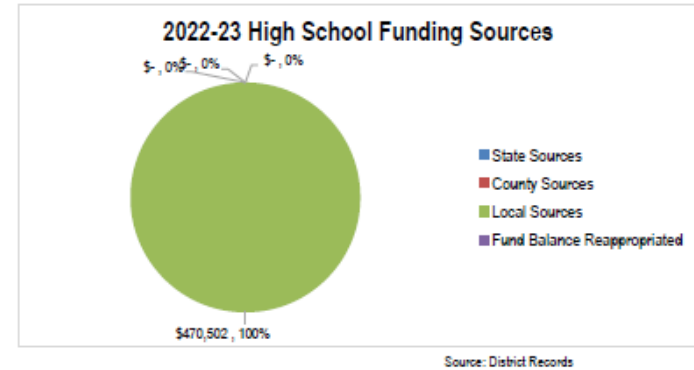
Source: District Records



**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Adult Education Fund**

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
<u>State of Montana:</u>														
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>Gallatin County:</u>														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>District Revenue:</u>														
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,410	\$ 457,159	\$ 459,502	97.7%	\$ 459,502
Community Education User Fees	-	-	-	-	-	-	-	29,275	23,145	4,097	420	6,500	1.4%	6,500
HiSET Testing Fees	-	-	-	-	-	-	-	-	-	-	3,449	4,000	0.9%	4,000
Investment Earnings	-	-	-	-	-	-	-	2,700	3,238	548	538	500	0.1%	500
Other Revenue	-	-	-	-	-	-	-	280,330	310,753	-	-	-	0.0%	-
Total District Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,675	\$ 337,586	\$ 318,654	\$ 462,393	\$ 470,502	100.0%	\$ 470,502
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,675	\$ 337,586	\$ 318,654	\$ 462,393	\$ 470,502	100.0%	\$ 470,502
Fund Balance Reappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,319	\$ 52,984	\$ 46,870	\$ -	\$ -	0.0%	\$ -
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,994	\$ 390,570	\$ 365,524	\$ 462,393	\$ 470,502	100.0%	\$ 470,502

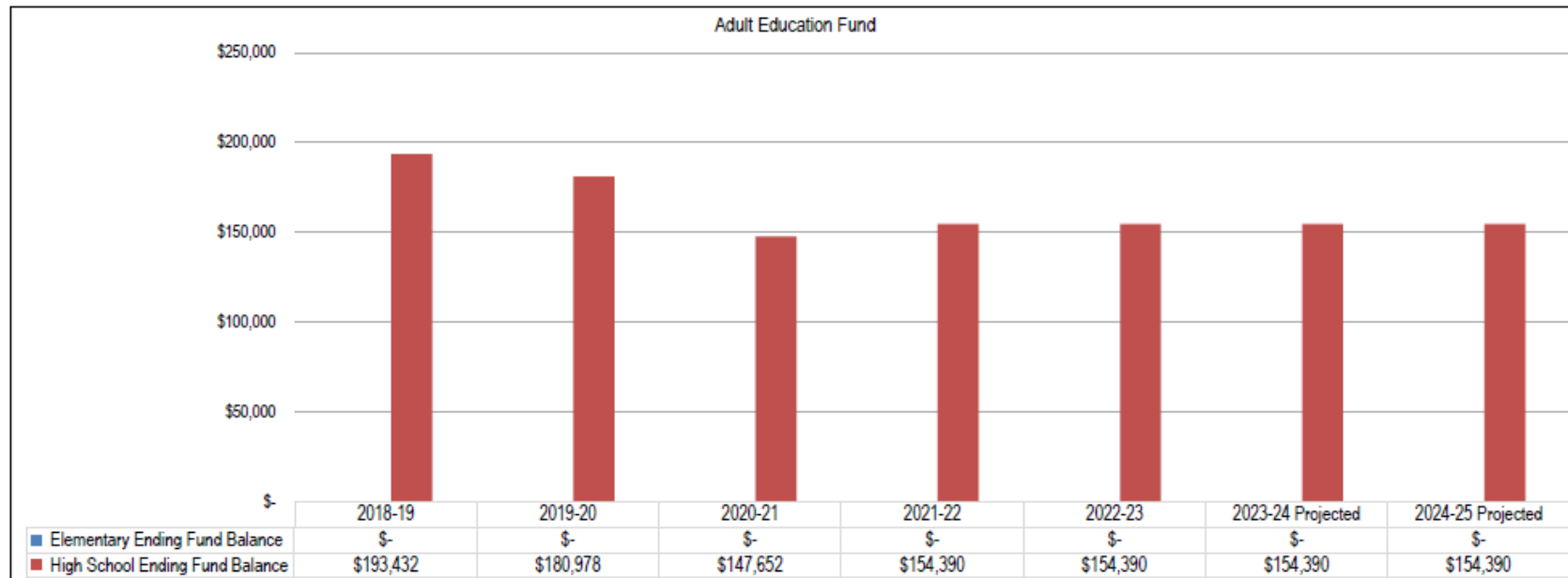
Tax Information	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.62	1.40	1.37	1.70	1.65	1.54	1.65



Bozeman Public Schools
Fund Balance and Reserve Analysis
Adult Education Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,987	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 154,390	\$ 154,390
Plus: Revenue & Other Sources	-	-	-	-	-	-	-	338,183	337,586	318,654	462,393	394,357	452,152	469,890
Less: Expenditures & Other Uses*	-	-	-	-	-	-	-	335,738	350,040	351,980	455,655	394,357	452,152	469,890
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 154,390	\$ 154,390	\$ 154,390

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	136,668	140,448	134,108	147,652	154,390	154,390	154,390
Plus: Fund Balance Reappropriated	-	-	-	-	-	-	-	54,319	52,984	46,870	-	-	-	-
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,987	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 154,390	\$ 154,390
Budget Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,480	\$ 401,280	\$ 383,166	\$ 470,181	\$ 470,502	\$ 539,456	\$ 560,619
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35.00%	35.00%	35.00%	31.40%	32.81%	28.62%	27.54%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	35%	35%	35%	35%	35%	35%	35%



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Technology Acquisition and Depreciation Funds**

Technology Acquisition and Depreciation Fund

Overview

The Technology Acquisition and Depreciation Fund (“Technology Fund”) is authorized by 20-9-533, MCA. Districts can use the Technology Fund to finance:

- The acquisition and maintenance of computer equipment
- Technical training for school personnel
- Cloud computing service, for levies approved after July 1, 2013.

The Technology Fund budgets total \$2,385,588, or 2% of the District’s 2022-23 budgeted funds.

Financing

There are two primary funding sources specific to the Technology Fund: State Technology Aid payments and voter-approved tax levies. The state legislature appropriates an amount every biennium, and the Montana Office of Public Instruction allocates that amount to districts based on their General Fund BASE budgets compared to the statewide total BASE budgets. For 2022-23, the Bozeman Elementary and High School State Technology Aid allocations were \$27,734.83 and \$16,777.59, respectively.

Districts may also seek voter approval for property taxes to support the Technology Fund. These levies are subject to different limitations based on the date voters approved them.

- Levies approved prior to July 1, 2013 may be perpetual in nature. However, they are limited to an amount each year that does not exceed 20% of the original cost of District-owned technology equipment, and the amount budgeted may not, over time, exceed 150% of the original cost of that equipment.
- Levies approved on or after July 1, 2013 are limited to a 10-year duration. However, these levies are not subject to the annual and lifetime depreciation limits. Additionally, levies passed after this date also cause levies approved *before* this date to fall subject to the same requirements as the new levy. That is, if a district has a perpetual levy and subsequently passes a new levy, the perpetual levy will have a maximum duration of 10 years.

Bozeman Public Schools Overview

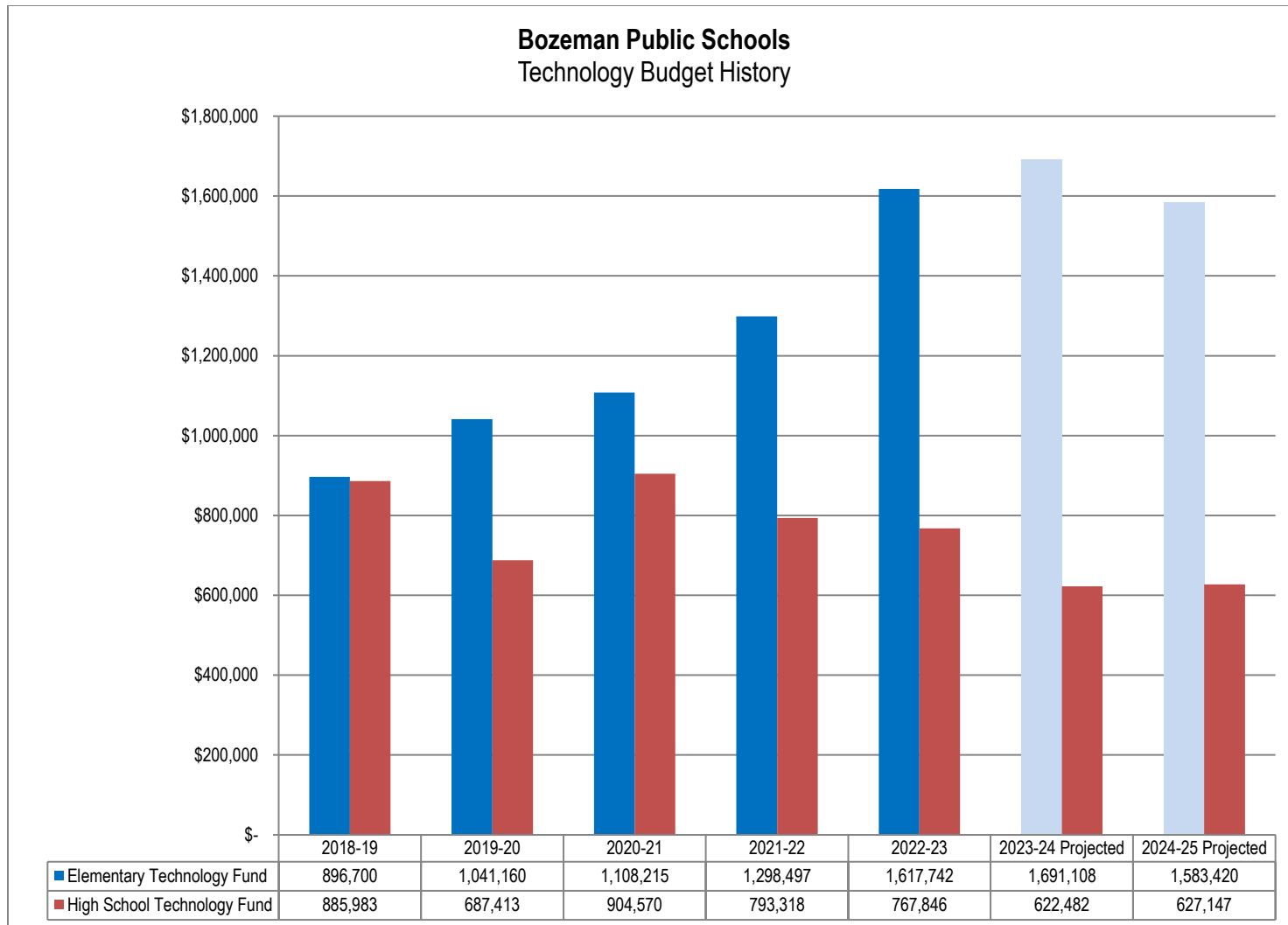
Both the Elementary and High School Districts have levies that voters approved. Prior to July 1, 2013, the voters approved an Elementary levy that is perpetual, but it is a variable amount. The Elementary levy is 3 mills, so the amount of the levy will change with the value of a mill. The High School passed a 1 mill levy in May 2022 that will also vary, based on the value of a mill. Since the High School levy passed after July 1, 2013, it has a 10-year limited duration.

The change on the High School levy was due to the District closely monitoring the adequacy of the previous High School Technology Fund levy of \$200,000 per year. Costs charged to that fund typically exceeded the revenue afforded by the state funding and the previous fixed levy. Therefore, the previous model was not sustainable and the increase was approved by the voters at the most recent election.

The Bozeman School District has an Instructional Technology Needs Assessment Summary that guides Technology Fund purchases.

Budget and Taxation History

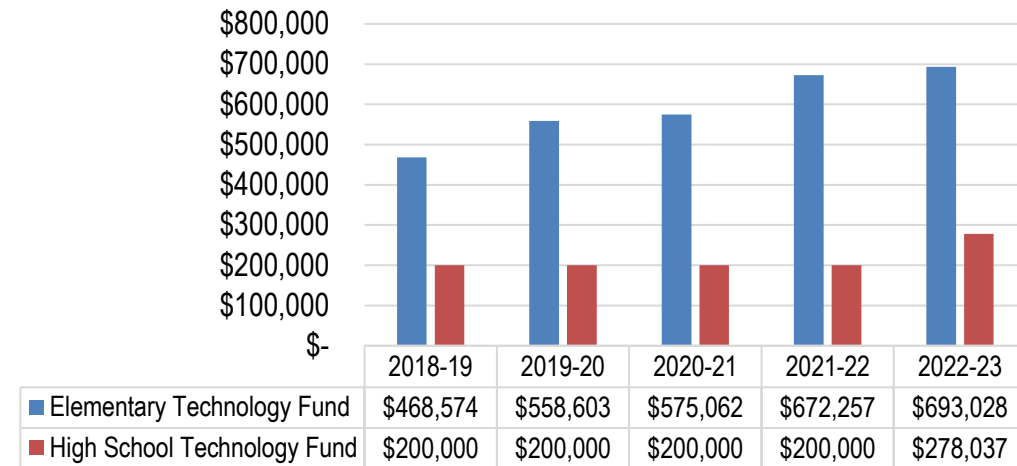
Technology Fund budgets are largely contingent on fund balance carried forward from the previous fiscal year. The Technology Plan calls for expenditures that can fluctuate from year to year, so ending fund balances vary widely as well. As a result, Technology Fund budgets do not necessarily show a consistent pattern or trend:



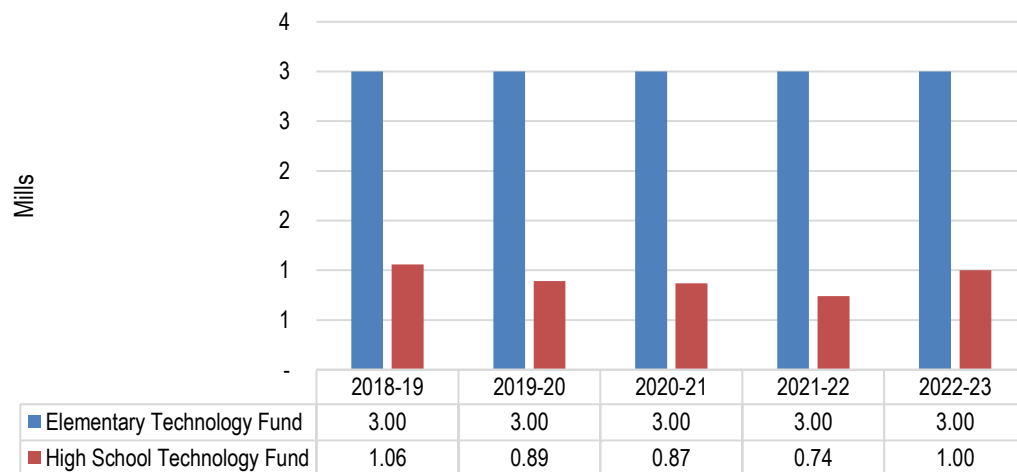
Source: District records

The following graphs present a five-year history of Technology Fund dollars and mills levied for both the Elementary and High School Districts. In 2022-23, the Elementary and High School Districts will levy 3.00 mills and 1 mill, respectively. The 4 total K-12 Technology Fund mills represents 2% of the District's tax burden this year:

Bozeman Public Schools
Technology Fund Dollars Levied



Bozeman Public Schools
Technology Fund Dollars Levied



Source: District records

Fund Balances and Reserves

Because state law restricts Technology Fund expenditures to specific purposes, Technology Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Technology Fund. State law does not allow a reserve in the Technology Fund, so all fund balances must be reappropriated—or used to increase budget authority in the ensuing fiscal year.

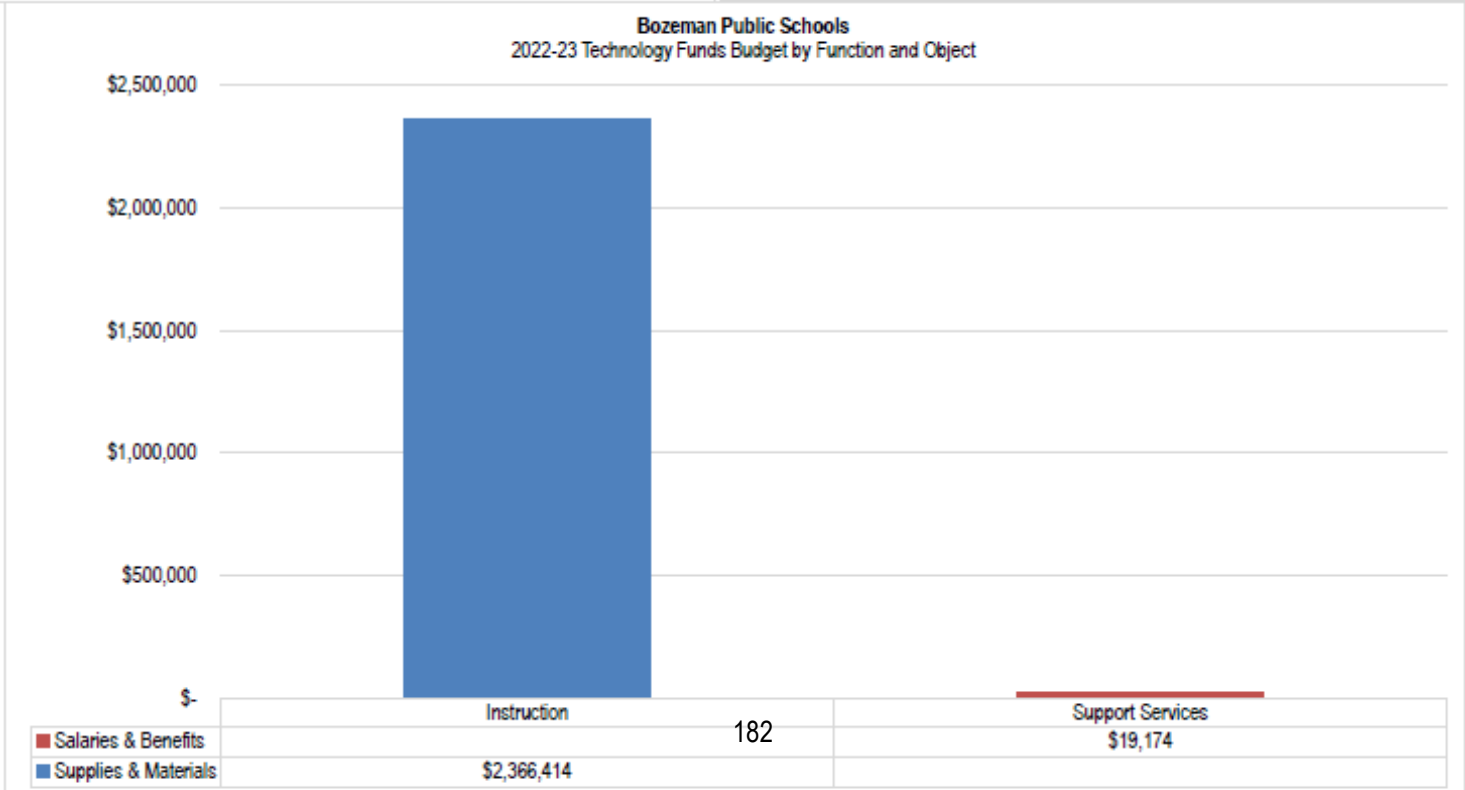
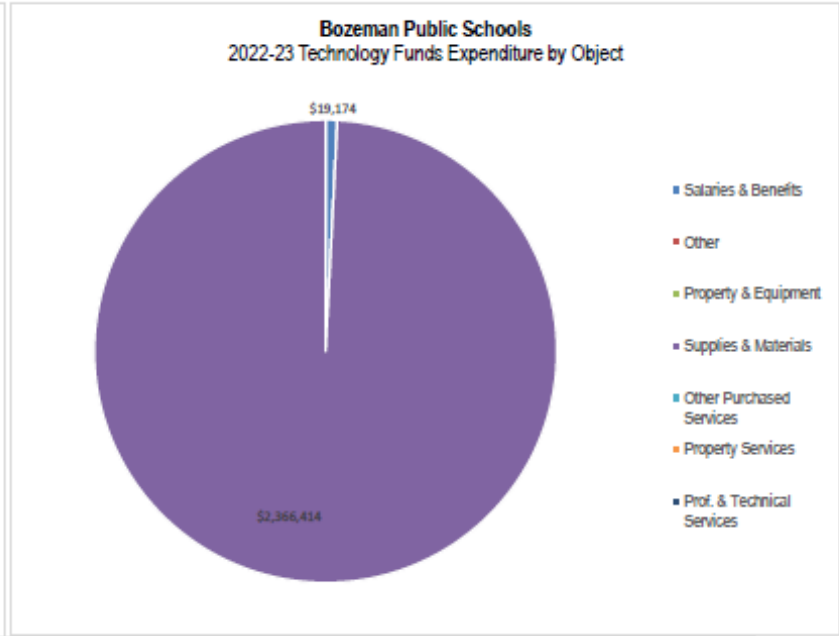
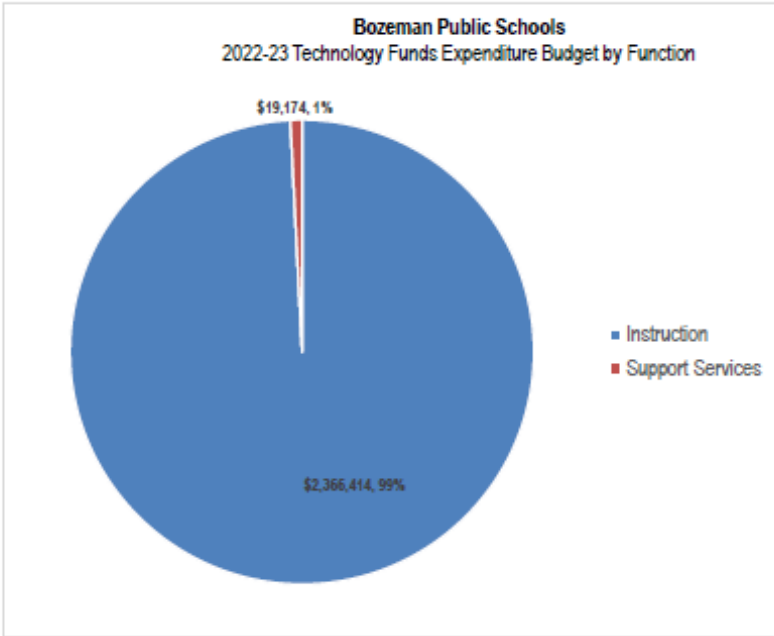
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Technology Fund balances have not been made.

Bozeman Public Schools
2022-23 Expenditure History and Budget
Technology Fund

Location: All Locations

	Elementary District							High School District									
	Actual	Actual	Actual	Actual	Adopted		Projected	Projected	Actual	Actual	Actual	Actual	Adopted		Projected	Projected	
	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2024-25	
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708		5,084	5,130	2,168	2,224	2,260	2,398	2,509		2,551	2,651	
Budget Per Student	\$ 95.04	\$ 112.43	\$ 103.45	\$ 125.36	\$ 343.62		\$ 332.63	\$ 308.66	\$ 194.29	\$ 0.12	\$ 144.27	\$ 195.50	\$ 306.04		\$ 244.01	\$ 236.57	
Expenditures By Function	Actual	Actual	Actual	Actual	Adopted Budget		Projected	Projected	Actual	Actual	Actual	Actual	Adopted Budget		Projected	Projected	
	2018-19	2019-20	2020-21	2021-22	\$	%	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	\$	%	2023-24	2024-25	
Instruction	\$ 321,600	\$ 379,592	\$ 285,849	\$ 307,989	\$ 1,604,046	0.0%	\$ 1,677,207	\$ 1,569,311	\$ 288,712	\$ -	\$ 133,980	\$ 261,812	\$ 762,368	99.3%	\$ 616,921	\$ 621,504	
Support Services	14,657	13,850	34,559	33,539	13,896	0.8%	13,901	14,109	2,608	-	17,710	13,527	5,478	0.7%	5,560	5,644	
General Administration	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
School Administration	-	2,776	-	1,079	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Business Services	112,310	140,193	181,430	217,259	-	0.0%	-	-	129,906	256	174,355	193,460	-	0.0%	-	-	
Operations & Maintenance	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Student Transportation	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
School Foods	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Extracurricular Activities	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Other	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Total For Location	\$ 448,567	\$ 536,411	\$ 501,838	\$ 559,865	\$ 1,617,742	100.0%	\$ 1,691,108	\$ 1,583,420	\$ 421,226	\$ 256	\$ 326,046	\$ 468,800	\$ 767,846	100.0%	\$ 622,482	\$ 627,148	
Expenditures By Object	Actual	Actual	Actual	Actual	Adopted Budget		Projected	Projected	Actual	Actual	Actual	Actual	Adopted Budget		Projected	Projected	
	2018-19	2019-20	2020-21	2021-22	\$	%	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	\$	%	2023-24	2024-25	
Salaries & Benefits	\$ 14,657	\$ 13,850	\$ 14,199	\$ 13,679	\$ 13,896	0.8%	\$ 13,901	\$ 14,109	\$ 2,608	\$ -	\$ 5,366	\$ 4,184	\$ 5,478	0.7%	\$ 5,560	\$ 5,644	
Prof. & Technical Services	154,626	184,797	207,932	211,702	-	0.0%	-	-	128,265	-	198,779	203,483	-	0.0%	-	-	
Property Services	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Other Purchased Services	-	124	-	171	-	0.0%	-	-	3,080	-	-	-	-	0.0%	-	-	
Supplies & Materials	255,490	337,640	238,116	313,554	1,604,046	99.2%	1,677,207	1,569,311	256,414	256	80,309	230,120	762,368	99.3%	616,921	621,504	
Property & Equipment	23,793	-	41,591	20,436	-	0.0%	-	-	30,859	-	41,591	30,654	-	0.0%	-	-	
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-	-	
Other	-	-	-	325	-	0.0%	-	-	-	-	-	360	-	0.0%	-	-	
Total For Location	\$ 448,567	\$ 536,411	\$ 501,838	\$ 559,865	\$ 1,617,742	100.0%	\$ 1,691,108	\$ 1,583,420	\$ 421,226	\$ 256	\$ 326,046	\$ 468,800	\$ 767,846	100.0%	\$ 622,482	\$ 627,148	

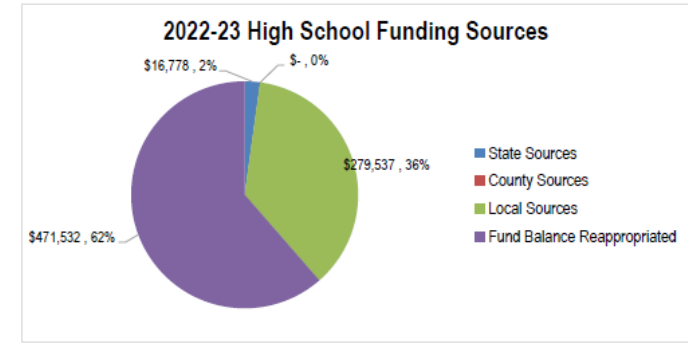
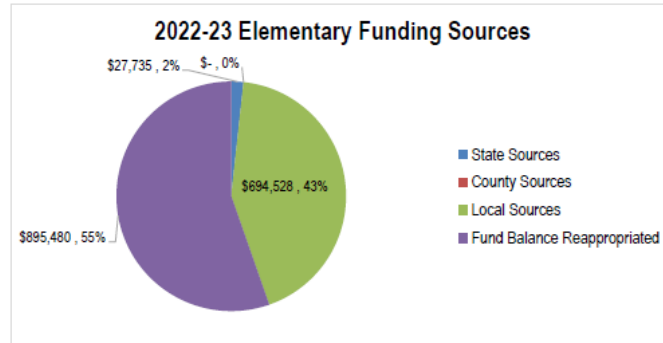
Source: District Records



**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Technology Fund**

Revenue by Source	Elementary District							High School District								
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget		
State of Montana:																
State Technology Payment	-	28,791	28,601	\$ 20,886	\$ 27,735	1.7%	27,735	27,735	-	15,234	15,852	\$ 12,132	16,778	2.2%	16,778	16,778
Total State of Montana Revenue	\$ -	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	1.7%	\$ 27,735	\$ 27,735	\$ 70,581	\$ 15,234	\$ 15,852	\$ 12,132	\$ 16,778	2.2%	\$ 16,778	\$ 16,778
Gallatin County:																
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
District Revenue:																
Property Tax Levy	\$ -	\$ -	\$ 571,508	\$ 673,409	\$ 693,028	42.8%	\$ 693,028	\$ 741,540	\$ -	\$ -	\$ 199,060	\$ 201,047	\$ 278,037	36.2%	\$ 278,037	\$ 297,499
Penalties and Interest on Delinquent Taxes	462	685	986	1,485	-	0.0%	-	-	304	298	392	398	-	0.0%	-	-
Investment Earnings	4,110	4,410	1,525	2,171	1,500	0.1%	1,500	1,500	8,397	4,192	2,784	1,378	1,500	0.2%	1,500	1,500
Other Revenue	471,305	552,563	20	153,540	-	0.0%	-	-	201,004	198,072	425	144,690	-	0.0%	-	-
Total District Revenue	\$ 475,877	\$ 557,657	\$ 574,038	\$ 830,605	\$ 694,528	42.9%	\$ 694,528	\$ 743,040	\$ 209,705	\$ 202,562	\$ 202,662	\$ 347,514	\$ 279,537	36.4%	\$ 279,537	\$ 298,999
Total Revenue	\$ 475,877	\$ 586,448	\$ 602,639	\$ 851,492	\$ 722,263	44.6%	\$ 722,263	\$ 770,775	\$ 280,286	\$ 217,796	\$ 218,514	\$ 359,646	\$ 296,314	38.6%	\$ 296,314	\$ 315,777
Fund Balance Reappropriated	\$ 425,705	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	55.4%	\$ 920,333	\$ 895,480	\$ 684,483	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	61.4%	\$ 306,705	\$ 471,532
Total Funding Sources	\$ 901,582	\$ 1,039,464	\$ 1,105,691	\$ 1,455,345	\$ 1,617,743	100.0%	\$ 1,642,596	\$ 1,666,255	\$ 964,770	\$ 688,474	\$ 906,732	\$ 940,332	\$ 767,846	100.0%	\$ 603,019	\$ 787,309

Tax Information	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,882	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1.06	0.89	0.87	0.74	1.00	1.00	1.00

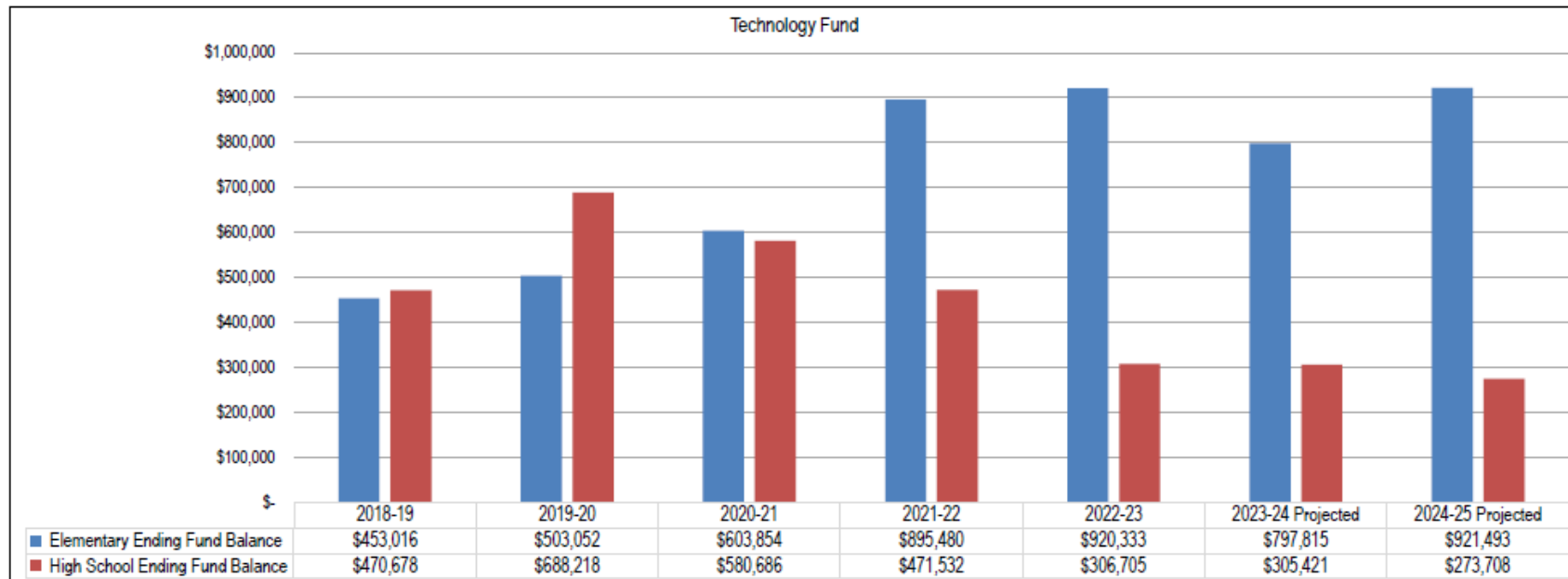


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Technology Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 425,705	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 920,333	\$ 797,815	\$ 684,483	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 306,705	\$ 305,421
Plus: Revenue & Other Sources	475,877	586,448	602,639	851,492	701,472	748,528	762,914	207,421	217,796	218,514	359,646	287,973	306,852	312,623
Less: Expenditures & Other Uses*	448,567	536,411	501,838	559,865	676,619	871,046	639,236	421,226	256	326,046	468,800	452,800	308,136	344,336
Ending Fund Balance	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 920,333	\$ 797,815	\$ 921,493	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 306,705	\$ 305,421	\$ 273,708

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	425,705	453,016	503,052	603,854	895,480	920,333	797,815	684,483	470,678	688,218	580,686	471,532	306,705	305,421
Beginning Fund Balance	\$ 425,705	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 920,333	\$ 797,815	\$ 684,483	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 306,705	\$ 305,421
Budget Amount	\$ 895,029	\$ 1,041,160	\$ 1,108,215	\$ 1,298,497	\$ 1,617,742	\$ 1,691,108	\$ 1,583,420	\$ 885,983	\$ 687,413	\$ 904,570	\$ 793,318	\$ 767,846	\$ 622,482	\$ 627,148
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Flexibility Funds**

Flexibility Fund

Overview

The Flexibility Fund is authorized by Section 20-9-543, MCA, for the purpose of paying salaries, operating expenses, building expenses, purchasing supplies and equipment, and certain innovative programs. The Flexibility Fund budgets are negligible: they total \$26,235.00, less than 1% of the District's 2022-23 budgeted funds.

Financing

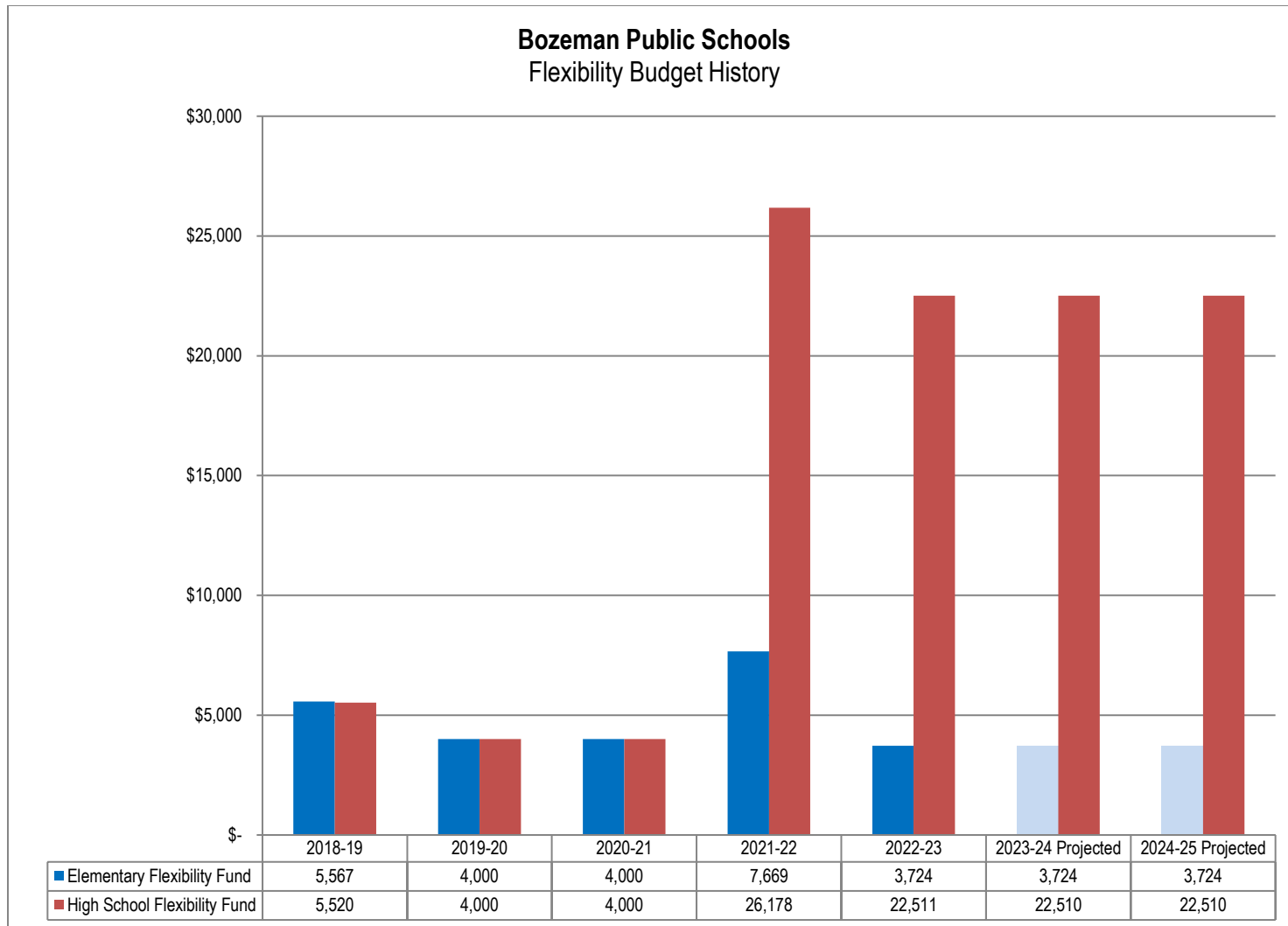
HB351 from the 2019 legislative session expanded the use of the Flexibility Fund. That bill provided state funding and a permissive local levy to districts offering a non-traditional "transformational learning" program. Bozeman High School has such a program in its Bridger Charter Academy, and the Elementary District also have classed that qualify for funding. In 2022-23, both districts will receive funding under the program: \$3,724 and \$22,511 in the Elementary and High School Districts, respectively. Neither the Elementary or High School will permissively levy for additional funding.

Bozeman Public Schools Overview

Many years ago, the Bozeman School maintained a Flexibility Fund. However, that fund was inactivated due to lack of use. The District has since reopened the fund, however, to account for the transformational learning proceeds as required by law.

Budget and Taxation History

The District's Flexibility Funds were reopened in 2016-17, so their history is short. The spending authority in the Flexibility Fund is the total of the previous year's ending fund balance plus anticipated revenue. The District receives limited funds through the transformational learning funds which represent the total of the Flexibility Fund, even though they are a quite small part of the Districts' overall budgets.



Source: District records

The local levies to match the state transformational learning funds are authorized by law, but the District did not levy them in 2022-23.

Fund Balances and Reserves

Because state law restricts Flexibility Fund expenditures to specific purposes, Flexibility Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Flexibility Fund. State law does not allow a reserve in the Flexibility Fund, so all fund balances must be reappropriated—or used to increase budget authority in the ensuing fiscal year.

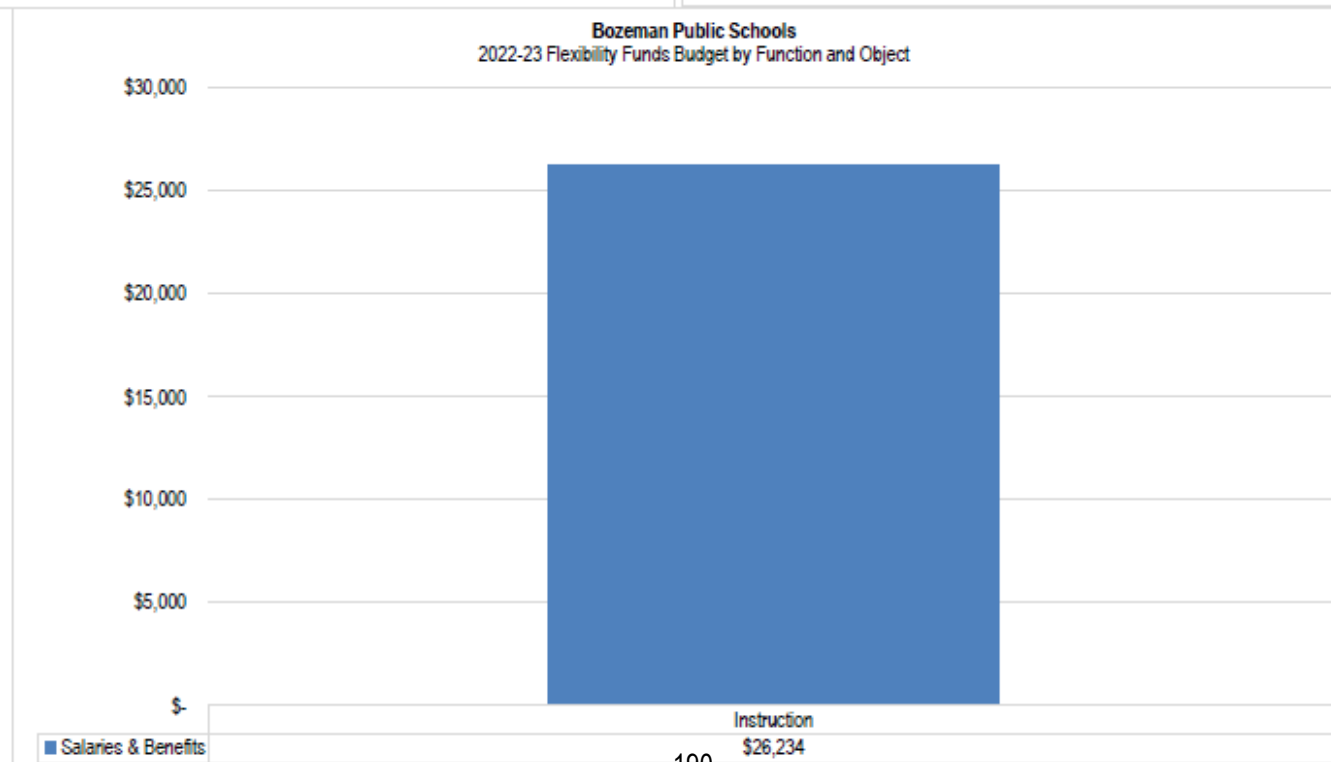
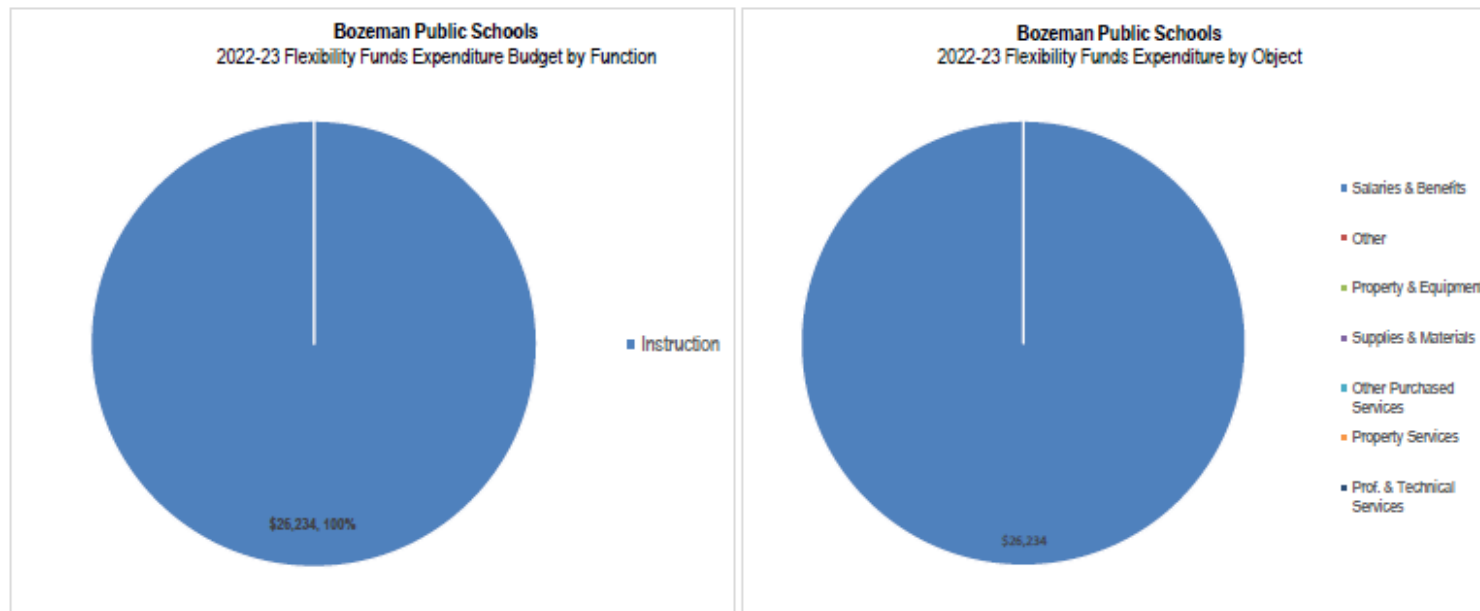
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Flexibility Fund balances have not been made.

Bozeman Public Schools
2022-23 Expenditure History and Budget
Flexibility Fund

Location: All Locations

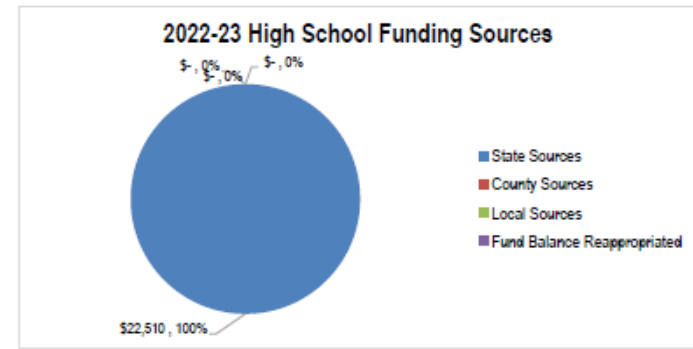
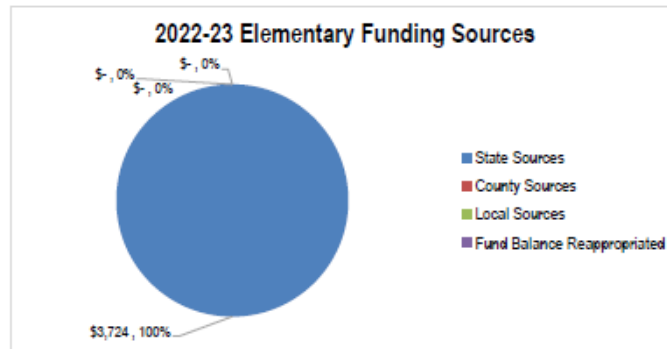
	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 0.36	\$ -	\$ -	\$ 0.82	\$ 0.79	\$ 0.73	\$ 0.73	\$ 0.94	\$ -	\$ -	\$ 9.25	\$ 8.87	\$ 8.82	\$ 8.49
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ -	\$ -	\$ -	\$ 3,669	\$ 3,724 0.0%	\$ 3,724	\$ 3,724	\$ -	\$ -	\$ -	\$ 22,178	\$ 22,510 100.0%	\$ 22,510	\$ 22,510
Support Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
General Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Business Services	1,710	-	-	-	- 0.0%	-	-	2,042	-	-	-	- 0.0%	-	-
Operations & Maintenance	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Student Transportation	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Foods	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Extracurricular Activities	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Total For Location	\$ 1,710	\$ -	\$ -	\$ 3,669	\$ 3,724 100.0%	\$ 3,724	\$ 3,724	\$ 2,042	\$ -	\$ -	\$ 22,178	\$ 22,510 100.0%	\$ 22,510	\$ 22,510
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 3,669	\$ 3,724 100.0%	\$ 3,724	\$ 3,724	\$ -	\$ -	\$ -	\$ 22,178	\$ 22,510 100.0%	\$ 22,510	\$ 22,510
Prof. & Technical Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Property Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other Purchased Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Supplies & Materials	1,710	-	-	-	- 0.0%	-	-	2,042	-	-	-	- 0.0%	-	-
Property & Equipment	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Total For Location	\$ 1,710	\$ -	\$ -	\$ 3,669	\$ 3,724 100.0%	\$ 3,724	\$ 3,724	\$ 2,042	\$ -	\$ -	\$ 22,178	\$ 22,510 100.0%	\$ 22,510	\$ 22,510

Source: District Records



**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Flexibility Fund**

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
<u>State of Montana:</u>														
Transformational Learning Aid	-	-	-	\$ 3,669	\$ 3,724	100.0%	3,724	-	-	-	\$ 22,178	\$ 22,510	100.0%	22,510
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ 3,669	\$ 3,724	100.0%	\$ 3,724	\$ -	\$ -	\$ -	\$ 22,178	\$ 22,510	100.0%	\$ 22,510
<u>Gallatin County:</u>														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>District Revenue:</u>														
Total District Revenue	\$ 143	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 1,520	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Total Revenue	\$ 143	\$ -	\$ -	\$ 3,669	\$ 3,724	100.0%	\$ 3,724	\$ 1,520	\$ -	\$ -	\$ 22,178	\$ 22,510	100.0%	\$ 22,510
Fund Balance Reappropriated	\$ 1,567	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 1,520	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Total Funding Sources	\$ 1,710	\$ -	\$ -	\$ 3,669	\$ 3,724	100.0%	\$ 3,724	\$ 3,040	\$ -	\$ -	\$ 22,178	\$ 22,510	100.0%	\$ 22,510
Tax Information														
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 0 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 0 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Flexibility Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Revenue & Other Sources	143	-	-	3,669	3,669	3,669	3,669	523	-	-	22,178	22,178	22,178	22,178
Less: Expenditures & Other Uses*	1,710	-	-	3,669	3,669	3,669	3,669	2,042	-	-	22,178	22,178	22,178	22,178
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	1,567	-	-	-	-	-	-	1,520	-	-	-	-	-	-
Beginning Fund Balance	\$ 1,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Amount	\$ 5,567	\$ 4,000	\$ 4,000	\$ 7,669	\$ 3,724	\$ 3,724	\$ 3,724	\$ 5,520	\$ 4,000	\$ 4,000	\$ 26,178	\$ 22,510	\$ 22,510	\$ 22,510
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Flexibility Fund							
\$1							
\$1							
\$1							
\$1							
\$1							
\$1							
\$0							
\$0							
\$0							
\$0							
\$-							
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected	2024-25 Projected
■ Elementary Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-
■ High School Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Debt Service Funds**

Debt Service Fund

Overview

The Debt Service Fund is authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund budgets total \$17,950,130, or 16.5% of the District's 2022-23 budgeted funds.

In 2015, the Montana legislature increased the maximum amount to which a school district may become indebted by the issuance of general obligation debt to 100 percent of the taxable valuation of the district. Prior to 2015, Districts could only bond 50 percent of their taxable values. Lower-wealth school districts can use an alternate formula to determine their debt capacity. That alternate formula establishes a minimum district mill value per ANB. If a district's mill value per ANB is below this statutory floor, the district may use the state minimum in their debt capacity computation.

This change is important to the Bozeman School District as our community grows and additional buildings are needed. A table in the Informational Section of this document summarizes the debt capacity in both the Elementary and High School Districts.

Financing

Voter approval is required for Montana school districts to issue debt. State subsidies were once available for districts with below average taxable values, but those subsidies were suspended during the 2017 Special Legislative Session. The 2019 legislature again provided for state Debt Service subsidy, but that subsidy is contingent on certain revenues materializing at the state level and those funds not being spent on Building Reserve subsidies. The District is not anticipating a state subsidy in 2022-23.

Like the District's other operating funds, the Debt Service Fund operates independently of other funds and is fully funded each year. As a result, the District has a specific, dedicated revenue stream for debt service payments that does not compete for General Fund dollars.

Bozeman Public Schools Overview

The Bozeman School District continues to pay on bonds used to build and refurbish Longfellow, Hyalite, and Meadowlark Elementary Schools, Chief Joseph Middle School, Bozeman High School, Gallatin High School, and the Support Services facility. In June 2022, the District authorized the issuance, sale and delivery of the District's General Obligation Refunding Bonds, Series 2022. These bonds were a refinance of the callable 2013 Bonds that were originally issued to build Meadowlark Elementary and refurbish the Support Services building.

Moody's reaffirmed the Elementary District's bond rating of Aa2 in May 2022 with that refinance. Moody's cited the District's strong property wealth, population trends, in addition to conservative fiscal management and balanced operations as a strength in issuing the Aa2 credit score. The District is pleased with this rating not only for the interest savings on our recent bond refinance issues, but because it is indicative of the District's and community's overall financial health. It is also noteworthy that this is the highest rating awarded to any school district in Montana.

Bond payment schedules and analysis are included in the Informational Section of this document.

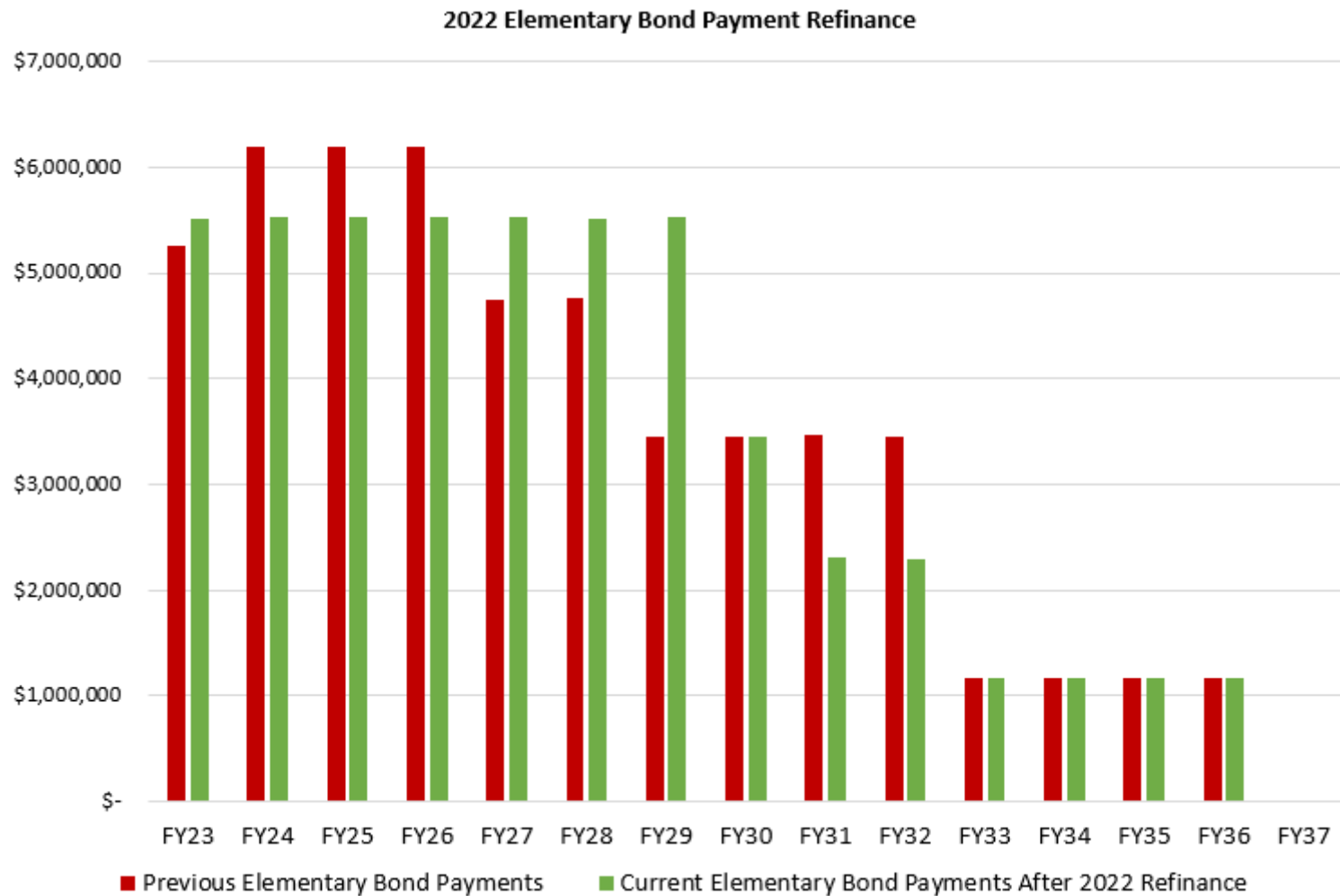
Budget and Taxation History

The Debt Service Fund represents Bozeman's second largest fund from a taxation perspective. As a result, the District strives to structure debt and take advantage of refinance opportunities whenever prudent and possible to ease the burden of our local taxpayers.

High School debt payments remained relatively consistent before the \$100 million bond issue in 2017. The recent increases in the High School debt service payments represent the payment for the \$100 million and subsequent \$25 million issues coming online.

The Elementary District's Debt Service payment schedule included a slight increase (\$394,623) for debt payments due in 2022-23. The slight increase was strategically calculated in the refunding of the 2013 bonds. By refunding the 2013 series, the District was able to alleviate most of a looming increase in payments for the tax payers in the ensuing years.

Enrollment projections indicate the District will likely not need to approach voters for a new, ninth Elementary school building within the next 7 – 10 years. The payment stagnation remains in place until 2029-30, at which time the Elementary payments will significantly decrease with the 2022 Series being completely repaid. At that time, the only outstanding debt in the Elementary district will be the Series 2012 and 2016 bonds:

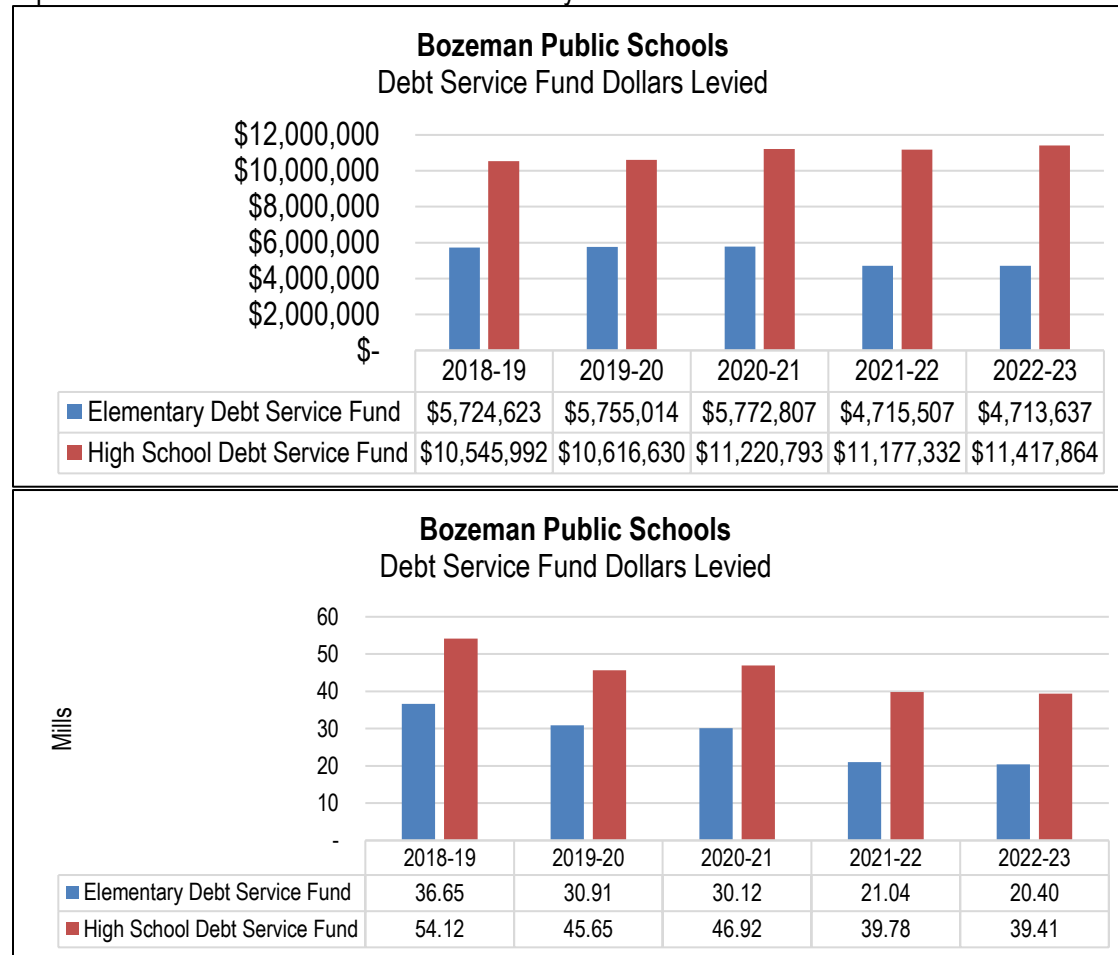


Source: District records

Debt Service Fund taxation was impacted by the new High School Transition levy, which voters approved in May 2020. In the ballot language for that election, the District required the taxes associated with the Transition Levy to be completely offset. It was anticipated that for the first four years of the Transition Levy, the District will use investment earnings on construction bond proceeds to reduce the Debt Service levy and offset the tax impact of the Transition Levy. The tax offset for the final Transition Levy's final two years has not been identified at this time, but a source will need to be identified if the Transition Levy is to be funded at that time.

As noted above, the Elementary Debt Service tax levy increased slightly in 2022-23 in order to sustain a level payment for the next seven years. This slight increase will offset the larger increase that was originally anticipated prior to refinancing the 2013 bond series.

The following graphs present a five-year history of Debt Service Fund dollars and mills levied for both the Elementary and High School Districts. In 2022-23, the Elementary and High School Districts will levy 20.40 mills and 39.41 mills, respectively. The 59.81 total K-12 Debt Service Fund mills represents 32% of the District's tax burden this year:



Source: District records

Fund Balances and Reserves

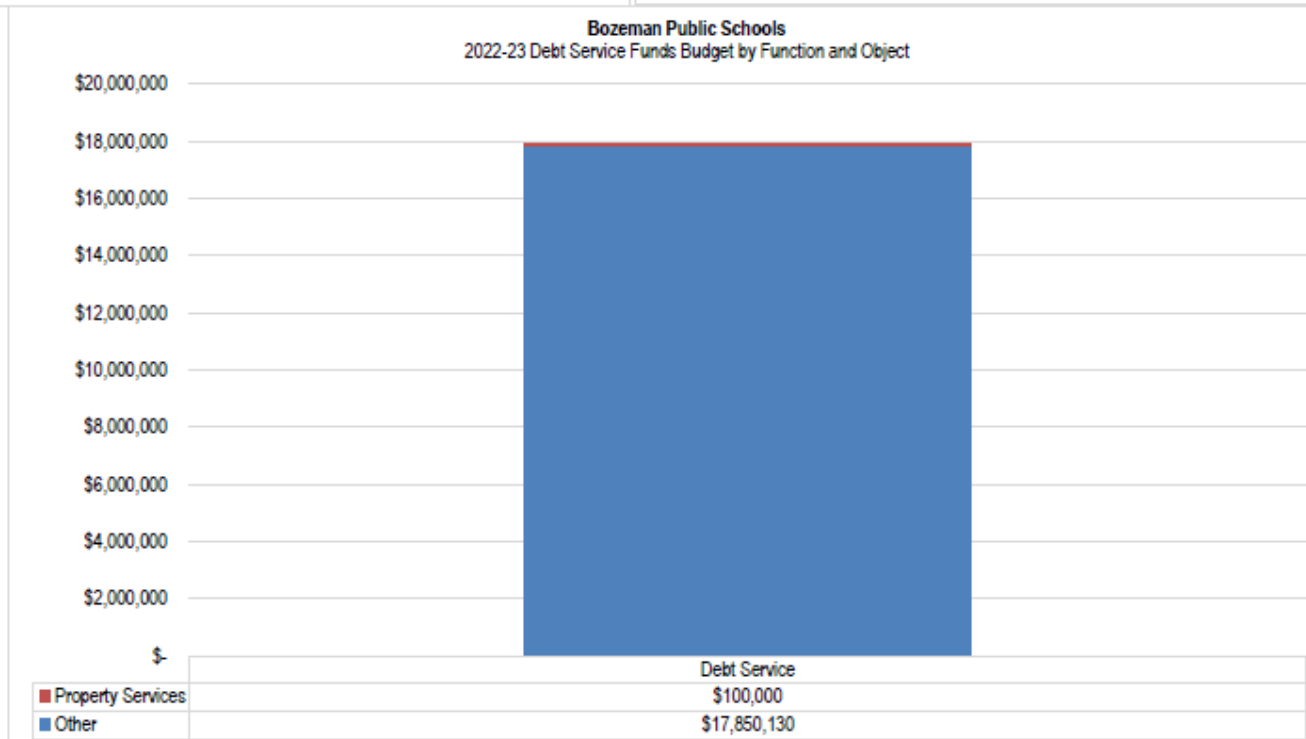
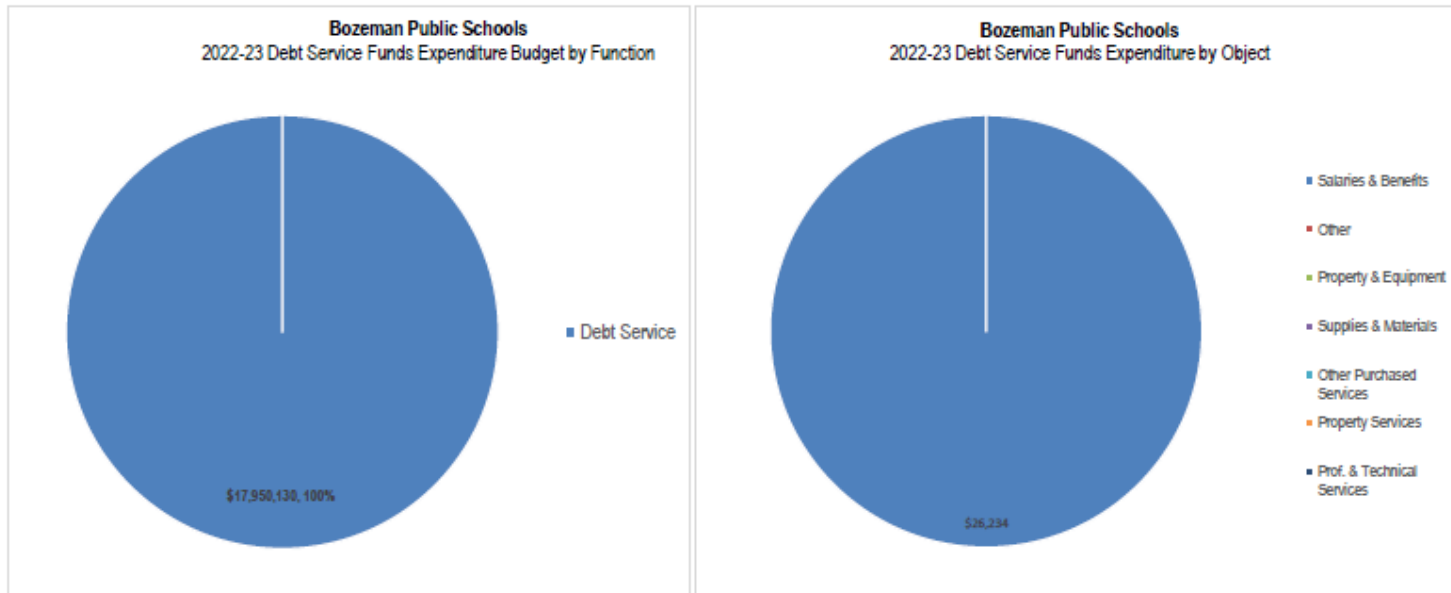
State law allows a reserve in the Debt Service Fund that is adequate to meet Debt Service needs from July to November each year. The Bozeman School District does not have debt payments due in this window; as a result, the District does not maintain reserves there. All fund balances remaining at the end of the year are reappropriated to fund the ensuing year's budget.

**Bozeman Public Schools
2022-23 Expenditure History and Budget
Debt Service Fund**

Location: All Locations

	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 1,444.82	\$ 1,306.61	\$ 1,288.50	\$ 3,329.92	\$ 1,193.95	\$ 1,106.21	\$ 1,096.65	\$ 4,883.70	\$ 5,075.99	\$ 5,387.42	\$ 5,087.39	\$ 4,913.91	\$ 4,832.90	\$ 4,649.94
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -
Support Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
General Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Business Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Operations & Maintenance	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Student Transportation	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Foods	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Extracurricular Activities	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	6,819,540	6,233,826	6,250,507	14,871,444	5,621,129 100.0%	5,623,987	5,625,800	10,587,864	11,288,999	12,175,563	12,199,552	12,329,001 100.0%	12,328,726	12,327,001
Other	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Total For Location	\$ 6,819,540	\$ 6,233,826	\$ 6,250,507	\$ 14,871,444	\$ 5,621,129 100.0%	\$ 5,623,987	\$ 5,625,800	\$ 10,587,864	\$ 11,288,999	\$ 12,175,563	\$ 12,199,552	\$ 12,329,001 100.0%	\$ 12,328,726	\$ 12,327,001
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 500	\$ - 0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -
Prof. & Technical Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Property Services	-	-	-	-	100,000 1.8%	100,000	100,000	-	-	-	-	- 0.0%	-	-
Other Purchased Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Supplies & Materials	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Property & Equipment	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	6,819,540	6,233,826	6,250,507	14,871,444	5,621,129 100.0%	5,623,987	5,625,800	10,587,864	11,288,999	12,175,563	12,199,552	12,329,001 100.0%	12,328,726	12,327,001
Other	-	-	-	(500)	(100,000) -1.8%	(100,000)	(100,000)	-	-	-	-	- 0.0%	-	-
Total For Location	\$ 6,819,540	\$ 6,233,826	\$ 6,250,507	\$ 14,871,444	\$ 5,621,129 100.0%	\$ 5,623,987	\$ 5,625,800	\$ 10,587,864	\$ 11,288,999	\$ 12,175,563	\$ 12,199,552	\$ 12,329,001 100.0%	\$ 12,328,726	\$ 12,327,001

Source: District Records

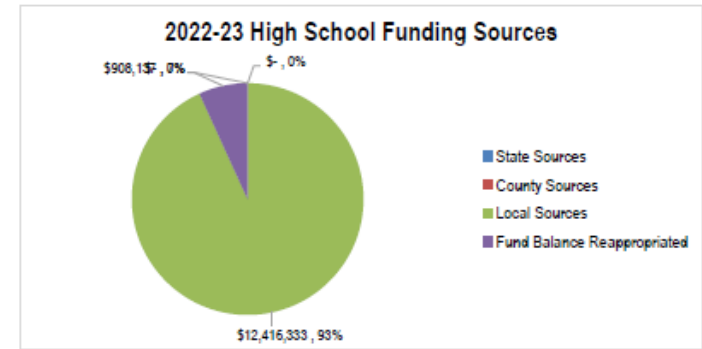
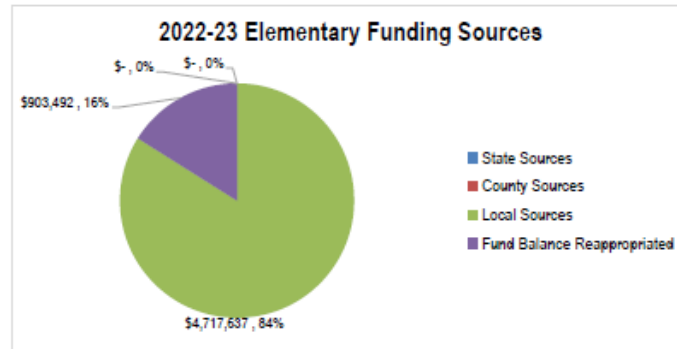


Source: District Records

**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Debt Service Fund**

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
<u>State of Montana:</u>														
Guaranteed Tax Base Subsidy	-	-	4,689	26,697	-	0.0%	-	-	-	-	16,346	-	0.0%	-
Total State of Montana Revenue	\$ -	\$ -	\$ 4,689	\$ 26,697	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 16,346	\$ -	0.0%	\$ -
<u>Gallatin County:</u>														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>District Revenue:</u>														
Property Tax Levy	\$ -	\$ -	\$ 5,742,514	\$ 4,776,100	\$ 4,713,637	83.9%	\$ 4,713,637	\$ -	\$ -	\$ 11,136,339	\$ 11,276,003	\$ 11,417,864	85.7%	\$ 11,417,864
Penalties and Interest on Delinquent Taxes	5,701	7,825	10,083	12,555	-	0.0%	-	4,365	15,150	20,506	22,714	-	0.0%	-
Tax Increment Finance District Proceeds	474,300	473,700	472,000	841,500	-	0.0%	-	-	-	58,751	908,137	-	0.0%	-
Investment Earnings	30,991	21,762	4,799	4,282	4,000	0.1%	4,000	37,044	21,259	2,073	5,445	3,000	0.0%	3,000
Other Revenue	5,702,782	5,708,482	-	-	-	0.0%	-	6,304,248	11,197,884	951,770	-	995,469	7.5%	1,000,000
Total District Revenue	\$ 6,213,774	\$ 6,211,769	\$ 6,229,395	\$ 5,634,436	\$ 4,717,637	83.9%	\$ 4,717,637	\$ 6,345,656	\$ 11,234,293	\$ 12,169,439	\$ 12,212,299	\$ 12,416,333	93.2%	\$ 11,420,864
Total Revenue	\$ 6,213,774	\$ 6,211,769	\$ 6,234,085	\$ 5,661,134	\$ 4,717,637	83.9%	\$ 4,717,637	\$ 6,345,656	\$ 11,234,293	\$ 12,169,439	\$ 12,228,644	\$ 12,416,333	93.2%	\$ 11,420,864
Fund Balance Reappropriated	\$ 1,090,934	\$ 485,168	\$ 473,700	\$ 472,000	\$ 903,492	16.1%	\$ 904,992	\$ 38,874	\$ -	\$ -	\$ 58,751	\$ 908,137	6.8%	\$ 908,137
Total Funding Sources	\$ 7,304,708	\$ 6,696,937	\$ 6,707,785	\$ 6,133,134	\$ 5,621,129	100.0%	\$ 5,622,629	\$ 6,384,531	\$ 11,234,293	\$ 12,169,439	\$ 12,287,395	\$ 13,324,470	100.0%	\$ 12,329,001

Tax Information	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 210,287,565	\$ 216,522,572	\$ 259,100,661	\$ 268,294,150	\$ 331,066,012	\$ 337,687,332	\$ 278,036,597
Levied Mills	36.65	30.91	30.12	21.04	20.40	20.97	20.40	54.12	45.65	46.92	39.78	39.41	37.23	39.41

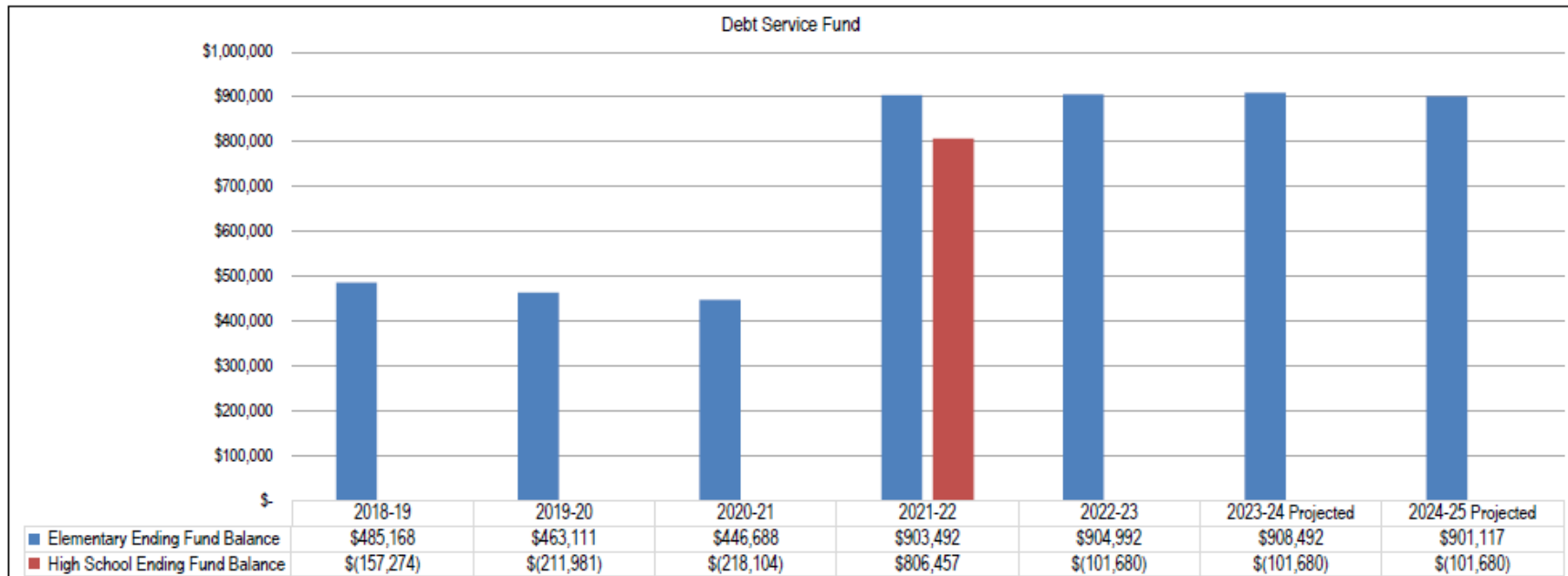


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Debt Service Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,090,934	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 904,992	\$ 908,492	\$ 38,874	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ (101,680)	\$ (101,680)
Plus: Revenue & Other Sources	6,213,774	6,211,769	6,234,085	15,328,248	5,622,629	5,627,487	5,618,425	10,391,715	11,234,293	12,169,439	13,224,113	11,420,864	12,328,726	12,327,001
Less: Expenditures & Other Uses*	6,819,540	6,233,826	6,250,507	14,871,444	5,621,129	5,623,987	5,625,800	10,587,864	11,288,999	12,175,563	12,199,552	12,329,001	12,328,726	12,327,001
Ending Fund Balance	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 904,992	\$ 908,492	\$ 901,117	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ (101,680)	\$ (101,680)	\$ (101,680)

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ (10,589)	\$ (25,312)	\$ -	\$ -	\$ -	\$ -	\$ (157,274)	\$ (211,981)	\$ (276,855)	\$ (101,680)	\$ (101,680)	\$ (101,680)
Plus: Fund Balance Reserved for Operations														
Plus: Fund Balance Reappropriated	1,090,934	485,168	473,700	472,000	903,492	904,992	908,492	38,874	-	-	58,751	908,137	-	-
Beginning Fund Balance	\$ 1,090,934	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 904,992	\$ 908,492	\$ 38,874	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ (101,680)	\$ (101,680)
Budget Amount	\$ 6,819,557	\$ 6,244,182	\$ 6,250,507	\$ 5,191,507	\$ 5,621,129	\$ 5,623,987	\$ 5,625,800	\$ 10,586,966	\$ 11,426,386	\$ 12,175,563	\$ 12,234,552	\$ 12,329,001	\$ 12,328,726	\$ 12,327,001
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Bozeman Public Schools



2022-23 Adopted Budget

**Financial Section:
Building Reserve Funds**

Building Reserve Fund

Overview

Authorized by Section 20-9-502, MCA, the Building Reserve Fund was originally created for the purpose of financing voter-approved building or construction projects and transition costs associated with opening a new school. Districts can also transfer money from other funds to the Building Reserve Fund for certain other school safety projects.

In addition to these traditional purposes, SB307 from the 2017 session created a new mechanism for funding major maintenance and building improvement expenditures for public schools. The bill defines a “Major Maintenance Amount,” which is the sum of \$15,000 and the product of \$110 multiplied times the district’s budgeted ANB for the prior fiscal year. Revenues in a given fiscal year may not exceed that Major Maintenance Amount (\$553,450 and \$285,600 for the Elementary and High School Districts, respectively, in 2022-23). Schools can permissively levy up to 10 mills to fund the school major maintenance amount.

The bill also creates a state payment that will subsidize the permissive levy. By design, however, the amount of state funding will not be known at the time of budget adoption. As a result, schools will not know the final amount of state subsidy they will receive each year. The Office of Public Instruction will then determine and pay the state funding amount the ensuing May—11 months into the fiscal year. The Bozeman School District’s state subsidy is anticipated at \$0.18 per permissive dollar levied for 2022-23.

In 2021, HB192 modified the Major Maintenance Account regulations such that the funds can be used to finance improvements to school and student safety, projects designed to produce operational efficiencies, and other critical repairs to school facilities. The operational cost of school safety is an additional purpose for the major maintenance account via SB92. This additional purpose, though not consistent with the capital projects designation of the Building Reserve Fund, will likely increase the usage of this tool across the state.

The Building Reserve Fund budgets total \$16,368,645, or 15% of the District’s 2022-23 budgeted funds.

Financing

The Building Reserve Fund now has four separate purposes, and each purpose must be tracked in its own subfund. The sub-funds and their primary funding sources are as follows:

Sub-fund Number	Purpose	Primary Funding Source
611	School safety transfers	Transfers from other funds and voted Safety levy proceeds
612	Voter-approved building or construction projects	Voter approved levies. By state law, voted Building Reserve levies have a maximum duration of 20 years.
613	School major maintenance or operational costs of school safety	Permissive levy not to exceed 10 mills, with state subsidy beginning in FY2020-21
614	Transition costs of opening a new school	Voter approved levies. By state law, transition levies can have a maximum duration of six years.

Source: District records

Bozeman Public Schools Overview

The Building Reserve Fund has become increasingly complex as new funding structures and allowable uses have been added by the legislature. The following table summarizes the District's budgets and funding sources in each of our active Building Reserve sub-funds:

	Elementary			High School				K-12 Total			
	Subfund 612: Voted Building Projects	Subfund 613: Major Maintenance Area	Total Elementary	Subfund 612: Voted Building Projects	Subfund 613: Major Maintenance Area	Subfund 614: High School Transition	Total High School	Subfund 612: Voted Building Projects	Subfund 613: Major Maintenance Area	Subfund 614: High School Transition	Total K-12
Funding Sources:											
Beginning Balance	\$ 2,947,105	\$ -	\$ 2,947,105	\$ 7,062,878	\$ -	\$ 1,925,035	\$ 8,987,913	\$ 10,009,983	\$ -	\$ 1,925,035	\$ 11,935,018
Levy Amount	1,530,975	469,025	2,000,000	1,257,966	242,034	794,137	2,294,137	2,788,941	711,059	794,137	4,294,137
NonLevy Revenue	4,000	84,425	88,425	7,500	43,566	-	51,066	11,500	127,991	-	139,490
Total Budget/ Funding Sources	\$ 4,482,080	\$ 553,450	\$ 5,035,529	\$ 8,328,344	\$ 285,600	\$ 2,719,172	\$ 11,333,116	\$ 12,810,424	\$ 839,050	\$ 2,719,172	\$ 16,368,645

Source: District records

Funding Uses: Facilities Master Plan. The Bozeman School District maintains a comprehensive Facilities Master Plan and annually approves a Capital Projects Plan. These documents establish and prioritize the District's planned capital improvements. Both documents are developed by the District Facilities Department and are separate from the District's operational budget development process. Therefore, this budget document summarizes both plans and provides links to them rather than integrating them into the budget document itself.

In general, the Facilities Master Plan—most recently updated in 2017—establishes district maintenance goals, monitors available capacity, and strategic improvement plans. The Plan calls for an annual maintenance goal of 3% of Current Replacement Value (CRV), which is a mid-range standard intended to produce a “Managed Care” level of facilities stewardship. This means the District would invest 3% of the current replacement costs of BPS facilities in annual maintenance (things like repairs, preventative maintenance, but not cleaning/grounds care, purchased utilities, insurance fees, furniture and equipment, etc.).

Based upon the goal of providing 3% of CRV as an annual maintenance/repair goal, the annual investment needed would be:

District	Current Replacement Value (CRV)	3% of CRV (District annual maintenance goal)
Elementary District	\$ 213,040,300	\$ 6,391,209
High School District	\$ 249,652,089	\$ 7,489,563
K-12 Total	\$ 462,692,389	\$ 13,880,772

Source: District records

In contrast to the Facilities Master Plan document which establishes broad goals and spans multiple years, the Capital Projects Plan identifies the projects to be completed for the upcoming calendar year and the funding source for those projects. The *calendar year* distinction is important: the District undertakes many projects in the summer when school is not in session. Because the District's fiscal year ends on June 30, projects often span two fiscal periods.

The most recent Capital Projects Plan was approved on February 14, 2022 and is included in this document as Appendix 1. The Board of Trustees approves this plan each year, and it guides Building Reserve Fund expenditures. Major capital projects for 2022/23 include:

Building	Project Description	Estimated Cost
Longfellow Elementary	Reconfigure south side playground	\$ 80,000
Whittier Elementary	Gym office remodel	\$60,000
Whittier Elementary	Staff parking lot rebuild	\$200,000
Whittier Elementary	Repair concrete and draining on south building	\$50,000

Source: District records

Project priorities are relative with respect to ability to sort them and represent as best as possible, within available funding, the priorities obtained during discussions with school principals or building managers. Also included on the spreadsheets are projects/items identified that will be accomplished by other funds than Building Reserve. These are shown for completeness so there is an overall picture of which projects/items will be acted upon and which will be deferred.

The summary spreadsheet includes projects for which grant funds have been obtained or requested. The District continues to seek alternative funding to supplement the Building Reserve funds to accomplish school improvements.

The recommended projects for 2022 were influenced by facility inspection results, maintenance needs, requested user improvements and available budget. Projects recommended for funding are identified as shaded on each spreadsheet with an amount shown under the Building Reserve Column. Comments about each recommended project are contained on the individual spreadsheets.

Total elementary and high school building reserve project costs for the 2022 calendar year are \$1,988,250 and \$7,088,750, respectively. Total unfunded deficiencies for the elementary and high school districts are \$3,818,000 and \$0, respectively. The District is fortunate to have voter-approved Building Reserve levies in place so these expenditures do not compete for General Fund dollars.

Finally, note that bond-funded construction projects are wrapping up at Bozeman High School. Bond projects are not accounted for in a budgeted fund, however, so they are beyond the scope of this discussion. The High School Building Reserve Fund has been used to supplement bond funds in the Bozeman High School renovation project to complete many deferred maintenance items identified in the facility inspection.

The 2022-23 Building Reserve budget includes funding for facilities project as follows:

	Elementary	High School	K-12 Total
Beginning Balance	\$ 2,947,105	\$ 7,062,878	10,009,983
Net Voted Levy	1,530,975	1,257,966	2,788,941
Permissive Levy	469,025	242,034	711,059
State Funding	-	-	-
NonLevy Revenue	4,000	7,500	11,500
Total	<u>\$ 4,951,105</u>	<u>\$ 8,570,378</u>	<u>\$ 13,521,483</u>

Source: District records

Funding Uses: Operational Costs of School Security. With the passage of SB92, the 2019 legislature added operational costs of school security—as defined by the local school district—to the allowable uses of Building Reserve Sub-fund 613 Major Maintenance Area. To the extent possible, the Bozeman School District uses the state funding portion of this sub-fund to fund School Resource Officers along with staff members to provide social and emotional support to students. Funds remaining in this sub-fund—including 100% of the permissive levy—will be used to finance major maintenance projects.

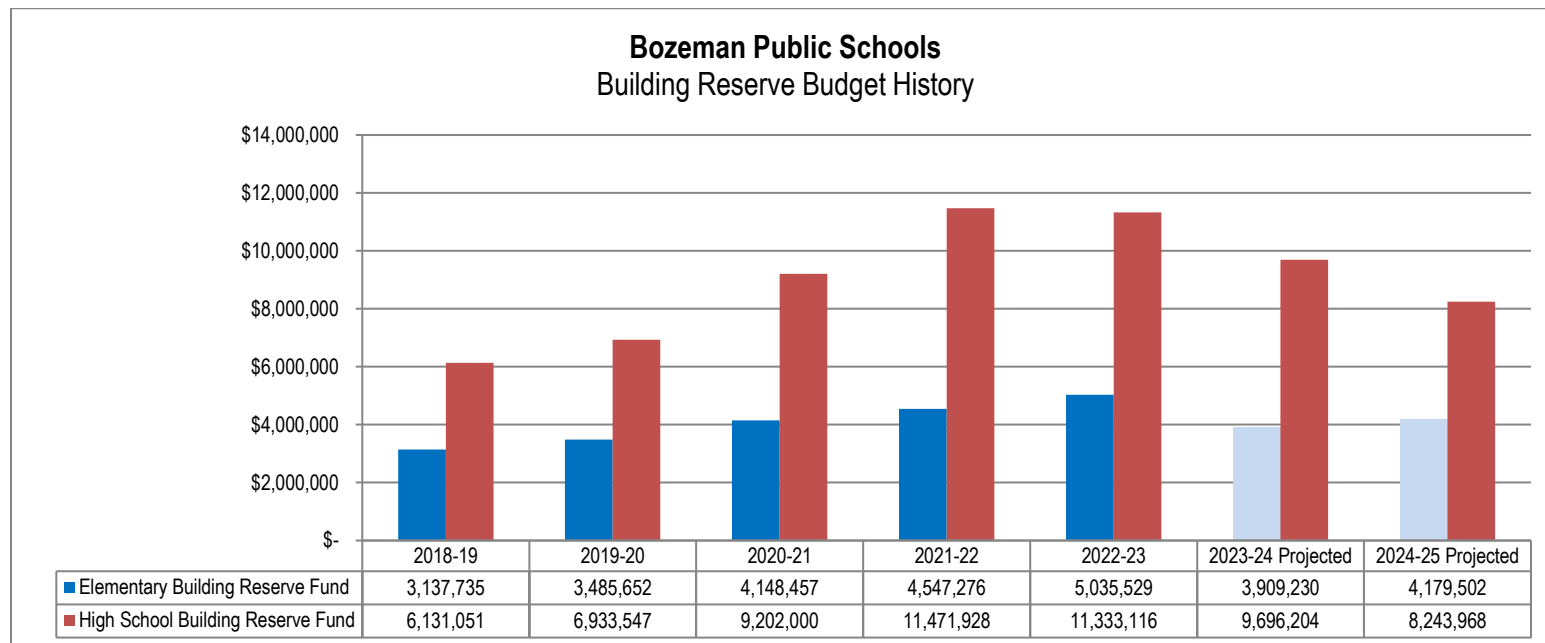
The following table details this sub-fund budget:

	<u>Elementary</u>			<u>High School</u>			<u>K-12 Total</u>		
	Major	School Safety	Total	Major	School Safety	Total	Major Maintenance	School	Total
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Levy Amount	469,025	-	469,025	242,034	-	242,034	711,059	-	711,059
NonLevy Revenue	-	84,425	84,425	-	43,566	43,566	-	127,991	127,991
Total	\$ 469,025	\$ 84,425	\$ 553,450	\$ 242,034	\$ 43,566	\$ 285,600	\$ 711,059	\$ 127,991	\$ 839,050

Source: District records

Budget and Taxation History

Building Reserve Fund budgets are largely contingent on fund balance carried forward from the previous fiscal year. The Capital Projects Allocation Plan calls for expenditures that vary widely by year, so ending fund balances vary widely as well. As a result, Building Reserve Fund budgets do not show a consistent pattern or trend from year to year:



Source: District records

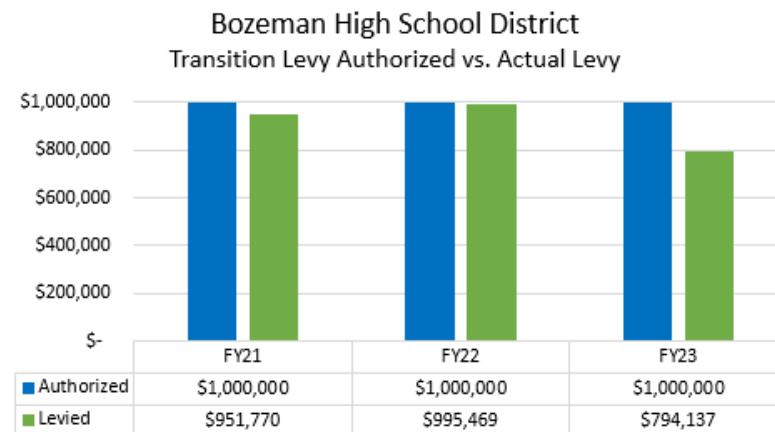
Bozeman School District voters approved Building Reserve levies for both the Elementary and High School Districts. Details of those levies are as follows:

District	Election Date	Years Authorized	Years Remaining (includes current year)	Authorized Amount	Total Levied Through Last Year	Annual Maximum Levy	Current Levy Amount
Elementary	5/7/2019	6	3	\$12,000,000	\$ 5,396,061	\$ 2,000,000	\$ 1,530,974
High School	5/3/2022	6	6	\$ 9,000,000	\$ 0	\$ 1,500,000	\$ 1,257,966
High School Transition	5/5/2020	6	4	\$ 6,000,000	\$ 1,947,239	\$ 1,000,000	\$ 794,136

Source: District records

In May 2020, voters approved a six-year, \$1 million per year Transition Levy in the Building Reserve Fund to assist the District with operational costs associated with opening a new high school. The actual amount of the levy will vary from year to year: it is limited to the lesser of 5% of the District's General Fund budget (legal limit) or \$1 million per year (established by the ballot language). In 2022-23, the District's General Fund budget is \$21,417,282, so the Transition Levy could reach it's full \$1,000,000 potential if there was a tax offset elsewhere.

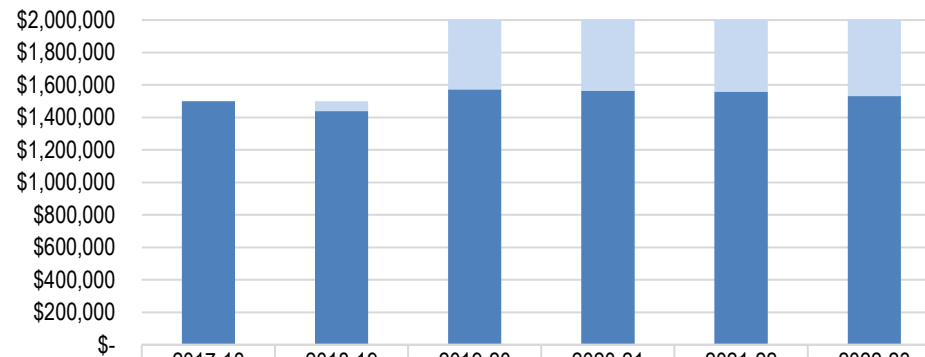
In the ballot language, the District required the taxes associated with the Transition Levy to be completely offset. For the first four years of the Transition Levy, the District will use investment earnings on construction bond proceeds to reduce the Debt Service levy and offset the tax impact of the Transition Levy. The tax offset for the final Transition Levy's final two years has not been identified at this time, but a source will need to be identified if the Transition Levy is to be funded at that time.



Source: District records

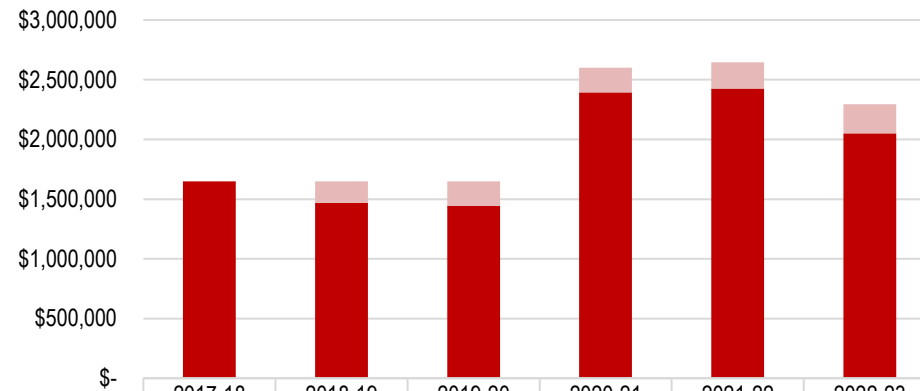
The District will levy permissive taxes in the Building Reserve Fund again in 2022-23. The following graphs present a five-year history of Building Reserve Fund dollars and mills levied for both the Elementary and High School Districts. In 2022-23, the Elementary and High School Districts will levy 8.66 mills and 8.25 mills, respectively, in the Building Reserve Funds. The 16.91 total K-12 Building Reserve Fund mills represents 15% of the District's tax burden this year:

Elementary Building Reserve Fund Dollars Levied

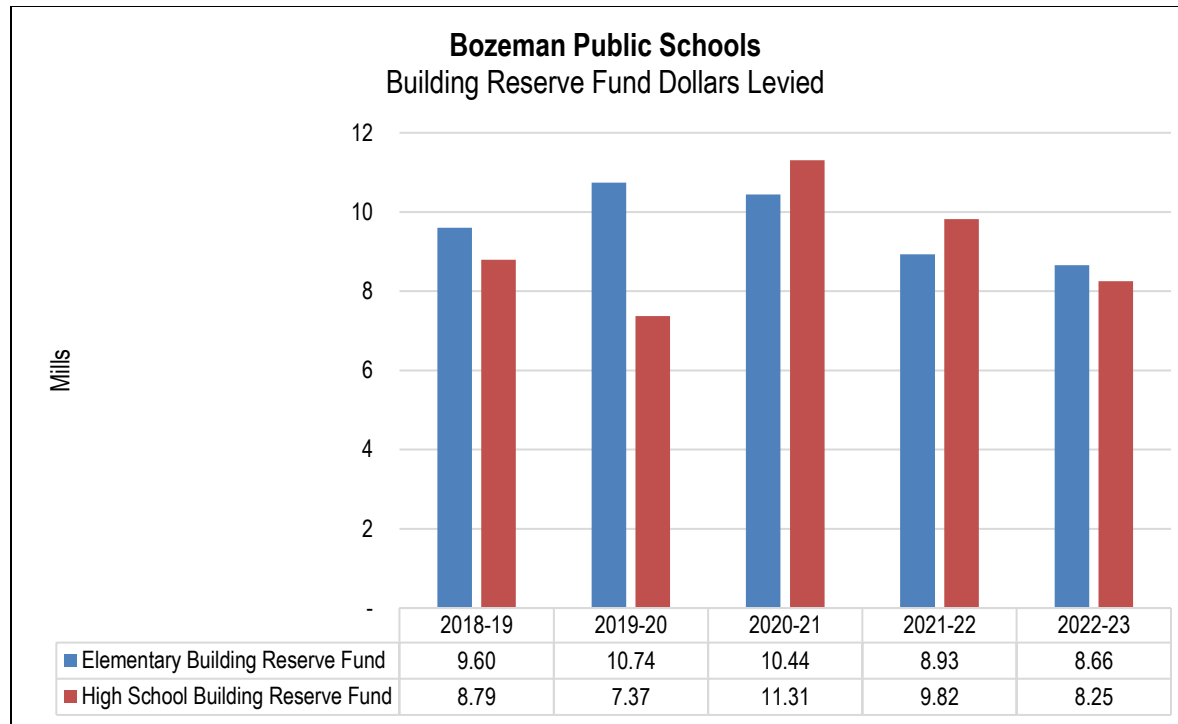


Elementary Building Reserve Fund - Permissive	\$-	\$60,000	\$426,271	\$434,407	\$440,593	\$469,025
Elementary Building Reserve Fund - Voted	\$1,500,000	\$1,440,000	\$1,573,729	\$1,565,593	\$1,559,407	\$1,530,975

High School Building Reserve Fund Dollars Levied



High School Building Reserve Fund - Permissive	\$-	\$179,944	\$203,729	\$206,610	\$218,983	\$242,034
High School Building Reserve Fund - Voted	\$1,650,000	\$1,470,056	\$1,446,271	\$2,395,160	\$2,426,486	\$2,052,103



Source: District records

Fund Balances and Reserves

Because state law restricts Building Reserve Fund expenditures to specific building-related purposes, Building Reserve Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Building Reserve Fund. State law does not allow a reserve in the Building Reserve Fund, so all fund balances must be reappropriated—or used to increase budget authority in the ensuing fiscal year.

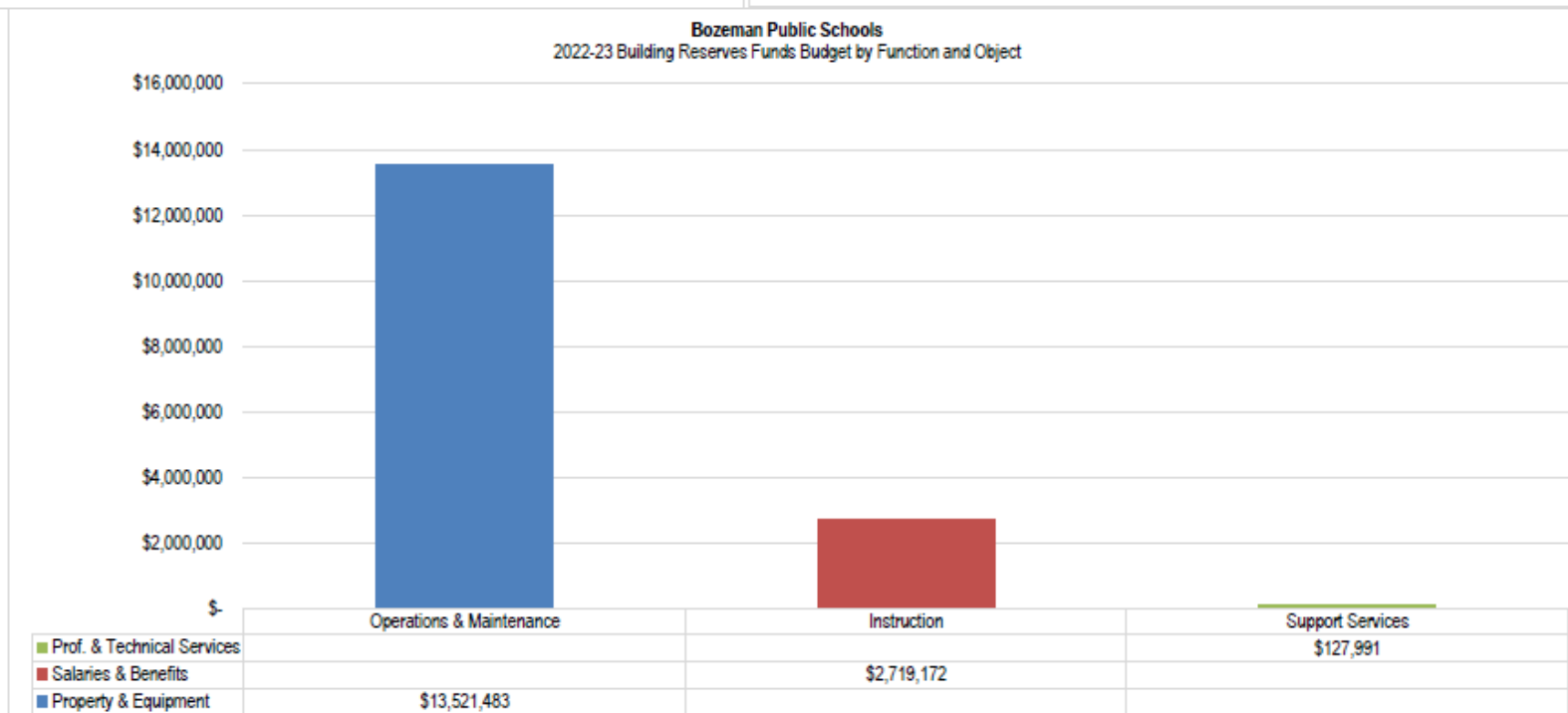
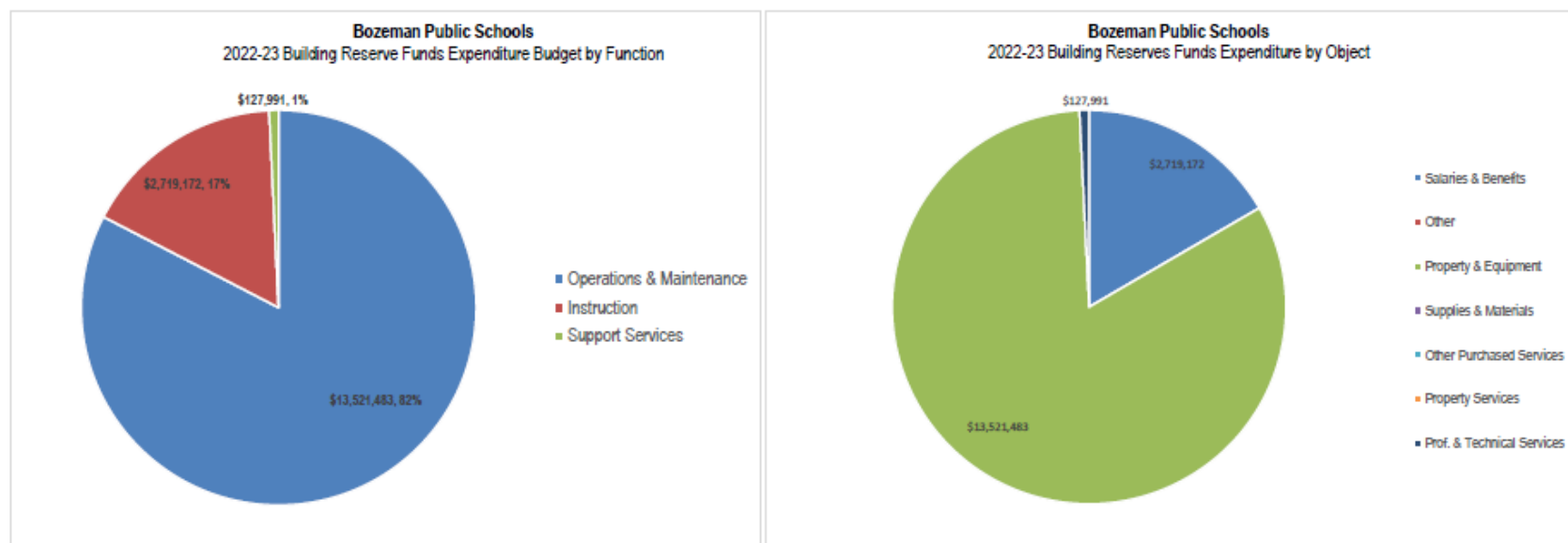
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Building Reserve Fund balances have not been made.

Bozeman Public Schools
2022-23 Expenditure History and Budget
Building Reserve Fund

Location: All Locations

	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Projected 2023-24	Projected 2024-25
October 1 Enrollment	4,720	4,771	4,851	4,466	4,708	5,084	5,130	2,168	2,224	2,260	2,398	2,509	2,551	2,651
Budget Per Student	\$ 450.59	\$ 319.20	\$ 413.67	\$ 362.81	\$ 1,089.57	\$ 768.93	\$ 814.72	\$ 534.84	\$ 203.58	\$ 216.14	\$ 1,076.81	\$ 4,516.99	\$ 3,800.94	\$ 3,109.76
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Instruction	\$ 6,175	\$ -	\$ 228	\$ 937	\$ - 0.0%	\$ -	\$ -	\$ 151	\$ -	\$ 1,265	\$ 41,412	\$ 2,719,172 24.0%	\$ 1,000,000	\$ 1,000,000
Support Services	-	193,732	362,605	332,765	84,425 1.7%	-	-	365	76,408	107,481	39,417	- 0.0%	-	-
General Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Administration	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Business Services	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Operations & Maintenance	796,633	691,253	605,714	630,353	4,482,080 89.0%	3,909,230	4,179,502	293,751	309,817	261,953	382,180	8,371,910 73.9%	8,696,204	7,243,968
Student Transportation	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
School Foods	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Extracurricular Activities	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	1,323,993	637,918	1,038,150	656,260	469,025 9.3%	-	-	865,267	66,541	117,779	2,119,182	242,034 2.1%	-	-
Total For Location	\$ 2,126,802	\$ 1,522,904	\$ 2,006,697	\$ 1,620,315	\$ 5,035,529 100.0%	\$ 3,909,230	\$ 4,179,502	\$ 1,159,534	\$ 452,765	\$ 488,478	\$ 2,582,191	\$ 11,333,116 100.0%	\$ 9,696,204	\$ 8,243,968
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23 \$ %	Projected Budget 2023-24	Projected Budget 2024-25
Salaries & Benefits	\$ -	\$ 193,732	\$ 362,605	\$ 258,699	\$ - 0.0%	\$ -	\$ -	\$ -	\$ 76,408	\$ 107,481	\$ 10,503	\$ 2,719,172 24.0%	\$ 1,000,000	\$ 1,000,000
Prof. & Technical Services	93,860	177,174	234,158	141,422	84,425 1.7%	-	-	14,744	120,693	153,800	54,418	43,586 0.4%	-	-
Property Services	484,994	383,110	295,193	-	- 0.0%	-	-	205,229	166,247	79,667	-	- 0.0%	-	-
Other Purchased Services	-	-	270	-	- 0.0%	-	-	-	-	28	-	- 0.0%	-	-
Supplies & Materials	204,057	103,840	76,592	91,621	- 0.0%	-	-	73,544	22,878	17,092	180,440	- 0.0%	-	-
Property & Equipment	1,342,915	665,047	1,037,880	722,991	4,951,105 98.3%	3,909,230	4,179,502	865,267	66,541	130,411	2,129,182	8,570,378 75.6%	8,696,204	7,243,968
Debt Service	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-	-
Other	975	-	-	405,582	- 0.0%	-	-	750	-	-	207,648	- 0.0%	-	-
Total For Location	\$ 2,126,802	\$ 1,522,904	\$ 2,006,697	\$ 1,620,315	\$ 5,035,529 100.0%	\$ 3,909,230	\$ 4,179,502	\$ 1,159,534	\$ 452,765	\$ 488,478	\$ 2,582,191	\$ 11,333,116 100.0%	\$ 9,696,204	\$ 8,243,968

Source: District Records

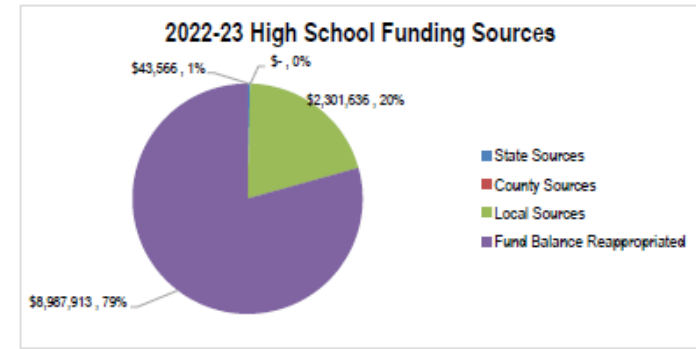
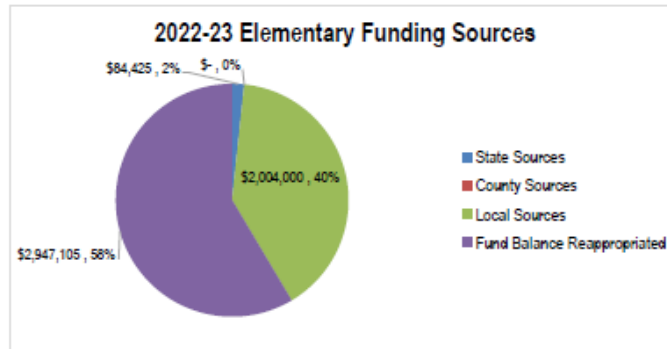


Source: District Records

**Bozeman Public Schools
2022-23 Revenue and Funding Source Budget
Building Reserve Fund**

Revenue by Source	Elementary District							High School District						
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
State of Montana:														
State Major Maintenance Aid	-	75,188	76,292	79,307	84,425	1.7%	84,425	-	35,935	36,285	39,417	43,566	0.4%	43,566
Total State of Montana Revenue	\$ -	\$ 75,188	\$ 76,292	\$ 79,307	\$ 84,425	1.7%	\$ 84,425	\$ -	\$ 35,935	\$ 36,285	\$ 39,417	\$ 43,566	0.4%	\$ 43,566
Gallatin County:														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
District Revenue:														
Property Tax Levy	\$ -	\$ -	\$ 1,990,136	\$ 2,013,059	\$ 2,000,000	39.7%	\$ 2,000,000	\$ -	\$ -	\$ 2,563,918	\$ 2,664,434	\$ 2,294,137	20.2%	\$ 2,294,137
Penalties and Interest on Delinquent Taxes	1,513	2,330	3,471	4,767	-	0.0%	-	2,423	2,474	4,066	5,187	-	0.0%	-
Tax Increment Finance District Proceeds	334,323	109,552	253,458	-	-	0.0%	-	179,944	-	-	-	-	0.0%	-
Investment Earnings	20,056	23,628	7,500	9,818	4,000	0.1%	4,000	47,971	90,549	21,370	32,899	7,500	0.1%	7,500
Other Revenue	1,542,097	1,973,546	73,546	-	-	0.0%	-	1,651,375	1,639,974	86,840	53,625	-	0.0%	-
Total District Revenue	\$ 1,897,989	\$ 2,109,057	\$ 2,328,111	\$ 2,027,644	\$ 2,004,000	39.8%	\$ 2,004,000	\$ 1,881,713	\$ 1,732,996	\$ 2,676,194	\$ 2,756,145	\$ 2,301,636	20.3%	\$ 2,301,636
Total Revenue	\$ 1,897,989	\$ 2,184,245	\$ 2,404,403	\$ 2,106,951	\$ 2,088,425	41.5%	\$ 2,088,425	\$ 1,881,713	\$ 1,768,931	\$ 2,712,479	\$ 2,795,562	\$ 2,345,202	20.7%	\$ 2,345,202
Fund Balance Reappropriated	\$ 1,630,235	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	58.5%	\$ 3,404,252	\$ 4,468,551	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	79.3%	\$ 7,549,385
Total Funding Sources	\$ 3,528,224	\$ 3,585,667	\$ 4,467,166	\$ 4,567,420	\$ 5,035,529	100.0%	\$ 5,492,676	\$ 6,350,264	\$ 7,003,306	\$ 9,263,020	\$ 11,570,104	\$ 11,333,116	100.0%	\$ 9,894,587

Tax Information	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Projected Budget	2024-25 Projected Budget
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Taxable Value	\$ 151,994,908	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 231,009,258	\$ 231,009,258	\$ 182,556,412	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 278,036,597	\$ 278,036,597
Levied Mills	9.60	10.74	10.44	8.93	8.66	6.19	8.66	8.79	7.37	11.31	9.82	8.25	7.71	8.25

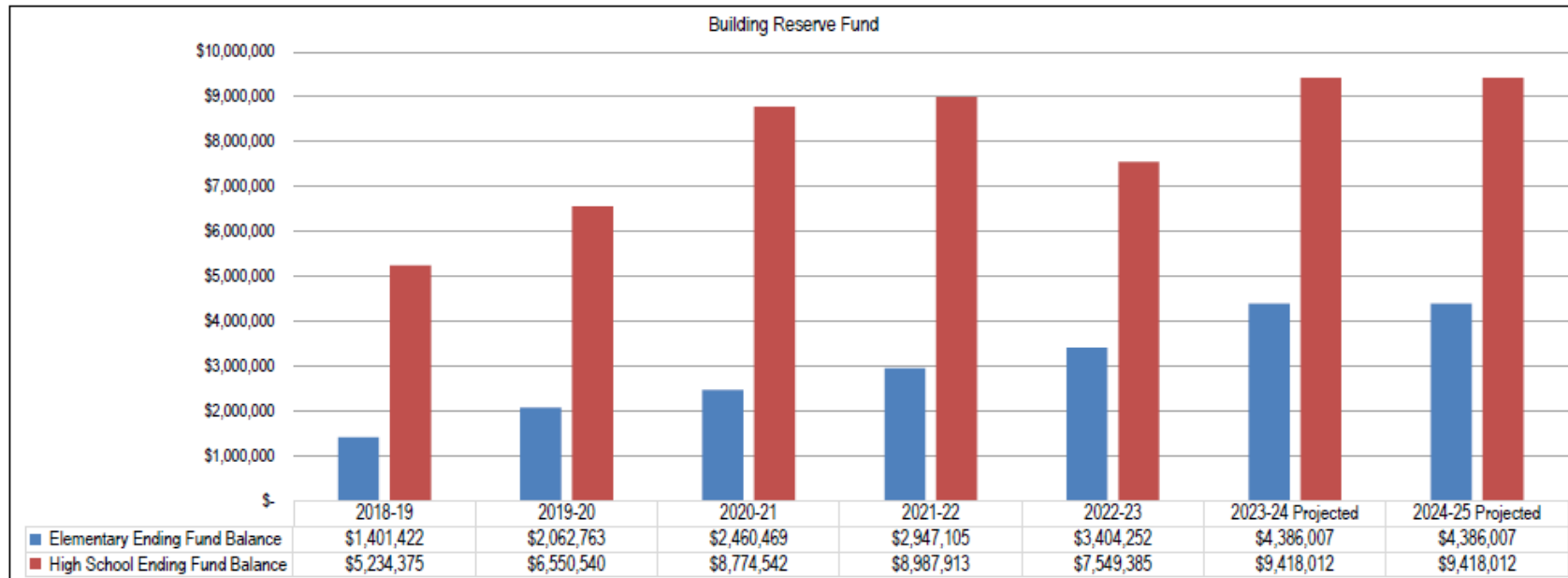


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Building Reserve Fund

Fund Balance Analysis and Projections	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,630,235	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,404,252	\$ 4,386,007	\$ 4,468,551	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 7,549,385	\$ 9,418,012
Plus: Revenue & Other Sources	1,897,989	2,184,245	2,404,403	2,106,951	2,025,772	1,943,880	-	1,925,358	1,768,931	2,712,479	2,795,562	2,274,846	2,197,502	-
Less: Expenditures & Other Uses*	2,126,802	1,522,904	2,006,697	1,620,315	1,568,625	962,125	-	1,159,534	452,765	488,478	2,582,191	3,713,375	328,875	-
Ending Fund Balance	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,404,252	\$ 4,386,007	\$ 4,386,007	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 7,549,385	\$ 9,418,012	\$ 9,418,012

Reserves Analysis	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget* 2022-23	Projected* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	1,630,235	1,401,422	2,062,763	2,460,469	2,947,105	3,404,252	4,386,007	4,468,551	5,234,375	6,550,540	8,774,542	8,987,913	7,549,385	9,418,012
Beginning Fund Balance	\$ 1,630,235	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,404,252	\$ 4,386,007	\$ 4,468,551	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 7,549,385	\$ 9,418,012
Budget Amount	\$ 3,137,735	\$ 3,485,652	\$ 4,148,457	\$ 4,547,276	\$ 5,035,529	\$ 3,909,230	\$ 4,179,502	\$ 6,131,051	\$ 6,933,547	\$ 9,202,000	\$ 11,471,928	\$ 11,333,116	\$ 9,696,204	\$ 8,243,968
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

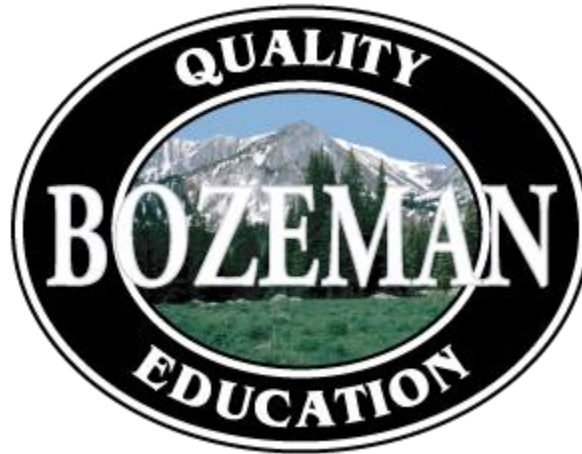


Source: District Records

* Anticipated expenditures may be less than spending authority established by budget limit

Nonbudgeted Funds

Bozeman Public Schools



2022-23 Adopted Budget

Nonbudgeted Funds

Nonbudgeted Funds

Overview

In addition to the budgeted funds discussed above, the District maintains a number of nonbudgeted funds to facilitate its operations. 20-9-210, MCA limits expenditures from these funds to the cash balances in them. Montana law does not require formally adopted budgets for these funds. Since the Board does not approve these budgets, they are not detailed in this document. Nonetheless, nonbudgeted funds play a significant role in the District's operations, so a high-level overview of keys nonbudgeted funds is provided here for reference.

Financing

Financing sources in nonbudgeted funds vary widely. From an operational perspective, however, the most important funding source to the District is federal grants. Of those ongoing grants, Every Student Succeeds Act (ESSA) and Individuals with Disabilities Education Act (IDEA) grants are the largest and most significant.

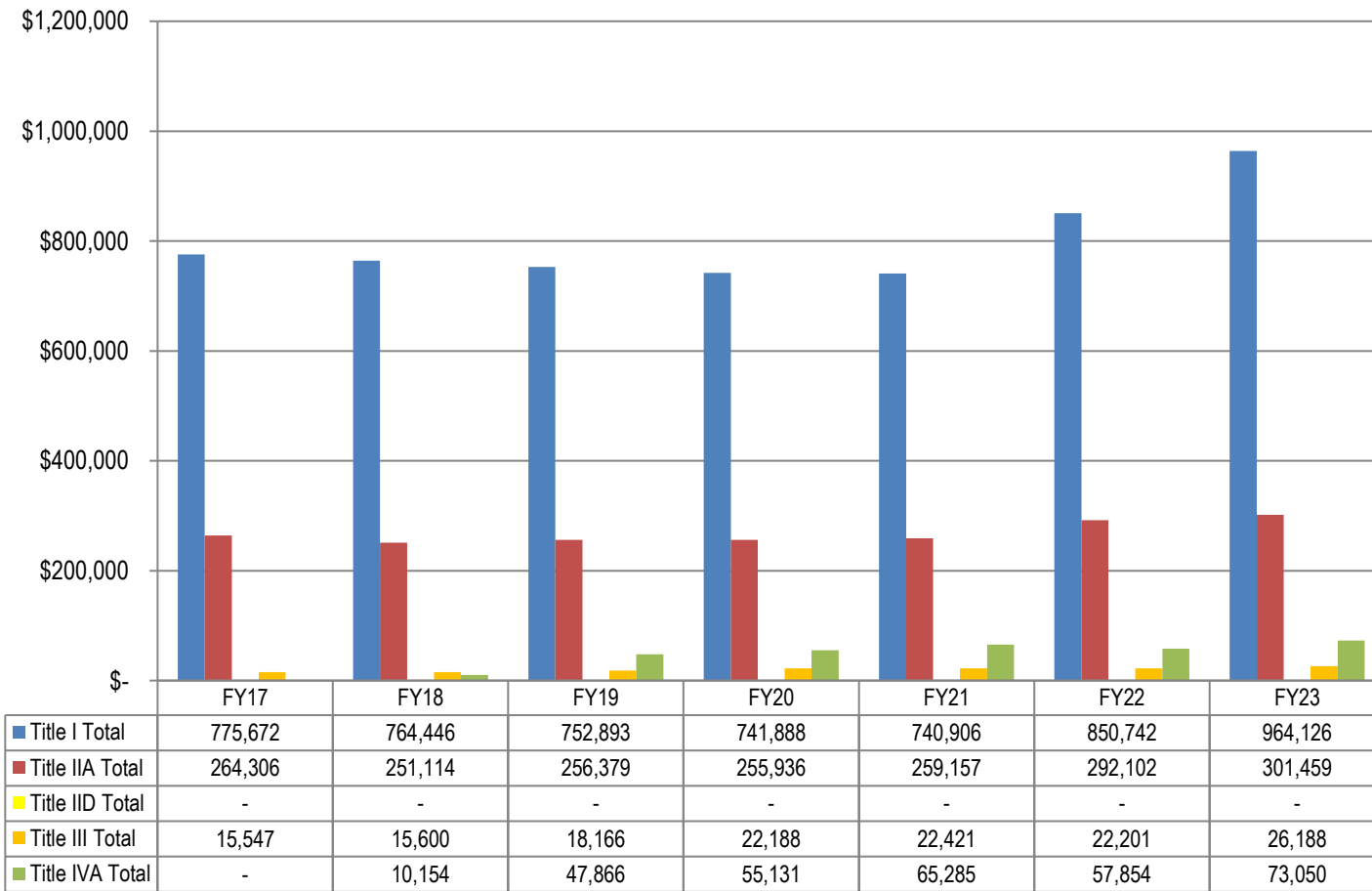
Bozeman Public Schools Overview

ESSA and IDEA grant budgets are established administratively and approved by the Montana Office of Public Instruction. Generally, Bozeman Public Schools uses these sources as follows:

- Title I. Bozeman goals for Title I funding include helping students achieve proficiency in reading and math, improving graduation rates, increasing parent involvement, and assuring qualified personnel. Instructional staff salaries and benefits historically account for nearly half of the District's Title I grant, and professional development, family involvement, and support services compose the bulk of the rest of it.
- Title II. The District uses Title IIA proceeds for professional development and reducing class sizes.
- IDEA. The District uses IDEA funds to fund operational costs of the Special Education program. In addition, a portion of Special Ed staff salaries is allocated to the grant. That allocation is based on available General Fund funding and IDEA Maintenance of Effort requirements.

Although these grants contribute significantly to our operations, only budget allocations are known at the time of this writing. Programs and line item budgets are not yet required to be submitted and therefore, have not been approved by the Montana Office of Public Instruction. For that reason, this document only includes total allocations.

Bozeman Public Schools
ESEA Grant Allocations by Year - Not Including Carryover



Source: District Records

Bozeman Public Schools
IDEA Grant Allocations by Year - Not Including Carryover



Source: District Records

Bozeman Public Schools



2022-23 Adopted Budget

Informational Section

PROPERTY TAXES

As with most states, property taxes are a primary funding source for Montana school districts. In 2021-22, 57% of Bozeman residents' property taxes were used to finance education, and 39% of the Bozeman School District's 2022-23 budgets are funded by local property tax payers. In many states, school district budgets are limited by mills, not dollars. Montana is unique, however, and our school budgets generally do not follow that system.

In Montana, school districts adopt budget amounts and set tax levies based on state budget caps, funding needs, and levy amounts approved by voters. The funding needs—including taxes—for these budgets are computed so budgets remain within state caps and voter-approved levy amounts based on dollar limits. Property tax rates (known as 'mills') are then calculated by dividing the District's funding needs by the taxable value, as determined by the Montana Department of Revenue.

Ballot language from a recent General Fund election helps illustrate this structure. The high school ballot, as required by state law, read:

Shall the Bozeman High School District Trustees be authorized to impose an increase in over-base local taxes to support the General Fund in the amount of Three Hundred Twenty Five Thousand Dollars (\$325,000), which is an increase of approximately 1.18 mills for the purpose of properly maintaining and operating the programs of the district?

Passage of this proposal will increase the annual taxes on a home with an assessed market value of \$100,000 by approximately \$1.60 and on a home with an assessed market value of \$200,000 by approximately \$3.20. The durational limit of the levy is intended to be permanent.

Note that voters were asked to approve a specific dollar amount for a specified duration (permanent, in this case). The dollar amount stays fixed for the duration of the levy, but the mills needed to generate that dollar amount fluctuate each year with changes in taxable value. For example, the \$325,000 ballot request above was estimated to cost taxpayers 1.18 mills; however, that mill count was calculated using an estimate of the District's taxable value. The actual taxable value was higher than anticipated, so the actual mill impact of this \$325,000 was only 1.16 mills—0.02 mills less than advertised on the ballot.

The formula for determining the District's tax rate is:

$$\frac{\text{Tax Revenue Requirements}}{\text{Taxable Value}} \times 1,000 = \text{Levied Mills}$$

Another option for ballot language introduces the levy at a per mill increment. When taxable values fluctuate, the total funding amount per mill will increase or decrease. In the most recent election, Bozeman High School District asked voters to approve 1 mill for a Technology fund levy. Therefore, the proceeds from the levy fluctuate with changes in the taxable value. The ballot language on this recent election read:

Shall the Trustees of Bozeman High School District No. 7 be authorized to annually levy one (1) mill, being approximately \$274,830, each year for ten years for the purpose of purchasing, renting, repairing and maintaining technological equipment, including computers, computer network access; cloud computing services for technology infrastructure, platform, software, network, storage, security, data, database, test environment, curriculum, or desktop virtualization purposes, including any subscription or any license-based or pay-per-use service that is accessed over the internet or other remote network to meet the district's information technology and other needs; and the associated technical training for school district personnel?

Passage of this proposal will increase the annual taxes on a home with an assessed market value of \$100,000 by approximately \$1.35 and on a home with an assessed market value of \$200,000 by approximately \$2.70. This levy will replace the existing voter-approved \$200,000 per year permanent Technology Fund levy.

In contrast to the more common levy request structure described above, voters were asked to approve number of mills—again for a specified duration (ten years here). The mill amount stays fixed for the duration of the levy, but the dollars that 1-mill levy generates fluctuates each year with changes in taxable value. It is important to note that Technology Funds are the only place a mill-based levy is permitted under Montana school finance law.

Overall, the Bozeman School Districts locally levied mills increased from 186.85 in 2021-22 to 188.14 in 2022-23, a 1% increase. These increases are functions of the District's revenue requirements and the value of its tax base. The following sections discuss each of the factors of this equation and explain the tax assessment process.

Tax Revenue Requirements

The Financial Section of this budget document details the requirements and changes in each of these funds. However, the District's revenue requirements are the primary driving factor when determining the District's tax rate, so a summary is appropriate here. Overall, K-12 property tax levies increased by \$1,796,480 (3.89%) over prior year levels:

District	2021-22 Dollars Levied	2022-23 Dollars Levied	Change
Bozeman Elementary	\$ 22,855,572	\$23,586,613	\$ 731,041 (+3.0%)

Bozeman High School	\$ 23,323,415	\$24,388,855	\$1,065,440 (+4.0%)
K-12 Total	\$ 46,178,987	\$47,975,468	\$1,796,480 (+3.89%)

Source: District records

Please reference the Financial Section of this budget document for a complete analysis of this year's property tax revenue requirements.

Property Valuation

Property values are the denominator in Montana's tax rate calculation. The Legislature establishes various classes of property and the rate of tax on each class. Local governments (counties, cities, school districts, fire districts, etc.) determine the mill levy requirements for each taxing jurisdiction by the later of the first Thursday in September or within 30 calendar days after receiving certified taxable values. Department of Revenue staff calculates the property tax liability for each property using the mill levies, including special district fees and charges. The county treasurer is responsible for billing, collecting, and reconciling property taxes.

There are two primary components in determining the District's taxable value: assessed property values and the tax rate.

Assessed Property Values. The Montana Constitution places the responsibility for property tax values on the state, and all taxing jurisdictions must use the assessed valuation of property established by the state. The Montana Department of Revenue is the agency responsible for appraising, assessing, and equalizing the value of all property in the state for taxation purposes. The state's calculation of taxable value has undergone some noteworthy changes in the past several years. Those changes play a key role in the District's tax structure and impact, so a brief history is in order.

State law requires cyclical reappraisal of residential, commercial, industrial, agricultural and forestland property. A long-standing system governed the reappraisal cycle, but SB157 from the 2015 Legislative session made significant changes to that system. In particular, SB157:

- Changed the reappraisal cycle from six years to every two years
- Removed the six-year phase in period for property value increases.

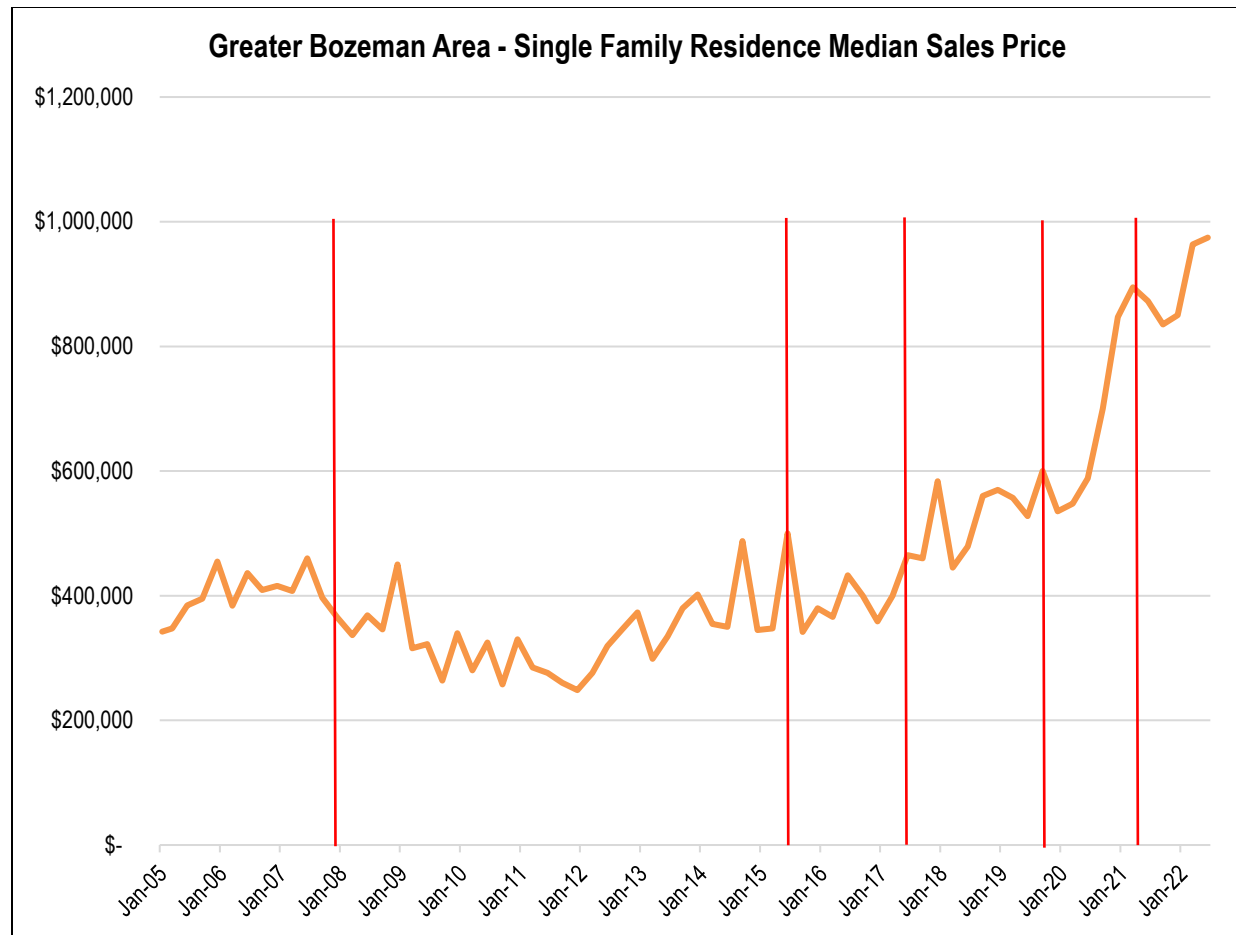
The following table summarizes the base valuation dates and the years for which they apply:

Taxable values for fiscal years:	Are based on assessed property values as of:
FY2009-10 through FY2014-15 (six years)	January 1, 2008
FY2015-16 through FY2016-17 (two years)	January 1, 2014

FY2017-18 through FY2018-19 (two years)	January 1, 2016
FY2019-20 through FY2020-21 (two years)	January 1, 2018
FY2021-22 through FY2022-23 (two years)	January 1, 2020
FY2023-24 through FY2024-25 (two years)	January 1, 2022

The two-year reappraisal cycle significantly affects our tax impact. In short, it brought more volatility to our tax base, but the taxable value now more accurately reflects current values in our area.

Although residential property only makes up a portion of our district's tax base, it does help explain the impact of this legislative change on our taxable value. The following information from the Gallatin Association of Realtors depicts home value trends in our community:



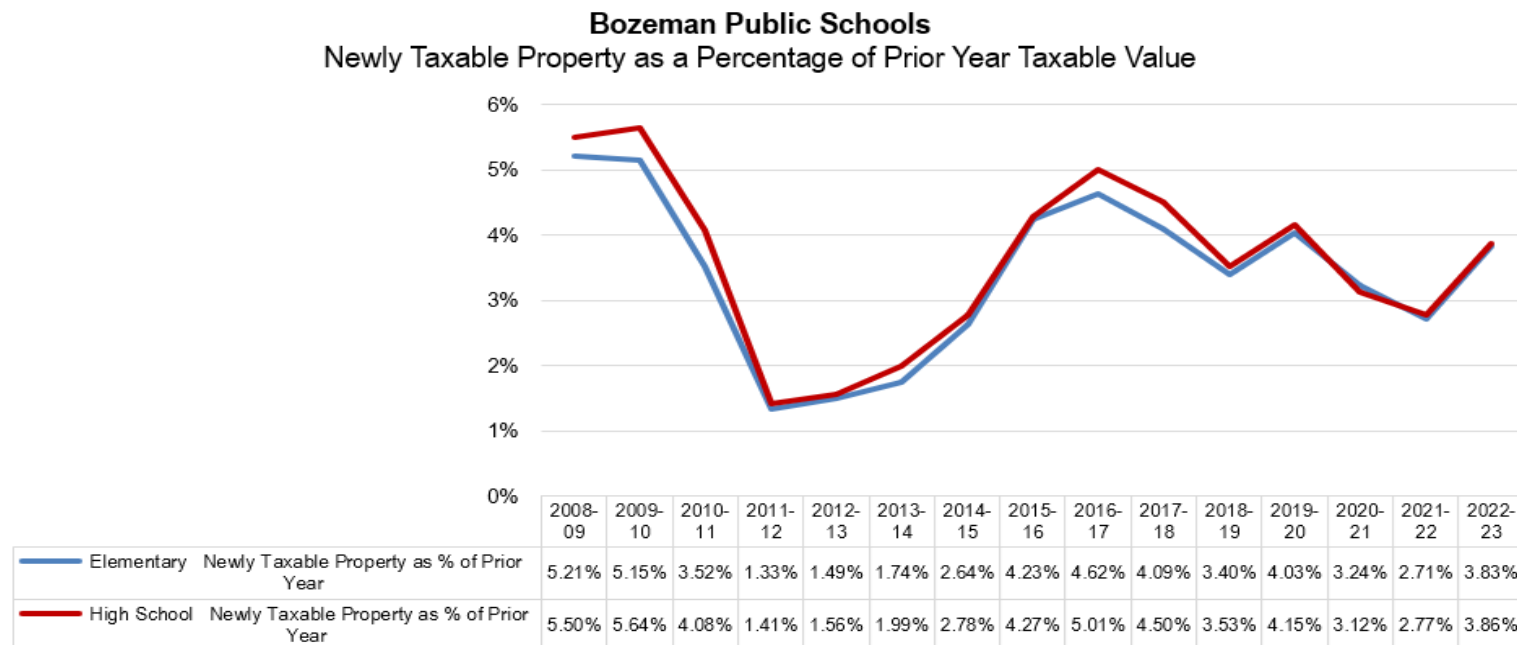
Source: Gallatin Association of Realtors

In this chart, the red lines represent the median home value at the base years of each reappraisal cycle. As you can see, home market values declined from 2007 to 2011 as a result of the 2008-2009 recession. Under the former reappraisal system, taxable values in fiscal years 2009-10 through 2014-15 were all based on the January 1, 2008 market values. As a result, the District taxable value actually *increased* each year during that period—even though property values in the community had fallen.

Fiscal year 2015-16 coincided with the beginning of a new reappraisal cycle. At that time, Bozeman property values had been increasing steadily for the past four years. However, the new reappraisal cycle had a base valuation date of January 1, 2014, and—despite the growth—values at that time were still lower than they had been at the last base year. Though perhaps counterintuitive, the reappraisal cycle combined with lingering effects of the recession caused the District's FY16 taxable value to decrease for the first time since 1999.

Bozeman's property value growth continued through the end of 2021. The market impacts of COVID-19 are not yet fully known, but preliminary reports indicate sales and prices continue to be very strong—stronger even than before the pandemic hit. Bozeman's year-to-date median single family home price December 2021 in Bozeman was \$725,000 compared to \$540,000 in December 2020. This is yet another new record for Bozeman and a 34% increase over the previous year.

Additionally, a significant amount of newly taxable property was added to the tax rolls again this year. Newly taxable property accounted for \$8,578,284 of the Elementary District's taxable value increase and \$10,409,063 of the High School's increase. The following chart shows a history of taxable value increase resulting from newly taxable property. 10-year averages are 3.45% and 3.60% for the Elementary and High School Districts, respectively:



Source: District records

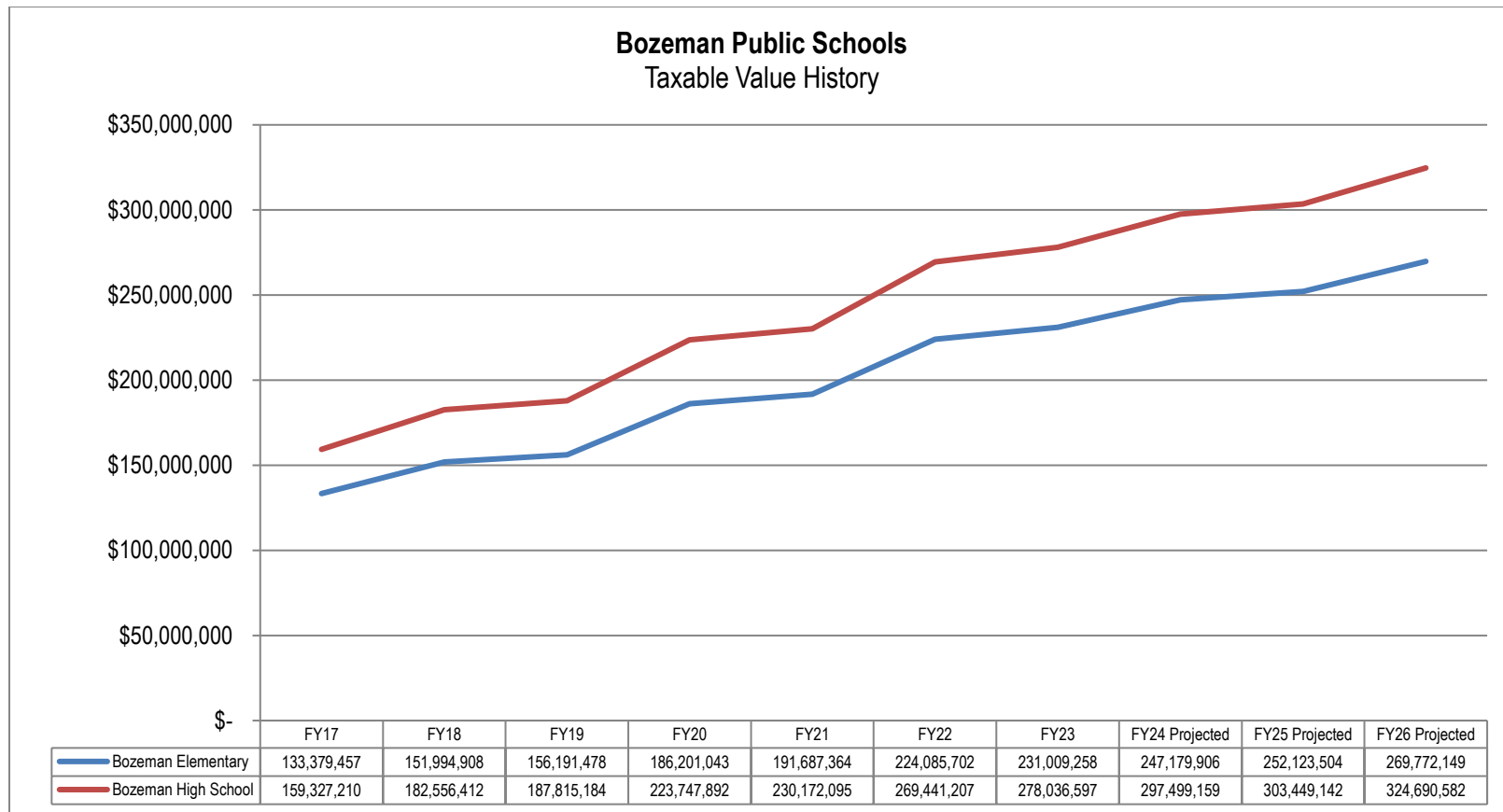
Overall market values for our Districts grew as follows:

District	2021-22 Assessed Market Value	2022-23 Assessed Market Value	Change (%)
Bozeman Elementary	\$ 15,197,488,083	\$ 15,622,410,596	\$ 424,922,513 (+3.0%)
Bozeman High School	\$ 18,141,112,579	\$ 18,672,952,333	\$ 531,839,754 (+3.0%)

Source: Montana Department of Revenue

Market values include both existing and newly taxable property values. Those values differ from *taxable values* used for our mill levy calculations as explained in the following 'Tax Rates of Assessed Values' section.

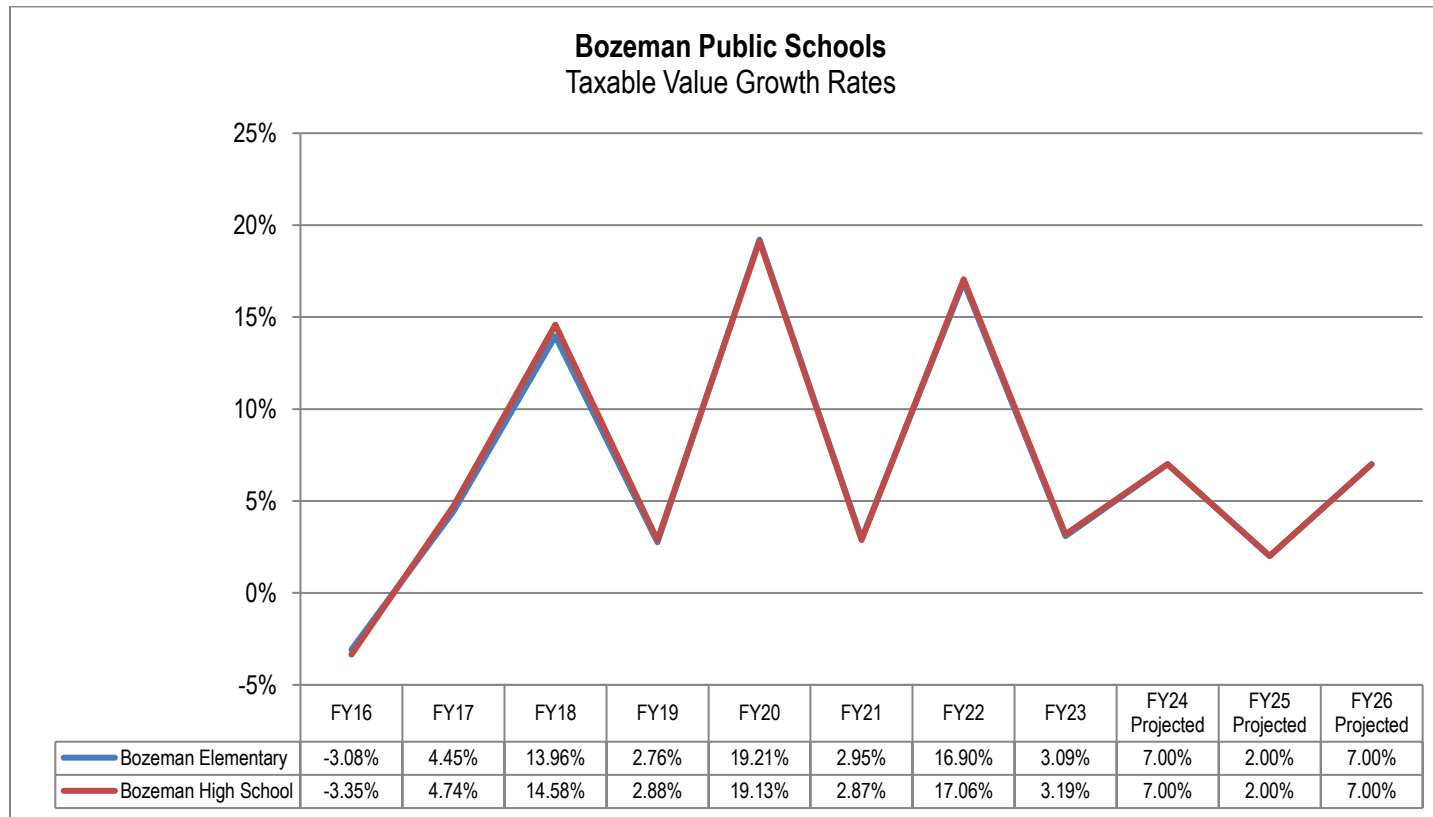
Thanks to the booming real estate market, abundant new growth in the area, and the legislature's decision to leave tax rates unchanged, taxable values increased again this year—with both districts again reaching record highs:



Source: District Records

Bozeman's resale and construction markets remain strong, so the District expects taxable values to continue to increase into the foreseeable future. As detailed in the Organizational Section of this document, the Bozeman High School District includes all of the property in the Bozeman Elementary District plus the property in seven outlying "feeder" elementary districts. This year, Bozeman Elementary's tax base makes up 83% of that of Bozeman High School.

Growth trends for both Districts' tax bases are as follows:



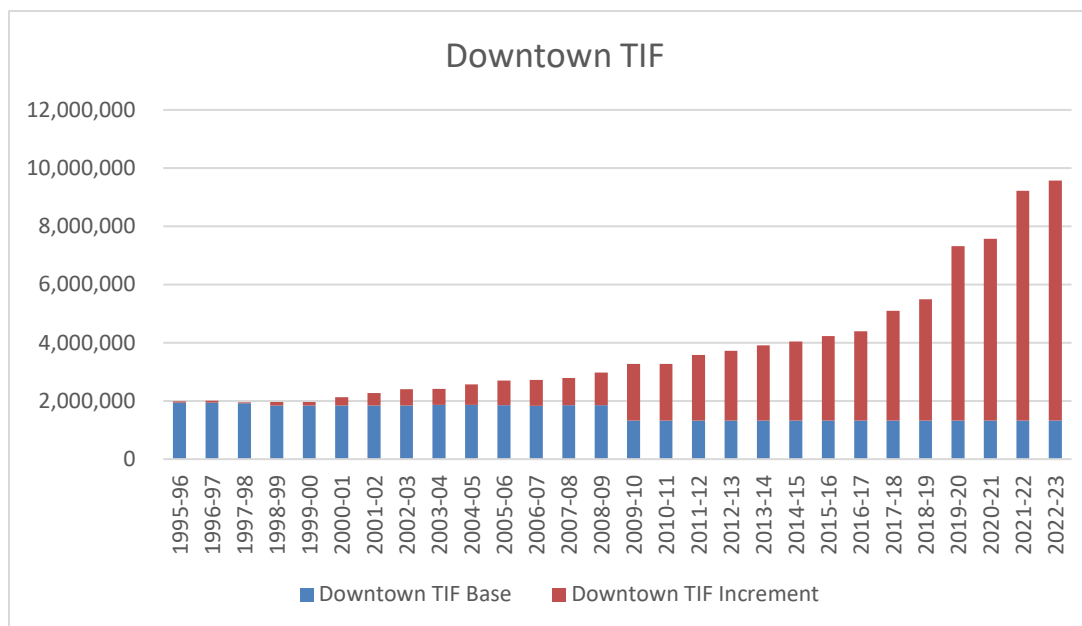
Source: District records

Local property values are surging and area growth remains strong. 7.0% and 2.0% growth rates are assumed for future reappraisal and non-reappraisal years, respectively.

Tax Increment Finance Districts. Tax Increment Finance Districts (“TIFDs,” or simply “TIFs”) are special taxing jurisdictions that receive the revenues from all other taxing jurisdictions’ levies (except mills levied by the state) attributable to the TIF’s increment value. The increment value is the difference between the current value of the taxable property and the base value--essentially, the growth in taxable property since the district was established.

Cities and counties can create TIFs, but school districts cannot. TIFs are a useful tool for re-investing in the area located in the TIFD, but they do result in tax increases for school district taxpayers both inside and outside the TIFD boundaries.

Since 2007, TIFs have become increasingly prevalent in Bozeman: six different active TIFs now exist within our school district boundaries, all of which lie within the Bozeman City limits. The following graph shows the TIF increment is a growing percentage of the total taxable value in Bozeman Elementary District boundaries:



Source: District records

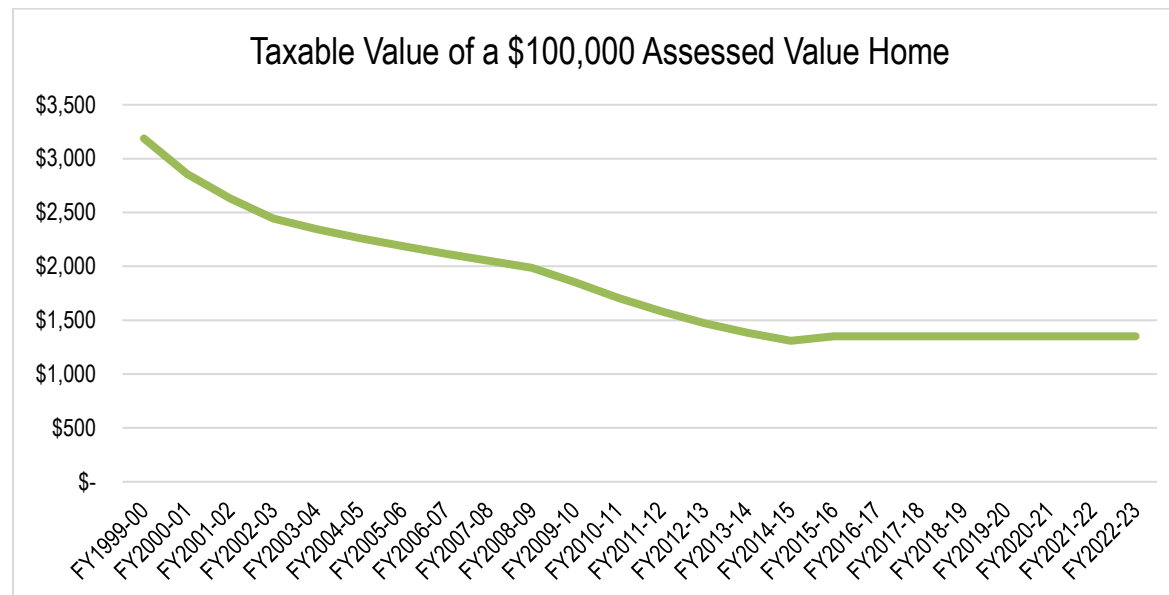
In 2022-23, the increment represents 13.2% of the total Bozeman Elementary District taxable value—up from 4.88% in 2021-22. Though not displayed here, Bozeman High School District shows similar trends with its increment and taxable value.

The growing increment has a direct impact on the amount individuals pay to support schools. The increment is excluded from the taxable value used to calculate school district mills. Because the tax base is kept artificially low, mills needed to support the school district revenue requirements must increase—causing a greater tax burden on all taxpayers in the District. The Tax Rates section below details this impact.

Tax Rates of Assessed Values. The tax rate is a factor set by the legislature and it warrants specific mention here. First, some background: property taxes are *ad valorem* taxes, meaning the taxes are based on property value. In general, properties with higher values generate more tax revenue than properties with lower values. It follows that in an environment with rising property values, a constant tax levy will generate an increasing amount of money.

To offset the impact of rising property values, the legislature historically reduced the portion of property that is taxable. Although taxes vary locally based on relative increases, this offset made increasing property values ‘revenue neutral’ on a statewide basis. Beginning in 2015, however, the Montana legislature did not approve a reduction to property tax rates.

The following graph shows the historical taxable value of a home assessed at \$100,000 since 2000. Note that the downward trend used to offset increasing property values ended in 2014, and tax rates have remained level since:



Source: Montana State Law 15-6-134, MCA

There are two primary implications:

1. Taxes determined by a set number of mills will generate more money for the taxing jurisdictions. Examples of these taxes include the 40 mill state equalization levy and the 55 mill county equalization levy which is levied on every property owner in the state. In the Bozeman High

School District, those 95 mills generated \$25,596,914 in 2021-22. Due to the higher taxable value, those same 95 mills will generate \$26,413,478 in 2022-23, an increase of \$816,564.

2. Fewer mills will be required to finance taxes determined by dollars. For example, Bozeman Elementary School has a voter-approved \$2,000,000 annual Building Reserve levy. In 2021-22, it took 8.93 mills to raise that amount; in 2022-23 it will take only 8.66 mills to generate the same amount of money.

High School Debt Service Taxable Value. In 2008, taxpayers in Big Sky, Montana voted to remove their property from the Bozeman High School District and join it with the then Ophir Elementary District to create the Big Sky K-12 School District. However, those taxpayers are still required to pay on the Bozeman High School District bonds issued before the split.

For those High School bonds originally issued before 2008, then, a different taxable value applies. That value base includes all of Bozeman High School's taxable value as well as the Big Sky K-12 taxable value. The 2022-23 taxable value for those bonds is \$331,066,012, calculated as follows:

Jurisdiction	2022-23 Taxable Value
Bozeman High School	\$ 278,036,597
Big Sky K-12 School District	\$ 53,029,415
Total	\$ 331,066,012

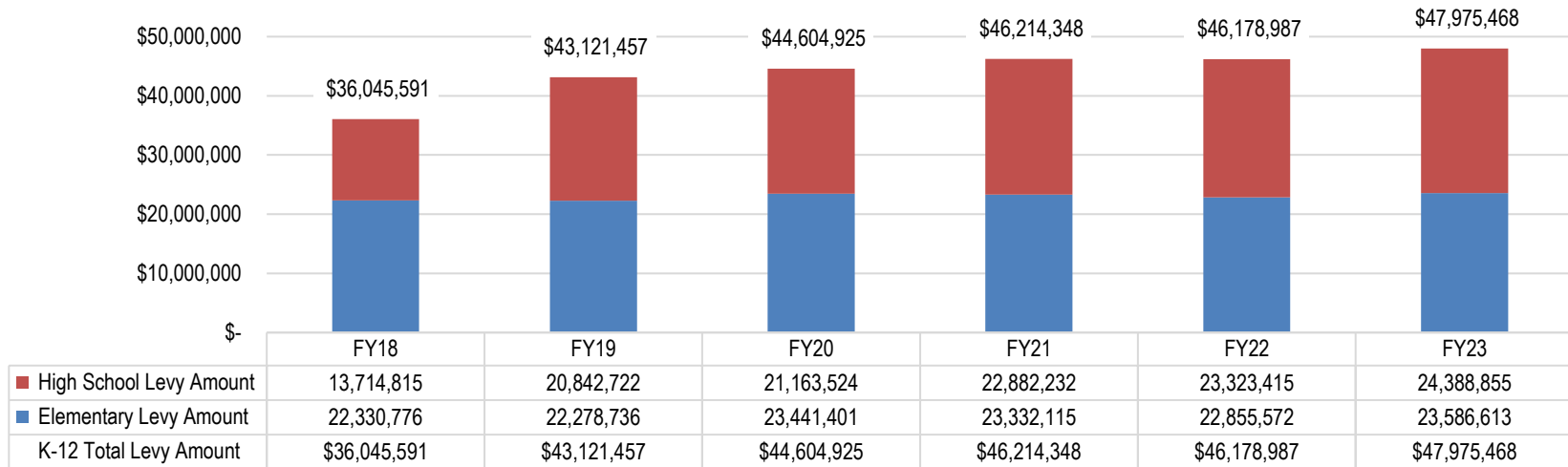
Again, this taxable value only applies to High School bonds issued before the 2008 split. All other mill levies—including the \$125 million in High School bonds authorized in 2017—are determined using the Bozeman-only taxable values.

Tax Rates – Bozeman Public Schools

Dividing the District's revenue requirements by its taxable value yields its tax rate. Due to FY23 being a "non-appraisal" year, the taxable value did not fluctuate much from FY22. Therefore, the total levied mills in 2022-23 will be 188.14, as opposed to 186.85 in 2021-22. The increase in levied mills represents a 0.69% increase in total mills, or 3.89% in total revenue. The following graphs show these levied dollars and mills by District, K-12 levy amounts by fund, and finally levied dollars by authorizing entity (voters, the Montana legislature, and the Board of Trustees). The Financial Section of this budget document analyzes levies for each fund in more detail.

BOZEMAN PUBLIC SCHOOLS
DOLLARS LEVIED BY DISTRICT

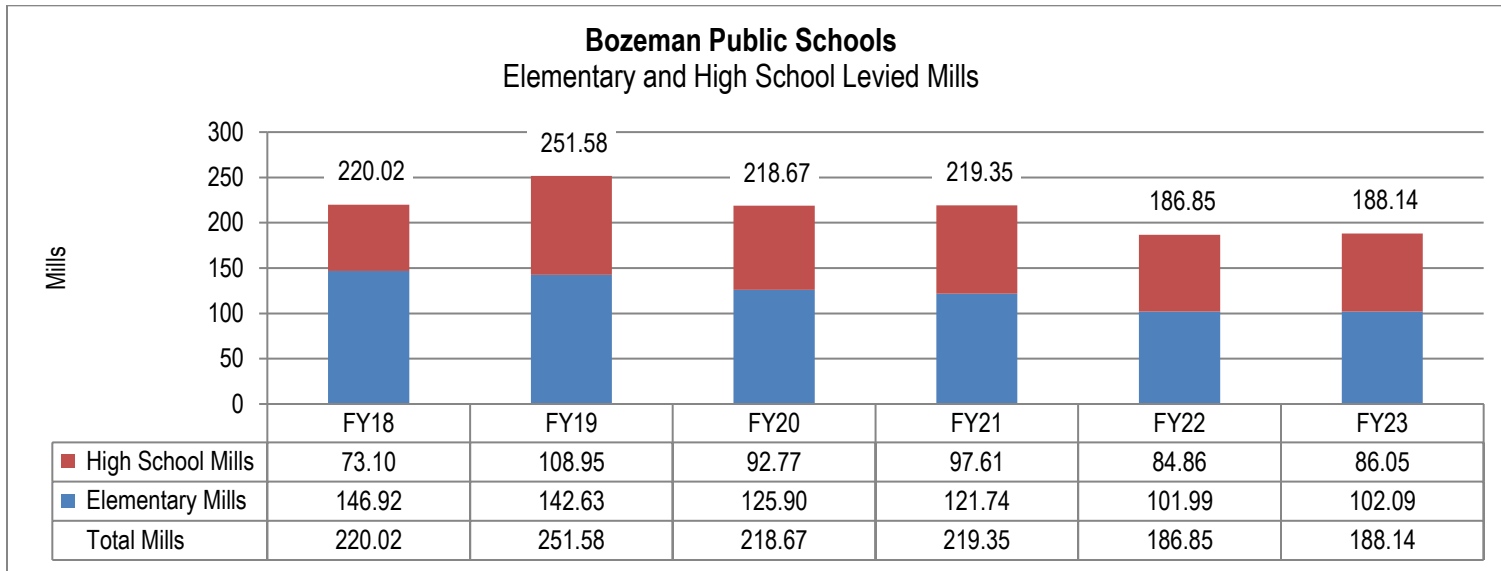
Bozeman Public Schools
Elementary and High School Levy Amounts



Fund	Elementary Levy Amounts			High School Levy Amounts			K-12 Total Levy Amounts		
	2021-22	2022-23	Change	2021-22	2022-23	Change	2021-22	2022-23	Change
General	\$ 13,803,284	\$ 14,087,533	\$ 284,249	\$ 7,931,787	\$ 8,943,009	\$ 1,011,222	\$ 21,735,070	\$ 23,030,541	\$ 1,295,471
Transportation	1,385,098	1,812,132	427,034	613,586	725,722	112,136	1,998,685	2,537,854	539,169
Bus Depreciation	-	-	-	-	-	-	-	-	-
Tuition	279,426	280,283	857	-	270,585	270,585	279,426	550,868	271,442
Adult Education	-	-	-	314,296	459,502	145,206	314,296	459,502	145,206
Technology	672,257	693,028	20,771	200,000	278,037	78,037	872,257	971,065	98,808
Flexibility	-	-	-	-	-	-	-	-	-
Debt Service	4,715,507	4,713,637	(1,870)	11,220,793	11,417,864	197,071	15,936,300	16,131,501	195,201
Building Reserve	2,000,000	2,000,000	-	2,601,770	2,294,137	(307,633)	4,601,770	4,294,137	(307,633)
Total	\$ 22,855,572	\$ 23,586,613	\$ 731,041	\$ 22,882,232	\$ 24,388,855	\$ 1,506,623	\$ 45,737,804	\$ 47,975,468	\$ 2,237,664

Source: District records

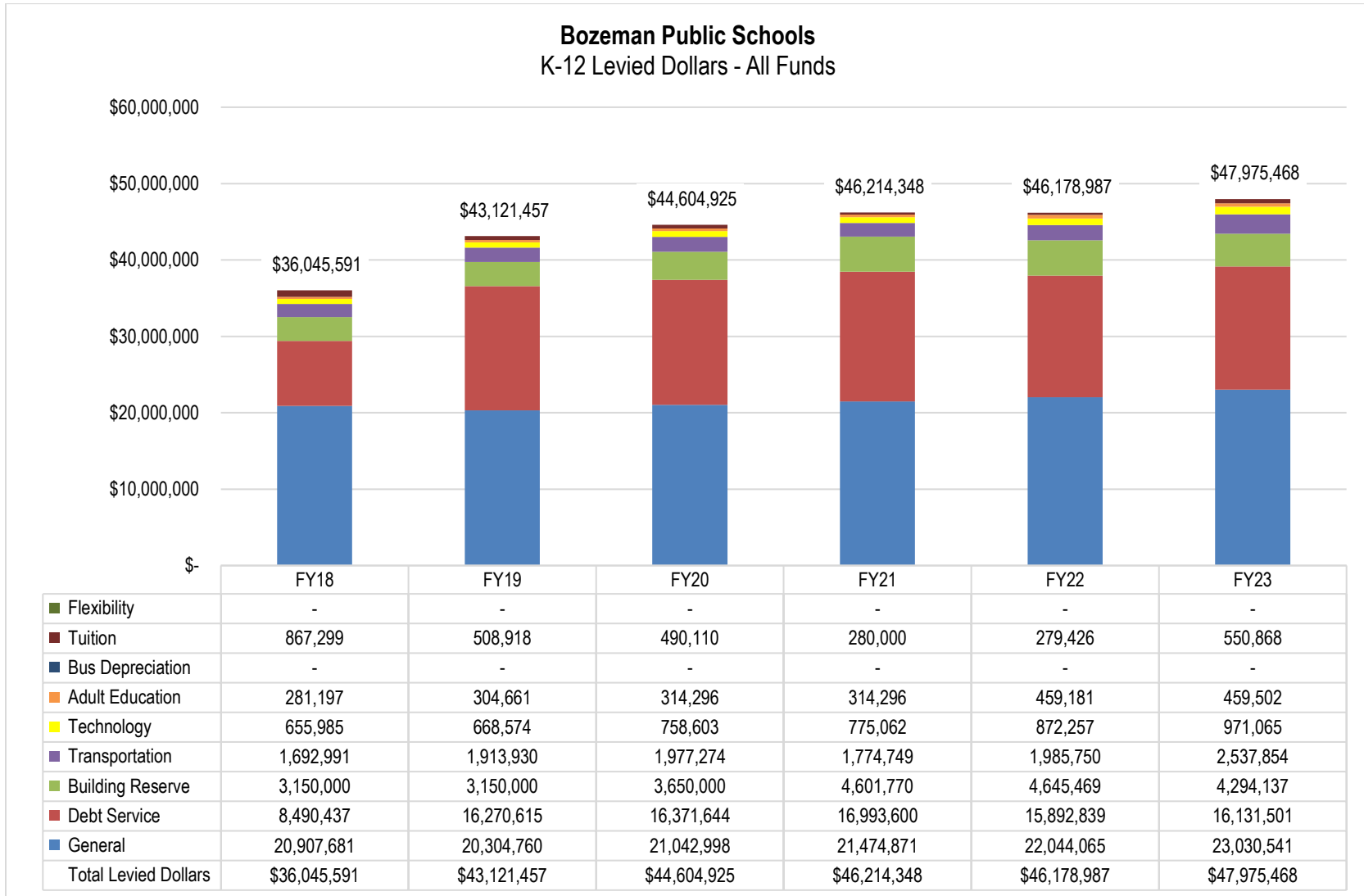
BOZEMAN PUBLIC SCHOOLS
LEVIED MILLS BY DISTRICT



Fund	Elementary Mills Levied			High School Mills Levied			K-12 Total Mills Levied		
	2021-22	2022-23	Change	2021-22	2022-23	Change	2021-22	2022-23	Change
General	61.59	60.98	(0.61)	30.59	32.16	1.57	92.18	93.14	0.96
Transportation	6.18	7.84	1.66	2.23	2.61	0.38	8.41	10.45	2.04
Bus Depreciation	-	-	-	-	-	-	-	-	-
Tuition	1.25	1.21	(0.04)	-	0.97	0.97	1.25	2.18	0.93
Adult Education	-	-	-	1.70	1.65	(0.05)	1.70	1.65	(0.05)
Technology	3.00	3.00	-	0.74	1.00	0.26	3.74	4.00	0.26
Flexibility	-	-	-	-	-	-	-	-	-
Debt Service	21.04	20.40	(0.64)	39.78	39.41	(0.37)	60.82	59.81	(1.01)
Building Reserve	8.93	8.66	(0.27)	9.82	8.25	(1.57)	18.75	16.91	(1.84)
Total	101.99	102.09	0.10	84.86	86.05	1.19	186.85	188.14	1.29

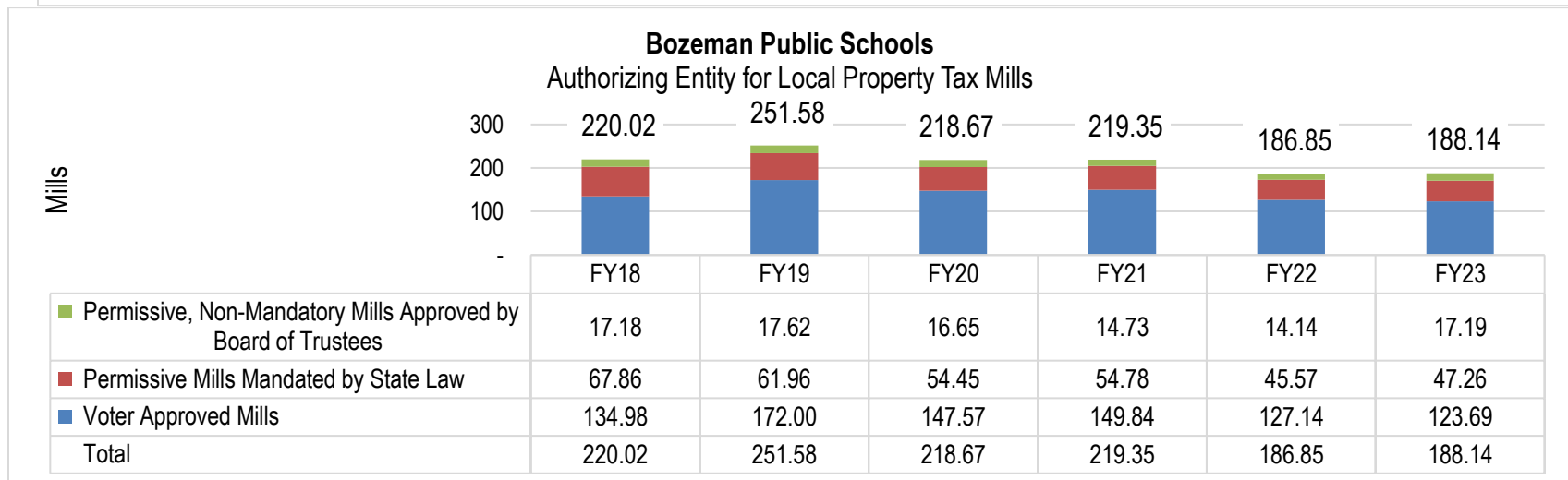
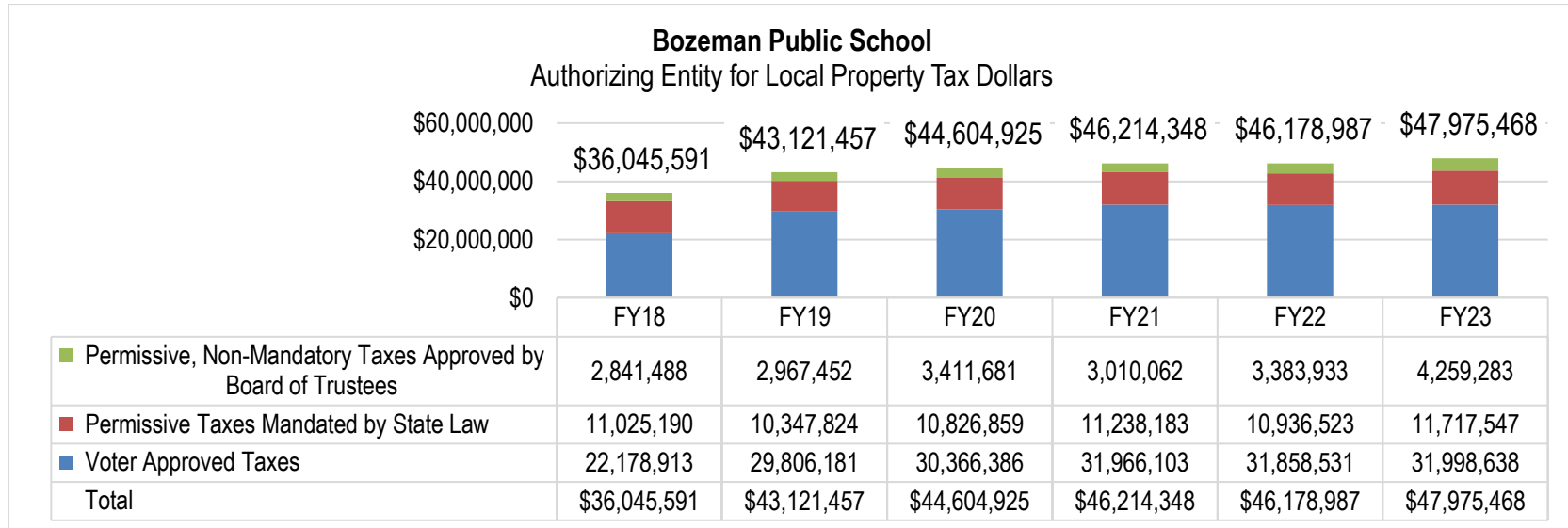
Source: District records

BOZEMAN PUBLIC SCHOOLS K-12 LEVIES BY FUND



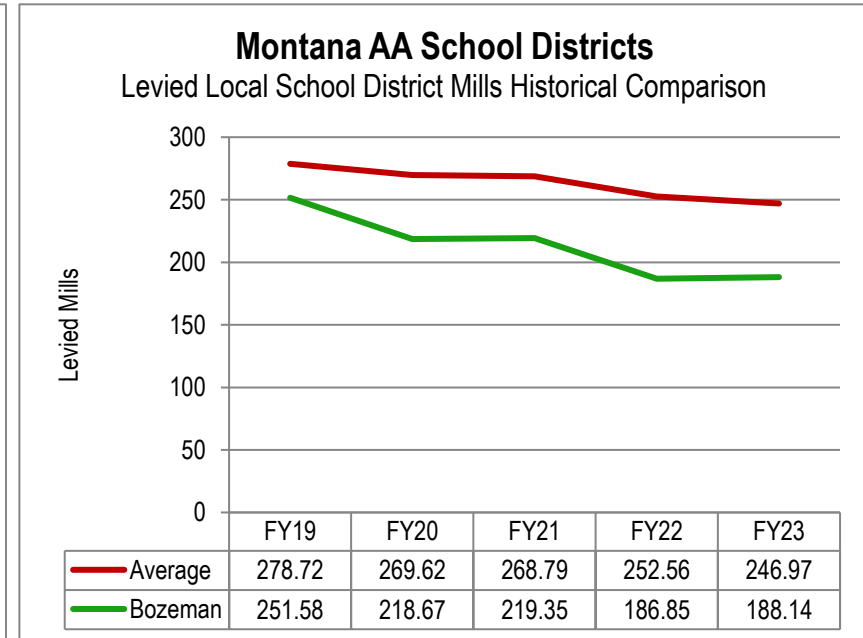
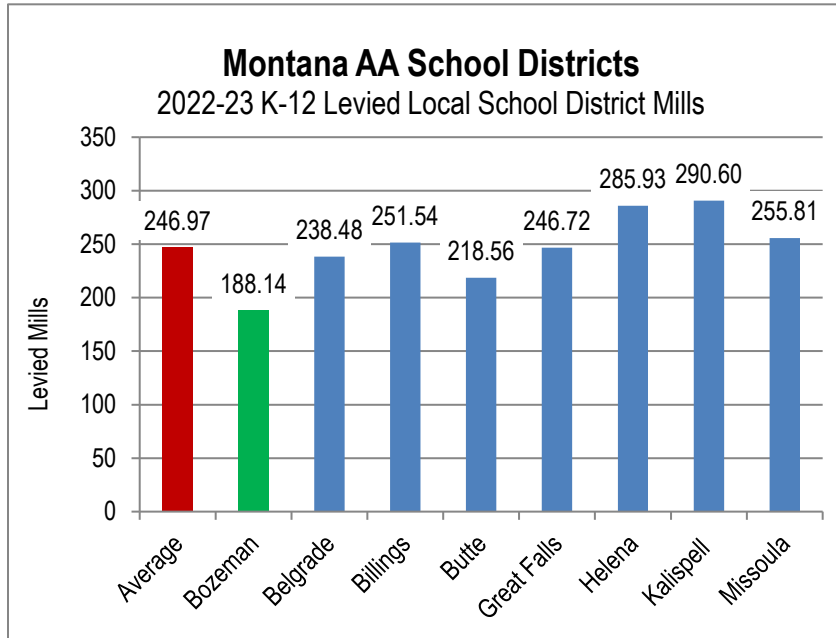
Source: District records

BOZEMAN PUBLIC SCHOOLS
LEVIES BY AUTHORIZING ENTITY



Source: District records

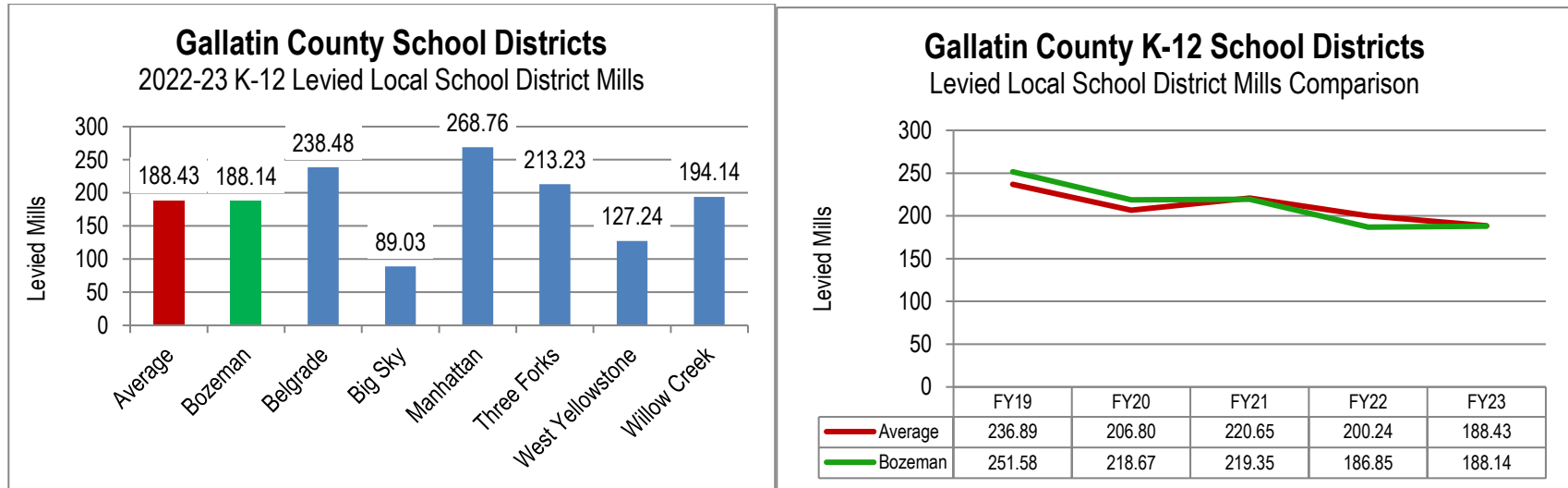
The District tracks how Bozeman's school mills compare to those of other comparable and neighboring districts in the state. The eight largest school districts in the state—of which Bozeman is one—are classified as a 'AA' Districts for extracurricular athletic purposes. Although these districts differ in many ways, they are often compared on various different fronts. Graphs depicting 2022-23 levies for Montana's AA Districts and comparing Bozeman's historical mill levies to the statewide AA average are shown below:



Source: Montana Office of Public Instruction

As you can see, Bozeman's 188.14 mills levied in 2022-23 are the lowest amount levied of our peer districts and about 23% below the 246.97 average mills they levied. Significant changes are expected in these mill levies over the next couple of years. Voters in every AA school district in Montana (Missoula, Helena, Kalispell, Great Falls, Billings, Butte, Belgrade, and Bozeman) have approved large debt issues in recent years, and the debt payments associated with those issues will likely drive up taxes in those areas.

Local taxpayers often also ask how Bozeman's taxes compare to other districts in the county. 2022-23 detail and average historical mills for Gallatin County Schools are as follows:



Source: Montana Office of Public Instruction

The taxes levied by these neighboring districts vary widely due to drastic differences in enrollment, tax bases, and community growth patterns. Bozeman's 188.14 mills to be levied in 2022-23 is sitting right near the county average of 188.43 mills. As with the AA districts, bond debt is primary driving factor with these mills. The Belgrade and Manhattan School Districts both had large bond issues during 2017-18, and those debt service payments caused significant increase in their levied mills.

Individual Tax Bills

An individual's property tax bill is calculated using the market value of the property, the tax rate, and the mill value.

Computation

For example, the tax impact of a 54.34 mill levy on a residential property owner whose house has an assessed market value of \$100,000 would be calculated as follows:

Taxable Value:

Market value	\$ 100,000
Multiply by: Tax rate for Class 4 property	1.35%
Taxable value	\$1,350.00

Mill Value:

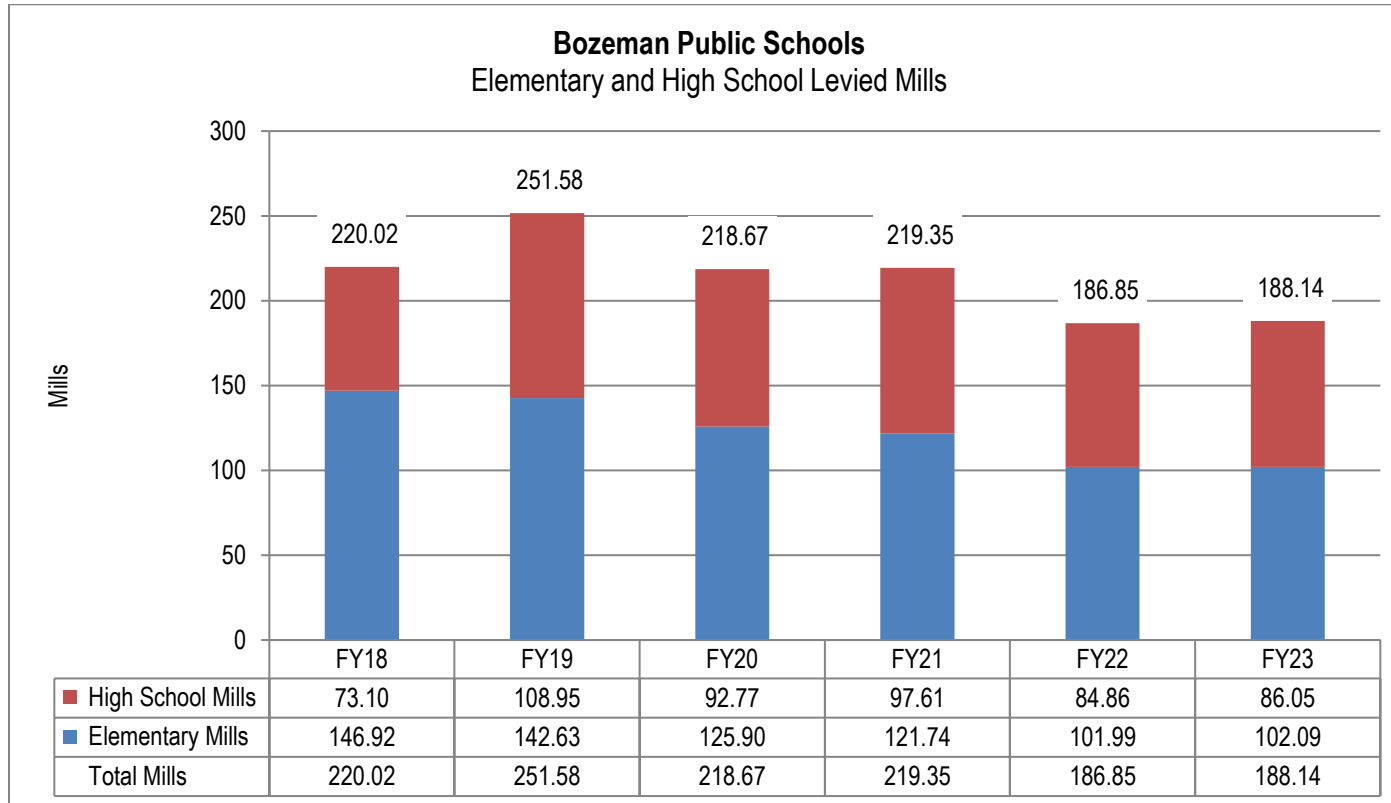
Taxable Value	\$ 1,350.00
Multiply by: one mill	0.001
Mill Value	\$1.35

Property Tax Liability:

Mills	54.34
Multiply by: Mill value	\$1.35
Property Tax Liability	\$73.36

Bozeman Schools Tax Impact

Although the number of levied mills does directly impact an individual's tax bill, other factors—namely changes in the subject property's taxable value—will also impact how much an individual pays for these levied mills. The following graph shows the historical impact of the district's taxes on a \$100,000 assessed market value home:

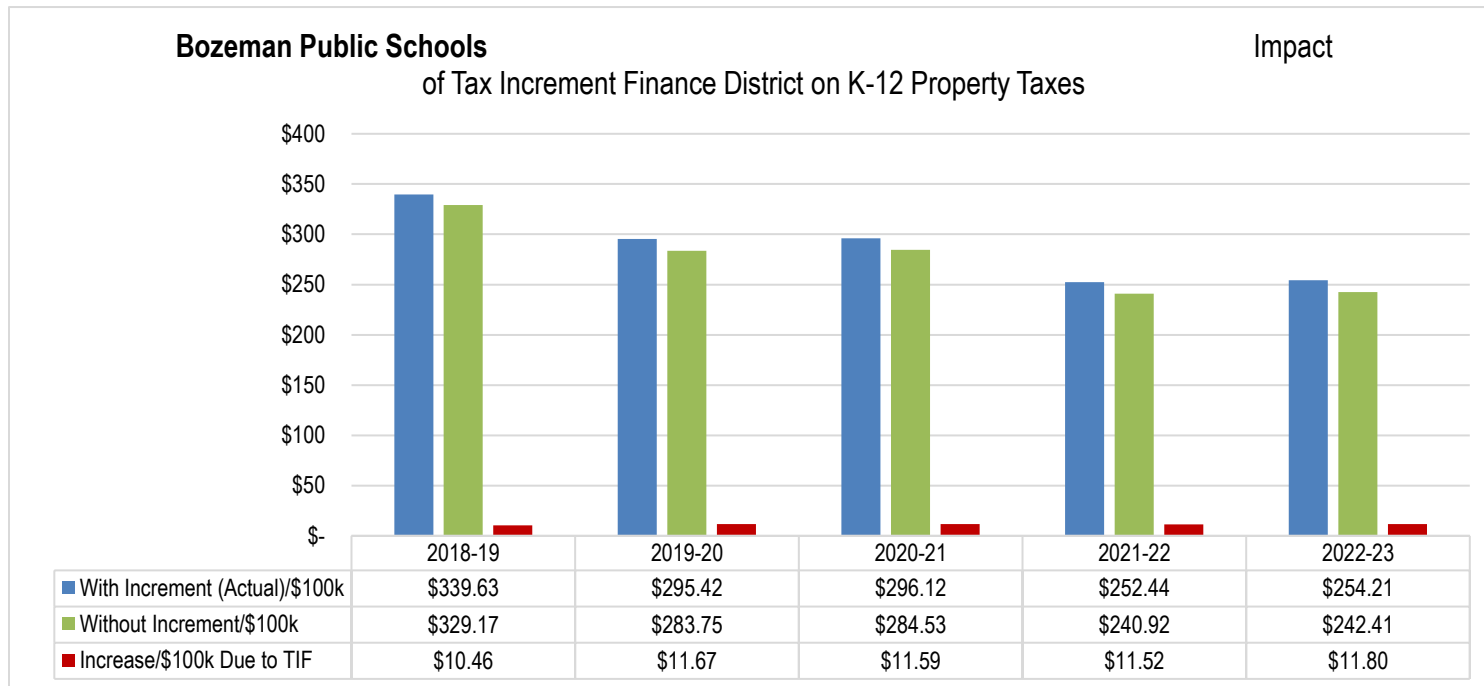


Source: District records

* Montana school districts present levy proposals with an estimated cost per \$100,000 of actual value. Not only is this format required by state law, but it also allows taxpayers to easily estimate their individual impact (an owner of a \$200,000 home would double the presented amount, an owner of a \$300,000 home would triple the presented amount, etc.) For these reasons, this document presents the tax impact on a \$100,000 home rather than on an 'average' home.

Impact of Tax Increment Finance Districts

As explained above, Tax Increment Finance Districts cause mills levied by school districts to increase and are becoming increasingly common in the Bozeman area. In 2022-23, the Bozeman School District will levy 188.14 mills. Had the increment been included in the taxable value used to calculate those mills, however, only 179.56 mills would have been needed to generate the same revenue. The increased mills mean higher taxes for everyone in the Bozeman School District:



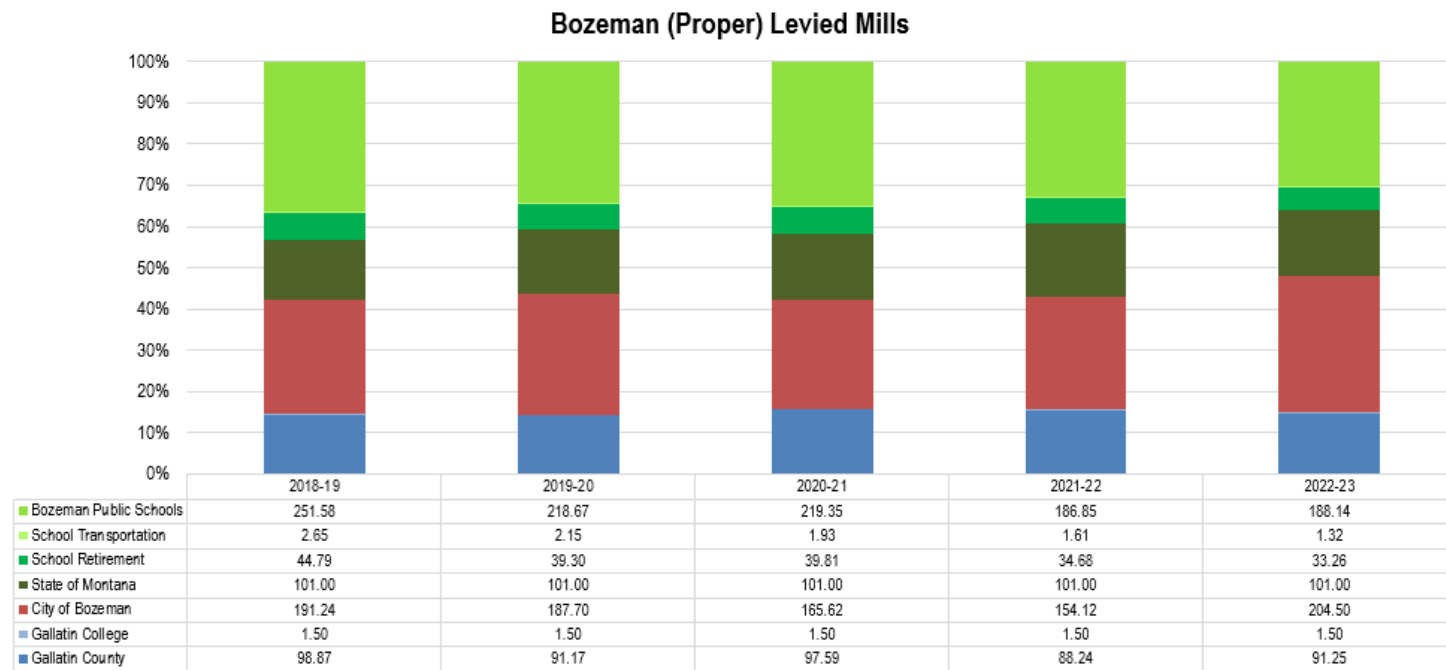
Source: District records

Total Property Tax Bill

Finally, it is important for taxpayers to understand how the School Districts' taxes fit into their overall property tax bill. Four primary entities levy property taxes in Bozeman: the State of Montana, Gallatin County, the Bozeman School District, and the City of Bozeman. However, both Bozeman Elementary and Bozeman High School District are geographically larger than the City of Bozeman, and taxpayers outside the city limits are subject to other levies instead of those levied by the City. Common examples include mosquito and water and sewer districts located outside the city limits.

As a result of the many iterations that are possible, this document cannot reasonably detail every individual tax situation. Instead, it will breakdown the distribution of property taxes for taxpayers within the Bozeman city limits since the bulk our taxable value (74% and 62% of the Elementary and High School, respectively) is concentrated there.

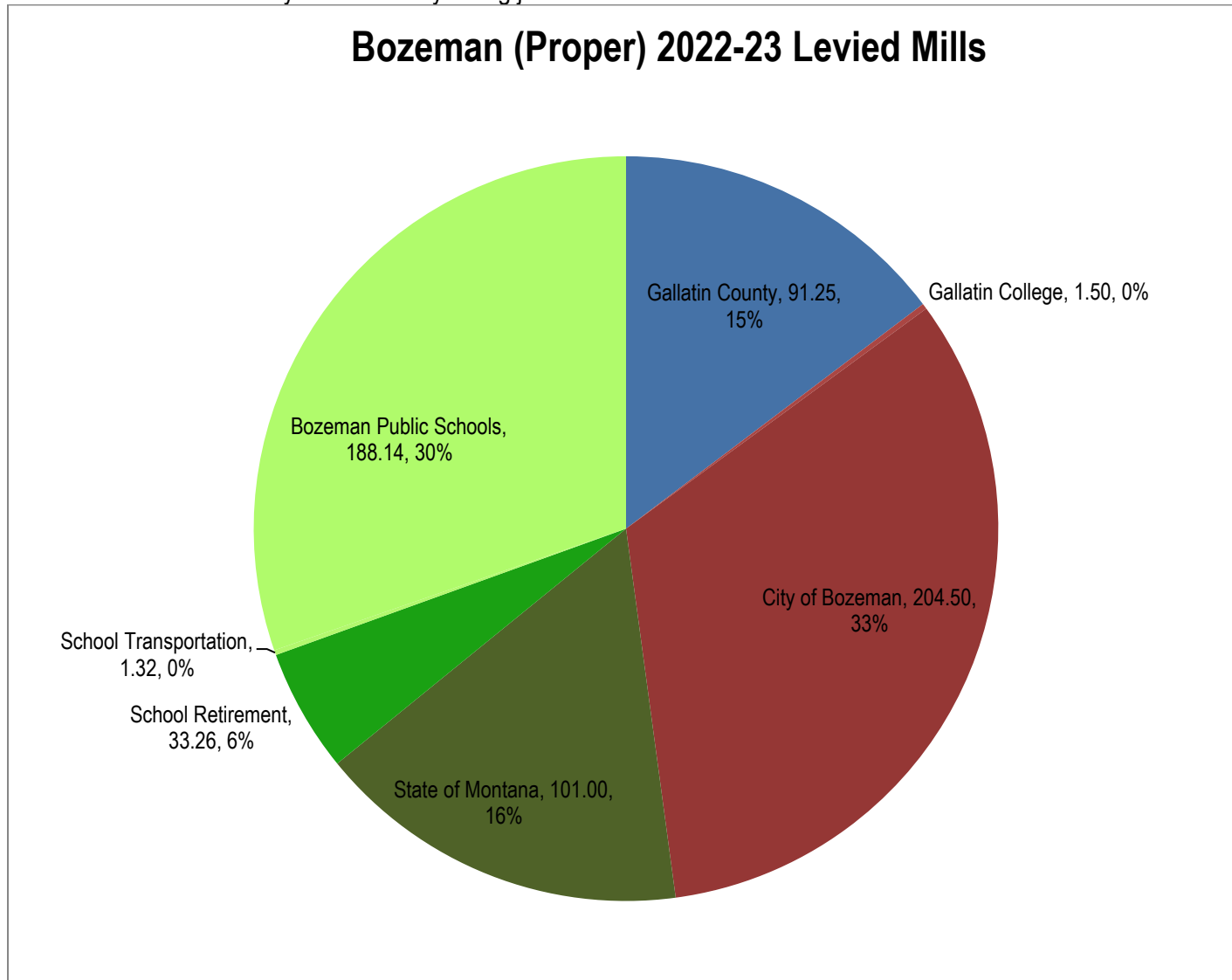
The following graph details the historical tax levies for the State, County, School Districts, and City for taxpayers residing inside the Bozeman city limits:



Source: Gallatin County Treasurer

In total, City taxpayers saw their levied mills increase from 568.00 in 2021-22 to 620.97 in 2022-23. This 52.97 mill increase represents an 8.5% increase overall. The majority of the increase was due to City of Bozeman mills growing from 154.12 to 204.5 for a total of 50.38 mill increase.

A pie chart below shows the 2022-23 levy breakdown by taxing jurisdiction:



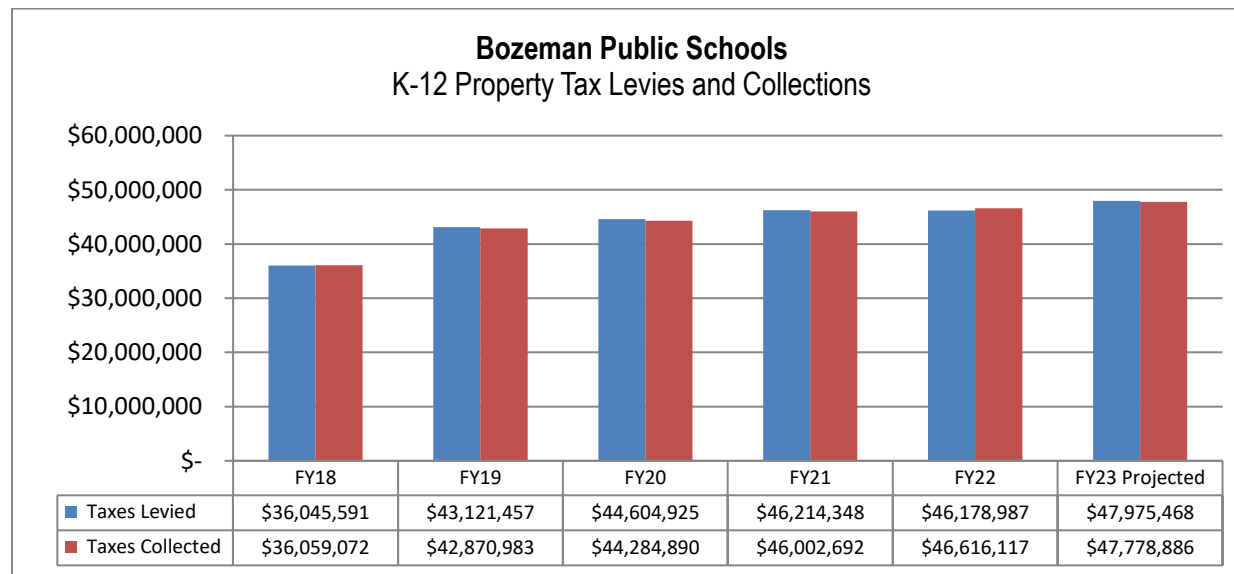
Source: Gallatin County Treasurer

As you can see, Bozeman Public Schools (which includes both the Elementary and High School Districts) accounts for 30% of the total property taxes paid by City taxpayers—the largest single portion of the total.

In addition, the State of Montana and Gallatin County also levy property taxes to support K-12 education. Proceeds from these levies are collected by the State and County and then distributed to schools as non-levy revenue to support various aspects of school operations. These levies, shown in the above graphs as different shades of green, total 322.4 mills—or 52% of the total tax bill for City taxpayers.

Property Tax Collections

The Bozeman School District's property tax collections have historically been strong, with over 98% of our taxes levies ultimately being collected. The following graph illustrates historical and projected property tax collections by fiscal year. It includes all tax receipts, regardless of the year in which they were levied:



Source: District records

It is important to note that the Districts' spending authority is not tied to actual property tax collections. Each summer, the Board of Trustees adopts budgets for each of its budgeted funds. This adopted budget represents the legal spending authority in that fund—regardless of whether the taxes

levied to support that funds are actually collected. Projections were made assuming the 10-year average collection rate of 99.58%.

Alternative Tax Collections

Montana schools are funded primarily by property taxes. The state does have an income tax; however, none of those receipts go directly to local schools. Instead, they go to the State where they are appropriated by the Legislature. The District does not receive any other alternative taxes.

STUDENT ENROLLMENT HISTORY

Enrollment is the primary factor for determining spending authority under Montana law. The Bozeman community continues to grow, and the District's enrollment projections play a key role in both short- and long-term budget decisions.

Description of Forecasting Methodology and Techniques

The Bozeman School District uses Cohort Survival Ratios to project future enrollment. This methodology involves tracking what percentage of students in a given grade progress to the next grade the next year. These percentages are averaged over a given number of years, and this average growth rate is applied to the current year enrollment to project future enrollment. The District currently averages cohort survival rates over 3, 5, and 10 years. The District then compares the results and determines which version should serve as the official projection.

While not exact, historical projections have proven very accurate and reliable over time. The District's biggest challenge regarding enrollment projections remains accurately forecasting the number of incoming kindergartners. Our current methodology involves a hybrid of live-birth data from Bozeman Deaconess Hospital, Gallatin County, state and county populations trends available from the Montana Department of Health and Human Services, and Census data.

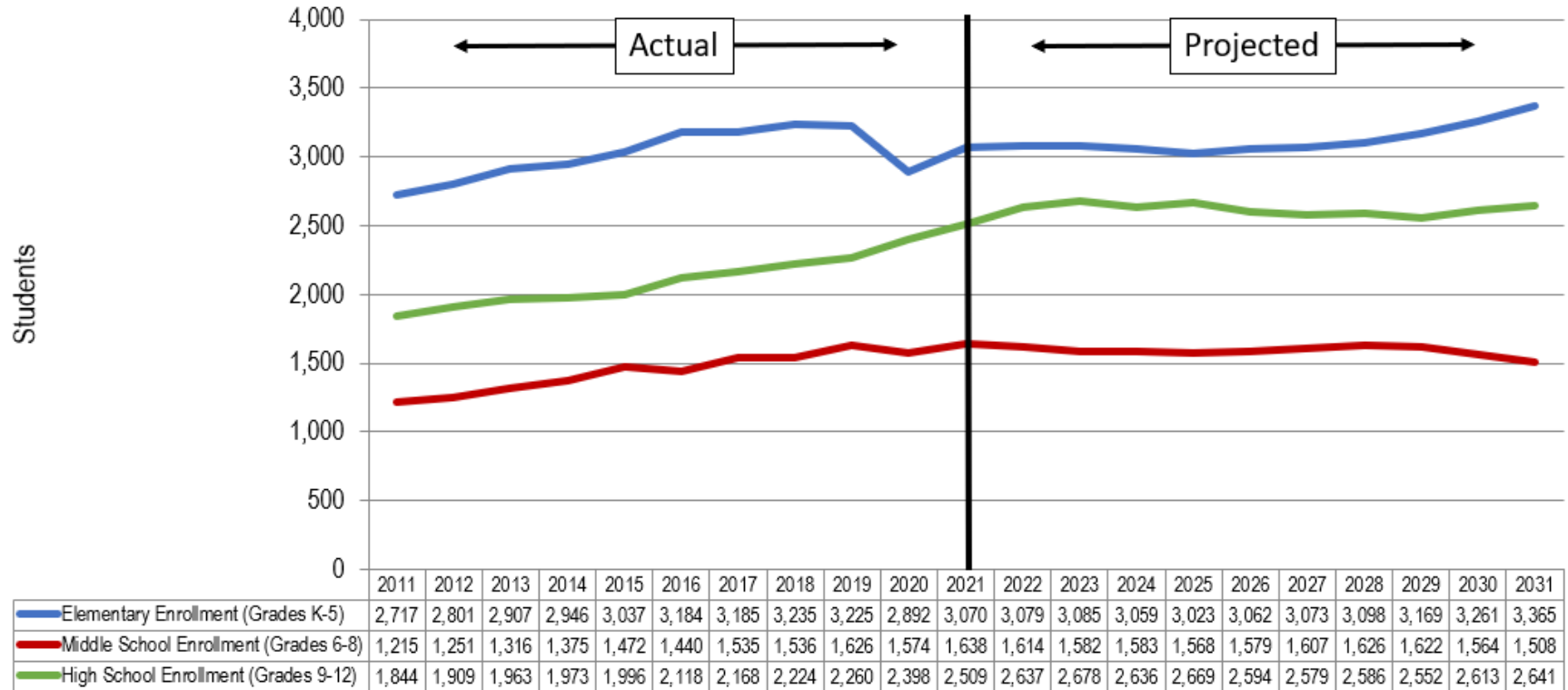
Enrollment projections must be handled with care when determining staffing levels. In order to control costs, the District hires staff based only on actual enrollment – not projections. For example, the District will generally wait until late summer—or even after schools starts—to staff kindergarten classes in case the projections are overly optimistic.

Although the District uses a 'neighborhood' school model, enrollment projections are made on a districtwide basis. Several reasons exist for this method. First, the District does not have adequate information to project growth within our various attendance boundaries. Second, the District reserves the right to adjust school boundaries and assign students to schools outside their normal attendance area to make the most efficient use of

resources. Third, resources—including staffing—can be shifted between buildings to accommodate enrollment shifts. For these reasons, the District does not project enrollment by building beyond the upcoming school year.

Historical and Projected Student Enrollment

Although the 3, 5, and 10-year cohort survival rate projections are all considered, the District is using the 10-year cohort survival rate projections as its official 2022-23 Elementary and High School enrollment projections. A graph of that official count and projection is presented below:



Enrollment for Bozeman Public Schools increased by 353 students to 7,217 from October 1, 2020 to October 1, 2021—a 5.14% total increase and another new all-time record.

The K-5 elementary, 6-8 middle school, and 9-12 high school total enrollments were 3,070, 1,638, and 2,509, respectively—all increases over the prior year. The middle and high school numbers are both new record highs. Though the K-5 elementary gained back some of the enrollment lost during 2020 due to the COVID-19 pandemic, it still has not completely recovered: K-5 enrollment remains approximately where it was in 2015.

Additional highlights of 2021-2022 year's enrollment count include:

- Kindergarten enrollment increased significantly—100 students—following a large decrease (123 students) in 2020, presumably due to the pandemic. While the increase was large, this year's Kindergarten class size is roughly in line with the pre-pandemic Kindergarten classes. On a related note, this year's first grade class was 67 students larger than last year's Kindergarten class—indicating some parents of last year's would-be Kindergartners likely held their students out last year and enrolled them as age-appropriate first graders this year.

The 2021-22 Kindergartners were likely born around 2016—in the midst of a three-year surge in births at Bozeman Deaconess Hospital. Birth rates at BDH dropped off significantly in 2018-2020, which will likely mean smaller Kindergarten classes beginning in 2024.

- K-5 enrollment rebounded in 2021 partially after a very significant decrease 2020, again presumably due to the COVID-19 pandemic. Despite the fact that all K-5 cohorts grew and the grade band saw a 178 student increase overall, K-5 enrollment still has not completely recovered: in fact, as noted above, K-5 enrollment is approximately where it was in 2015—two years after Meadowlark Elementary opened.

Additionally, all buildings were not impacted equally by the pandemic. For example, Meadowlark—for several years, our largest elementary—is down 51 students from its pre-pandemic peak. It is now our second largest elementary building behind Emily Dickinson. Enrollment at Irving also continues to decrease: with only 198 students, it is by far our smallest building—nearly one-third smaller than the next smallest school (Whitter). Interestingly, Meadowlark and Irving are the only buildings that lost enrollment from 2020: all other buildings rebounded in size from last year.

- 6-8 middle school enrollment increased by 64 students in total, with increases experienced at both middle schools. Middle school boundaries changed several years ago to account for the facility expansion at Sacajawea Middle School. These boundary changes caused a notable redistribution of middle school enrollment. As a result of those changes, SMS remains the larger building, with 103 more students than Chief Joseph Middle School.

- Bozeman Online Charter School (BOCS) registered 108 students in 2021-22, its inaugural year. K-5 and middle school enrollment at that new 'location' were 69 and 39 students, respectively.
- 9-12 high school enrollment increased for the eleventh consecutive year. This year, the increase was 111 students—4.6%—to bring the total enrollment to 2,509 students, another all-time high. The previous enrollment record—2,398 students—was set last year. High school enrollment will likely continue to grow for at least one more year before levelling off.

Each year, the District projects future enrollment. Following are the projected enrollment counts for October 2021 that were made last year compared to this year's actual enrollment:

Level	Projected 2021 Enrollment	Actual 2021 Enrollment	Variance
Elementary K-5	3,360	3,070	-290
Middle School 6-8	1,695	1,638	-57
Elementary Subtotal	5,055	4,708	-347
High School 9-12	2,432	2,509	77
K-12 Total	7,487	7,217	-270

Although the District saw enrollment increase, it interestingly does not mirror growth rates in the Gallatin valley. Several factors are taken into consideration when determining why the population of the county is growing, and District enrollment is anticipated to level out.

- Live Birth Rate – Although Bozeman Health saw a record number of lives births in 2021 (1300 births), it was a one year trend and is anticipated to decrease significantly in 2022. Bozeman Health confirmed that they are seeing a decreasing number of anticipated pregnancies within the Bozeman Health system. Therefore, resulting in a decrease of projected Kindergarten enrollment.
- Cost of living – While the local housing market has sky rocketed in recent years, the job market has not relatively increased. While plenty of jobs are available in the area, the salary compared to the cost of living in the Gallatin County is not
- Montana State University accounts for nearly 30% of the County's economic base and the long-term growth in enrollment at MSU suggests the area population will continue to grow.
- Positive trends in Gallatin County's high-tech sector and the transition of Bozeman into a regional trade and service center suggest continued growth.
- The construction industry has enjoyed a robust recovery with a double-digit growth in all sectors of construction during each of the past five years.

By all accounts, Gallatin County's growth is expected to continue into the foreseeable future. However, the demographic of the population moving into the greater Bozeman area, is not one that includes school age children. While Bozeman has many things to offer; such as outdoor recreational opportunities, the natural beauty of the area, proximity to two major ski resorts and to Yellowstone National Park, the cost of living is preventing younger, school aged families from relocating to the area. In fact, the newer population often consists of second home ownership.

PERSONNEL RESOURCE ALLOCATIONS

The Bozeman School District staff is divided into four primary employee groups: certified, classified, professional, and administrative. Full Time Equivalent (FTE) history for each group is as follows:

Employee Group	FY2015-16 Actual FTE	FY2016-17 Actual FTE	FY2017-18 Actual FTE	FY2018-19 Actual FTE	2019-20 Actual FTE	FY2020-21 Actual	FY2021-22 Budgeted FTE	FY2022-23 Budgeted FTE
Certified	444.2	464.8	473.5	475.4	484.6	527.3	528.2**	547.0**
Classified & Professional*	323.4	326.2	326.5	317.9	312.1	278.47	309.1	319.2
Administrative	26.0	26.0	26.0	28.0	27.0	27.0	28.0	27.0
Total	793.6	817.0	826.0	821.3	823.7	832.77	865.3	893.2

Source: District records

* Classified and professional staff are grouped together for purposes of this chart because positions often change classification over time.

** The District's budgeting methods often cause budgeted FTE to vary from actual staffing levels. The variance is caused by a combination of:

- Pool budgeting for certain employees. For some employee types, the District allocates a certain amount of money because FTE is not known and cannot be determined at the time the budget is adopted. For example, the 2022-23 Elementary General Fund budget includes \$150,000 for Overflow Paraprofessionals based on historical cost trends. While the FTE associated with these employees is included in the historical data, actual staffing levels for the current year will be determined when school starts and actual enrollment numbers are known.
- The District pays for some staff and programs out of special purpose "non-budgeted" funds reserved for a specific use. However, the District's adopted budget does not include these special purpose funds. As a result, the FTE associated with these programs typically are included in the actual historical counts but not in the adopted budget.
- Some positions are included in the budget, but not filled unless enrollment warrants them.

Employee Groups

Each of these groups is further described below.

- Certified Staff. Certified staff includes staff licensed in a position that requires a certificate. In Bozeman, this group includes classroom teachers, counselors, librarians, physical and occupational therapists, and school psychologists. This group is represented by the Bozeman Education Association (“BEA”). In the spring of 2021, the District and BEA agreed to terms of a two-year compensation contract covering years 2021-22 and 2022-23. Financial highlights of the agreement include:
 - A 2.5% and 1.5% raise on base in 2021-22 and 2022-23, respectively. In addition to the cost of increasing the base salary, the salary schedule provides increases for years of service and education attainment.
 - Continued agreement that the District and employees will evenly split the first 20% of the annual average health insurance price tag increase

At the time of the agreement, the total estimated cost of the package was estimated at \$2,884,989 (8.08%) over two years:

	2021-22	2022-23	Two-Year Total
Total Prior Year Compensation	\$ 35,718,307	\$ 37,328,667	\$ 73,046,974
Estimated Salary Increase	\$ 1,484,990	\$ 1,149,259	\$ 2,634,249
Estimated Benefit Increase	\$ 125,370	\$ 125,370	\$ 250,740
Total Projected Compensation	\$ 37,328,667	\$ 38,603,296	\$ 75,931,964
Increase \$	\$ 1,610,360	\$ 1,274,629	\$ 2,884,989
Increase %	4.51%	3.41%	8.08%

Source: District records

These costs will be partially reduced by employee turnover.

Like many school districts across the nation, our student achievement data affirms that COVID-19 has negatively impacted student learning across all grade levels, and in some cases, increased the achievement gap. In accordance with the BEA collective bargaining agreement,

the teacher workday begins at 8 am and ends at 4pm. However, teachers often work hours above and beyond their contract time to effectively plan for and address the COVID-19 related learning loss. To compensate staff for this additional time outside of their contracted work day, the District agreed to a \$1,000 stipend per full-time certified educator during both the 2021-2022 and 2022-2023 school years. Approximately 526 employees were eligible for the Learning Loss Stipend, for a total cost of \$1,250,000. The funding for these payments came from the District's ESSER III grant in 2021 and will come from the District's Interlocal Agreement Fund in 2022, since the ESSER grants were fully spent out as of June 30, 2022.

The State of Montana Board of Education prescribes certified staffing levels to meet accreditation standards, and the District uses these accreditation standards as the basis for its staffing. The accreditation standards can be found [online](#). Although there are many nuances to the accreditation standards, the general guidelines are as follows:

Certified Position	Maximum student load per FTE
Kindergarten, 1 st , and 2 nd grade teachers	20
3 rd and 4 th Grade Teachers	28
5 th through 12 th Grade Teachers	30
6 th through 12 th Grade Teachers	30
Kindergarten through 12 th Grade Counselors	400
Kindergarten through 12 th Grade Librarians	500

Source: Administrative Rule of Montana

State accreditation standards allow districts to exceed these class size limitations in grades K-5 by supplementing with “overflow” paraprofessional support.

- **Classified Staff.** Classified staff includes most hourly, non-exempt staff. Classified positions include custodians, paraprofessionals, food service staff, and secretaries, and administrative support. This group is represented by the Bozeman Classified Employees' Association (“BCEA”). In the spring of 2021, the District and BCEA agreed to terms of a two-year compensation contract covering years 2021-22 and 2022-23. Financial highlights of the agreement include:
 - A 3% raise on base in both 2022-23 and 2022-23. In addition to the cost of increasing the base salary, the salary schedule provides increases for years of service.

- Raising the starting wage of grade A employees (a column in the pay matrix that is not currently in use) to \$14 per hour in 2021-22, and increasing the other columns commensurately to address recruitment and retention issues and significant cost of living increases in the Gallatin valley.
- Continued agreement that the District and employees will evenly split the first 20% of the annual average health insurance price tag increase

At the time of the agreement, the total estimated cost of the package was \$952,909 (11.78%) over two years:

	2021-22	2022-23	Two-Year Total
Total Prior Year Compensation	\$ 8,086,455	\$ 8,581,891	\$ 16,668,346
Estimated Salary Increase	367,483	304,347	671,830
Estimated Benefit Increase	127,954	153,125	281,078
Total Projected Compensation	\$ 8,581,891	\$ 9,039,363	\$ 17,621,254
Increase \$	\$ 495,436	\$ 457,472	\$ 952,909
Increase %	6.13%	5.33%	11.78%

Source: District records

As with the certified agreement, these costs will be partially offset by employee turnover.

- In addition to these negotiated annual increases, the Board of Trustees approved mid-contract pay increases for B.C.E.A. food service and special education paraprofessionals to assist with recruiting and retaining those positions in the fall of 2021. In addition, the Board of Trustees also agreed to wage increases in December 2021 for the remaining employees within the B.C.E.A. These schedules reflected wage increases for Classified staff that did not previously receive increases earlier in the fall. These increases were created to assist the district in hiring, developing, and retaining highly qualified and effective personnel to meet the program's needs.
- Professional Staff. Professional staff represents a diverse group of seemingly unrelated employee functions. Professional employees can be either FLSA exempt or non-exempt, and they do not have union representation. These employees do not have a step and lane compensation structure. The FLSA non-exempt professional employees will receive 3% salary increases in 2021-22 and 2022-23, while the FLSA exempt professional employees will receive 2% salary increases in both years. All Professional staff also receive additional

compensation in the amount of \$13,900 in 2022-23, up from \$13,300 in 2021-22.

- In addition to the increases agreed upon in the Professional review, the Professional staff received an additional increase of \$.67/hour approved by the Board of Trustees in December 2021. All eligible employees received retroactive increases to all hours worked on or after July 1, 2021. These increases were created to recruit and retain highly qualified individuals to meet the district's needs. Together, the Classified & Professional hourly increases resulted in an approximate cost of \$274,000 per year.

Professional staff includes but is not limited to:

- Payroll Supervisor
- Technology Supervisor
- Technology Support Staff
- Superintendent's Secretary
- Assistant to Human Resources Director
- Payroll Technician
- Benefits & Wellness Coordinator
- Accounting Supervisor
- Support Services Supervisor
- Transportation Coordinator
- Deputy Superintendent Secretaries
- Special Education Coordinators
- District Athletic Trainer and Assistant Trainer

- Administration. Bozeman Public Schools Administration includes the district superintendent, principals, central office administration. With the exception of the Superintendent, administrative compensation is dictated by Board Policy 6143 and Procedure 6143P. The Board of Trustees determine the compensation of the Superintendent and Deputy Superintendents annually. Administrators will receive 2% base salary increases in both 2021-22 and 2022-23, which will cost the District an estimated \$132,437 over those two years:

	2021-22		2022-23		Two Year Total
Total Prior Year Compensation	\$	3,653,673	\$	3,697,145	\$ 7,350,818
Estimated Increase		43,472		88,965	132,437
Total Projected Compensation	\$	3,697,145	\$	3,786,110	\$ 7,483,255
Increase %		1.19%		2.41%	3.62%

Source: District records

The State of Montana Board of Education prescribes staffing levels for certified administrators, and the District uses these accreditation standards as the basis for its staffing. The State's general guidelines are as follows:

Certified Administrative Position	Staffing Requirements
Superintendent	Required for districts with 31+ FTE Licensed Staff
Principal: 0.5 FTE	Required for schools with enrollments of 175 – 249 students
Principal: 1.0 FTE	Required for schools with enrollments of 250 - 549 students
Principal: 2.0 FTE	Required for schools with enrollments of 550 - 1049 students
Principal: 3.0 FTE	Required for schools with enrollments of 1050 – 1549 students
Principal: 4.0 FTE	Required for schools with enrollments of 1550 – 2049 students
Principal: 5.0 FTE	Required for schools with enrollments of 2050+ students

Source: Administrative Rule of Montana

Staffing levels for other administrative positions are determined internally, rather than by Board of Education rules.

2022-23 Staffing Allocations

Montana's state accreditation standards provide the basic framework for the District's staffing model. As detailed above, the District anticipates enrollment to continue to rebound in 2022-23. To accommodate that enrollment and comply with the accreditation standards, the 2022-23 budget includes staffing allocations as follows:

	October 2022 Projected Enrollment	Administrators	Teachers	Counselors	Librarians	Custodians	Secretaries	Food Service	Para- professionals	Other	Total FTE
Longfellow Elem	299	1.0	18.1	2.4	1.0	1.5	1.3	0.8	9.7	-	35.8
Irving Elem	215	0.5	11.6	2.0	0.7	1.5	1.3	1.1	6.6	-	25.2
Whittier Elem	286	1.0	19.5	4.8	1.0	1.5	1.3	1.1	11.1	-	41.2
Hawthorne Elem	374	1.0	20.6	2.2	1.0	1.5	1.3	0.9	7.2	-	35.6
Morning Star Elem	478	1.0	22.7	3.1	1.0	2.5	1.8	0.9	8.1	-	41.0
Emily Dickinson Elem	563	2.0	33.2	3.6	1.5	2.5	1.8	0.9	13.2	-	58.5
Hyalite Elem	518	1.0	32.0	4.4	1.0	2.5	1.8	1.1	11.1	-	54.8
Meadowlark Elem	603	1.0	29.7	4.4	1.5	2.5	1.8	1.0	12.3	-	54.1
K-5 Elem Total	3,336	8.5	187.2	26.9	8.7	16.0	12.0	7.7	79.3	-	346.3
Chief Joseph MS	774	1.0	52.6	4.6	1.9	5.5	3.8	2.4	11.7	0.5	83.9
Sacajawea MS	883	2.0	54.4	5.0	2.0	5.5	3.3	3.4	12.5	0.5	88.6
Middle School Total	1,657	3.0	107.0	9.6	3.9	11.0	7.1	5.8	24.1	1.0	172.5
Bozeman Online Charter School	91	0.5	2.5	-	-	-	-	-	0.9	-	3.9
Bozeman High School	1,275	3.5	80.5	6.5	2.0	14.0	8.0	5.0	10.4	3.0	132.9
Gallatin High School	1,276	3.5	85.3	6.8	2.0	11.0	8.0	5.9	8.6	2.5	133.6
High School Total	2,551	7.0	165.8	13.3	4.0	25.0	16.0	11.0	19.0	5.5	266.5
K-12 School Total	7,635	19.0	462.5	49.8	16.6	52.0	35.1	24.5	123.3	6.5	785.3
Willson Admin Building	N/A	9.0	3.0	-	-	5.5	28.7	-	-	8.5	54.7
Support Services	N/A	-	-	-	-	5.4	3.5	2.5	-	2.0	13.4
Districtwide/Unallocated	N/A	-	7.2	4.2	-	7.6	-	-	11.2	3.0	33.2
Districtwide Total	7,635	28.0	472.7	53.9	16.6	70.5	67.2	27.0	134.4	20.0	890.4

Source: District records

The District's transition to two high schools was officially completed during the 2021-22 school year. However, high school enrollment and class offerings have continued to necessitate additional certified FTE. The additional certified FTE for the high school this year saw an increase of 10.5 FTE. The certified allocations by department for each of the buildings are as follows:

Department	2022-23 Budgeted			2021-22	
	BHS Certified FTE	GHS Certified FTE	Districtwide Total FTE	Actual	Change
Art	3.0	4.0	7.0	6.0	1.0
Business	1.3	1.7	3.0	3.0	-
Family & Consumer Science	1.3	1.7	3.0	3.0	-
World Languages	5.2	4.8	10.0	9.4	0.6
Language Arts	13.9	14.1	28.0	26.0	2.0
Math	10.4	11.2	21.6	21.2	0.4
Music	3.2	2.2	5.4	5.0	0.4
Health Enhancement	5.6	6.8	12.4	11.6	0.8
Science	8.3	8.8	17.1	15.3	1.8
Social Studies	10.2	10.0	20.2	19.0	1.2
T & I	4.0	4.2	8.2	7.4	0.8
BioMedical Science	1.4	1.6	3.0	3.0	0.0
Special Education	9.0	8.9	17.9	17.7	0.2
Library	2.0	2.0	4.0	4.0	-
Counseling	4.0	4.0	8.0	8.0	-
Specialists	6.3	3.8	10.1	8.8	1.3
Total Certified FTE	89.1	89.8	178.9	168.4	10.5
Administrators	3.5	3.5	7.0	7.0	-
GRAND TOTAL	92.6	93.3	185.9	175.4	10.5

Source: District records

The continued need for High School staffing was not expected when the District added a second high school and is a contributing factor to the District's structural imbalance described in the Financial Section of this document.

With the decreased enrollment in Elementary district, the district was able to decrease the Administrative FTE allocation for both Irving and Bozeman Online Charter School from 2.0 FTE to 1.0 FTE. This resulted in an administrative position reduction and a physical move for the Bozeman Charter School from the Willson Administrative offices to Irving Elementary. Lastly, the following table shows the allocation of K-5 grade level teachers by building:

	Longfellow	Irving	Hawthorne	Whittier	Morning Star	Emily Dickinson	Hyalite	Meadowlark	Bozeman Online	Total
October 2022 Projected Enrollment	299	215	374	286	478	563	518	603	91	3,427
<u>Certified FTE:</u>										
Kindergarten	2.00	1.00	3.00	2.00	3.00	4.00	4.00	4.00	-	23.00
1st Grade	2.00	2.00	3.00	2.00	3.00	5.00	4.00	4.00	-	25.00
2nd Grade	2.00	1.00	2.00	2.00	3.00	4.00	5.00	4.50	-	23.50
3rd Grade	2.00	1.00	2.00	1.00	3.00	3.00	3.00	3.00	-	18.00
4th Grade	2.00	1.00	2.00	1.00	3.00	3.00	3.00	3.00	-	18.00
5th Grade	2.00	1.00	2.00	1.00	3.00	3.00	2.00	3.00	-	17.00
Combo Class	1.00	-	1.00	1.00	-	1.00	-	-	2.50	6.50
K-5 Classroom Total	13.00	7.00	15.00	10.00	18.00	23.00	21.00	21.50	2.50	131.00
Prior Year										
K-5 Classroom FTE	12.00	9.00	15.00	11.00	19.00	22.00	21.00	21.00	5.00	135.00
Classroom FTE Change	1.00	(2.00)	-	(1.00)	(1.00)	1.00	-	0.50	(2.50)	(4.00)

The FTE decrease will be achieved by attrition – no staff members lost their jobs because of these budgeted changes.

OUTSTANDING BOND ISSUES

The Bozeman School District is growing, and facility expansions have been necessary to accommodate our increasing enrollment. These expansions and new construction projects have been funded by General Obligation bond debt. Projects for which payments are currently being made include:

- Bozeman High School Expansion and Renovation. In 2006, local voters approved a \$39 million renovation and expansion project for Bozeman High School. Bonds for the project were issued in three separate series in 2006, 2007, and 2008. The project expanded the building to 417,000 square feet. At capacity, the building is anticipated to accommodate 2,400 students. All of those bonds, along with the Hyalite bonds referenced below, were eventually refinanced 2014, 2015, and 2017. Those phased refinancing issues each targeted specific maturities to take advantage of lower interest rates.
- Hyalite Elementary Construction. In 2007, the District reached enrollment capacity for its K-5 elementary buildings. Shortly thereafter in 2008, voters approved a \$17.5 million bond to construct a seventh elementary. As noted, those bonds were refinanced in 2014, 2015, and 2017 to take advantage of lower interest rates.
- Meadowlark Elementary Construction. In 2012, the District again reached enrollment capacity for its K-5 elementary buildings. At that time, voters approved a \$26.375 million to construct an eighth elementary, renovate Longfellow Elementary, and expand the District's Support Services Building. Meadowlark Elementary opened in 2013 and enrollment projections indicate the school will be at capacity for the 2022-23 school year.
- Chief Joseph Middle School Construction. Bozeman's first middle school, Chief Joseph Middle School, was originally located on the Bozeman High School campus. In 2006, the high school needed the space, so the District approached voters to move CJMS to a new location and use the existing middle school space for high school purposes. The original bond for the project was \$14.1 million; however, the project proved costlier than the initial budget allowed. A subsequent \$5.75 million bond was approved by voters and issued to complete it. Both bonds were refinanced in 2014 and 2015 to take advantage of lower interest rates.
- Sacajawea Middle School and Hawthorne Elementary School Renovations and Expansions. In 2015, the District reached capacity at its two Middle School facilities. In November 2015, Bozeman Elementary voters approved two bonds totaling \$21.5 million to renovate and expand Sacajawea Middle School and Hawthorne Elementary. The Sacajawea bond is a 20-year bond that matures in 2035; the Hawthorne bond is a 16-year bond that matures in 2032.

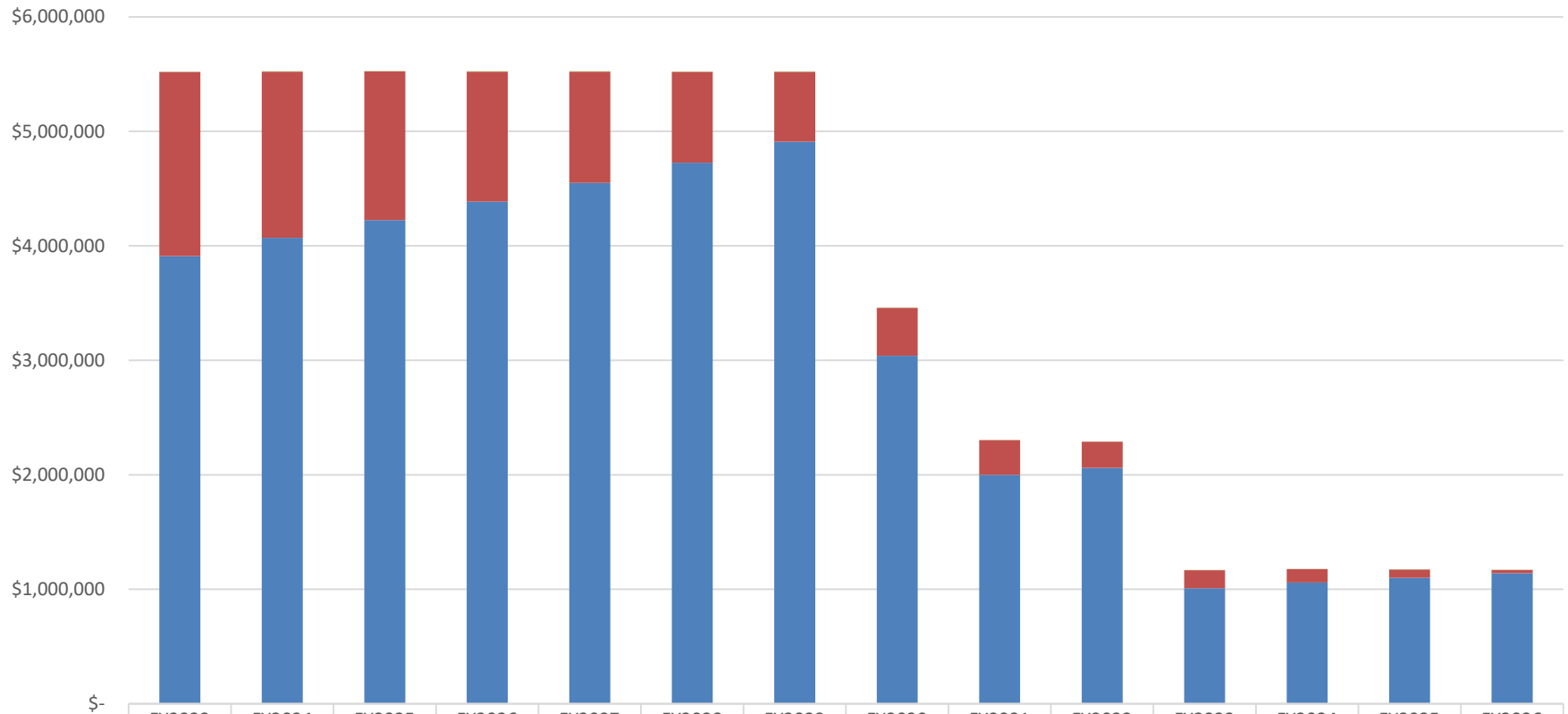
- Gallatin High School Construction and Renovations to Bozeman High School. High school enrollment was expected to exceed Bozeman High School's 2400-student capacity in 2020. In light of these projections, voters approved \$125 million in May 2017 to build a second comprehensive high school and to renovate or demolish the areas of Bozeman High School that were not addressed a decade earlier. Bozeman High School and Gallatin High School have capacities of 1,685 and 1,500 students, respectively. Both buildings have also been master planned for future expansions that would bring their enrollment capacities to 1,800 each.

The District issued the bonds in accordance with its cash flow needs and expected interest rate costs. In 2017, the District issued \$100 million of the \$125 million authorized to fund the planning costs and initial work on the project. The bonds were offered for sale and successfully sold on August 3, 2017, and the final true interest cost of the issue was 2.94%. The District issued the remaining \$25 million of bonds authorized in September 2019 at a final true interest cost of 2.10%.

**BOZEMAN PUBLIC SCHOOLS
ELEMENTARY DEBT SERVICE FUND - PAYMENT SCHEDULE**

Payment Date	2012 Issue			2014 Issue			2015 Issue			2016 Issue			2022 Issue (2013 Reissue)			Total			
	Principal	2.42% Interest	Agent Fee	Principal	2.29% Interest	Agent Fee	Principal	2.25% Interest	Agent Fee	Principal	2.60% Interest	Agent Fee	Principal	4.00% Interest	Agent Fee	Principal	Interest	Agent Fee	Total Annual Debt Service
12/1/2022	-	83,325	-	-	90,494	-	-	111,700	-	475,000	336,900	-	-	186,542	-	\$ 475,000	\$ 808,960	\$ -	
6/1/2023	485,000	83,325	500	1,260,000	90,494	1,000	135,000	111,700	500	500,000	332,150	500	1,055,000	181,500	500	\$ 3,435,000	\$ 799,169	\$ 3,000	
FY23 Subtotal	485,000	166,650	500	1,260,000	180,988	1,000	135,000	223,400	500	975,000	669,050	500	1,055,000	368,042	500	\$ 3,910,000	\$ 1,608,129	\$ 3,000	\$ 5,521,129
12/1/2023	-	76,050	-	-	65,294	-	-	110,350	-	500,000	319,650	-	-	160,400	-	\$ 500,000	\$ 731,744	\$ -	
6/1/2024	500,000	76,050	500	1,315,000	65,294	1,000	1,070,000	110,350	500	515,000	307,150	500	170,000	160,400	500	\$ 3,570,000	\$ 719,244	\$ 3,000	\$ 5,523,988
12/1/2024	-	68,550	-	-	41,400	-	-	94,300	-	530,000	294,275	-	-	157,000	-	\$ 530,000	\$ 655,525	\$ -	
6/1/2025	515,000	68,550	500	1,360,000	41,400	1,000	1,105,000	94,300	500	545,000	281,025	500	170,000	157,000	500	\$ 3,695,000	\$ 642,275	\$ 3,000	\$ 5,525,800
12/1/2025	-	60,825	-	-	21,000	-	-	72,200	-	550,000	267,400	-	-	153,600	-	\$ 550,000	\$ 575,025	\$ -	
6/1/2026	530,000	60,825	500	1,400,000	21,000	1,000	1,155,000	72,200	500	565,000	253,650	500	185,000	153,600	500	\$ 3,835,000	\$ 561,275	\$ 3,000	\$ 5,524,300
12/1/2026	-	52,875	-	-	-	-	-	49,100	-	575,000	239,525	-	-	149,900	-	\$ 575,000	\$ 491,400	\$ -	
6/1/2027	545,000	52,875	500	-	-	-	1,200,000	49,100	500	600,000	228,025	500	1,630,000	149,900	500	\$ 3,975,000	\$ 479,900	\$ 2,000	\$ 5,523,300
12/1/2027	-	44,700	-	-	-	-	-	25,100	-	605,000	216,025	-	-	117,300	-	\$ 605,000	\$ 403,125	\$ -	
6/1/2028	560,000	44,700	500	-	-	-	1,255,000	25,100	500	620,000	203,925	500	1,685,000	117,300	500	\$ 4,120,000	\$ 391,025	\$ 2,000	\$ 5,521,150
12/1/2028	-	36,300	-	-	-	-	-	-	-	630,000	191,525	-	-	83,600	-	\$ 630,000	\$ 311,425	\$ -	
6/1/2029	580,000	36,300	500	-	-	-	-	-	500	640,000	178,925	500	3,060,000	83,600	500	\$ 4,280,000	\$ 298,825	\$ 2,000	\$ 5,522,250
12/1/2029	-	27,600	-	-	-	-	-	-	-	655,000	166,125	-	-	22,400	-	\$ 655,000	\$ 216,125	\$ -	
6/1/2030	595,000	27,600	500	-	-	-	-	-	-	670,000	153,025	500	1,120,000	22,400	500	\$ 2,385,000	\$ 203,025	\$ 1,500	\$ 3,460,650
12/1/2030	-	18,675	-	-	-	-	-	-	-	685,000	139,625	-				\$ 685,000	\$ 158,300	\$ -	
6/1/2031	615,000	18,675	500	-	-	-	-	-	-	700,000	125,925	500				\$ 1,315,000	\$ 144,600	\$ 1,000	\$ 2,303,900
12/1/2031	-	9,450	-	-	-	-	-	-	-	710,000	111,925	-				\$ 710,000	\$ 121,375	\$ -	
6/1/2032	630,000	9,450	500	-	-	-	-	-	-	720,000	97,725	500				\$ 1,350,000	\$ 107,175	\$ 1,000	\$ 2,289,550
12/1/2032	-	-	-	-	-	-	-	-	-	500,000	83,325	-				\$ 500,000	\$ 83,325	\$ -	
6/1/2033	-	-	-	-	-	-	-	-	-	510,000	73,325	500				\$ 510,000	\$ 73,325	\$ 500	\$ 1,167,150
12/1/2033	-	-	-	-	-	-	-	-	-	525,000	63,125	-				\$ 525,000	\$ 63,125	\$ -	
6/1/2034	-	-	-	-	-	-	-	-	-	535,000	52,625	500				\$ 535,000	\$ 52,625	\$ 500	\$ 1,176,250
12/1/2034	-	-	-	-	-	-	-	-	-	545,000	41,925	-				\$ 545,000	\$ 41,925	\$ -	
6/1/2035	-	-	-	-	-	-	-	-	-	555,000	31,025	500				\$ 555,000	\$ 31,025	\$ 500	\$ 1,173,450
12/1/2035	-	-	-	-	-	-	-	-	-	565,000	19,925	-				\$ 565,000	\$ 19,925	\$ -	
6/1/2036	-	-	-	-	-	-	-	-	-	575,000	8,625	500				\$ 575,000	\$ 8,625	\$ 500	\$ 1,169,050
TOTAL	\$ 5,555,000	\$ 956,700	\$ 5,000	\$ 5,335,000	\$ 436,375	\$ 4,000	\$ 5,920,000	\$ 925,500	\$ 3,500	\$ 16,300,000	\$ 4,818,400	\$ 7,000	\$ 9,075,000	\$ 2,056,442	\$ 4,000	\$ 42,185,000	\$ 9,193,417	\$ 23,500	\$ 51,401,917

Bozeman Elementary Summary of Outstanding Bond Payments

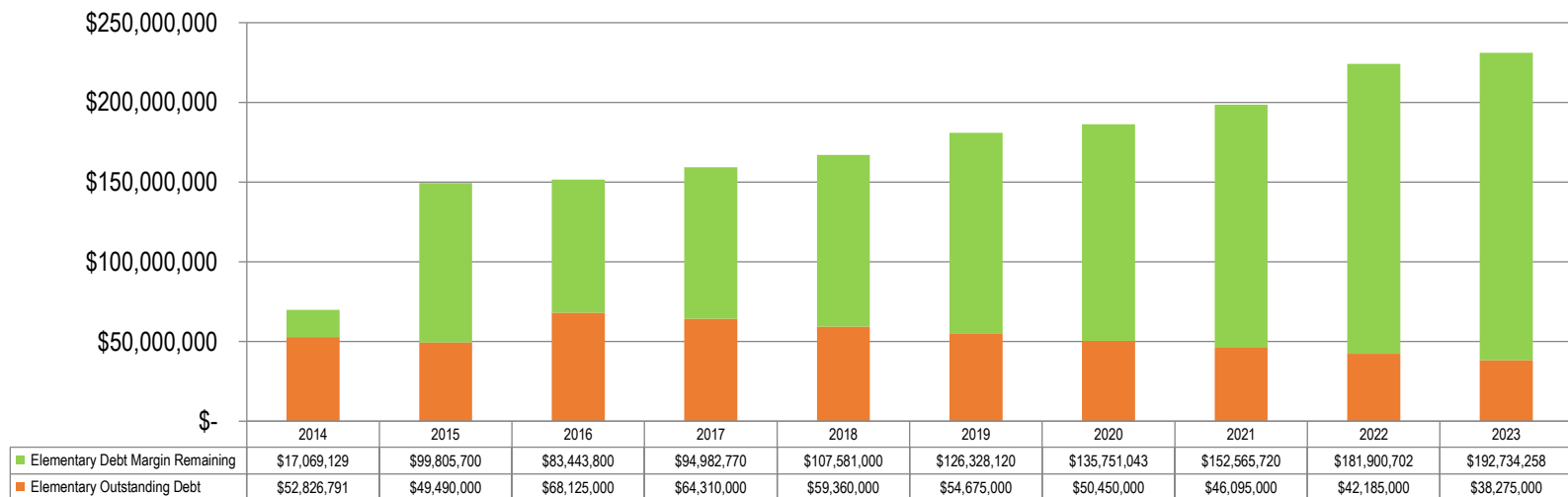


**Bozeman Public Schools
Debt Limit Analysis**

Elementary

Year Ended	Estimated Tax Base	ANB	Debt Service Mill Value per ANB	Estimated Debt Limit	New Issue	Ending Bal Outstanding Bonds	Annual Payment	Q ZAB Bonds	Estimated Debt Margin
2013	124,859,611	4,089	\$ 32.17	65,771,565	26,375,000	49,490,000	-	521,791	15,759,774
2014	128,394,150	4,296	\$ 32.54	69,895,920	-	52,555,000	-	271,791	17,069,129
2015	131,762,887	4,505	\$ 33.14	149,295,700	-	49,490,000	-	-	99,805,700
2016	127,702,815	4,621	\$ 32.80	151,568,800	21,500,000	68,125,000	-	-	83,443,800
2017	133,379,457	4,731	\$ 33.67	159,292,770	-	64,310,000	-	-	94,982,770
2018	151,994,908	4,860	\$ 34.35	166,941,000	-	59,360,000	-	-	107,581,000
2019	156,191,478	4,936	\$ 36.67	181,003,120	-	54,675,000	-	-	126,328,120
2020	186,201,043	5,036	\$ 36.68	186,201,043	-	50,450,000	-	-	135,751,043
2021	191,687,364	5,064	\$ 39.23	198,660,720	-	46,095,000	-	-	152,565,720
2022	224,085,702	5,049	\$ 37.97	224,085,702	9,075,000	42,185,000	3,430,000	-	181,900,702
2023	231,009,258	4,908	\$ 45.78	231,009,258	-	38,275,000	3,910,000	-	192,734,258

**Bozeman Elementary
Debt Capacity Analysis**

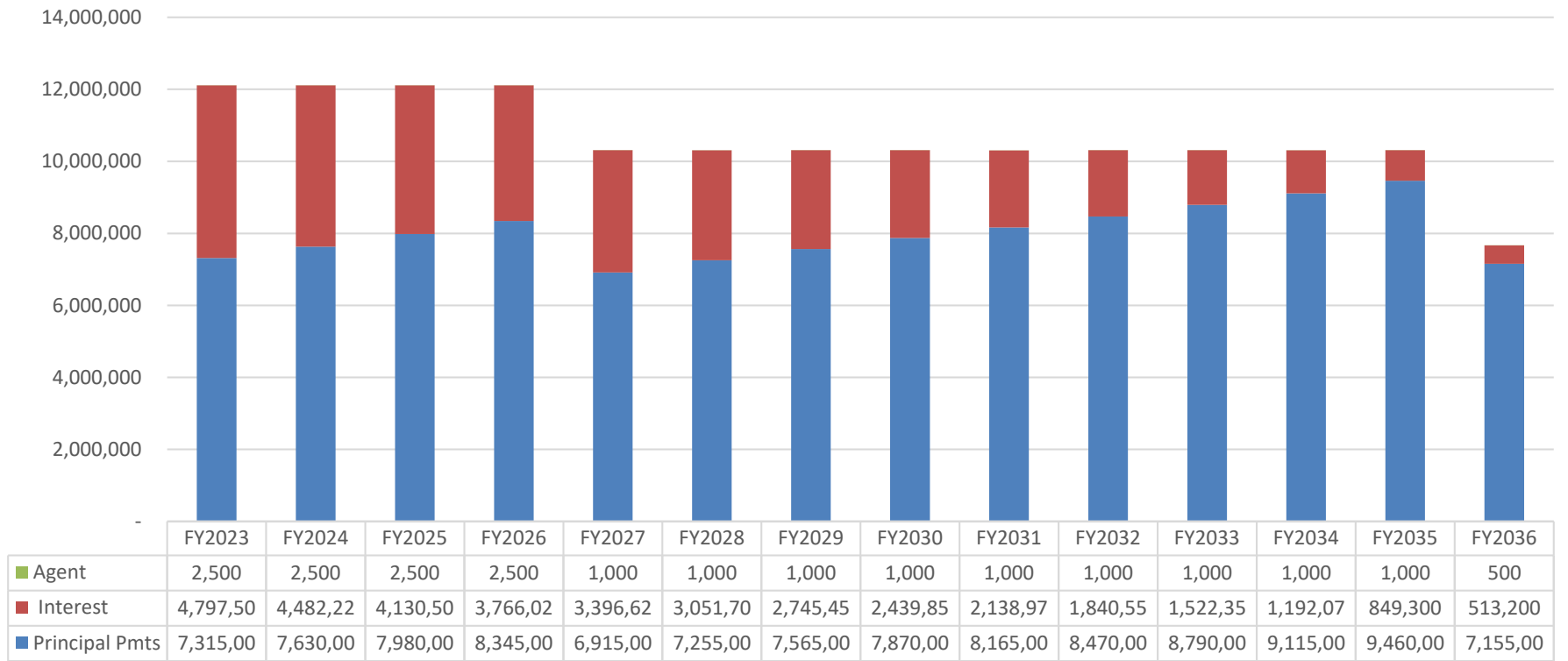


Source: District Records

BOZEMAN PUBLIC SCHOOLS **HIGH SCHOOL DEBT SERVICE FUND - PAYMENT SCHEDULE**

Payment Date	2014 Issue			2017 Issue (Refunding)			2017 Issue (New \$)			2019 Issue			Total			
	Principal	2.49% Interest	Agent Fee	Principal	1.84% Interest	Agent Fee	Principal	2.94% Interest	Agent Fee	Principal	2.10% Interest	Agent Fee	Principal	Interest	Agent Fee	Total Annual Debt Service
12/1/2022	-	146,350	1,000	-	37,650	500	2,010,000	1,821,775	500	360,000	421,700	500	2,370,000	2,427,475	2,500	
6/1/2023	1,885,000	146,350	-	630,000	37,650	-	2,065,000	1,771,525	-	365,000	414,500	-	4,945,000	2,370,025	-	
FY23 Subtotal	1,885,000	292,700	1,000	630,000	75,300	500	4,075,000	3,593,300	500	725,000	836,200	500	7,315,000	4,797,500	2,500	\$ 12,115,000
12/1/2023	-	111,650	1,000	-	29,775	500	2,115,000	1,719,900	500	370,000	410,850	500	2,485,000	2,272,175	2,500	
6/1/2024	1,965,000	111,650	-	645,000	29,775	-	2,165,000	1,667,025	-	370,000	401,600	-	5,145,000	2,210,050	-	\$ 12,114,725
12/1/2024	-	72,525	1,000	-	20,100	500	2,220,000	1,612,900	500	390,000	392,350	500	2,610,000	2,097,875	2,500	
6/1/2025	2,040,000	72,525	-	660,000	20,100	-	2,275,000	1,557,400	-	395,000	382,600	-	5,370,000	2,032,625	-	\$ 12,113,000
12/1/2025	-	31,725	1,000	-	10,200	500	2,335,000	1,500,525	500	415,000	372,725	500	2,750,000	1,915,175	2,500	
6/1/2026	2,115,000	31,725	-	680,000	10,200	-	2,385,000	1,446,575	-	415,000	362,350	-	5,595,000	1,850,850	-	\$ 12,113,525
12/1/2026	-	-	-	-	-	-	2,445,000	1,386,950	500	970,000	354,050	500	3,415,000	1,741,000	1,000	
6/1/2027	-	-	-	-	-	-	2,510,000	1,325,825	-	990,000	329,800	-	3,500,000	1,655,625	-	\$ 10,312,625
12/1/2027	-	-	-	-	-	-	2,570,000	1,263,075	500	1,015,000	305,050	500	3,585,000	1,568,125	1,000	
6/1/2028	-	-	-	-	-	-	2,635,000	1,198,825	-	1,035,000	284,750	-	3,670,000	1,483,575	-	\$ 10,307,700
12/1/2028	-	-	-	-	-	-	2,690,000	1,146,125	500	1,055,000	264,050	500	3,745,000	1,410,175	1,000	
6/1/2029	-	-	-	-	-	-	2,740,000	1,092,325	-	1,080,000	242,950	-	3,820,000	1,335,275	-	\$ 10,311,450
12/1/2029	-	-	-	-	-	-	2,795,000	1,037,525	500	1,100,000	221,350	500	3,895,000	1,258,875	1,000	
6/1/2030	-	-	-	-	-	-	2,850,000	981,625	-	1,125,000	199,350	-	3,975,000	1,180,975	-	\$ 10,310,850
12/1/2030	-	-	-	-	-	-	2,910,000	924,625	500	1,135,000	182,475	500	4,045,000	1,107,100	1,000	
6/1/2031	-	-	-	-	-	-	2,970,000	866,425	-	1,150,000	165,450	-	4,120,000	1,031,875	-	\$ 10,304,975
12/1/2031	-	-	-	-	-	-	3,025,000	811,100	500	1,170,000	148,200	500	4,195,000	959,300	1,000	
6/1/2032	-	-	-	-	-	-	3,085,000	750,600	-	1,190,000	130,650	-	4,275,000	881,250	-	\$ 10,311,550
12/1/2032	-	-	-	-	-	-	3,145,000	688,900	500	1,210,000	112,800	500	4,355,000	801,700	1,000	
6/1/2033	-	-	-	-	-	-	3,210,000	626,000	-	1,225,000	94,650	-	4,435,000	720,650	-	\$ 10,313,350
12/1/2033	-	-	-	-	-	-	3,270,000	561,800	500	1,245,000	76,275	500	4,515,000	638,075	1,000	
6/1/2034	-	-	-	-	-	-	3,340,000	496,400	-	1,260,000	57,600	-	4,600,000	554,000	-	\$ 10,308,075
12/1/2034	-	-	-	-	-	-	3,405,000	429,600	500	1,280,000	38,700	500	4,685,000	468,300	1,000	
6/1/2035	-	-	-	-	-	-	3,475,000	361,500	-	1,300,000	19,500	-	4,775,000	381,000	-	\$ 10,310,300
12/1/2035	-	-	-	-	-	-	3,540,000	292,000	500	-	-	-	3,540,000	292,000	500	
6/1/2036	-	-	-	-	-	-	3,615,000	221,200	-	-	-	-	3,615,000	221,200	-	\$ 7,668,700
12/1/2036	-	-	-	-	-	-	3,685,000	148,900	500	-	-	-	3,685,000	148,900	500	
6/1/2037	-	-	-	-	-	-	3,760,000	75,200	-	-	-	-	3,760,000	75,200	-	\$ 7,669,600
12/1/2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6/1/2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
TOTAL	\$ 8,005,000	\$ 724,500	\$ 4,000	\$ 2,615,000	\$ 195,450	\$ 2,000	\$ 85,240,000	\$ 29,784,150	\$ 7,500	\$ 23,615,000	\$ 6,386,325	\$ 6,500	119,475,000	37,090,425	20,000	\$ 156,585,425

Bozeman High School Summary of Outstanding Bond Payments

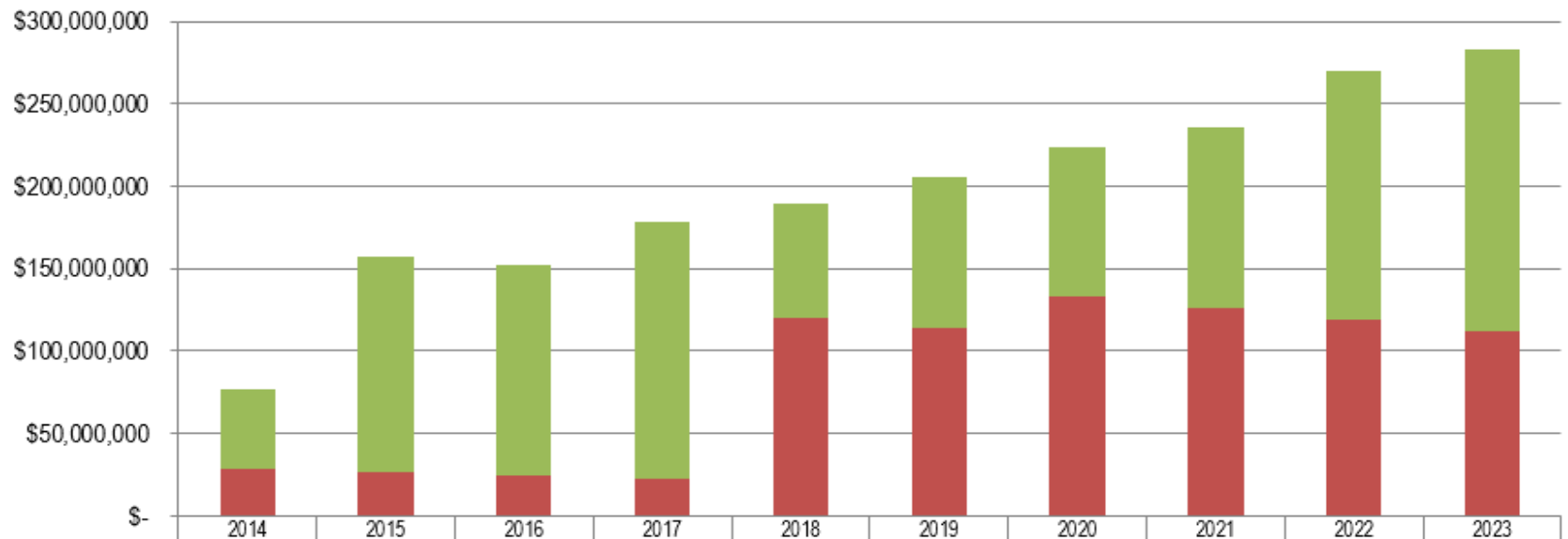


**Bozeman Public Schools
Debt Limit Analysis**

High School

Year Ended	Estimated Tax Base	ANB	Fac. Guar. TV per ANB	Estimated Debt Limit	New Issue	Ending Bal Outstanding Debt	Annual Payment	QZAB Bonds	Estimated Debt Margin
2013	148,311,838	1,884	\$ 72.21	74,155,919	-	63,015,000	-	-	11,140,919
2014	152,997,133	1,936	\$ 75.22	76,498,567	-	28,510,000	-	-	47,988,567
2015	157,393,739	2,005	\$ 78.68	157,753,400	-	26,220,000	-	-	131,533,400
2016	152,115,661	2,016	\$ 68.39	152,115,661	-	24,255,000	-	-	127,860,661
2017	159,327,210	2,160	\$ 82.39	177,962,400	-	22,165,000	-	-	155,797,400
2018	182,556,412	2,242	\$ 84.37	189,157,540	100,000,000	119,990,000	-	-	69,167,540
2019	187,815,184	2,268	\$ 90.49	205,231,320	-	114,255,000	-	-	90,976,320
2020	223,747,892	2,312	\$ 90.99	223,747,892	25,000,000	133,315,000	-	-	90,432,892
2021	230,172,095	2,434	\$ 96.83	235,684,220	-	126,525,000	-	-	109,159,220
2022	269,441,207	2,460	\$ 94.57	269,441,207	-	119,475,000	7,050,000	-	149,966,207
2023	278,036,597	2,587	\$ 109.53	283,354,110	-	112,160,000	7,315,000	-	171,194,110

**Bozeman High School
Debt Capacity Analysis**



■ High School Debt Margin Remaining	\$47,988,567	\$131,533,400	\$127,860,661	\$155,797,400	\$69,167,540	\$90,976,320	\$90,432,892	\$109,159,220	\$149,966,207	\$171,194,110
■ High School Outstanding Debt	\$28,510,000	\$26,220,000	\$24,255,000	\$22,165,000	\$119,990,000	\$114,255,000	\$133,315,000	\$126,525,000	\$119,475,000	\$112,160,000

Source: District Records

STUDENT AND DISTRICT PERFORMANCE MEASURES

The Bozeman School District Bozeman's budget is formulated around our Long Range Strategic Plan. The district has established three measurable goals tied to the LRSP goal area to help focus the work of the District toward achievement of its Core Purpose.

Core Purpose -

"Bozeman Public Schools exist to provide an outstanding education that inspires and ensures high achievement so every student can succeed and make a difference in a rapidly changing world community."

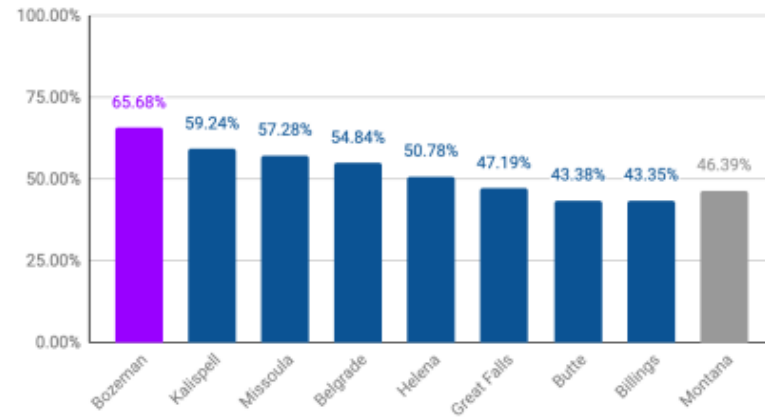
Three, five-year goals help to focus the collective efforts of the District in achieving student success for all:

1. Early Literacy Goal: By 2025, 85% of all children entering Kindergarten will have requisite literacy skills.
2. Grade Level Reading Goal: By 2025, 90% of all BSD7 3rd Grade Students will demonstrate grade-level reading skills.
3. PLC Goal: By spring of 2025 all BSD7 schools PK-12 will have fully implemented Professional Learning Communities (PLC's) in place that will support the closing of the achievement gap. A PLC is a group of educators that meets regularly, shares expertise, and works collaboratively to improve teaching skills and the academic performance of students.
4. Graduation Goal: By 2025, 95% of BSD7 students in each graduation cohort will earn a regular high school diploma in four years or fewer.

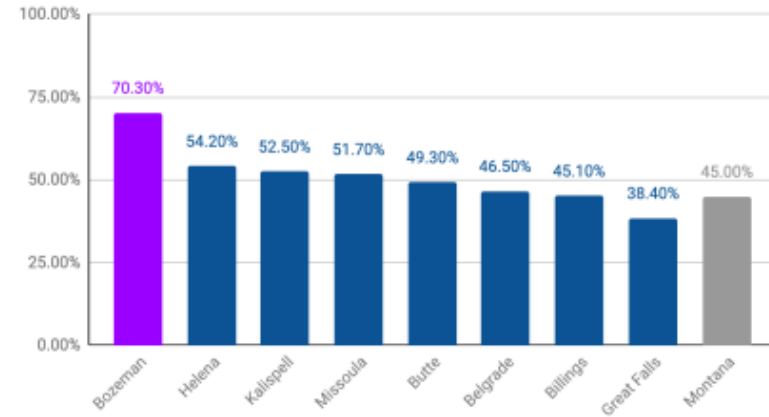
The following graphs show the AA data related to achievement and demographics between the eight largest schools in the State of Montana.

English Language Arts (ELA) - % Proficient or Advanced

AA District ELA SBAC 2020-2021 (Grades 3-8)



AA District ACT ELA 2020-2021 (Grade 11)

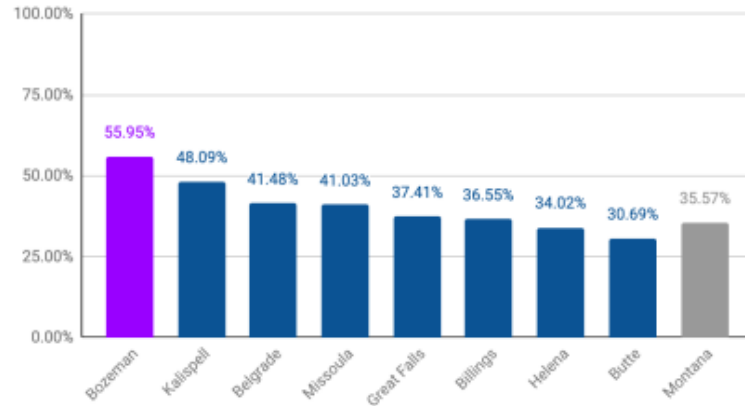


Source: District 2021-2022 Annual Report

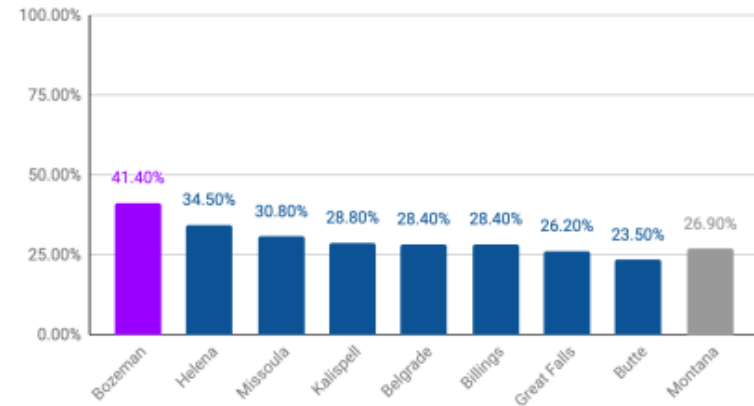


Math - % Proficient or Advanced

AA District Math SBAC 2020-2021 (Grades 3-8)



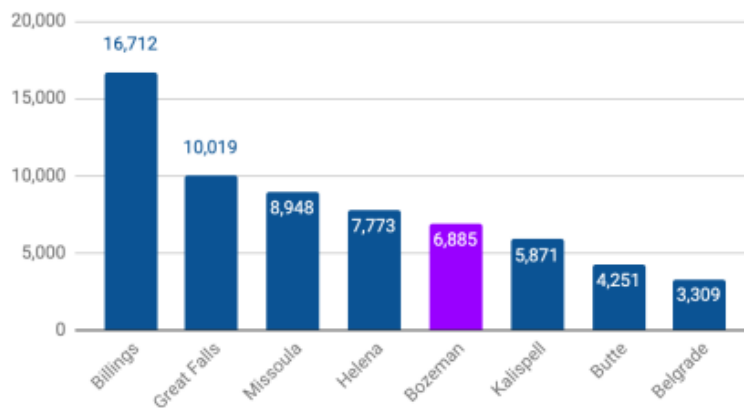
AA District ACT Math 2020-2021 (Grade 11)



Source: District 2021-2022 Annual Report

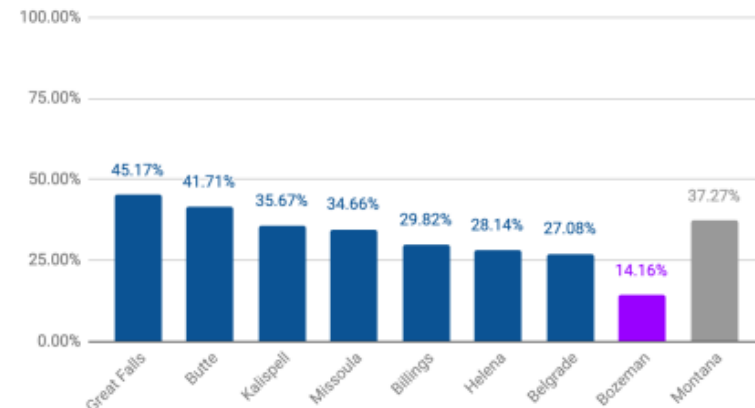
Total Enrollment

AA District PK-12 Enrollment 2020-2021



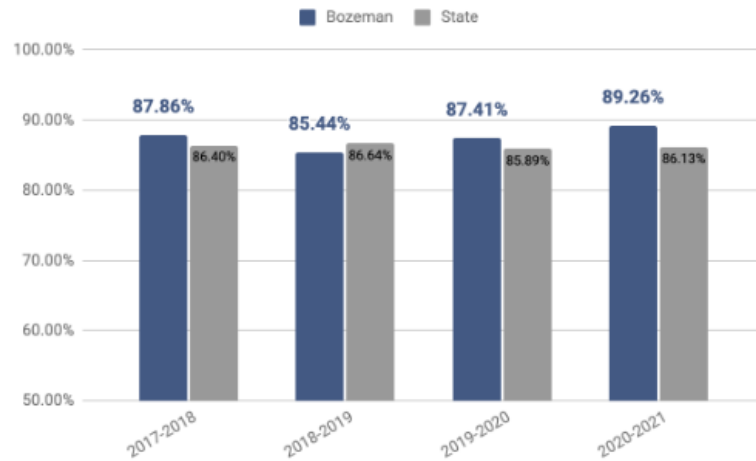
% Economically Disadvantaged

AA District - % Economically Disadvantaged 2020-2021

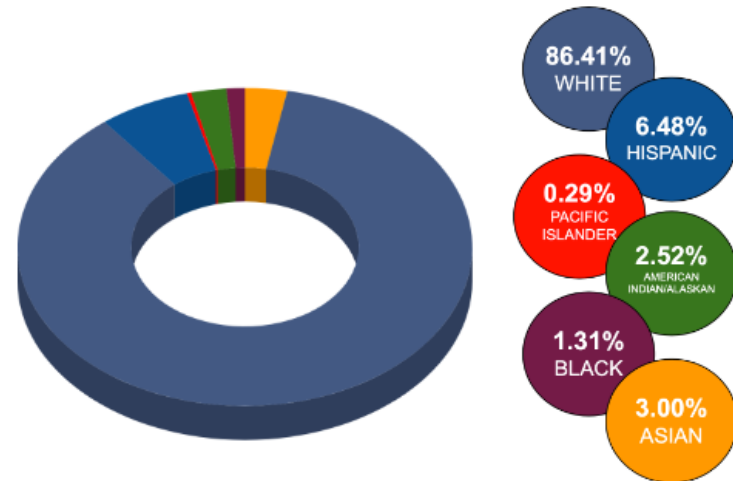


Source: District 2021-2022 Annual Report

GRADUATION RATES



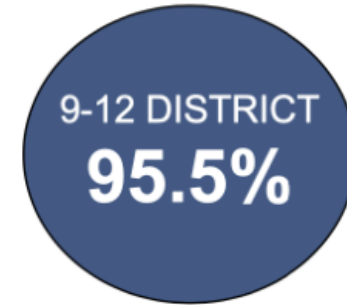
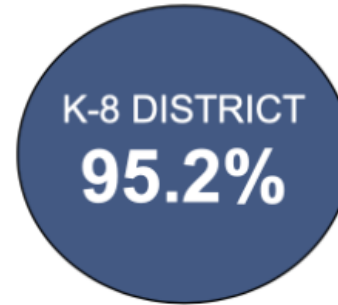
TOTAL STUDENTS 2022-2023: 7,357



STUDENT : TEACHER RATIOS



ATTENDANCE RATES



Source: District 2022-23 Annual Report

GLOSSARY OF TERMS

ACT (American College Test) - national standardized test that serves as a measurement of aptitude and critical thinking.

American Indian Achievement Gap Payment - A state payment made to a school district's General Fund for each American Indian student enrolled in the district. The amount of the payment is determined each legislative session.

ANB (Average Number Belonging) - Each October and February, school districts report the number of students enrolled in their schools to the OPI. From these counts, ANB is calculated. ANB is then used to calculate the per-student entitlement, special education funding, Indian Education for All, and the Data for Achievement payment these, together with the basic entitlement, At-Risk Student payment, and the Quality Educator payment, make up the BASE (minimum) and Maximum general fund budget levels for the following school year. A school district is allowed to use current year ANB or 3-year average ANB for each budget unit by level (elementary or high school), whichever generates the greatest Maximum general fund budget. Current year ANB is the ANB for the budget unit for the ensuing school fiscal year. 3-year average ANB means an average of ANB over the most recent 3-year period, calculated by adding the current year ANB to the current ANB for each of the previous two school fiscal years, dividing the sum by 3, and rounding up to the next whole number.

ARM (Administrative Rules of Montana) - Administrative rules are agency regulations, standards or statements of applicability that implement, interpret, or set law or policy. An agency can also adopt administrative rules that describe the organization, procedures or practice requirements of the agency. Agencies are given rulemaking authority through the legislative process.

At-Risk Student Payment - A state payment made to a school district's General Fund to address the needs of at-risk students. The payment is distributed in the same manner as Title I monies are distributed to schools. The amount of the payment is determined each legislative session.

BASE (Base Amount for School Equity) - The BASE budget is the minimum budget that a district must adopt for its General Fund. It is equal to 80% of the basic entitlement, 80% of the district's per-ANB entitlement, 100% of the Quality Educator payment, 100% of the At-Risk Student payment, 100% of the Indian Education 11 for All payment, 100% of the American Indian Achievement Gap payment, 100% of the Data for Achievement payment, 140% of the district's special education allowable cost payment, and 40% of the district's prorated special education cooperative cost payment.

BPE (Montana Board of Public Education) - The Board of Public Education was created by the Montana Constitution of 1972 to exercise general supervision over the elementary and secondary schools of the state.

Basic Entitlement - The basic entitlement is the minimum General Fund funding each school district will receive if in operation.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a promissory note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Budget Amendment - A budget amendment is a procedure used to adjust an adopted budget. The law allows amendments for unanticipated enrollment increases; destruction or impairment of school property; court judgment for damages against the district; enactment of legislation after the adoption of the budget; deferred projects to be funded from receipt of protested taxes, tax audit, or delinquent taxes; and unforeseen needs of the district that cannot be postponed without affecting the safety of students and employees or the educational functions of the school district.

Budgeted Funds - A budgeted fund means any fund for which a budget must be officially adopted by the board of trustees in order to expend money from the fund. Budgeted funds include: General Fund, Building Reserve Fund, Transportation Fund, Adult Education Fund, Bus Depreciation Reserve Fund, Non-operating Fund, Tuition Fund, Technology Fund, Retirement Fund, Flexibility Fund, and Debt Service Fund.

CRT – Criterion Referenced Test. A comparative test that use test scores to predict the future behavior or achievement of the individual attaining that score.

CRV (Current replacement value) - the actual cost of replacing the facilities.

CSCT – A comprehensive, planned course of community mental health out patient treatment provided in cooperation and under written contract.

Data for Achievement Payment - A state payment made to a school district's General Fund to pay for access fees or other costs associated with use of or participation in the statewide data system administered by the office of public instruction or a comparable data system provided by a private vendor, including data entry and staff training on use of the systems. The payment is based on ANB, and the amount of the payment is determined each legislative session.

Debt Limit - The maximum amount of gross or net debt legally permitted.

District - School district, defined by state law as the territory under the jurisdiction of a single board of trustees (20-6-101, MCA). The four types of districts are elementary, high school, K-12, and county high school. A district may have one of the following characteristics: Joint—Consisting of territory situated in more than one county. Non-operating—No operating school; may continue as a nonoperating district for 3 years maximum.

ESSER – Elementary and secondary school emergency relief programs.

Fiscal Year – The fiscal year for Montana schools is July 1 – June 30.

FTE – Full time equivalency.

Fund - A fiscal and accounting entity with a self-balancing set of asset, liability, fund equity, revenue, and expenditure accounts to record the flow of cash and other financial resources for a specific purpose or activity.

Fund Balance Reappropriated - At the end of the fiscal year (June 30), most districts still have cash on hand. After considering any unpaid obligations, the remainder is referred to as Fund Balance. School districts are allowed to set aside, or reserve, some or all of their fund balance in order to continue operation of the school district until funding is received from the state and property taxes. Fund Balance Reappropriated is the difference between the end-of-year fund balance and the amount reserved for operations. It must be used to fund the next year's budget. In 2011, the legislature limited the amount of fund balance that may be appropriated to 15% of the maximum general fund budget. Excess funds must be remitted to the state guarantee account (70%) and state school facility account (30%).

GASB – Governmental Accounting Standards Board.

GTB (Guaranteed Tax Base) - The Guaranteed Tax Base Aid Program is a state program that provides subsidized funding for school districts whose ratio of taxable value to students in attendance is lower than the established statewide threshold.

HiSet (High School Equivalency Test) – The High School Equivalency Test exam is the new alternative to the GED test. It can help participants achieve the important state-issued high school equivalency diploma.

Indian Education for All Payment - Each district receives a state Indian Education for All payment to implement the provisions of the Montana constitution (Article X, section 1(2) and the statutory requirements for the recognition of American Indian cultural heritage (20-1-501, MCA). The payment is based on ANB, and the amount of the payment is determined each legislative session.

IEP (Individualized Education Plan) – A document outlining the educational requirements and expectation for students who have been identified as needing special education. The document is developed jointly by the student's parents/guardians and school officials and reviewed periodically.

IBG (Instructional Block Grant) – Payment to schools' general funds intended to cover the costs of instructional services to students with special needs.

LRSP – The District’s Long Range Strategic Plan is the implementation framework that defines District initiatives and areas of focus. Each year, the Board, Administration, and community reviews the plan and drafts action that form the basis for the year’s operations and budget.

MCA (Montana Codes Annotated) - Montana laws enacted by the state Legislature. Each section is designated by a number which specifies the Title-Chapter-Part; for example, 20-9-301 denotes Title 20, Chapter 9, Part 301. Title 20 involves most laws pertaining to Montana schools.

Maximum Budget - The Maximum General Fund budget is the sum of 100% of the district’s basic entitlement, 100% of the district’s per-ANB entitlement, 100% of the Quality Educator payment, 100% of the At-Risk Student payment, 100% of the Indian Education for All payment, 100% of the American Indian Achievement Gap payment, 100% of the Data for Achievement component, between 175% and 200% of its special education allowable cost payment, and between 75% and 100% of the district’s prorated special education cooperative cost payment.

Mill - Mill means literally 1/1000th. It is used to state the rate of taxation for property taxes. Thus a tax of 1 mill means a tax of \$1 on each \$1,000 of taxable property.

NCES (National Center for Educational Statistics) – A division of the US Department of Education that collects, analyzes, and makes available data related to education.

Nonbudgeted Fund - A non-budgeted fund is any fund for which an official budget is not required to be adopted in order to expend money on deposit in the fund. Expenditures from these funds are limited to the amount of cash balance in the fund. Non-budgeted funds include: School Food Services Fund, Impact Aid Fund, Miscellaneous Programs Fund, Enterprise Fund, Building Fund, Agency Fund, Lease or Rental Agreement Fund, Extracurricular Fund, Traffic Education Fund, and Endowment Fund

OPI (Office of Public Instruction) – The people of Montana have elected a State Superintendent of Instruction as one of the five members of the Executive Branch since 1889. Montana demonstrates the high value it places on educating our children, by electing a State Superintendent for K-12 public education who is accountable directly to Montana citizens. By law, the State Superintendent has general supervision of the K-12 public schools and districts. The State Superintendent also serves as a member of the Land Board, the State Library Commission, and as an ex-officio non-voting member of the Board of Public Education, the Board of Regents for the University System, and the Board of Education. The State Superintendent’s office and staff is known as the Office of Public Instruction.

Operating District - School district in which at least one school is operated.

Over-BASE budget - If a district adopts a budget over the BASE (minimum) budget, that amount of budget is called the over-BASE budget.

Proper – As used in “Bozeman Proper”, meaning within the Bozeman City limits.

Per-ANB Entitlement - Per-ANB entitlement (also known as per-student entitlement) varies based on the total number of ANB in the school district. The per-ANB entitlement rates are determined by the Legislature.

Per-Pupil Expenditures – Annual Fiscal Year expenditures as reported by each District on the Trustees' Financial Summary divided by ANB for the year. Includes expenditures from all funds, except Funds 17, 60, 70-81, 84, and 85 (Adult Ed, Building, Enterprise, and Trust Funds). Transfer between funds, districts and special education coops are excluded.

PIR (Pupil-instruction-related day) - a day of teacher activities devoted to improving the quality of instruction.

Quality Educator Payment - Each district and special education cooperative receives this General Fund state payment for each full-time equivalent licensed educator and for other licensed professionals employed by the school district, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, psychologists, licensed social workers, counselors, occupational therapists, and nutritionists. The payment is based on ANB, and the amount of the payment is determined each legislative session.

RSBG (Related Services Block Grant) – Payment to schools' general funds intended to cover the costs of non-instructional services to students with special needs.

School Trust Lands - Under the Enabling Act that granted Montana its statehood in 1889, the federal government ceded 5.2 million acres of land across Montana for common school support. The State Board of Land Commissioners has the authority to direct, control, lease, exchange, and sell school lands and lands which have been or may be granted for the support and benefit of the various state educational institutions. Income and interest earnings from school trust lands are set aside in a "Guarantee Account" and statutorily appropriated to fund K-12 BASE aid. The Legislature builds these school trust funds into its revenue estimates for schools. If income and interest earnings from the school trust lands exceed an annual amount in excess of \$56 million, and the total excess interest and income revenue exceeds one million, 50% must be reserved for an appropriation in the next regular session as part of the natural resource development payment and 50% must be distributed to schools on a per- 5 quality-educator basis. Revenue from the sale of timber on Common Schools land and income received from certain lands and riverbeds, are deposited in the School Facility and Technology Account, which was established to provide money to schools for facilities and technology improvements.

SID – Special improvement districts are a public/private partnership in which property and business owners elect to make a collective contribution to the maintenance, development, and promotion of their commercial district.

TIF or TIFD (Tax Increment Finance District) - A special taxing jurisdiction that receives the revenues from all other taxing jurisdictions (except the university mill levy) within its boundaries attributable to the increment value. The increment value is the difference between the current value of the taxable property and the base value. Essentially, the increment value is the growth in taxable property since the district was established.

TRS (Teacher's Retirement System) – State pension plan for teachers.

Taxes - Compulsory charges levied by a governmental unit to finance services performed for the common benefit. Does not include special assessments.

Trustees' Financial Summary (TFS) – Annual financial reports required by 20-9-213, MCA, which must be submitted to the County Superintendent not later than August 15 each year. The Office of Public Instruction prescribes and furnishes the structure of the report.

Type E Bus – A district-owned bus, designed to carry 10 or fewer passengers, has an overall safety rating of five starts from the national highway traffic safety administration at the time of purchase, is insured in accordance with minimum coverage requirements set forth in 20-10-109, MCA and is purchased after 7/1/2017.

Bozeman Public Schools



2022-23 Adopted Budget

Appendices

Bozeman Public Schools



2022-23 Adopted Budget

Appendix 1: 2022 Capital Projects Plan

The following Capital Projects Plan was approved by the Bozeman School District Board of Trustees on February 14, 2022. It details projects to be completed in the current calendar year as well as those projects that will be deferred to a later date.

BOZEMAN PUBLIC SCHOOLS

2022 Capital Projects Summary

February 11, 2022

	Elementary Building Reserve	High School Building Reserve	K-12 Total Building Reserve	Other Funds	Grand Total
7/1/21 Beginning Balance	\$2,460,469	\$7,849,507	\$10,309,976	N/A	\$10,309,976
Plus FY22 Anticipated Revenue:	\$2,000,000	\$1,650,000	\$3,650,000	N/A	\$3,650,000
<u>Less Recommended Project Costs:</u>					
Districtwide	\$82,500	\$82,500	\$165,000	\$0	\$165,000
Bozeman HS	\$0	\$6,368,000	\$6,368,000	\$55,000	\$6,423,000
Gallatin HS	\$0	\$266,000	\$266,000	\$55,000	\$321,000
Van Winkle Stadium	\$0	\$80,000	\$80,000	\$0	\$80,000
Chief Joseph MS	\$321,000	\$0	\$321,000	\$45,000	\$366,000
Emily Dickinson	\$167,000	\$0	\$167,000	\$0	\$167,000
Hawthorne	\$156,000	\$0	\$156,000	\$0	\$156,000
Hyalite	\$122,000	\$0	\$122,000	\$0	\$122,000
Irving	\$115,000	\$0	\$115,000	\$0	\$115,000
Longfellow	\$173,000	\$0	\$173,000	\$0	\$173,000
Morning Star	\$155,000	\$0	\$155,000	\$0	\$155,000
Sacajawea MS	\$202,000	\$0	\$202,000	\$35,000	\$237,000
Whittier	\$239,000	\$0	\$239,000	\$0	\$239,000
Meadowlark	\$143,000	\$0	\$143,000	\$0	\$143,000
Willson Building	\$82,750	\$248,250	\$331,000	\$0	\$331,000
Willson Auditorium	\$7,000	\$21,000	\$28,000	\$35,000	\$63,000
Support Services	\$23,000	\$23,000	\$46,000	\$0	\$46,000
Bus Barn/Storage	\$0	\$0	\$0	\$84,000	\$84,000
Total Projected Costs	\$1,988,250	\$7,088,750	\$9,077,000	\$309,000	\$9,386,000
Projected Ending Balance	\$2,472,219	\$2,410,757	\$4,882,976	N/A	\$4,573,976

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Longfellow Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$173,000	\$135,000	\$83,000	\$0	Comments	\$1,500,000	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	7	1	Computer lab improvements	\$60,000	\$0	\$0	\$0	Replace carpet, remove wood paneling and paint walls. Re-bid in 2022.	\$0	21-01-16
2	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$12,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Gym lighting improvements. Main entry lighting improvements.	\$0	22-01-01
3	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$8,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	22-01-02
4	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	22-01-03
5	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$25,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Replace exterior doors and bathroom stall dividers.	\$0	22-01-04
6	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.	\$0	22-01-05
7	2	1	Miscellaneous custodial equipment	\$1,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	22-01-06
8	2	1	Miscellaneous flooring	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	\$0	22-01-07
9	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	22-01-08
10	1,2	1	Miscellaneous concrete repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	22-01-09
11	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	22-01-10
12	4,6	1	Miscellaneous landscape maintenance	\$5,000	\$3,000	\$3,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes site repairs at alley gate ramp.	\$0	22-01-11
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	22-01-12
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-01-13
15	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	22-01-14
16	1	1	Miscellaneous exterior fence repairs & upgrades	\$2,000	\$2,000	\$2,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, playground equipment, bollards and equipment screening.	\$0	22-01-15
17	1,3	3	Interior room signage	\$10,000	\$0	\$0	\$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	\$0	22-01-16
18	2	3	Clock/intercom head end upgrade	\$15,000	\$0	\$0	\$0	Existing system no longer supported. Replace intercom system front end unit.	\$0	22-01-17
19	1,2,4	4	Reconfigure south side playground	\$0	\$80,000	\$0	\$0	Move play structures away from south side of building to an area along the south fence adjacent to the fort structure. Project also includes adding a retaining wall to address erosion along the south property line.	\$0	
20	7	4	Prelim feasibility study for future SPED/ITO space	\$0	\$5,000	\$0	\$0	Begin early planning and design for future need of SPED department	\$0	
21	7	5	Tractor shed addition and parking lot improvements	\$0	\$0	\$10,000	\$0	Addition to tractor shed to provide cover for implements. Evaluate current parking configuration and fencing location. Develop plan for expansion.	\$0	
22	2	5	Asphalt playground maintenance	\$0	\$0	\$15,000	\$0	Scheduled maintenance for durability and safety per updated Asphalt & Playground Maintenance Plan.	\$0	
23	1	5	New stage curtain hanging system	\$0	\$0	\$8,000	\$0	Existing rigging is original and does not meet current safety standards. Possible new curtains or curtain cleaning as well.	\$0	
24	5	5	Install cooling system					Install mechanical cooling at air handler	\$1,500,000	
Unfunded FCI repairs								FCI report renewal cost minus funded projects	\$1,041,981	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Irving Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$115,000	\$63,000	\$89,000	\$0	Comments	\$1,000,000	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	2	Playground drainage and surfacing	\$100,000	\$0	\$0	\$0	Regrade existing playground asphalt area. Fix drainage issues at various spots. New asphalt, concrete curb and landscape areas. Re bid from 2021.	\$0	21-02-18
2	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Update copy room light.	\$0	22-02-01
3	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	22-02-02
4	2,6	1	Miscellaneous interior/exterior painting	\$10,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	22-02-03
5	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.	\$0	22-02-04
6	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$1,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Resurface playground in 2022.	\$0	22-02-05
7	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	22-02-06
8	2	1	Miscellaneous flooring	\$8,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Replace vinyl cove base throughout building. K bathroom flooring.	\$0	22-02-07
9	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	22-02-08
10	1,2	1	Miscellaneous concrete repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Perimeter sidewalks.	\$0	22-02-09
11	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	22-02-10
12	4,6	1	Miscellaneous landscape maintenance	\$5,000	\$3,000	\$3,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control.	\$0	22-02-11
13	2	1	Miscellaneous furniture replacement	\$10,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Replace removed playground equipment.	\$0	22-02-12
14	2	1	Refurbish wood chip area	\$6,000	\$6,000	\$6,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-02-13
15	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	22-02-14
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$2,000	\$2,000	\$2,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening.	\$0	22-02-15
17	2	2	Miscellaneous window screen replacement	\$2,000	\$0	\$0	\$0	Replace damaged window screens.	\$0	22-02-16
18	1	2	Replace basement hatch door	\$2,000	\$0	\$0	\$0	Install new access hatch to basement storage area.	\$0	22-02-17
19	2	2	Clock/intercom head end upgrade	\$15,000	\$0	\$0	\$0	Existing system no longer supported. Replace intercom system front end unit.	\$0	22-02-18
20	2,5,6	3	Music room bathroom remodel	\$5,000	\$0	\$0	\$0	Replace old toilet and sink. Install modern fixtures.	\$0	22-02-19
21	2	3	Glycol full replacement	\$20,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	22-02-20
22	6,7	3	Playground equipment master plan	\$0	\$10,000	\$0	\$0	PIC project. Assist with locating and installing. Create long term vision and plan.	\$0	
23	1,3	4	Kiln/Crawlspace/Dryer ventilation	\$0	\$0	\$30,000	\$0	Provide proper ventilation to the crawlspace to mitigate humidity. Locate and install proper ventilation for kiln/dryer. Kiln where dryer is currently, relocate dryer. Wall off kiln area.	\$0	
24	1,2	5	Removal of old unit ventilators/cabinet heaters	\$0	\$0	\$6,000	\$0	Gym & kitchen area. May require abatement.	\$0	
25	2,3	5	Additional classroom space	\$0	\$0	\$0	\$0	Long term addition of more classroom space. Reference 2016 preliminary arch study.	\$1,000,000	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,103,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Hawthorne Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$156,000	\$53,000	\$55,000	\$0	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	2,6	2	Exterior building repairs	\$80,000	\$0	\$0	\$0	Building envelope maintenance to address concrete cracking and spalling. Includes complete exterior painting. Re-bid in 2022.	\$0	21-03-17
2	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Addition of pedestrian lighting on north sidewalk. Addition of strobe light in kitchen	\$0	22-03-01
3	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	22-03-02
4	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	22-03-03
5	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$1,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Replace handrails in stairwell.	\$0	22-03-04
6	1,2	1	Miscellaneous asphalt repairs & maintenance	\$3,000	\$1,000	\$1,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.	\$0	22-03-05
7	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	22-03-06
8	2	1	Miscellaneous flooring	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Replace vinyl base in areas and address cafeteria floor.	\$0	22-03-07
9	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	22-03-08
10	1,2	1	Miscellaneous concrete repairs	\$2,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement.	\$0	22-03-09
11	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	22-03-10
12	4,6	1	Miscellaneous landscape maintenance	\$10,000	\$3,000	\$3,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Enhance main entrance. Includes larger landscape improvements around property. Work with consultant on plan.	\$0	22-03-11
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Student desks/chairs - 1st grade	\$0	22-03-12
14	2	1	Refurbish wood chip area	\$7,000	\$7,000	\$7,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-03-13
15	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	22-03-14
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$5,000	\$3,000	\$3,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. Fencing replacement at staff parking lot and fencing along Church.	\$0	22-03-15
17	2	2	Alta Care room window	\$3,000	\$0	\$0	\$0	Need operable window in Rm 228	\$0	22-03-16
18	2,5	2	Install second boiler	\$50,000	\$0	\$0	\$0	Need for second boiler unit for system redundancy.	\$0	22-03-17
19	1,6,7	3	Playground shade structure	\$10,000	\$0	\$0	\$0	Joint project with PAC to plan, design and install new playground shade structure.	\$0	22-03-18
20	1,2,6,7	3	Cafeteria acoustical sound treatment	\$20,000	\$0	\$0	\$0	Sound mitigation efforts to reduce noise levels in cafeteria. Work to include ceiling treatment as well as possible door openings.	\$0	22-03-19
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,062,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Whittier Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$239,000	\$394,000	\$66,000	\$0	Comments	\$10,000	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$8,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Focus on girls and boys restroom. Add electrical outlets to pergola/courtyard.	\$0	22-04-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$12,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Add heater to custodial shed.	\$0	22-04-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas. Paint trim around front office. Patch and paint damaged wall areas. Paint walls of new entry waiting area and gym wall.	\$0	22-04-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.	\$0	22-04-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Pothole repair in parking lot.	\$0	22-04-05
6	2	1	Miscellaneous custodial equipment	\$3,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment. New snow plow attachment.	\$0	22-04-06
7	2	1	Miscellaneous flooring	\$12,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (Rms 1,2,5,6).	\$0	22-04-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Explore installing gutters along both wings.	\$0	22-04-08
9	1,2	1	Miscellaneous concrete repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Replace concrete stoops at classroom exterior doors. Existing stoops have heaved and are cracking. Prevents doors from fully opening. Include ramp at exterior gym door and irrigation repair.	\$0	22-04-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$3,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement. ITO room padding and door hardware. Study carrels and file cabinet.	\$0	22-04-10
11	4,6	1	Miscellaneous landscape maintenance	\$8,000	\$3,000	\$3,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying, as well as pest control. Includes larger landscape improvements around property. Timers for hose irrigation.	\$0	22-04-11
12	2	1	Miscellaneous furniture replacement	\$15,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Picnic table, benches, music stand rack and student desks.	\$0	22-04-12
13	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-04-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$3,000	\$3,000	\$0	Annual gym maintenance refinishing. Stage floor refinishing.	\$0	22-04-14
15	1	1	Miscellaneous exterior fence repairs & upgrades	\$6,000	\$1,000	\$1,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. Add crash bars to 3 exterior fence gates.	\$0	22-04-15
16	1,2	1	Replace music choral risers	\$10,000	\$0	\$0	\$0	Purchase new choral risers to replace old and failing risers.	\$0	22-04-16
17	2	1	Clock/intercom head end upgrade	\$15,000	\$0	\$0	\$0	Existing system no longer supported. Replace intercom system front end unit.	\$0	22-04-17
18	1,2,3	1	Interior/Exterior door replacement	\$30,000	\$0	\$0	\$0	Repairs and replacement of aging doors and frames. Cyclical replacement program to replace all wooden interior doors. Include new interior doors in gym. (1) pocket (1) kitchen. Door replacement design completed in 2017. Include new re-key project for all doors. Costs include doors, frames, existing retrofits plus patching and repairs.	\$0	22-04-18
19	1,2,5	1	Building mechanical upgrades	\$25,000	\$0	\$0	\$0	Install building wide thermostatic mixing valve and new water heater.	\$0	22-04-19
20	2,3,5	2	Relief fan replacement/upgrade	\$40,000	\$0	\$0	\$0	Address the wornout fans at the ends of each classroom corridor.	\$0	22-04-20
21	2,7	3	Modular classroom upgrades	\$12,000	\$0	\$0	\$0	Install new blinds on windows, install divider wall in one room, walk off carpet tiles at doorways.	\$0	22-04-21
22	1,3	3	Roof access upgrades	\$5,000	\$0	\$0	\$0	Improve roof access with ladders or new attic access.	\$0	22-04-22
23	3,7	4	Gym office remodel	\$3,000	\$60,000	\$0	\$0	Remodel project to create a new office space for HE teacher. Consultant investigation. Feasibility study.	\$0	22-04-23
24	1,2	4	6th Ave Masterplan	\$0	\$200,000	\$0	\$0	Project includes rebuild of staff parking lot. Enhancement to sidewalks, boulevards and loading/unloading zones. 2019 planning/design effort.	\$0	
25	2,4	4	Courtyard/playground drainage enhancements	\$0	\$50,000	\$0	\$0	Repair drainage and concrete issues along south portion of building. Includes sidewalk from SPED doors to the east, as well as grass area adjacent to play equipment.	\$0	
26	3	4	Interior room signage	\$0	\$8,000	\$0	\$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	\$0	
27	2,7	4	Repair/replace lockers	\$0	\$20,000	\$0	\$0	Repair, replace or repaint lockers. Existing units have surpassed life cycle.	\$0	
28	5	5	Gymnasium window replacement study	\$0	\$0	\$2,000	\$0	Investigate advantages of daylight and thermal upgrades to gym windows.	\$0	
29	2	5	Upgrade glycol addition tank	\$0	\$0	\$4,000	\$0	Pressure control circuit is not resolute enough to stop short cycling of pump.	\$0	
30	2	5	Repairs to exterior cracks in brick	\$0	\$0	\$4,000	\$0	Building envelope repairs. Brick above gym door exit needs repair.	\$0	
31	7	5	Boiler removal	\$0	\$0	\$0	\$0	Disassemble old boiler in basement and remove. Spare parts for Willson boiler.	\$5,000	
32	3	5	Address kiln ventilation	\$0	\$0	\$0	\$0		\$5,000	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$979,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Morning Star Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$155,000	\$57,000	\$147,000	\$0	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	22-05-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$18,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Building wide faucet replacement.	\$0	22-05-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	22-05-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$5,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Evaluate storefronts.	\$0	22-05-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Additional parking lot signage.	\$0	22-05-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	22-05-06
7	2	1	Miscellaneous flooring	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	\$0	22-05-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	22-05-08
9	1,2	1	Miscellaneous concrete repairs	\$25,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Sidewalk along bus turnaround and towards main back doors. Fix drainage issues. ADA ramp at front sidewalk. Main entry area. East stairs replacement.	\$0	22-05-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	22-05-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	22-05-11
12	4,6	1	Miscellaneous landscape maintenance	\$15,000	\$4,000	\$4,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Grass improvements at shade structure. Adjust irrigation and add sod at East entrance. Remove garden planter boxes and fencing.	\$0	22-05-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	22-05-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-05-14
15	2	2	Classroom window shades replacement	\$10,000	\$0	\$0	\$0	Cyclical replacement of old/damaged classroom shades.	\$0	22-05-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$2,000	\$2,000	\$2,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. West side greenhouse fencing.	\$0	22-05-16
17	2	2	Clock/intercom head end upgrade	\$15,000	\$0	\$0	\$0	Existing system no longer supported. Replace intercom system front end unit.	\$0	22-05-17
18	1,2	4	Upgrade fire panel	\$5,000	\$0	\$0	\$0	Existing panel no longer supported by manufacturer.	\$0	22-05-18
19	2	3	Glycol full replacment	\$20,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	22-05-19
20	2	5	Replace gym partition wall	\$0	\$0	\$90,000	\$0	Full replacement of original partition wall.	\$0	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,063,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Emily Dickinson Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$167,000	\$86,000	\$56,000	\$0	Comments	\$800,000	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	22-06-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$18,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Bathroom plumbing work (sinks, fixtures & partitions). Building wide faucet replacement.	\$0	22-06-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	22-06-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. New storefronts at playground doors.	\$0	22-06-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Paint striping along fire lane and bus turnaround.	\$0	22-06-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	22-06-06
7	2	1	Miscellaneous flooring	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Walk off carpet at playground doors. Ramp to custodial office.	\$0	22-06-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	22-06-08
9	1,2	1	Miscellaneous concrete	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Loading dock and sidewalk repairs.	\$0	22-06-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	22-06-10
11	4,6	1	Miscellaneous bleacher/partition wall repairs & service	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	22-06-11
12	2	1	Miscellaneous landscape maintenance	\$9,000	\$4,000	\$4,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes larger landscape improvements around property.	\$0	22-06-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Provide 3 options for teacher's desks. New lightweight folding tables. Cork board for Music room.	\$0	22-06-13
14	1,2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-06-14
15	1	1	Miscellaneous exterior fence repairs & upgrades	\$3,000	\$2,000	\$2,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. Repair fencing at playground.	\$0	22-06-15
16	1,2	2	Storefront door replacement	\$30,000	\$0	\$0	\$0	Replace failing storefront doors at Main Entrance and both playground entrances.	\$0	22-06-16
17	2	3	Glycol full replacement	\$20,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	22-06-17
18	2,7	3	Stage sound system improvements	\$4,000	\$0	\$0	\$0	Replace/upgrade sound system for stage and gym.	\$0	22-06-18
19	2,3	3	Replace electrical transformer	\$8,000	\$0	\$0	\$0	Preventative replacement of transformer. Replaced Morning Star in 2018. Same models. Similar conditions exist.	\$0	22-06-19
20	1	3	Complete re-keying project	\$10,000	\$0	\$0	\$0	Finish re-keying project that was started last year.		22-06-20
21	2,6,7	4	New school marquee sign	\$8,000	\$0	\$0	\$0	Replace school marquee signage at the corner of Annie.	\$0	22-06-21
22	2	4	New custodial tractor	\$0	\$30,000	\$0	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	
23	1	5	Parking lot replacement	\$0	\$0	\$0	\$0	Plan long term solution for flow & circulation	\$300,000	
24	7	5	Cafeteria addition	\$0	\$0	\$0	\$0	Possible cafeteria addition	\$500,000	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,051,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Hyalite Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$122,000	\$82,000	\$62,000	\$0	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Front light timers.	\$0	22-07-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$8,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	22-07-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	22-07-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Evaluate storefronts and gym doors.	\$0	22-07-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$8,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Replace some parking lot signage.	\$0	22-07-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. Including new versamatic stand-up vacuum and back pack vac. 4 Carpet drying fans.	\$0	22-07-06
7	2	1	Miscellaneous flooring	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	\$0	22-07-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	22-07-08
9	1,2	1	Miscellaneous concrete	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Sidewalk repairs. Flagpole repairs.	\$0	22-07-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	22-07-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	22-07-11
12	4,6	1	Miscellaneous landscape maintenance	\$20,000	\$5,000	\$5,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigation heads and spray zone adjustments. Maintenance and materials for front of building. Upgrade irrigation controller to Weathermatic. Replace landscape borders. Includes larger landscape improvements around property. Pruning and mulch addition.	\$0	22-07-12
13	2	1	Miscellaneous furniture replacement	\$4,000	\$4,000	\$4,000	\$0	Cyclical replacement of old furniture.	\$0	22-07-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	22-07-14
15	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.	\$0	22-07-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$10,000	\$5,000	\$5,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. Panic hardware on gates.	\$0	22-07-16
17	2	2	Replace building circ pump	\$10,000	\$0	\$0	\$0	Replace failing building circ pump.	\$0	22-07-17
18	2	3	Glycol full replacement	\$20,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	22-07-18
19	4,7	5	Gravel track around playfield	\$0	\$20,000	\$0	\$0	PAC project	\$0	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,096,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Meadowlark Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$143,000	\$58,000	\$61,000	\$0	Comments	\$8,000	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$2,000	\$3,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.		22-08-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$8,000	\$4,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.		22-08-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.		22-08-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.		22-08-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-08-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.		22-08-06
7	2	1	Miscellaneous flooring	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).		22-08-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.		22-08-08
9	1,2	1	Miscellaneous concrete	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.		22-08-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Cabinet doors in Rm 147		22-08-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.		22-08-11
12	4,6	1	Miscellaneous landscape maintenance	\$25,000	\$5,000	\$5,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Maintenance and materials for landscape areas. Reduce landscape areas. Granite boulder at front entry. Assist PAC with amphitheater and walking track. Includes larger landscape improvements around property.		22-08-12
13	2	1	Miscellaneous furniture replacement	\$10,000	\$4,000	\$4,000	\$0	Cyclical replacement of old furniture. New furniture for library.		22-08-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch		22-08-14
15	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.		22-08-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$2,000	\$2,000	\$2,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. Additional North/South fencing.		22-08-16
17	2	2	Clock/intercom head end upgrade	\$15,000	\$0	\$0	\$0	Existing system no longer supported. Replace intercom system front end unit.		22-08-17
18	2	2	Building wide water softener	\$30,000	\$0	\$0	\$0	Address continual water fixture failures due to a hard water condition that causes mineral buildup. Also includes replacing trap primers building wide.		22-08-18
19	1	3	Security cameras	\$6,000	\$0	\$0	\$0	Additional exterior security cameras.		22-08-19
20	2	5	Install variable speed drive on supply fan on Heat Recovery Ventilators						\$8,000	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,075,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Chief Joseph Middle School										
Line #	FCI Category	Priority	Annual Totals:	\$321,000	\$129,000	\$71,000	\$45,000	Comments	\$500,000	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$3,000	\$4,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.		22-31-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$5,000	\$6,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Remove gas lines in 8th grade science rooms. Includes MERV13 engineering review.		22-31-02
3	2,6	1	Miscellaneous interior/exterior painting	\$4,000	\$4,000	\$4,000	\$0	Cyclical repainting of various areas.		22-31-03
4	1,2	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,000	\$3,000	\$3,000	\$0	Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Addresses front security modifications.		22-31-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-31-05
6	2	1	Miscellaneous custodial equipment	\$4,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. Eye wash stations in science rooms.		22-31-06
7	2	1	Miscellaneous flooring	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Walk off carpet at main entrance to north entrance.		22-31-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.		22-31-08
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Concrete infill at flagpole area.		22-31-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.		22-31-10
11	4,6	1	Miscellaneous landscape maintenance	\$25,000	\$10,000	\$10,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes larger landscape improvements around property.		22-31-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.		22-31-12
13	2	1	Refurbish wood chip area	\$7,000	\$7,000	\$7,000	\$0	Annual replenishment. Approx. 4 inch		22-31-13
14	1,2	1	Maintenance finish gym floors	\$7,000	\$7,000	\$7,000	\$0	Annual gym maintenance refinishing.		22-31-14
15	1	2	Security cameras	\$6,000	\$0	\$0	\$0	Additional exterior security cameras.		22-31-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$1,000	\$1,000	\$1,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening.		22-31-16
17	5, 7	2	PV array installation	\$45,000	\$0	\$0	\$45,000	Grant money to install PV array on the roof.		22-31-17
18	2	2	Hot water heater service and upgrade	\$25,000	\$0	\$0	\$0	Replace kitchen hot water heater.		22-31-18
19	2	2	Clock/intercom head end upgrade	\$15,000	\$0	\$0	\$0	Existing system no longer supported. Replace intercom system front end unit.		22-31-19
20	2,5	2	Gym lighting controls	\$50,000	\$0	\$0	\$0	Replace gym lighting and controls to a more modern and maintainable system.		22-31-20
21	1	2	Exterior building shell upgrades	\$50,000	\$0	\$0	\$0	Replace EIFS panels with more permanent and stronger material (metal siding/cement boards). Bird damage to EIFS has become excessive and a long term solution is in need. Phased approach to identify best solution.		22-31-21
22	1,2	3	Access road gate	\$10,000	\$0	\$0	\$0	Control access to the easement road associated with the city sewer line.		22-31-22
23	5	3	Upgrade HVAC controller	\$25,000	\$0	\$0	\$0	Convert JCI controls to JACE N4 control. Include retro commissioning.		22-31-23
24	7	4	New softball field	\$0	\$30,000	\$0	\$0	Construct new softball field similar to Sacajawea to allow for middle school softball on-site.		
25	2	5	New custodial mower	\$0	\$30,000	\$0	\$0	Add additional mower for school grounds		
26	7		North building expansion	\$0	\$0	\$0	\$0	Long term growth plan to add areas off aux gym that were eliminated during construction.	\$500,000	
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$897,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Sacajawea Middle School										
Line #	FCI Category	Priority	Annual Totals:	\$202,000	\$58,000	\$60,000	\$35,000	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$8,000	\$4,000	\$4,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Front entry lights and grade wing exterior lights.		22-32-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Custodial floor sink replacement (south hall)		22-32-02
3	2,6	1	Miscellaneous interior/exterior painting	\$3,000	\$3,000	\$3,000	\$0	Cyclical repainting of various areas.		22-32-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$5,000	\$5,000	\$5,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Repairs to custodial garage door.		22-32-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-32-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.		22-32-06
7	2	1	Miscellaneous flooring	\$30,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).		22-32-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.		22-32-08
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$15,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Front oval & north grade wing. Sidewalk chase replacement.		22-32-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$3,000	\$0	Cyclical repairs/replacement.		22-32-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.		22-32-11
12	4,6	1	Miscellaneous landscape maintenance	\$25,000	\$8,000	\$8,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes larger landscape improvements around property. Replace dead trees along south gym exterior wall. Landscape boulders at football field road.		22-32-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. 15 Music stands.		22-32-13
14	1,2	1	Maintenance finish gym floors	\$7,000	\$7,000	\$7,000	\$0	Annual gym maintenance refinishing.		22-32-14
15	1	2	Miscellaneous exterior fence repairs & upgrades	\$1,000	\$1,000	\$1,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening.		22-32-15
16	5	2	Remove/reinstall various failed window units	\$5,000	\$0	\$0	\$0	On-going failed window replacements. Old library windows. Front entry glass.		22-32-16
17	1	2	Security cameras	\$10,000	\$0	\$0	\$0	Additional exterior security cameras.		22-32-17
18	2	3	Hot water heater service and upgrade	\$30,000	\$0	\$0	\$0	Possible addition of second hot water heater to provide more storage. Maybe replace kitchen water heater.		22-32-18
19	2	3	New custodial mower	\$30,000	\$0	\$0	\$0	Replace old Grasshopper. Existing mower is over 20 years old.		22-32-19
20	2,4,6	3	North retention pond rehabilitation.	\$5,000	\$0	\$0	\$35,000	Nat Geo Middle School Planetary Stewards grant award.		22-32-20
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,016,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Bozeman High School										
Line #	FCI Category	Priority	Annual Totals:	\$6,368,000	\$171,000	\$163,000	\$55,000	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$20,000	\$10,000	\$10,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.		22-41-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$30,000	\$20,000	\$20,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Tie in FCS to commercial kitchen boiler. Metals shop eye wash station.		22-41-02
3	2,6	1	Miscellaneous interior/exterior painting	\$10,000	\$10,000	\$10,000	\$0	Cyclical repainting of various areas. Repaint Hawk courtyard		22-41-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$30,000	\$10,000	\$10,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Swin center doors and Long Hall doors.		22-41-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$10,000	\$10,000	\$10,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-41-05
6	1,2	1	Miscellaneous interior/exterior signage	\$5,000	\$2,000	\$2,000	\$0	Cyclical replacement and additions to exterior signage. Also includes updating interior wayfinding signage		22-41-06
7	2	1	Miscellaneous custodial equipment	\$20,000	\$20,000	\$20,000	\$0	Replacement and repair of obsolete and worn out equipment. Floor scrubbers and accessories.		22-41-07
8	2	1	Miscellaneous flooring	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). N wing base and joint repairs.		22-41-08
9	1,2	1	Miscellaneous roof repairs	\$10,000	\$8,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Shop roof leaks. Long term H wing roof replacement.		22-41-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$5,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.		22-41-10
11	1,7	1	Miscellaneous SPED updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.		22-41-11
12	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$10,000	\$10,000	\$10,000	\$0	Cyclical repairs/replacement.		22-41-12
13	4,6	1	Miscellaneous landscape maintenance	\$35,000	\$15,000	\$10,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigation repairs.		22-41-13
14	2	1	Miscellaneous furniture replacement	\$30,000	\$10,000	\$10,000	\$0	Cyclical replacement of old furniture. New tables for metal shop.		22-41-14
15	1,2	1	Maintenance finish gym floors and classrooms	\$30,000	\$30,000	\$30,000	\$0	Annual gym maintenance refinishing.		22-41-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$5,000	\$5,000	\$5,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening.		22-41-16
17	1,2	2	Replacement and upgrades to security cameras	\$10,000	\$0	\$0	\$0	Annual cyclical upgrades to address failed camera units and to increase coverage.		22-41-17
18	5,7	2	PV array installation	\$45,000	\$0	\$0	\$45,000	Grant money to install PV array on the roof.		22-41-18
19	7	2	Install basketball shot clocks	\$5,000	\$0	\$0	\$10,000	Accomodate new MHSA rule	\$0	22-41-19
20	2,5,6,7	3	South entry and south cafeteria planning	\$10,000	\$0	\$0	\$0	Design and construction plans for south entry/cafeteria. Update flooring, lighting, trophy cases, concessions and cafeteria.		22-41-20
21	2,3,7	3	Winterization of old Van Winkle concessions	\$5,000	\$0	\$0	\$0	Modifications to concessions building to allow for water shutoff in the winter.		22-41-21
22	1,2,7	4	South gym floor protection	\$15,000	\$0	\$0	\$0	Purchase new floor protection mat for South gym.		22-41-22
23	1,2,5,6	4	Locker room updates	\$15,000	\$0	\$0	\$0	Updates to worn out and aging locker rooms.		22-41-23
24	1, 2, 3, 4, 5	5	Deferred maintenance items included in BHS renovations	\$6,000,000	\$0	\$0	\$0	Deferred maintenance to heating plants, grounds, gyms and other areas affected by the renovation.		
25	1,2	5	Track repairs	\$0	\$0	\$0	\$0	Facilities needs assessment		
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	-\$5,149,444	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Gallatin High School										
Line #	FCI Category	Priority	Annual Totals:	\$266,000	\$86,000	\$102,000	\$55,000	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$20,000	\$3,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Address library lighting issues.		22-42-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$1,000	\$3,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.		22-42-02
3	2,6	1	Miscellaneous interior/exterior painting	\$3,000	\$3,000	\$5,000	\$0	Cyclical repainting of various areas.		22-42-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$6,000	\$3,000	\$5,000	\$0	Repairs and replacement of doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building. Additional storage in activities shed, C179 & B238		22-42-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$3,000	\$3,000	\$5,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-42-05
6	1,2	1	Miscellaneous interior/exterior signage	\$5,000	\$1,000	\$1,000	\$0	Cyclical replacement and additions to exterior signage. Also includes updating interior wayfinding signage		22-42-06
7	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$3,000	\$0	New equipment to assist in building upkeep.		22-42-07
8	2	1	Miscellaneous flooring	\$2,000	\$2,000	\$3,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).		22-42-08
9	1,2	1	Miscellaneous roof repairs	\$2,000	\$2,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Shop roof leaks. Long term H wing roof replacement.		22-42-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$20,000	\$2,000	\$3,000	\$0	Cyclical repairs/replacement. Front sidewalks with flag lights replacement. Expand sidewalk at handicap parking stalls. Add new ped path at front entrance.		22-42-10
11	1,7	1	Miscellaneous SPED updates & repairs	\$10,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement. Patch and repair walls. Add wall padding.		22-42-11
12	1,2	1	Miscellaneous bleacher/partion wall repairs & service	\$2,000	\$2,000	\$3,000	\$0	Cyclical repairs/replacement.		22-42-12
13	4,6	1	Miscellaneous landscape maintenance	\$45,000	\$25,000	\$25,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigaton repairs. Smartlink antennas for irrigation.		22-42-13
14	2	1	Miscellaneous furniture replacement	\$50,000	\$2,000	\$2,000	\$0	Cyclical replacement of old furniture. Additional athletic lockers and unisex lockers.		22-42-14
15	1,2	1	Maintenance finish gym floors	\$30,000	\$30,000	\$30,000	\$0	Annual gym maintenance finishing.		22-42-15
16	1	1	Miscellaneous exterior fence repairs & upgrades	\$10,000	\$2,000	\$3,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. New gate opening near trash enclosure. Modify softball dugout gates.		22-42-16
17	2,3,7	2	Winterization of Comfort Station	\$5,000	\$0	\$0	\$0	Modifications to concessions building to allow for water shutoff in the winter.		22-42-17
18	7	2	Install basketball shot clocks	\$5,000	\$0	\$0	\$10,000	Accomodate new MHSA rule		22-42-18
19	5,7	2	PV array installation	\$45,000	\$0	\$0	\$45,000	Grant money to install PV array on the roof.		22-42-19
20	2,6,7	5	New turf field	\$0	\$0	\$0	\$0	Facilities needs assessment.		
21	7	5	Expanded weight room	\$0	\$0	\$0	\$0	Facilities needs assessment.		
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$952,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Van Winkle Stadium										
Line #	FCI Category	Priority	Annual Totals:	\$80,000	\$0	\$0	\$0	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$1,000	\$0	\$0	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.		22-49-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$20,000	\$0	\$0	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Repair or replace unit heaters.		22-49-02
3	2,6	1	Miscellaneous interior/exterior painting	\$10,000	\$0	\$0	\$0	Cyclical repainting of various areas. Unpainted ceilings in concession areas.		22-49-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$1,000	\$0	\$0	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.		22-49-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$1,000	\$0	\$0	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-49-05
6	1,2	1	Miscellaneous exterior signage	\$1,000	\$0	\$0	\$0	Cyclical replacement and additions to exterior signage.		22-49-06
7	2	1	Miscellaneous custodial equipment	\$1,000	\$0	\$0	\$0	Replacement and repair of obsolete and worn out equipment.		22-49-07
8	2	1	Miscellaneous flooring	\$1,000	\$0	\$0	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).		22-49-08
9	1,2	1	Miscellaneous roof repairs	\$1,000	\$0	\$0	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Shop roof leaks. Long term H wing roof replacement.		22-49-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$1,000	\$0	\$0	\$0	Cyclical repairs/replacement.		22-49-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$0	\$0	\$0	Cyclical repairs/replacement.		22-49-11
12	4,6	1	Miscellaneous landscape maintenance	\$1,000	\$0	\$0	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigation repairs.		22-49-12
13	1	2	Miscellaneous exterior fence repairs & upgrades	\$5,000	\$0	\$0	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening. Repair gates around stadium.		22-49-13
14	2,3,7	2	Winterization of all buildings	\$15,000	\$0	\$0	\$0	Modifications to all buildings to allow for water shutoff in the winter.		22-49-14
15	2,7	3	Upgrade stadium sound system	\$20,000	\$0	\$0	\$0	Improve sound quality at stadium.		22-49-15
16	2	5	Under bleacher storage	\$0	\$0	\$0	\$0	Facilities needs assessment. Deal with water issues on concrete.		
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,138,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Willson Building												
Line #	FCI Category	Priority	Annual Totals:	\$82,750	\$248,250	\$331,000	\$57,000	\$47,000	\$0		\$1,750,000	Project Number
			Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2,3	1	New storefront and doors at West gym entrance	\$25,000	\$75,000	\$100,000	\$0	\$0	\$0	Update gym space for proper occupancy and emergency exiting. ADA compliant door and actuators. New doors and hardware at code required exits.		17-50-07
2	2	2	Exterior site improvements	\$30,000	\$90,000	\$120,000	\$0	\$0	\$0	Rear Babcock entrance. New stoop outside converted stairwell door. New ramp and handrail. Mechanical yard screening. Sidewalk at north gym egress connecting to parking lot. Includes access ladders and painting.		21-50-15
3	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$1,250	\$3,750	\$5,000	\$8,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading exterior lights to LED.		22-50-01
4	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$30,000	\$40,000	\$8,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Investigate heating upgrades. Focus on Admin wing improvements.		22-50-02
5	2,6	1	Miscellaneous interior/exterior painting	\$1,500	\$4,500	\$6,000	\$3,000	\$3,000	\$0	Cyclical repainting of various areas. Gym painting. 3rd floor offices.		22-50-03
6	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$1,250	\$3,750	\$5,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.		22-50-04
7	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$750	\$2,250	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.		22-50-05
8	2	1	Miscellaneous custodial equipment	\$750	\$2,250	\$3,000	\$3,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.		22-50-06
9	2	1	Miscellaneous flooring	\$750	\$2,250	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).		22-50-07
10	1,2	1	Miscellaneous roof repairs	\$1,250	\$3,750	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.		22-50-08
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$3,000	\$4,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.		22-50-09
12	4,6	1	Miscellaneous landscape maintenance	\$1,000	\$3,000	\$4,000	\$8,000	\$5,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control.		22-50-10
13	2	1	Miscellaneous furniture replacement	\$750	\$2,250	\$3,000	\$3,000	\$3,000	\$0	Cyclical replacement of old furniture.		22-50-11
14	1,2	1	Miscellaneous SPED updates & repairs	\$500	\$1,500	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.		22-50-12
15	1,2	1	Maintenance finish gym floor and classrooms	\$1,250	\$3,750	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.		22-50-13
16	1,2	1	Replace custodial shop garage door	\$2,000	\$6,000	\$8,000	\$0	\$0	\$0	Install new custodial shop garage. Replace old garage door with updated and safer model.		22-50-14
17	1,2	4	Replace fire sprinkler heads	\$3,750	\$11,250	\$15,000	\$0	\$0	\$0	Sprinkler heads were recalled and require replacement. Includes all areas but auditorium, the library and corridors which were addressed during renovation projects.		22-50-15
18	5	5	Replace HVAC system with variable refrigerant volume system	\$0	\$0	\$0	\$0	\$0	\$0	The current ventilators in each room are circa 1938 and are in dire need of replacement. This will address both the heating/cooling and ventilation\	\$1,750,000	
19	6	5	Main St street and pedestrian lights	\$0	\$0	\$0	\$0	\$0	\$0	Installing new street light standards. Connection between downtown and midtown districts. Utilize downtown TIFF funds. Final amount is still uncertain		
			Unfunded FCI repairs							FCI report renewal cost minus funded projects	\$1,161,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Willson Auditorium												
Line #	FCI Category	Priority	Annual Totals:	\$7,000	\$21,000	\$28,000	\$37,000	\$12,000	\$35,000	Comments	\$30,000	Project Number
			Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1, 2	1	Miscellaneous electrical/lighting updates & repairs	\$1,250	\$3,750	\$5,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading lights to LED.		22-AUD-01
2	1, 2	1	Miscellaneous mechanical/plumbing updates & repairs	\$1,250	\$3,750	\$5,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.		22-AUD-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$750	\$2,250	\$3,000	\$2,000	\$2,000	\$0	Cyclical repainting of various areas.		22-AUD-03
4	2	1	Miscellaneous auditorium shop equipment	\$500	\$1,500	\$2,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment.		22-AUD-04
5	2	1	Miscellaneous flooring	\$500	\$1,500	\$2,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement of various flooring. Includes refinishing and/or sealing.		22-AUD-05
6	1, 2	1	Miscellaneous auditorium repairs & service	\$750	\$2,250	\$3,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement of seats, stage, handrails, etc.		22-AUD-06
7	7	1	Auditorium live feed equipment	\$2,000	\$6,000	\$8,000	\$0	\$0	\$0	Provide for the ability to broadcast auditorium events into library and/or boardroom. Also includes providing feed into gym. Will require wifi upgrades in gymnasium.		22-AUD-07
8	2	1	New Equipment (Sound Shell/Clouds)	\$0	\$0	\$0	\$25,000	\$0	\$0	Replace old heavy equipment.		
9	2	5	Replace all soft goods	\$0	\$0	\$0	\$0	\$0	\$25,000	Replace stage curtains. Existing are worn out and colors are mismatched. Utilize auditorium capital campaign funds.		
10	2	5	Fly loft	\$0	\$0	\$0	\$0	\$0	\$10,000	Replace original timber planks with steel. Utilize auditorium capital campaign funds.		
11	7	5	Auditorium trap door	\$0	\$0	\$0	\$0	\$0	\$0	Provide for additional storage and accessibility from stage to basement	\$30,000	
			Unfunded FCI repairs							FCI report renewal cost minus funded projects	\$1,181,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Support Services Building												
Line #	FCI Category	Priority	Annual Totals:	\$23,000	\$23,000	\$46,000	\$21,000	\$21,000	\$0	Comments	\$250,000	Project Number
			Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$1,500	\$1,500	\$3,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading exterior lights to LED.		22-61-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$3,000	\$3,000	\$6,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Replace HVAC front end and add to supervisor.		22-61-02
3	2,6	1	Miscellaneous interior/exterior painting	\$3,000	\$3,000	\$6,000	\$2,000	\$2,000	\$0	Cyclical repainting of various areas. Includes repainting kitchen floor with epoxy paint.		22-61-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$2,500	\$2,500	\$5,000	\$2,000	\$2,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.		22-61-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$2,500	\$2,500	\$5,000	\$2,000	\$2,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot striping.		22-61-05
6	1,2	1	Miscellaneous roof repairs	\$2,000	\$2,000	\$4,000	\$2,000	\$2,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Loading dock stairs ice issue.		22-61-06
7	4,6	1	Miscellaneous landscape maintenance	\$2,500	\$2,500	\$5,000	\$4,000	\$4,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes irrigation system repairs.		22-61-07
8	2	1	Miscellaneous flooring	\$1,500	\$1,500	\$3,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Epoxy coating on kitchen floor.		22-61-08
9	1,2	1	Miscellaneous concrete repairs	\$2,500	\$2,500	\$5,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Loading dock concrete wall.		22-61-09
10	2	1	Replace chill/cook compressor	\$2,000	\$2,000	\$4,000	\$0	\$0	\$0	Compressor starved for oil. Needs to be replaced.		22-61-10
11	7	5	Construct an exterior bus parking garage and maintenance shop.	\$0	\$0	\$0	\$0	\$0	\$0	Provide for covered and heated parking for the current vehicle fleet to reduce maintenance and replacement cost. Maintenance shop will aid in the surplus and auction process. Need overnight vehicle parking. Drivers ed cars. 2 heated bays (1 for delivery van and 1 for maintenance)	\$250,000	
			Unfunded FCI repairs							FCI report renewal cost minus funded projects	\$1,197,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Bus Barn										
Line #	FCI Category	Priority	Annual Totals:	\$0	\$0	\$0	\$84,000	Comments	\$0	Project Number
			Description	FY22	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$0	\$0	\$0	\$10,000	Cyclical repairs/replacement to electric and lighting. Includes upgrading exterior lights to LED. Also upgrades to interior lights.		22-62-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$0	\$0	\$0	\$5,000	Cyclical repairs/replacement of mechanical/plumbing fixtures.		22-62-02
3	2,6	1	Miscellaneous interior/exterior painting	\$0	\$0	\$0	\$2,000	Interior walls. Clean up occupied office areas.		22-62-03
4	2	1	Miscellaneous flooring	\$0	\$0	\$0	\$5,000	Cyclical repairs/replacement of various flooring. Install new carpet. 1st floor main room and break room (walk off possibly).		22-62-04
5	1,2	1	Miscellaneous roof repairs	\$0	\$0	\$0	\$4,000	Cyclical repairs to roof, snow cleats, down spouts, etc. Add gutters and downspouts to bus barn. Pipe downspouts subsurface to detention area(s).		22-62-05
6	4,6	2	Miscellaneous landscape maintenance	\$0	\$0	\$0	\$4,000	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control.		22-62-06
7	7	2	Additional asphalt drive loop around south side of bus barn.	\$0	\$0	\$0	\$50,000	Add additional drive around south side of barn to allow for greater flexibility of bus parking and circulation. Plus employee parking addition.		22-62-07
8	1,2	2	Miscellaneous doors/hardware	\$0	\$0	\$0	\$4,000	Cyclical repairs to office doors, garage doors, etc.		22-62-08
			Unfunded FCI repairs					FCI report renewal cost minus funded projects	\$1,218,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Districtwide												
Line #	FCI Category	Priority	Annual Totals:	\$82,500	\$82,500	\$165,000	\$0	\$0	\$0		\$9,500,000	Project Number
			Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds	FY23	FY24	Other Funds		Unfunded / Unscheduled	
1	1,2,3	1	Facilities Condition Inventory (FCI)	\$50,000	\$50,000	\$100,000	\$0	\$0	\$0	Facilities condition inventory (FCI) to be completed every 3 years. Building/site assessments to be performed by our consultant team including architectural, mechanical, electrical, structural and civil.		22-99-01
2	1,2	1	Asphalt maintenance program	\$10,000	\$10,000	\$20,000	\$0	\$0	\$0	Setup up maintenance program to address all parking lots in 2023		22-99-02
3	1	1	Vanderbilt lock controls maintenance contract	\$7,500	\$7,500	\$15,000	\$0	\$0	\$0	Contract to manage lock control software at all buildings.		22-99-03
4	2,3,5,7	1	Upgrades to older kitchens	\$15,000	\$15,000	\$30,000	\$0	\$0	\$0	Update to 3 compartment sinks at older elementries per health department. Plan future upgrades.		22-99-04
5			Special Ed facility			\$0	\$0	\$0		Estimated cost for design and construction of new 18,000sf special ed facility	\$9,500,000	
			Unfunded FCI repairs							FCI report renewal cost minus funded projects	\$1,218,556	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

Bozeman Public Schools



2022-23 Adopted Budget

Appendix 2: Notice of Intent to Increase Permissive Levies

The following Notice of Intent to Increase Permissive Levies was approved by the Board in March 7, 2022 and published in the Bozeman Chronicle on March 15, 2022 in accordance with 20-9-116, MCA.

BOZEMAN SCHOOL DISTRICT #7
NOTICE OF INTENT TO INCREASE NONVOTED LEVIES
March 2022

The Bozeman School District is committed to financial transparency. State law requires the District to provide notice of its intent to increase nonvoted levies in the ensuing fiscal year. However, understanding the District's tax structure requires considering all levies—both voted and non-voted. To reduce confusion and increase transparency, this notice contains projections for all of the District's levies:

ELEMENTARY:

Fund	<u>Current Year Levies</u>		<u>2022-23 Projections Using 2021-22 Taxable Value</u>			
	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General	\$ 13,803,284	61.59	246,057	1.11	1.50	3.00
Transportation	1,385,098	6.18	111,624	0.50	0.68	1.36
Tuition	279,426	1.25	2,632	0.01	0.01	0.02
Technology	672,257	3.00	-	-	-	-
Debt Service	4,715,507	21.04	165,649	0.74	1.00	2.00
Building Reserve	2,000,000	8.93	-	-	-	-
Grand Total - Elementary	\$ 22,855,572	101.99	\$ 525,962	2.36	\$ 3.19	\$ 6.38

HIGH SCHOOL:

Fund	<u>Current Year Levies</u>		<u>2022-23 Projections Using 2021-22 Taxable Value</u>			
	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General	\$ 8,240,781	30.59	681,520	2.52	3.40	6.80
Transportation	600,652	2.23	79,446	0.29	0.39	0.78
Adult Ed	459,181	1.70	54,458	0.21	0.28	0.56
Technology	200,000	0.74	74,830	0.28	0.38	0.76
Debt Service	11,177,332	39.78	59,668	0.15	0.20	0.40
Building Reserve	2,645,469	9.82	(145,469)	(0.54)	(0.73)	(1.46)
Grand Total - High School	\$ 23,323,415	84.86	\$ 810,026	2.93	\$ 3.95	\$ 7.90

K12 TOTALS \$ 46,178,987 186.85 \$ 1,335,988 5.29 \$ 7.14 \$ 14.28

This notice must also document the District's expected use of its Building Reserve State Major Maintenance levies and associated funding. This year, the District expects to use those proceeds to partially fund capital improvements approved by the Board on February 14, 2022 as well as operational costs of school safety. The District estimates this funding structure will generate approximately \$850,000 during 2022-23, with no net cost to local taxpayers.

All estimates are based on the current year's taxable value with no increase, as required by state law. If the District's taxable value increases as expected, the mill and taxpayer cost increases will be less than presented here. These estimates are preliminary and changes are expected before the final budgets are set in August. Please contact the District Business Office at (406) 522-6042 or Mike.Waterman@bsd7.org or Lacy.Clark@bsd7.org if you have questions or need additional information.

Bozeman Public Schools



2022-23 Adopted Budget

Appendix 3: Bozeman Elementary Submitted Budget

The following appendix is the budget report submitted to the Montana Office of Public Instruction. It is the Bozeman Elementary District's official adopted budget for FY2022-23.



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

ANB		Taxable Valuation
EL	HS	
District: 4,908	N/A	231,009,258

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

LACY CLARK

(Signature)

(Date)

Chairperson, School Trustees:

GREG NEIL

(Signature)

(Date)

County Superintendent:

Matthew Henry

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2023

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Submit ID:

0350 Bozeman Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	35,492,152.00	3,549,187.33	10%	10.00%	0.00	21,404,619.38	14,087,532.62	60.98
10 Transportation	2,460,305.00	492,061.00	20%	20.00%	154,848.02	493,324.93	1,812,132.05	7.84
11 Bus Depreciation Reserve	306,056.00	0.00	N/A	0.00%	305,555.60	500.40	0.00	0.00
13 Tuition	686,060.00		N/A		405,776.86	0.00	280,283.14	1.21
14 Retirement	5,800,000.00	1,160,000.00	20%	20.00%	300,579.99	5,499,420.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,617,742.00	0.00	N/A	0.00%	895,479.97	29,234.26	693,027.77	3.00
29 Flexibility	3,724.00	0.00	N/A	0.00%	0.00	3,724.00	0.00	0.00
61 Building Reserve	5,035,529.00	0.00	N/A	0.00%	2,947,104.92	88,424.08	2,000,000.00	8.66
Total of All Funds	51,401,568.00	5,201,248.33			5,009,345.36	27,519,247.06	18,872,975.58	81.69

50 Debt Service

Tax Jurisdiction

2006	5,621,129.00	0.00	20-9-438	0.00%	903,492.34	4,000.00	4,713,636.66	20.40
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Budget Report

FY 2023

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Submit ID:

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,743
M1	BOZEMAN 7-8	1,165

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,809,695.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,258,565.28
D.	At Risk Student	(I-D)	71,921.53
E.	Indian Education For All	(I-E)	114,258.24
F.	American Indian Achievement Gap	(I-F)	33,663.00
G.	Data For Achievement	(I-G)	109,399.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,505,085.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	147,925.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,895
B.	BASE Budget Limit	(II-B)	27,500,049.05
C.	Maximum Budget Limit	(II-C)	34,356,194.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,171,855.95
E.	Adopted Budget	(II-E)	34,671,905.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	28,410,266.04
H.	Maximum Budget Limit	(II-H)	35,492,152.17
I.	Highest Budget Without a Vote	(II-I)	35,492,152.17
J.	Highest Budget	(II-J)	35,492,152.17
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	35,492,152.00



Budget Report

FY 2023

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Submit ID:

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,549,187.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,549,187.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		35,492,152.00
	1. BASE Budget Limit	(V-A1)	28,410,266.04	
	2. Over-BASE Budget	(V-A2)	7,081,885.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,809,695.38
	1. Direct State Aid Paid By State	(V-B1)	13,809,695.38	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,258,565.28
D.	At Risk Student	(V-D)		71,921.53
E.	Indian Education For All	(V-E)		114,258.24
F.	American Indian Achievement Gap	(V-F)		33,663.00
G.	Data For Achievement	(V-G)		109,399.32
H.	Special Education Allowable Cost Payment	(V-H)		1,505,085.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,944.78
	1. Actual Non-Levy Revenue	(V-J1)	16,944.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,490,732.66
	1. State - Guaranteed Tax Base Aid	(V-L1)	4,485,086.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,005,646.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		28,410,266.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	



Budget Report

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Submit ID:

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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,081,885.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,081,885.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.66
	1. District Property Tax Levy Mills	(V-U1)	30.66	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2023

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Submit ID:

01 General Fund

Adopted Budget	0001	35,492,152.00
Budget Uses		
Expenditure Budget	0002	35,492,152.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,809,695.38
Quality Educator	3111	1,258,565.28
At Risk Student	3112	71,921.53
Indian Education For All	3113	114,258.24
American Indian Achievement Gap	3114	33,663.00
State Special Education Allowable Cost Payment to Districts	3115	1,505,085.85
Data For Achievement	3116	109,399.32
State - Guaranteed Tax Base Aid	3120	4,485,086.00
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,944.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

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Submit ID:

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
Other Non-levy Revenue		
District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Levies		
Mandatory Non-isolated Levy	1110(a)	0.00
BASE Levy	1110(b)	7,005,646.66
Over-BASE Levy	1110(c)	7,081,885.96
District Tax Levy	1110	14,087,532.62
Total Estimated Revenues to Fund Adopted Budget	0004	35,492,152.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	2,460,305.00
Budget Uses		
Expenditure Budget	0002	2,460,305.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	447,113.57
Contingency	0006	44,711.36
Over-Schedule	0011	1,968,480.07
Fund Balance for Budget	TFS48	646,909.02
Operating Reserve	0961	492,061.00
Unreserved Fund Balance Reappropriated	0970	154,848.02
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	245,912.46
State - On-Schedule Transportation Reimbursement	3210	245,912.47
District Tax Levy	1110	1,812,132.05
District Mills	999	7.84
Total Estimated Revenues to Fund Adopted Budget	0004	2,460,305.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,056.00
Budget Uses		
Expenditure Budget	0002	306,056.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	305,555.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305,555.60
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.40
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306,056.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	686,060.00
Budget Uses		
Expenditure Budget	0002	686,060.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	405,776.86
Unreserved Fund Balance Reappropriated	0970	405,776.86
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	280,283.14
District Mills	999	1.21
Total Estimated Revenues to Fund Adopted Budget	0004	686,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	5,800,000.00
Budget Uses		
Expenditure Budget	0002	5,800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,460,579.99
Operating Reserve	0961	1,160,000.00
Unreserved Fund Balance Reappropriated	0970	300,579.99
Estimated Funding Sources		
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,497,920.01
Total Estimated Revenues to Fund Adopted Budget	0004	5,800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	1,617,742.00
Budget Uses		
Expenditure Budget	0002	1,617,742.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	895,479.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	895,479.97
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.43
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,734.83
District Tax Levy	1110	693,027.77
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,617,742.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	3,724.00
Budget Uses		
Expenditure Budget	0002	3,724.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.50
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,723.50
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,724.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

50 Debt Service Fund



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

2006

Taxable Value		231,009,258.00
Adopted Budget	0001	5,621,129.00

Budget Uses

Expenditure Budget	0002	5,621,129.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	841,500.00
Fund Balance for Budget	TFS48	61,992.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,992.34
TIF Fund Balance Reappropriated	0973	841,500.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,713,636.66
Jurisdiction Mills	999	20.40
Total Estimated Revenues to Fund Adopted Budget	0004	5,621,129.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	5,070,000.00	485,000.00	166,650.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	2,875,000.00	890,000.00	127,737.50	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	1,200,000.00	370,000.00	53,250.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	5,875,000.00	135,000.00	223,400.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	15,325,000.00	975,000.00	669,050.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	8,020,000.00	1,055,000.00	368,041.67	500.00
Total Bond Requirements							5,521,129.17

SIDs

Issue Type	Amount
Elementary	99,999.83
Total SID Requirements	99,999.83
Total Debt Service Requirements	0002 5,621,129.00



Budget Report

FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	5,035,529.00
Budget Uses		
Expenditure Budget	0002	5,035,529.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,947,104.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,947,104.92
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	3,999.50
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	84,424.58
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	1,530,974.58
Building Reserve Permissive Levy	1110(b)	469,025.42
District Tax Levy	1110	2,000,000.00
District Mills	999	8.66
Building Reserve Voted Mills	0134	6.63
Building Reserve Permissive Mills	0135	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	5,035,529.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	12,000,000.00	6	612	5,396,061.72	2,000,000.00	1,530,974.58
Total						<u>1,530,974.58</u>

Bozeman Public Schools



2022-23 Adopted Budget

Appendix 4: Bozeman High School Submitted Budget

The following appendix is the budget report submitted to the Montana Office of Public Instruction. It is the Bozeman High School District's official adopted budget for FY2022-23.



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

ANB		Taxable Valuation
EL	HS	
District:	N/A	2,587
		278,036,597

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

LACY CLARK

(Signature)

(Date)

Chairperson, School Trustees:

GREG NEIL

(Signature)

(Date)

County Superintendent:

Matthew Henry

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2023

16 Gallatin

Submit ID: 0351-83916104

0351 Bozeman H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	21,417,282.00	2,141,344.31	10%	10.00%	0.00	12,474,273.21	8,943,008.79	32.16
10 Transportation	1,188,863.00	237,772.60	20%	20.00%	181,430.75	281,710.37	725,721.88	2.61
11 Bus Depreciation Reserve	306,324.00	0.00	N/A	0.00%	305,824.00	500.00	0.00	0.00
13 Tuition	580,140.00		N/A		309,555.16	0.19	270,584.65	0.97
14 Retirement	3,300,000.00	660,000.00	20%	20.00%	124,059.92	3,175,940.08		
17 Adult Education	470,502.00	154,389.72	35%	32.81%	0.00	11,000.00	459,502.00	1.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	767,846.00	0.00	N/A	0.00%	471,532.06	18,277.34	278,036.60	1.00
29 Flexibility	22,511.00	0.00	N/A	0.00%	0.00	22,511.00	0.00	0.00
61 Building Reserve	11,333,115.69	0.00	N/A	0.00%	8,987,913.26	51,065.88	2,294,136.55	8.25
Total of All Funds	39,386,583.69	3,193,506.63			10,380,315.15	16,035,278.07	12,970,990.47	46.64

50 Debt Service

Tax Jurisdiction

2006	2,884,501.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,883,001.00	8.71
2017A	9,444,500.00	0.00	20-9-438	0.00%	908,137.00	1,500.00	8,534,863.00	30.70



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOZEMAN HS 9-12 2,587

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,751,281.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	622,894.16
D.	At Risk Student	(I-D)	34,957.36
E.	Indian Education For All	(I-E)	60,225.36
F.	American Indian Achievement Gap	(I-F)	11,908.00
G.	Data For Achievement	(I-G)	57,664.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	525,911.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	141,728.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,460
B.	BASE Budget Limit	(II-B)	15,973,699.97
C.	Maximum Budget Limit	(II-C)	19,909,386.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,935,686.03
E.	Adopted Budget	(II-E)	19,909,386.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,186,173.23
H.	Maximum Budget Limit	(II-H)	21,417,282.07
I.	Highest Budget Without a Vote	(II-I)	21,121,859.36
J.	Highest Budget	(II-J)	21,417,282.07
K.	Highest Voted Amount	(II-K)	295,422.71
L.	Amount Approved on Ballot by Voters	(II-L)	325,000.00
M.	Adopted Budget	(II-M)	21,417,282.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)	2,096,344.31
B.	TIF Operating Reserve (962)	(III-B)	45,000.00
C.	Excess Reserves	(III-C)	0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)	0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)	2,141,344.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)	21,417,282.00
1.	BASE Budget Limit	(V-A1)	17,186,173.23
2.	Over-BASE Budget	(V-A2)	4,231,108.77

Funding The BASE Budget:

B.	Direct State Aid	(V-B)	8,751,281.29
1.	Direct State Aid Paid By State	(V-B1)	8,751,281.29
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00
C.	Quality Educator	(V-C)	622,894.16
D.	At Risk Student	(V-D)	34,957.36
E.	Indian Education For All	(V-E)	60,225.36
F.	American Indian Achievement Gap	(V-F)	11,908.00
G.	Data For Achievement	(V-G)	57,664.23
H.	Special Education Allowable Cost Payment	(V-H)	525,911.23
I.	Remaining Fund Balance Available	(V-I)	0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)	8,559.26
1.	Actual Non-Levy Revenue	(V-J1)	8,559.26
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00
3.	TIF Applied To BASE Budget	(V-J3)	0.00
4.	Excess Levy BASE	(V-J4)	0.00
K.	Other Non-Levy Revenue and Funding Sources	(V-K)	0.00
L.	BASE Levy Requirements	(V-L)	7,112,772.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,400,872.32
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,711,900.02
M.	**Subtotal of BASE Budget Revenue	(V-M)	17,186,173.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)	0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)	0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00
2.	Tuition	(V-O2)	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,231,108.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,231,108.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.94
U.	Over-BASE Mills	(V-U)		15.22
	1. District Property Tax Levy Mills	(V-U1)	15.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2023

16 Gallatin

Submit ID: 0351-83916104

0351 Bozeman H S

01 General Fund

Adopted Budget	0001	21,417,282.00
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Budget Uses

Expenditure Budget	0002	21,417,282.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	45,000.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	8,751,281.29
Quality Educator	3111	622,894.16
At Risk Student	3112	34,957.36
Indian Education For All	3113	60,225.36
American Indian Achievement Gap	3114	11,908.00
State Special Education Allowable Cost Payment to Districts	3115	525,911.23
Data For Achievement	3116	57,664.23
State - Guaranteed Tax Base Aid	3120	2,400,872.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,559.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	4,711,900.02	
Over-BASE Levy	1110(c)	4,231,108.77	
District Tax Levy	1110		8,943,008.79
Total Estimated Revenues to Fund Adopted Budget	0004		21,417,282.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

10 Transportation Fund

Adopted Budget	0001	1,188,863.00
Budget Uses		
Expenditure Budget	0002	1,188,863.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	255,645.79
Contingency	0006	25,564.58
Over-Schedule	0011	907,652.63
Fund Balance for Budget	TFS48	419,203.35
Operating Reserve	0961	237,772.60
Unreserved Fund Balance Reappropriated	0970	181,430.75
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	140,605.18
State - On-Schedule Transportation Reimbursement	3210	140,605.19
District Tax Levy	1110	725,721.88
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	1,188,863.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,324.00
Budget Uses		
Expenditure Budget	0002	306,324.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	305,824.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305,824.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306,324.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

13 Tuition Fund

Adopted Budget	0001	580,140.00
Budget Uses		
Expenditure Budget	0002	580,140.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	309,555.16
Unreserved Fund Balance Reappropriated	0970	309,555.16
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.19
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	270,584.65
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	580,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

14 Retirement Fund

Adopted Budget	0001	3,300,000.00
Budget Uses		
Expenditure Budget	0002	3,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	784,059.92
Operating Reserve	0961	660,000.00
Unreserved Fund Balance Reappropriated	0970	124,059.92
Estimated Funding Sources		
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,173,940.08
Total Estimated Revenues to Fund Adopted Budget	0004	3,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

17 Adult Education Fund

Adopted Budget	0001	470,502.00
Budget Uses		
Expenditure Budget	0002	470,502.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,389.72
Operating Reserve	0961	154,389.72
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	459,502.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	470,502.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

28 Technology Fund

Adopted Budget	0001	767,846.00
Budget Uses		
Expenditure Budget	0002	767,846.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	471,532.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	471,532.06
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	16,777.59
District Tax Levy	1110	278,036.60
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	767,846.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

29 Flexibility Fund

Adopted Budget	0001	22,511.00
Budget Uses		
Expenditure Budget	0002	22,511.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	22,510.25
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

16 Gallatin

Submit ID: 0351-83916104

0351 Bozeman H S

50 Debt Service Fund

2006

Taxable Value		331,066,012.00
Adopted Budget	0001	2,884,501.00

Budget Uses

Expenditure Budget	0002	2,884,501.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,883,001.00
Jurisdiction Mills	999	8.71
Total Estimated Revenues to Fund Adopted Budget	0004	2,884,501.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	2,970,000.00	915,000.00	142,093.76	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	3,150,000.00	970,000.00	150,606.26	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	1,985,000.00	630,000.00	75,300.00	500.00

Total Bond Requirements 2,884,500.02

SIDs

Issue Type	Amount
High School	0.98

Total SID Requirements 0.98

Total Debt Service Requirements 0002 2,884,501.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

2017A

Taxable Value		278,036,597.00
Adopted Budget	0001	9,444,500.00

Budget Uses

Expenditure Budget	0002	9,444,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	908,137.00
Fund Balance for Budget	TFS48	-101,679.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	908,137.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,534,863.00
Jurisdiction Mills	999	30.70
Total Estimated Revenues to Fund Adopted Budget	0004	9,444,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	81,165,000.00	4,075,000.00	3,593,300.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	22,890,000.00	725,000.00	836,200.00	500.00
Total Bond Requirements							9,230,500.00

SIDs

Issue Type	Amount
High School	214,000.00
Total SID Requirements	214,000.00
Total Debt Service Requirements	0002 9,444,500.00



Budget Report

FY 2023

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-83916104

61 Building Reserve Fund

Adopted Budget	0001	11,333,115.69
Budget Uses		
Expenditure Budget	0002	11,333,115.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,987,913.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,987,913.26
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	7,499.78
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	43,566.10
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	2,052,102.65
Building Reserve Permissive Levy	1110(b)	242,033.90
District Tax Levy	1110	2,294,136.55
District Mills	999	8.25
Building Reserve Voted Mills	0134	7.38
Building Reserve Permissive Mills	0135	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	11,333,115.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	6,000,000.00	6	614	1,947,239.00	1,000,000.00	794,136.55
05/03/2022	9,000,000.00	6	612	0.00	1,500,000.00	1,257,966.10
Total						2,052,102.65

Bozeman Public Schools



2022-23 Adopted Budget

Appendix 5: Line Item Budget Data

The following appendix is the line item data supporting the budget totals. 20-9-132, MCA requires If any appropriation item of the final budget provides for the payment of wages or salary to more than one person, the district shall attach to the budget a separate listing of each position of employment, with the budgeted amount of compensation for each position. This appendix is provided to meet that requirement.

Description/Employee #	Account	Budgeted Amount
10001	201.41.150.1140.0261.000.00	60.00
10001	201.41.100.1140.0261.000.00	240.00
10015	201.41.100.2600.0260.000.00	11,556.00
10015	201.41.100.2600.0114.000.00	49,402.08
10015	201.41.100.2600.0261.000.00	300.00
10049	101.01.100.1250.0260.000.00	6,678.00
10049	282.01.100.1250.0260.499.00	6,678.00
10049	282.01.100.1250.0112.499.00	21,072.00
10049	101.01.100.1250.0112.000.00	21,072.00
10049	101.01.100.1241.0150.000.00	500.00
10049	101.01.100.1241.0150.000.00	-
10049	101.05.100.1241.0150.000.00	270.00
10049	101.05.100.1250.0261.000.00	150.00
10049	101.01.100.1250.0261.000.00	150.00
10091	101.31.100.1670.0261.000.00	300.00
10101	101.04.100.2100.0260.000.00	8,082.75
10146	201.42.100.1510.0260.000.00	13,356.00
10146	201.42.100.1510.0112.000.00	84,288.00
10146	201.42.100.1510.0261.000.00	300.00
10163	101.99.360.1680.0260.000.00	13,356.00
10163	101.99.360.1680.0112.000.00	84,288.00
10163	101.99.360.1680.0150.000.00	2,000.00
10163	101.99.360.1680.0261.000.00	300.00
10167	101.31.100.1670.0260.000.00	13,356.00
10167	101.31.100.1670.0112.000.00	84,288.00
10167	101.31.100.1670.0261.000.00	300.00
10176	101.32.100.1250.0260.000.00	5,778.00
10176	282.32.100.1250.0260.499.00	5,778.00
10176	282.32.100.1250.0112.499.00	42,144.00
10176	101.32.100.1250.0112.000.00	42,144.00
10176	282.32.420.1250.0261.499.00	150.00
10176	101.32.100.1250.0261.000.00	150.00
10200	201.41.100.1570.0260.000.00	13,356.00
10200	201.41.100.1570.0261.000.00	300.00
10258	201.41.100.2120.0260.000.00	9,948.00
10258	201.41.100.2120.0113.000.00	86,541.69
10258	201.41.100.2120.0150.000.00	2,000.00
10258	201.41.100.2120.0261.000.00	300.00
10306	101.06.280.1900.0260.000.00	10,833.75
10322	101.50.100.2330.0111.000.00	79,551.50
10322	201.50.100.2330.0111.000.00	79,551.50
10324	201.41.100.1510.0260.000.00	13,356.00
10324	201.41.100.1510.0150.000.00	500.00
10324	201.41.100.1510.0261.000.00	300.00
10437	101.06.100.2120.0260.000.00	3,840.00
10437	101.08.100.2120.0260.000.00	3,840.00
10437	101.08.100.2120.0113.000.00	34,027.64
10437	101.06.100.2120.0113.000.00	34,027.64
10539	101.32.100.1670.0261.000.00	300.00
10550	201.41.100.1440.0260.000.00	17,628.00
10550	201.41.100.1440.0112.000.00	81,596.00
10550	201.41.100.1440.0261.000.00	300.00
10568	201.41.100.1440.0260.000.00	13,356.00
10568	201.41.100.1440.0112.000.00	84,288.00
10568	201.41.100.1440.0261.000.00	300.00
10627	218.50.100.2490.0115.000.60	4,306.61
10627	217.50.610.2490.0115.000.60	16,765.84
10759	201.41.100.1440.0260.000.00	9,948.00
10759	201.41.100.1440.0112.000.00	63,415.00
10759	201.41.100.1440.0261.000.00	300.00
10764	101.32.100.1670.0260.000.00	17,628.00
10764	101.32.100.1670.0112.000.00	84,288.00
10764	101.32.100.1670.0261.000.00	300.00
10775	101.02.100.1670.0150.000.00	500.00

Description/Employee #	Account	Budgeted Amount
10775	101.02.100.1670.0261.000.00	300.00
10812	101.03.100.1670.0260.000.00	11,556.00
10812	101.03.100.1670.0112.000.00	63,415.00
10812	101.03.100.1670.0261.000.00	300.00
10824	101.01.100.2400.0115.000.00	6,281.76
10826	201.41.100.2110.0260.000.00	13,356.00
10826	201.41.100.2110.0150.000.00	1,500.00
10826	201.41.100.2110.0112.000.00	88,795.38
10826	201.41.100.2110.0261.000.00	300.00
10839	201.41.100.1240.0260.000.00	7,680.00
10839	201.41.100.1240.0112.000.00	84,288.00
10839	201.41.100.1240.0261.000.00	300.00
10865	101.50.280.2490.0260.000.00	3,840.00
10865	201.50.280.2490.0260.000.00	3,840.00
10865	101.50.280.2490.0115.000.00	23,740.56
10865	201.50.280.2490.0115.000.00	23,740.56
10865	101.50.280.2490.0261.000.00	150.00
10865	201.50.280.2490.0261.000.00	150.00
10904	201.42.100.1240.0260.000.00	11,556.00
10904	201.42.100.1240.0112.000.00	67,430.40
10904	201.42.100.1240.0261.000.00	300.00
10930	101.32.280.1900.0260.000.00	9,749.88
10930	115.32.456.1900.0260.132.51	3,606.12
10930	115.32.456.1900.0112.132.51	22,757.76
10930	101.32.280.1900.0112.000.00	61,530.24
10930	115.32.456.1900.0261.132.51	81.00
10930	101.32.280.1900.0261.000.00	219.00
10948	201.41.100.1570.0260.000.00	17,628.00
10948	201.41.100.1570.0112.000.00	81,596.00
10948	201.41.100.1570.0261.000.00	300.00
10957	101.32.100.2400.0260.000.00	1,444.50
10957	101.32.100.2225.0260.000.00	5,778.00
10957	101.32.100.2225.0260.000.00	3,611.25
10957	101.32.100.2225.0117.000.00	13,203.84
10957	101.32.100.2225.0115.000.00	13,842.54
10957	101.32.100.2225.0261.000.00	150.00
11001	201.42.100.1570.0260.000.00	7,680.00
11001	201.42.100.1570.0112.000.00	84,288.00
11001	201.42.100.1570.0261.000.00	300.00
11003	101.05.100.1670.0112.000.00	84,288.00
11069	115.41.280.2160.0113.115.00	24,235.20
11069	115.42.280.2160.0113.115.00	24,235.20
11069	115.04.280.2160.0113.115.00	32,313.60
11069	115.99.280.2160.0113.115.00	13,900.00
11076	101.50.100.2580.0115.000.00	24,554.88
11076	201.50.100.2580.0115.000.00	24,554.88
11076	101.50.100.2580.0261.000.00	150.00
11076	201.50.100.2580.0261.000.00	150.00
11109	101.32.100.1670.0260.000.00	9,948.00
11109	101.32.100.1670.0112.000.00	78,816.00
11141	101.01.100.2100.0135.000.00	8,668.61
11143	101.06.100.1670.0260.000.00	13,356.00
11143	101.06.100.1670.0112.000.00	73,212.00
11159	101.05.100.2100.0260.000.00	2,889.00
11159	101.05.100.2400.0260.000.00	8,667.00
11159	101.05.100.2400.0115.000.00	22,419.80
11159	101.05.100.2400.0261.000.00	225.00
11182	101.06.100.1670.0260.000.00	13,356.00
11182	101.06.100.1670.0112.000.00	62,091.00
11182	101.06.100.1670.0261.000.00	300.00
11222	201.41.100.1240.0112.000.00	29,849.60
11222	201.41.100.1240.0261.000.00	120.00
11235	101.01.100.1670.0260.000.00	7,680.00
11235	101.01.100.1670.0112.000.00	77,007.00

Description/Employee #	Account	Budgeted Amount
11235	101.01.100.1670.0261.000.00	300.00
11252	101.03.100.1670.0260.000.00	13,356.00
11252	201.41.100.2225.0113.000.00	79,219.28
11252	101.03.100.1670.0261.000.00	300.00
11337	101.50.280.2490.0119.000.00	87,042.48
11337	101.50.280.2490.0119.000.00	13,900.00
11368	115.05.456.1900.0260.132.51	3,120.12
11368	101.05.280.1900.0260.000.00	8,435.88
11368	101.05.280.1900.0112.000.00	61,530.24
11368	115.05.456.1900.0112.132.51	22,757.76
11382	101.32.100.1670.0112.000.00	84,288.00
11386	101.08.100.1340.0260.000.00	7,680.00
11386	101.08.100.1340.0112.000.00	54,280.00
11386	101.08.100.1340.0261.000.00	300.00
11390	201.41.100.1340.0112.000.00	50,572.80
11390	201.41.390.1649.0112.000.00	33,715.20
11390	201.41.100.1340.0261.000.00	180.00
11390	201.41.390.1649.0261.000.00	120.00
11443	201.42.100.1140.0260.000.00	11,556.00
11443	201.42.100.1140.0112.000.00	84,288.00
11443	201.42.100.1140.0261.000.00	300.00
11526	101.08.100.1670.0260.000.00	9,948.00
11526	101.08.100.1670.0112.000.00	78,816.00
11526	101.08.100.1670.0150.000.00	500.00
11526	101.08.100.1670.0261.000.00	300.00
11528	201.41.100.1570.0260.000.00	7,958.40
11528	201.41.100.1570.0112.000.00	64,147.20
11528	201.41.100.1570.0261.000.00	240.00
11559	101.32.100.1270.0260.000.00	7,680.00
11559	101.32.100.1270.0112.000.00	84,288.00
11559	101.32.100.1270.0261.000.00	300.00
11571	101.06.100.1670.0260.000.00	13,356.00
11571	101.29.100.1670.0112.000.00	66,063.00
11571	101.06.100.1670.0261.000.00	300.00
11593	201.41.100.1340.0260.000.00	7,680.00
11593	201.41.100.1340.0112.000.00	75,198.00
11593	201.41.100.1340.0261.000.00	300.00
11614	101.04.100.1670.0260.000.00	11,556.00
11614	101.04.100.1670.0112.000.00	84,288.00
11614	101.04.100.1670.0261.000.00	300.00
11615	101.31.100.1270.0260.000.00	13,356.00
11615	101.31.100.1270.0112.000.00	72,550.00
11615	101.99.100.2212.0150.000.00	270.00
11615	101.31.100.1270.0261.000.00	300.00
11623	101.32.100.1470.0112.000.00	84,288.00
11636	101.06.280.1900.0260.000.00	7,262.04
11636	115.06.456.1900.0260.132.51	2,685.96
11636	115.06.456.1900.0112.132.51	19,660.05
11636	101.06.280.1900.0112.000.00	53,154.95
11636	115.06.456.1900.0261.132.51	81.00
11636	101.06.280.1900.0261.000.00	219.00
11664	101.08.100.1250.0260.000.00	4,974.00
11664	282.08.100.1250.0260.499.00	4,974.00
11664	101.08.100.1250.0112.000.00	19,704.00
11664	101.08.100.1250.0112.000.00	19,704.00
11664	101.08.100.1250.0261.000.00	150.00
11664	101.06.100.1250.0261.000.00	150.00
11701	101.99.100.1470.0150.000.00	270.00
11716	115.42.427.1870.0261.197.00	120.00
11716	115.42.427.1870.0261.197.00	180.00
11716	115.42.427.1870.0260.197.00	8,013.60
11716	115.42.427.1870.0260.197.00	5,342.40
11716	115.42.427.1870.0112.197.00	12,829.44
11716	115.42.427.1870.0112.197.00	28,866.24

Description/Employee #	Account	Budgeted Amount
11719	217.50.610.1860.0260.000.60	13,356.00
11719	217.50.610.1860.0112.000.60	80,184.00
11719	217.50.610.1860.0261.000.60	300.00
11720	201.41.100.1570.0112.000.00	84,288.00
11720	201.41.100.1570.0261.000.00	300.00
11731	101.06.100.1670.0260.000.00	13,356.00
11731	101.08.100.1670.0112.000.00	31,729.50
11731	101.06.100.1670.0261.000.00	300.00
11755	101.07.100.1470.0150.000.00	500.00
11809	115.03.456.1900.0260.132.51	2,685.96
11809	101.03.280.1900.0260.000.00	7,262.04
11809	101.03.280.1900.0112.000.00	61,530.24
11809	115.03.456.1900.0112.132.51	22,757.76
11809	101.03.280.1900.0261.000.00	219.00
11809	115.03.456.1900.0261.132.51	81.00
11845	201.41.100.1100.0260.000.00	2,311.20
11845	201.42.390.1649.0260.000.00	9,244.80
11845	201.42.390.1649.0112.000.00	81,596.00
11845	201.42.390.1649.0261.000.00	240.00
11845	201.41.390.1649.0261.000.00	60.00
11859	101.05.100.1250.0260.000.00	6,678.00
11859	282.05.100.1250.0260.499.00	6,678.00
11859	282.05.100.1250.0112.499.00	19,284.75
11859	101.05.100.1250.0112.000.00	19,284.75
11866	101.31.100.2600.0260.000.00	13,356.00
11866	101.31.100.2600.0114.000.00	48,921.84
11866	101.31.100.2600.0261.000.00	300.00
11877	101.03.100.2100.0260.000.00	3,856.82
11877	101.03.280.1900.0260.000.00	5,171.31
11881	101.50.100.2340.0111.000.00	68,502.50
11881	201.50.100.2340.0111.000.00	68,502.50
11881	101.50.100.2340.0150.000.00	50.00
11881	201.50.100.2340.0150.000.00	50.00
11962	101.03.100.1670.0112.000.00	68,225.00
11972	101.32.100.1670.0260.000.00	13,356.00
11972	101.32.100.1670.0112.000.00	78,816.00
11972	101.32.100.1670.0261.000.00	300.00
11985	101.04.100.2225.0260.000.00	13,356.00
11985	101.04.100.2225.0113.000.00	77,208.64
11985	101.04.100.2225.0261.000.00	300.00
12012	101.29.100.1340.0260.000.00	13,356.00
12012	101.29.100.1340.0112.000.00	(84,288.00)
12012	101.29.100.1340.0112.000.00	84,288.00
12012	101.29.100.1670.0261.000.00	300.00
12015	101.99.100.2600.0260.000.00	3,840.00
12015	201.99.100.2600.0260.000.00	3,840.00
12015	101.99.100.2600.0150.000.00	270.00
12015	201.99.100.2600.0150.000.00	270.00
12015	101.99.100.2600.0150.000.00	270.00
12015	201.99.100.2600.0150.000.00	270.00
12015	101.99.100.2600.0114.000.00	25,452.72
12015	201.99.100.2600.0114.000.00	25,452.72
12015	101.99.100.2600.0261.000.00	150.00
12015	201.99.100.2600.0261.000.00	150.00
12040	201.41.100.2600.0260.000.00	7,680.00
12040	201.41.100.2600.0114.000.00	50,905.44
12040	201.41.100.2600.0261.000.00	300.00
12091	101.04.100.2400.0260.000.00	7,680.00
12100	101.31.100.1670.0112.000.00	60,635.00
12100	115.31.456.1900.0261.132.51	81.00
12100	101.31.280.1900.0261.000.00	219.00
12101	101.32.100.1670.0260.000.00	13,356.00
12101	101.32.100.1670.0112.000.00	70,652.00
12101	101.32.100.1670.0261.000.00	300.00

Description/Employee #	Account	Budgeted Amount
12128	201.41.100.1240.0260.000.00	9,948.00
12128	201.41.100.1240.0112.000.00	80,184.00
12128	201.41.100.1240.0261.000.00	300.00
12134	101.04.100.1670.0260.000.00	13,356.00
12134	101.04.100.1670.0112.000.00	73,829.00
12134	101.04.100.1670.0261.000.00	300.00
12150	101.05.100.1670.0260.000.00	13,356.00
12150	101.05.100.1670.0112.000.00	73,212.00
12150	101.05.100.1670.0261.000.00	300.00
12176	101.08.100.1670.0260.000.00	6,678.00
12176	101.08.100.1670.0112.000.00	25,551.50
12176	101.08.100.1670.0261.000.00	300.00
12235	101.06.100.2225.0260.000.00	3,840.00
12235	101.06.100.2225.0113.000.00	33,302.76
12236	201.41.280.2140.0260.000.00	9,948.00
12236	201.41.280.2140.0113.000.00	83,777.71
12236	201.41.280.2140.0150.000.00	2,000.00
12236	201.41.280.2140.0261.000.00	300.00
12238	101.31.100.1670.0112.000.00	66,063.00
12246	101.31.100.1670.0112.000.00	78,816.00
12246	101.08.100.1670.0150.000.00	2,000.00
12411	101.04.100.1670.0150.000.00	500.00
12459	101.50.100.2580.0115.000.00	30,377.00
12459	201.50.100.2580.0115.000.00	30,377.00
12459	101.50.100.2580.0115.000.00	6,950.00
12459	201.50.100.2580.0115.000.00	6,950.00
12508	218.50.100.2490.0119.000.60	10,301.28
12508	217.50.610.2490.0119.000.60	92,711.52
12508	218.50.100.2490.0119.000.60	1,390.00
12508	217.50.610.2490.0119.000.60	12,510.00
12511	101.50.100.2330.0115.000.00	30,766.68
12511	201.50.100.2330.0115.000.00	30,766.68
12511	101.50.100.2330.0115.000.00	6,950.00
12511	201.50.100.2330.0115.000.00	6,950.00
12528	101.31.100.2400.0260.000.00	11,556.00
12528	101.31.100.2400.0115.000.00	46,540.80
12532	101.04.280.1900.0260.000.00	6,720.00
12539	101.31.280.1900.0260.000.00	10,111.50
12545	101.50.100.2400.0111.000.00	64,525.00
12545	201.50.100.2400.0111.000.00	64,525.00
12565	101.03.100.2600.0150.000.00	270.00
12575	201.41.100.2600.0150.000.00	135.00
12575	201.41.100.2600.0114.000.00	54,580.32
12575	201.41.100.2600.0118.000.00	54,371.20
12622	101.07.100.2600.0150.000.00	540.00
12622	101.07.100.2600.0150.000.00	540.00
12622	201.42.100.2600.0114.000.00	50,905.44
12622	201.42.100.2600.0261.000.00	300.00
12652	101.06.100.1670.0260.000.00	4,974.00
12652	282.06.100.1250.0260.499.00	4,974.00
12652	101.06.100.1670.0112.000.00	42,144.00
12652	282.06.100.1250.0112.499.00	42,144.00
12652	101.06.100.1670.0261.000.00	300.00
12664	101.31.100.1670.0150.000.00	500.00
12711	101.06.100.1470.0260.000.00	13,356.00
12711	101.06.100.1470.0112.000.00	63,415.00
12711	101.06.100.1470.0261.000.00	300.00
12714	201.41.100.1440.0260.000.00	4,608.00
12714	201.41.100.1440.0112.000.00	50,572.80
12714	201.41.100.1440.0150.000.00	500.00
12714	201.41.100.1440.0261.000.00	180.00
12745	101.02.100.1670.0260.000.00	5,778.00
12745	101.02.100.1670.0261.000.00	300.00
12753	201.42.100.1510.0260.000.00	7,680.00

Description/Employee #	Account	Budgeted Amount
12753	201.42.100.1510.0112.000.00	77,139.00
12753	201.42.100.1510.0261.000.00	300.00
12763	101.31.280.2490.0119.000.00	44,395.92
12763	101.32.280.2490.0119.000.00	44,395.92
12763	101.50.280.2490.0119.000.00	2,000.00
12763	101.31.280.2150.0119.000.00	6,950.00
12763	101.32.280.2150.0119.000.00	6,950.00
12809	101.50.316.2580.0260.000.00	3,840.00
12809	201.50.316.2580.0260.000.00	3,840.00
12809	101.50.316.2580.0115.000.00	28,563.84
12809	201.50.316.2580.0115.000.00	28,563.84
12809	101.50.316.2580.0261.000.00	150.00
12809	201.50.316.2580.0261.000.00	150.00
12837	101.29.100.1670.0260.000.00	11,556.00
12837	101.29.100.1670.0112.000.00	33,693.50
12837	101.29.100.1670.0261.000.00	300.00
12888	101.07.100.2100.0260.000.00	8,347.50
12923	101.03.100.1670.0150.000.00	500.00
12926	101.50.100.2580.0260.000.00	6,678.00
12926	201.50.100.2580.0260.000.00	6,678.00
12926	101.50.100.2580.0115.000.00	26,265.60
12926	201.50.100.2580.0115.000.00	26,265.60
12926	101.50.100.2580.0261.000.00	150.00
12926	201.50.100.2580.0261.000.00	150.00
12946	201.42.100.2400.0260.000.00	11,556.00
12946	201.42.100.2400.0115.000.00	42,882.56
12946	201.42.100.2400.0261.000.00	300.00
12961	101.32.100.1670.0112.000.00	70,652.00
13008	101.06.100.1670.0260.000.00	13,356.00
13008	101.06.100.1670.0112.000.00	74,359.00
13008	101.06.100.1670.0261.000.00	300.00
13020	201.41.100.1510.0260.000.00	7,680.00
13020	201.41.100.1510.0150.000.00	500.00
13020	201.41.100.1510.0261.000.00	300.00
13037	101.01.100.2225.0260.000.00	13,356.00
13037	101.01.100.2225.0113.000.00	86,541.69
13037	101.01.100.2225.0261.000.00	300.00
13040	101.01.100.1670.0260.000.00	13,356.00
13040	101.01.100.1670.0112.000.00	80,184.00
13040	101.01.100.1670.0261.000.00	300.00
13102	101.32.100.1670.0260.000.00	7,680.00
13102	101.32.100.1670.0112.000.00	79,787.00
13102	101.32.100.1670.0261.000.00	300.00
13156	101.06.100.2400.0111.000.00	135,238.00
13156	101.06.100.2400.0150.000.00	100.00
13173	101.04.100.1670.0260.000.00	13,356.00
13173	101.04.100.1670.0112.000.00	70,652.00
13173	101.04.100.1670.0261.000.00	300.00
13187	201.42.100.1340.0260.000.00	13,356.00
13187	201.42.100.1340.0112.000.00	84,288.00
13187	201.42.100.1340.0261.000.00	300.00
13215	201.41.100.1470.0260.000.00	8,013.60
13215	201.42.100.1470.0260.000.00	5,342.40
13215	201.42.100.1470.0112.000.00	67,430.40
13215	201.41.100.1470.0112.000.00	50,572.80
13215	201.41.100.1470.0150.000.00	202.50
13215	201.42.100.1470.0261.000.00	180.00
13215	201.41.100.1470.0261.000.00	180.00
13224	101.50.100.2320.0115.000.00	32,165.64
13224	201.50.100.2320.0115.000.00	32,165.64
13224	101.50.100.2320.0115.000.00	6,950.00
13224	201.50.100.2320.0115.000.00	6,950.00
13248	101.06.100.1670.0260.000.00	6,678.00
13248	101.06.100.1670.0112.000.00	42,144.00

Description/Employee #	Account	Budgeted Amount
13248	101.06.100.1670.0261.000.00	150.00
13253	201.41.100.1340.0112.000.00	57,263.20
13262	101.31.100.1670.0260.000.00	9,948.00
13262	101.31.100.1670.0112.000.00	81,596.00
13262	101.31.100.1670.0261.000.00	300.00
13263	101.29.100.1670.0260.000.00	9,948.00
13263	101.29.100.1670.0112.000.00	(84,288.00)
13263	101.29.100.1670.0112.000.00	84,288.00
13263	101.29.100.1670.0150.000.00	2,000.00
13263	101.29.100.1670.0261.000.00	300.00
13319	101.32.100.1670.0260.000.00	17,628.00
13319	101.32.100.1670.0112.000.00	69,637.00
13319	101.32.100.1670.0261.000.00	300.00
13363	201.42.100.2400.0111.000.00	128,166.00
13365	201.42.100.2110.0260.000.00	13,356.00
13365	201.42.100.2110.0112.000.00	88,795.38
13365	201.42.100.2110.0150.000.00	1,500.00
13365	201.42.100.2110.0261.000.00	300.00
13380	101.05.100.1670.0261.000.00	300.00
13425	101.01.100.1670.0260.000.00	9,948.00
13425	101.01.100.1670.0112.000.00	74,624.00
13425	101.01.100.1670.0261.000.00	300.00
13478	101.32.100.1270.0260.000.00	11,556.00
13478	101.32.100.1270.0112.000.00	70,652.00
13478	101.32.100.1270.0261.000.00	300.00
13567	212.02.910.3100.0260.000.00	10,434.38
13567	212.02.910.3100.0116.000.00	19,765.63
13567	212.02.910.3100.0261.000.00	206.25
13635	101.31.100.2600.0260.000.00	11,556.00
13635	101.31.100.2600.0114.000.00	50,404.32
13635	101.31.100.2600.0261.000.00	300.00
13696	101.99.100.2600.0150.000.00	540.00
13696	201.99.100.2600.0119.000.00	54,600.00
13696	201.99.100.2600.0119.000.00	13,400.00
13696	101.99.100.2600.0150.000.00	540.00
13731	101.50.100.2580.0115.000.00	27,666.00
13731	201.50.100.2580.0115.000.00	27,666.00
13731	101.50.100.2580.0261.000.00	150.00
13731	201.50.100.2580.0261.000.00	150.00
13746	212.41.910.3100.0116.000.00	467.13
13746	212.42.910.3100.0116.000.00	467.13
13746	212.42.910.3100.0116.000.00	16,816.68
13774	101.03.100.2400.0260.000.00	3,339.00
13774	101.03.100.2100.0260.000.00	1,669.50
13774	101.03.280.1900.0260.000.00	6,678.00
13774	101.03.100.2400.0115.000.00	6,344.32
13774	101.03.100.2400.0261.000.00	75.00
13781	201.41.720.3500.0119.000.00	73,403.20
13781	201.41.720.3500.0119.000.00	13,900.00
13806	101.01.280.1900.0117.000.00	19,255.60
13806	101.01.280.1900.0117.000.00	6,950.00
13825	101.32.100.1670.0261.000.00	300.00
13849	101.05.100.1670.0112.000.00	70,652.00
13849	101.05.100.1670.0261.000.00	300.00
13888	201.42.100.1440.0260.000.00	6,144.00
13888	201.42.390.1410.0260.000.00	1,536.00
13888	201.42.100.1440.0112.000.00	70,652.00
13888	201.42.390.1410.0261.000.00	60.00
13888	201.42.100.1440.0261.000.00	240.00
13890	101.07.100.2400.0260.000.00	13,356.00
13890	101.07.100.2400.0115.000.00	43,008.00
13907	101.04.100.1670.0260.000.00	13,356.00
13907	101.04.100.1670.0150.000.00	2,000.00
13907	101.04.100.1670.0261.000.00	300.00

Description/Employee #	Account	Budgeted Amount
13935	201.41.100.2400.0260.000.00	3,840.00
13935	201.42.100.2400.0260.000.00	3,840.00
13935	201.42.100.2120.0115.000.00	25,995.60
13935	201.41.100.2120.0115.000.00	25,995.60
13935	201.42.100.2120.0261.000.00	150.00
13935	201.41.100.2120.0261.000.00	150.00
13956	201.41.100.1240.0260.000.00	11,556.00
13956	201.41.100.1240.0112.000.00	77,139.00
13956	201.41.100.1240.0261.000.00	300.00
13966	101.50.100.2510.0115.000.00	25,557.12
13966	201.50.100.2510.0115.000.00	25,557.12
13966	101.50.100.2510.0115.000.00	6,950.00
13966	201.50.100.2510.0115.000.00	6,950.00
13969	212.06.910.3100.0260.000.00	3,611.25
13969	101.06.100.1670.0260.000.00	1,444.50
13969	101.06.100.2100.0260.000.00	1,444.50
13969	212.06.910.3100.0116.000.00	2,919.56
13969	212.06.910.3100.0261.000.00	93.75
13986	201.41.100.2400.0260.000.00	9,948.00
13986	201.41.100.2400.0115.000.00	34,796.96
13986	201.41.100.2400.0261.000.00	300.00
14008	201.41.100.2600.0260.000.00	9,948.00
14008	201.41.100.2600.0114.000.00	47,961.36
14008	201.41.100.2600.0261.000.00	300.00
14014	115.02.494.1250.0260.197.00	1,536.00
14014	101.02.100.1470.0260.000.00	6,144.00
14014	101.02.100.1470.0112.000.00	56,521.60
14014	101.02.100.1250.0112.000.00	-
14014	115.02.494.1250.0112.197.00	14,130.40
14014	101.99.100.1470.0150.000.00	270.00
14053	201.42.280.1900.0260.000.00	17,628.00
14053	201.42.280.1900.0112.000.00	84,288.00
14053	201.42.280.1900.0261.000.00	300.00
14055	201.41.100.1240.0112.000.00	67,430.40
14082	101.02.100.1670.0260.000.00	7,680.00
14082	101.02.100.1670.0112.000.00	76,036.00
14082	101.02.100.1670.0261.000.00	300.00
14128	101.99.100.1670.0260.000.00	2,487.00
14128	201.99.100.1100.0260.000.00	2,487.00
14128	115.99.271.1670.0260.125.00	4,974.00
14128	115.99.271.1670.0112.125.00	21,072.00
14128	201.99.100.1100.0112.000.00	5,268.00
14128	101.99.100.1670.0112.000.00	5,268.00
14128	101.99.100.1670.0150.000.00	125.00
14128	201.99.100.1670.0150.000.00	125.00
14128	115.99.271.1670.0150.125.00	250.00
14128	115.99.271.1670.0261.125.00	150.00
14128	201.99.100.1100.0261.000.00	75.00
14128	101.99.100.1670.0261.000.00	75.00
14133	101.32.100.2225.0260.000.00	11,556.00
14133	101.32.100.2225.0113.000.00	88,795.38
14133	101.32.100.2225.0261.000.00	300.00
14166	101.04.100.1670.0260.000.00	13,356.00
14166	101.04.100.1670.0112.000.00	75,198.00
14166	101.04.100.1670.0261.000.00	300.00
14192	201.41.100.1470.0260.000.00	10,684.80
14192	101.32.100.1470.0260.000.00	2,671.20
14192	101.32.100.1470.0112.000.00	14,510.00
14192	201.41.100.1470.0112.000.00	72,550.00
14192	101.32.100.1470.0261.000.00	60.00
14192	201.41.100.1470.0261.000.00	240.00
14194	101.01.100.1670.0260.000.00	7,680.00
14194	101.01.100.1670.0112.000.00	62,047.00
14298	101.32.280.1900.0260.000.00	6,720.00

Description/Employee #	Account	Budgeted Amount
14301	101.05.100.2100.0260.000.00	9,389.25
14375	101.50.316.2580.0260.000.00	5,778.00
14375	201.50.316.2580.0260.000.00	5,778.00
14375	101.50.316.2580.0115.000.00	25,557.12
14375	201.50.316.2580.0115.000.00	25,557.12
14405	201.41.100.1240.0260.000.00	8,013.60
14405	201.41.720.3500.0260.000.00	5,342.40
14405	201.41.100.1240.0112.000.00	47,872.20
14405	201.41.720.3500.0112.000.00	31,914.80
14405	201.41.720.3500.0261.000.00	120.00
14405	201.41.100.1240.0261.000.00	180.00
14412	115.41.456.1900.0112.132.51	21,649.68
14412	201.41.280.1900.0112.000.00	58,534.32
14424	101.50.100.2510.0119.000.00	35,100.00
14424	201.50.100.2510.0119.000.00	35,100.00
14424	101.50.100.2510.0119.000.00	6,950.00
14424	201.50.100.2510.0119.000.00	6,950.00
14433	101.31.100.1370.0260.000.00	9,948.00
14433	101.31.100.1370.0112.000.00	84,288.00
14433	101.31.100.1370.0261.000.00	300.00
14446	101.31.100.1670.0260.000.00	2,166.75
14446	101.31.280.1900.0260.000.00	9,389.25
14454	101.31.100.1670.0260.000.00	13,356.00
14454	101.31.100.1240.0112.000.00	75,198.00
14488	115.31.420.1250.0260.155.00	6,678.00
14488	101.31.100.1250.0260.000.00	6,678.00
14488	101.31.100.1250.0112.000.00	21,072.00
14488	115.31.420.1250.0112.155.00	21,072.00
14488	115.31.420.1244.0261.155.00	300.00
14537	101.31.280.1900.0260.000.00	7,262.04
14537	115.31.456.1900.0260.132.51	2,685.96
14537	115.31.456.1900.0112.132.51	19,076.04
14537	101.31.280.1900.0112.000.00	51,575.96
14537	115.31.456.1900.0261.132.51	81.00
14537	101.31.280.1900.0261.000.00	219.00
14583	101.01.100.2120.0260.000.00	4,674.60
14583	101.01.280.2140.0260.000.00	8,681.40
14583	101.04.280.2140.0113.000.00	43,270.84
14583	101.01.280.2140.0113.000.00	43,270.84
14583	101.01.100.2120.0113.000.00	30,289.59
14583	101.99.100.1470.0150.000.00	270.00
14583	101.01.280.2140.0261.000.00	195.00
14583	101.01.100.2120.0261.000.00	105.00
14622	201.41.260.1240.0150.000.00	135.00
14622	101.99.260.1240.0150.000.00	540.00
14650	101.31.390.1410.0260.000.00	7,680.00
14650	101.31.390.1410.0112.000.00	84,288.00
14650	101.31.390.1410.0261.000.00	300.00
14656	101.04.100.1670.0260.000.00	7,680.00
14656	101.04.100.1670.0261.000.00	300.00
14660	101.06.100.1250.0260.000.00	13,356.00
14660	101.06.100.1250.0112.000.00	78,816.00
14660	101.06.100.1670.0261.000.00	300.00
14676	101.31.100.1470.0260.000.00	13,356.00
14676	101.31.100.1470.0112.000.00	76,036.00
14749	115.99.280.2160.0113.115.00	80,804.57
14749	115.99.280.2160.0113.115.00	12,162.50
14757	101.32.280.1900.0260.000.00	6,720.00
14795	101.32.100.1270.0260.000.00	7,680.00
14795	101.32.100.1270.0112.000.00	84,288.00
14795	101.32.100.1270.0261.000.00	300.00
14840	101.31.100.1670.0260.000.00	11,556.00
14840	101.31.100.1670.0112.000.00	84,288.00
14840	101.31.100.1670.0261.000.00	300.00

Description/Employee #	Account	Budgeted Amount
14863	101.61.100.2210.0115.000.00	23,333.40
14863	101.61.100.2210.0261.000.00	150.00
14950	201.42.100.2400.0260.000.00	7,680.00
14950	201.42.100.2400.0115.000.00	51,114.24
14950	201.42.100.2400.0261.000.00	300.00
14964	201.41.100.1240.0260.000.00	13,356.00
14964	201.41.100.1240.0112.000.00	84,288.00
14964	201.41.100.1240.0261.000.00	300.00
14975	101.32.100.1670.0112.000.00	65,842.00
14986	101.06.100.2100.0260.000.00	6,240.00
15002	201.42.100.1570.0260.000.00	9,948.00
15002	201.42.100.1570.0112.000.00	81,596.00
15067	101.05.100.2400.0260.000.00	15,360.00
15067	101.05.100.2400.0115.000.00	46,556.16
15067	101.05.100.2400.0261.000.00	300.00
15115	101.31.100.2400.0115.000.00	13,204.81
15115	101.31.100.2100.0117.000.00	12,377.28
15130	101.31.100.1240.0260.000.00	5,778.00
15130	101.31.100.1670.0260.000.00	5,778.00
15130	101.31.100.1670.0112.000.00	20,399.00
15130	101.31.100.1240.0112.000.00	20,399.00
15130	115.31.420.1250.0261.155.00	300.00
15130	282.31.100.1250.0261.499.00	150.00
15153	101.02.100.1670.0112.000.00	68,004.00
15166	101.32.100.1670.0260.000.00	13,356.00
15166	101.32.100.1670.0112.000.00	84,288.00
15166	101.32.100.1670.0261.000.00	300.00
15167	101.02.100.2600.0150.000.00	540.00
15167	101.02.100.2600.0150.000.00	540.00
15167	101.02.100.2600.0114.000.00	45,622.80
15167	101.02.100.2600.0261.000.00	300.00
15182	212.61.910.3100.0260.000.00	13,356.00
15182	212.61.910.3100.0116.000.00	353.72
15182	112.61.910.3100.0261.000.00	270.00
15182	212.61.910.3100.0261.000.00	30.00
15256	101.32.390.1410.0260.000.00	7,680.00
15256	101.32.390.1410.0112.000.00	77,139.00
15256	101.32.390.1410.0261.000.00	300.00
15258	101.32.100.1670.0260.000.00	11,556.00
15258	101.32.100.1670.0112.000.00	51,103.00
15258	101.32.100.1670.0261.000.00	300.00
15260	201.42.390.1410.0260.000.00	7,680.00
15260	201.42.390.1410.0112.000.00	84,288.00
15260	201.42.390.1410.0261.000.00	300.00
15282	115.02.494.1250.0260.197.00	3,840.00
15282	101.02.100.1250.0260.000.00	3,840.00
15282	101.02.100.1250.0112.000.00	17,663.00
15282	115.02.494.1250.0112.197.00	17,663.00
15282	101.02.100.1250.0261.000.00	150.00
15282	115.02.494.1250.0261.197.00	150.00
15292	115.07.420.1245.0112.155.00	84,288.00
15309	101.06.100.1670.0260.000.00	6,678.00
15309	101.06.100.1670.0112.000.00	40,798.00
15309	101.06.100.1670.0261.000.00	150.00
15417	201.41.100.2600.0260.000.00	7,680.00
15417	201.41.100.2600.0114.000.00	48,441.60
15417	201.41.100.2600.0261.000.00	300.00
15423	201.42.100.1140.0260.000.00	15,360.00
15423	201.42.100.1140.0112.000.00	84,288.00
15423	201.42.100.1140.0261.000.00	300.00
15444	201.42.280.1900.0260.000.00	13,356.00
15444	201.42.280.1900.0112.000.00	84,288.00
15444	201.42.280.1900.0261.000.00	300.00
15496	101.31.100.1670.0260.000.00	13,356.00

Description/Employee #	Account	Budgeted Amount
15496	101.31.100.1670.0112.000.00	66,063.00
15496	101.31.100.1670.0261.000.00	300.00
15497	101.08.100.2400.0111.000.00	133,469.00
15497	101.08.100.2400.0150.000.00	100.00
15498	101.05.100.2120.0260.613.00	6,678.00
15498	101.05.100.2120.0113.000.00	35,326.00
15498	101.05.100.2120.0261.000.00	150.00
15500	101.01.100.1670.0150.000.00	2,000.00
15500	101.01.100.1670.0261.000.00	300.00
15503	101.04.100.1670.0260.000.00	11,556.00
15503	101.04.100.1670.0112.000.00	54,280.00
15503	101.04.100.1670.0261.000.00	300.00
15509	201.41.100.1140.0260.000.00	17,628.00
15509	201.41.100.1140.0112.000.00	80,184.00
15509	201.41.100.1140.0261.000.00	300.00
15511	101.32.100.1250.0260.000.00	7,680.00
15511	101.32.100.1250.0112.000.00	63,415.00
15520	101.07.280.1900.0260.000.00	7,262.04
15520	115.07.456.1900.0260.132.51	2,685.96
15520	115.07.456.1900.0112.132.51	20,529.72
15520	101.07.280.1900.0112.000.00	55,506.28
15520	115.07.456.1900.0261.132.51	81.00
15520	101.07.280.1900.0261.000.00	219.00
15535	101.32.100.2400.0260.000.00	11,556.00
15535	101.32.100.2400.0115.000.00	45,619.20
15535	101.32.100.2400.0261.000.00	300.00
15543	101.06.100.2100.0260.000.00	7,095.38
15547	201.41.100.1240.0260.000.00	6,144.00
15547	201.41.100.1240.0112.000.00	67,430.40
15547	201.41.100.1240.0261.000.00	240.00
15548	201.41.100.1470.0260.000.00	5,342.40
15548	201.42.100.1470.0260.000.00	2,671.20
15548	101.32.100.1470.0260.000.00	5,342.40
15548	101.32.100.1470.0112.000.00	28,260.80
15548	201.42.100.1470.0112.000.00	28,260.80
15548	201.41.100.1470.0112.000.00	28,260.80
15548	201.41.100.1470.0150.000.00	270.00
15548	101.32.100.1470.0261.000.00	120.00
15548	201.42.100.1470.0261.000.00	60.00
15548	201.41.100.1470.0261.000.00	120.00
15617	101.32.100.1670.0260.000.00	13,356.00
15617	101.32.100.1670.0112.000.00	76,036.00
15617	101.32.100.1670.0261.000.00	300.00
15654	101.32.100.1670.0112.000.00	80,184.00
15690	201.41.100.2600.0114.000.00	48,441.60
15705	101.08.100.1670.0260.000.00	7,680.00
15705	101.08.100.1670.0112.000.00	64,077.00
15718	101.31.280.1900.0260.000.00	12,868.44
15718	115.31.456.1900.0260.132.51	4,759.56
15718	115.31.456.1900.0112.132.51	19,588.50
15718	101.31.280.1900.0112.000.00	52,961.50
15718	115.31.456.1900.0261.132.51	81.00
15718	101.31.280.1900.0261.000.00	219.00
15737	115.01.456.1900.0260.132.51	3,606.12
15737	101.01.280.1900.0260.000.00	9,749.88
15737	101.01.280.1900.0112.000.00	51,575.96
15737	115.01.456.1900.0112.132.51	19,076.04
15737	101.01.280.1900.0261.000.00	219.00
15737	115.01.456.1900.0261.132.51	81.00
15762	201.42.100.2120.0260.000.00	13,356.00
15762	201.42.100.2120.0113.000.00	77,208.64
15762	201.42.100.2120.0261.000.00	300.00
15763	201.41.280.1900.0260.000.00	9,749.88
15763	115.41.456.1900.0260.132.51	3,606.12

Description/Employee #	Account	Budgeted Amount
15763	115.41.456.1900.0112.132.51	19,076.04
15763	201.41.280.1900.0112.000.00	51,575.96
15763	115.41.456.1900.0261.132.51	81.00
15763	201.41.280.1900.0261.000.00	219.00
15767	101.31.100.1140.0260.000.00	697.98
15767	101.31.100.2225.0260.000.00	10,858.02
15767	101.31.100.2225.0113.000.00	76,355.73
15767	101.31.100.1140.0112.000.00	4,659.20
15767	101.31.100.2225.0261.000.00	281.88
15767	101.31.100.1670.0261.000.00	18.12
15769	101.31.100.1670.0260.000.00	13,356.00
15769	101.31.100.1670.0112.000.00	80,184.00
15769	101.31.100.1670.0261.000.00	300.00
15773	101.31.100.1670.0260.000.00	9,948.00
15773	101.31.100.1670.0112.000.00	77,139.00
15773	101.31.100.1670.0261.000.00	300.00
15774	101.04.100.1670.0112.000.00	84,288.00
15774	101.05.100.1670.0261.000.00	300.00
15777	201.42.100.2225.0260.000.00	13,356.00
15777	201.42.100.2225.0113.000.00	84,471.91
15777	201.42.100.2225.0261.000.00	300.00
15783	201.42.100.2400.0111.000.00	149,380.00
15793	101.06.100.1670.0260.000.00	13,356.00
15793	101.06.100.1670.0112.000.00	67,651.00
15793	101.06.100.1670.0261.000.00	300.00
15802	212.31.910.3100.0116.000.00	11,678.25
15812	201.41.100.2100.0260.000.00	7,680.00
15819	101.32.100.2100.0117.000.00	7,774.00
15822	201.42.100.1570.0260.000.00	10,576.80
15822	201.42.720.3500.0260.000.00	7,051.20
15822	201.42.100.1570.0112.000.00	78,375.00
15822	201.42.720.3500.0261.000.00	120.00
15822	201.42.100.1570.0261.000.00	180.00
15835	101.01.100.2100.0260.000.00	9,389.25
15867	101.32.100.1270.0260.000.00	9,948.00
15867	101.32.100.1270.0112.000.00	51,103.00
15867	101.32.100.1370.0261.000.00	300.00
15886	101.32.100.2400.0115.000.00	13,471.08
15886	101.32.100.2400.0261.000.00	150.00
15896	101.03.100.1340.0260.000.00	13,356.00
15896	101.03.100.1340.0112.000.00	75,198.00
15896	101.03.100.1340.0261.000.00	300.00
15899	101.31.280.2150.0260.000.00	1,536.00
15899	101.32.280.2150.0260.000.00	6,144.00
15899	101.32.280.2150.0113.000.00	53,026.40
15899	101.31.280.2150.0113.000.00	16,319.20
15899	101.99.280.2150.0150.000.00	2,000.00
15899	101.32.280.2150.0261.000.00	240.00
15899	101.31.280.2150.0261.000.00	60.00
15905	115.04.840.3300.0260.124.00	6,144.00
15918	201.41.100.2600.0260.000.00	7,680.00
15918	201.41.100.2600.0114.000.00	48,441.60
15925	101.07.280.2150.0260.000.00	13,356.00
15925	101.07.280.2150.0113.000.00	81,596.00
15925	101.07.280.2150.0261.000.00	300.00
15956	201.42.280.1900.0260.000.00	7,680.00
15956	201.42.280.1900.0112.000.00	68,755.00
15956	201.42.280.1900.0261.000.00	300.00
15964	101.07.100.1670.0260.000.00	7,680.00
15964	101.07.100.1670.0112.000.00	65,974.00
15964	101.07.100.1670.0261.000.00	300.00
15969	212.61.910.3100.0119.000.00	5,285.28
15969	112.61.910.3100.0119.000.00	47,567.52
15969	212.61.910.3100.0119.000.00	1,390.00

Description/Employee #	Account	Budgeted Amount
15969	112.61.910.3100.0119.000.00	12,510.00
15974	201.41.720.3500.0260.000.00	4,974.00
15974	201.42.720.3500.0260.000.00	4,974.00
15974	201.41.720.3500.0115.000.00	21,004.80
15974	201.42.720.3500.0115.000.00	21,004.80
15985	101.08.100.1670.0260.000.00	5,778.00
15985	101.08.100.1670.0112.000.00	78,816.00
15985	101.08.100.1670.0261.000.00	300.00
15987	201.41.100.1440.0260.000.00	13,356.00
15987	201.41.100.1440.0112.000.00	48,322.00
16006	101.31.100.1670.0260.000.00	722.25
16006	101.31.280.1900.0260.000.00	10,111.50
16023	101.32.100.2400.0260.000.00	6,678.00
16023	101.32.100.2400.0115.000.00	13,471.08
16023	101.32.100.2400.0261.000.00	150.00
16052	115.07.456.1660.0260.132.51	8,814.96
16052	115.07.457.1660.0260.134.51	4,541.04
16052	101.07.100.1660.0112.000.00	81,596.00
16052	115.07.456.1660.0261.132.51	198.00
16052	115.07.457.1660.0261.134.51	102.00
16062	201.41.100.1340.0260.000.00	17,628.00
16062	201.41.100.1340.0112.000.00	63,415.00
16062	201.41.100.1340.0261.000.00	300.00
16067	101.50.100.2580.0115.000.00	39,911.00
16067	201.50.100.2580.0115.000.00	39,911.00
16067	101.50.100.2580.0115.000.00	6,950.00
16067	201.50.100.2580.0115.000.00	6,950.00
16113	101.01.100.1670.0260.000.00	7,680.00
16113	101.01.100.1670.0112.000.00	76,036.00
16113	101.01.100.1670.0261.000.00	300.00
16135	101.06.100.1670.0260.000.00	9,948.00
16135	101.06.100.1670.0112.000.00	63,415.00
16135	101.06.100.1670.0261.000.00	300.00
16141	201.41.390.1170.0112.000.00	69,063.00
16158	212.42.910.3100.0260.000.00	11,556.00
16158	212.41.910.3100.0261.000.00	243.75
16164	101.06.100.2225.0260.000.00	9,948.00
16164	101.06.100.2225.0113.000.00	74,353.28
16164	101.06.100.2225.0261.000.00	300.00
16184	101.99.100.1470.0150.000.00	180.00
16186	101.06.100.2600.0260.000.00	3,840.00
16186	101.06.100.2600.0114.000.00	23,980.68
16199	115.08.840.3300.0260.124.00	1,335.60
16199	101.08.280.1900.0260.000.00	11,686.50
16230	101.05.100.2100.0260.000.00	10,851.75
16230	212.05.910.3100.0116.000.00	10,018.28
16230	212.05.910.3100.0261.000.00	168.75
16245	101.99.100.2600.0260.000.00	2,400.00
16245	201.99.100.2600.0260.000.00	2,400.00
16245	201.61.100.2600.0260.000.00	950.40
16245	212.61.910.3100.0260.000.00	979.20
16245	101.61.100.2600.0260.000.00	950.40
16245	101.99.100.2600.0114.000.00	14,687.78
16245	201.99.100.2600.0114.000.00	14,687.78
16245	212.61.910.3100.0114.000.00	5,510.45
16245	101.61.100.2600.0114.000.00	5,348.38
16245	201.61.100.2600.0114.000.00	5,348.38
16245	101.99.100.2600.0261.000.00	93.75
16245	201.99.100.2600.0261.000.00	93.75
16245	212.61.910.3100.0261.000.00	38.25
16245	101.61.100.2600.0261.000.00	37.13
16245	201.61.100.2600.0261.000.00	37.13
16264	201.41.100.2600.0260.000.00	11,556.00
16264	201.41.100.2600.0114.000.00	47,481.12

Description/Employee #	Account	Budgeted Amount
16276	101.32.100.1670.0261.000.00	300.00
16281	101.32.100.1670.0260.000.00	13,356.00
16281	101.32.100.1670.0112.000.00	70,652.00
16281	101.32.100.1670.0261.000.00	300.00
16287	101.07.100.1670.0112.000.00	80,184.00
16287	101.07.280.2150.0150.000.00	2,000.00
16287	101.07.100.1670.0261.000.00	300.00
16298	101.29.100.2400.0111.000.00	(130,818.00)
16298	101.04.100.2400.0111.000.00	130,818.00
16303	101.32.100.2400.0111.000.00	141,424.00
16329	101.05.100.1670.0260.000.00	13,356.00
16329	101.05.100.1670.0112.000.00	64,606.00
16329	101.05.100.1670.0261.000.00	300.00
16340	101.07.280.2150.0150.000.00	2,000.00
16340	101.07.100.1670.0261.000.00	300.00
16342	201.42.100.1240.0260.000.00	9,948.00
16342	201.42.100.1240.0112.000.00	77,139.00
16342	201.42.100.1240.0261.000.00	300.00
16349	101.31.280.1900.0260.000.00	9,749.88
16349	115.31.456.1900.0260.132.51	3,606.12
16349	115.31.456.1900.0112.132.51	22,030.92
16349	101.31.280.1900.0112.000.00	59,565.08
16349	115.31.456.1900.0261.132.51	81.00
16349	101.31.280.1900.0261.000.00	219.00
16350	101.08.100.2120.0260.000.00	6,678.00
16350	101.08.100.2120.0260.613.00	6,678.00
16350	101.08.100.2120.0113.000.00	41,163.98
16350	101.08.100.2120.0113.000.00	41,163.98
16351	101.04.100.2400.0150.000.00	100.00
16353	101.32.100.1670.0260.000.00	9,948.00
16353	101.32.100.1670.0112.000.00	78,375.00
16353	101.32.100.1670.0261.000.00	300.00
16355	101.50.280.2490.0111.000.00	72,038.50
16355	101.50.280.2490.0111.000.00	72,038.50
16356	201.41.100.1570.0260.000.00	13,356.00
16356	201.41.100.1570.0112.000.00	81,596.00
16356	201.41.100.1570.0261.000.00	300.00
16357	101.08.100.2225.0260.000.00	7,680.00
16357	101.08.100.2225.0113.000.00	81,920.34
16357	101.08.100.2225.0261.000.00	300.00
16359	101.05.100.1670.0112.000.00	63,680.00
16371	201.99.100.2130.0260.000.00	5,342.40
16371	101.99.100.2130.0260.000.00	8,013.60
16371	101.99.100.2130.0113.000.00	46,283.40
16371	201.99.100.2130.0113.000.00	30,855.60
16371	201.99.100.2130.0150.000.00	337.50
16371	101.99.100.2130.0150.000.00	337.50
16371	101.99.100.2130.0261.000.00	150.00
16371	201.99.100.2130.0261.000.00	150.00
16374	212.61.910.3100.0260.000.00	7,680.00
16374	212.61.910.3100.0115.000.00	13,415.04
16374	112.61.910.3100.0115.000.00	31,301.76
16374	212.61.910.3100.0261.000.00	90.00
16374	112.61.910.3100.0261.000.00	210.00
16377	217.50.610.2490.0115.000.60	4,702.46
16377	218.50.100.2490.0115.000.60	18,050.60
16408	201.42.100.2400.0260.000.00	7,680.00
16408	201.42.100.2400.0115.000.00	30,279.04
16408	201.42.100.2400.0261.000.00	300.00
16428	101.31.100.2400.0260.000.00	11,556.00
16428	101.31.100.2400.0115.000.00	27,685.08
16428	101.31.100.2400.0261.000.00	300.00
16442	212.07.910.3100.0116.000.00	2,919.56
16443	101.03.100.1670.0260.000.00	13,356.00

Description/Employee #	Account	Budgeted Amount
16443	101.03.100.1670.0112.000.00	57,457.00
16443	101.03.100.1670.0261.000.00	300.00
16446	201.42.390.1370.0112.000.00	68,004.00
16487	101.32.100.1670.0260.000.00	13,356.00
16487	101.32.100.1670.0112.000.00	75,198.00
16487	101.32.100.1670.0261.000.00	300.00
16508	101.07.100.1670.0260.000.00	17,628.00
16508	101.07.100.1670.0112.000.00	60,679.00
16508	101.07.100.1670.0261.000.00	300.00
16516	101.32.100.1670.0260.000.00	9,948.00
16516	101.32.100.1670.0112.000.00	71,402.00
16516	101.32.100.1670.0261.000.00	300.00
16533	115.07.457.1660.0260.134.00	4,541.04
16533	115.07.456.1660.0260.132.51	8,814.96
16533	115.07.456.1660.0112.132.51	50,824.62
16533	115.07.457.1660.0112.134.00	26,182.38
16533	115.07.456.1660.0261.132.51	198.00
16533	115.07.457.1660.0261.134.00	102.00
16539	212.41.910.3100.0260.000.00	5,040.38
16539	212.41.910.3100.0116.000.00	13,371.78
16539	212.42.910.3100.0116.000.00	17,462.52
16539	212.42.910.3100.0116.000.00	31,044.48
16539	212.41.910.3100.0261.000.00	196.89
16575	101.06.100.1670.0260.000.00	7,680.00
16575	101.06.100.1670.0112.000.00	49,690.00
16575	101.06.100.1670.0261.000.00	300.00
16579	212.61.910.3100.0114.000.00	15,346.80
16579	112.61.910.3100.0114.000.00	46,040.40
16579	212.61.910.3100.0114.000.00	3,475.00
16579	112.61.910.3100.0114.000.00	10,425.00
16584	101.03.100.1670.0260.000.00	9,948.00
16584	101.03.100.1670.0112.000.00	54,280.00
16584	101.03.100.1670.0261.000.00	300.00
16598	101.31.100.2400.0111.000.00	137,889.00
16611	101.50.100.2330.0111.000.00	64,613.18
16611	201.50.100.2330.0111.000.00	64,613.18
16611	217.50.610.2330.0111.000.60	22,804.65
16611	101.50.100.2330.0150.000.00	42.50
16611	201.50.100.2330.0150.000.00	42.50
16611	217.50.610.2490.0150.000.60	15.00
16613	101.31.280.1900.0260.000.00	9,749.88
16613	115.31.456.1900.0260.132.51	3,606.12
16613	115.31.456.1900.0112.132.51	18,647.01
16613	101.31.280.1900.0112.000.00	50,415.99
16613	115.31.456.1900.0261.132.51	81.00
16613	101.31.280.1900.0261.000.00	219.00
16618	101.07.100.2400.0115.000.00	20,917.45
16621	101.32.100.2100.0117.000.00	8,008.60
16628	101.05.100.1670.0112.000.00	63,459.00
16628	101.05.280.1900.0261.000.00	219.00
16628	115.05.456.1900.0261.132.51	81.00
16640	101.32.100.1670.0260.000.00	13,356.00
16640	101.32.100.1670.0112.000.00	68,755.00
16640	101.32.100.1670.0261.000.00	300.00
16650	101.50.100.2580.0260.000.00	3,840.00
16650	201.50.100.2580.0260.000.00	3,840.00
16650	101.50.100.2580.0115.000.00	21,696.00
16650	201.50.100.2580.0115.000.00	21,696.00
16650	101.50.100.2580.0261.000.00	150.00
16650	201.50.100.2580.0261.000.00	150.00
16663	101.99.360.1680.0112.000.00	(72,550.00)
16663	101.99.360.1680.0112.000.00	72,550.00
16678	101.08.100.2400.0260.000.00	5,008.50
16678	101.08.100.2400.0260.000.00	8,347.50

Description/Employee #	Account	Budgeted Amount
16678	101.08.100.2400.0115.000.00	10,290.94
16678	101.08.100.2400.0115.000.00	25,569.60
16678	101.08.100.2400.0261.000.00	187.50
16678	101.08.100.2400.0261.000.00	112.50
16682	101.07.100.2100.0260.000.00	12,187.35
16682	101.07.100.1660.0260.000.00	333.90
16687	101.05.280.2140.0260.000.00	13,356.00
16687	101.05.280.2140.0113.000.00	36,882.48
16687	101.07.280.2140.0113.000.00	36,882.48
16687	101.08.280.2140.0150.000.00	2,000.00
16687	101.08.280.2140.0261.000.00	300.00
16694	101.08.100.1670.0260.000.00	13,356.00
16694	101.08.100.1670.0112.000.00	72,815.00
16694	101.08.100.1670.0261.000.00	300.00
16704	101.07.100.1670.0260.000.00	7,680.00
16704	101.07.100.1670.0112.000.00	50,088.00
16704	101.07.100.1670.0261.000.00	300.00
16720	101.31.100.1670.0260.000.00	7,680.00
16720	101.31.100.1670.0112.000.00	70,034.00
16720	101.31.100.1670.0261.000.00	300.00
16723	201.41.280.1900.0260.000.00	4,006.80
16723	101.99.280.1900.0260.000.00	5,743.08
16723	115.99.456.1900.0260.132.51	3,606.12
16723	115.99.456.1900.0112.132.51	5,076.54
16723	101.99.280.1900.0112.000.00	12,875.88
16723	201.99.280.1900.0112.000.00	6,267.33
16723	101.99.100.1470.0150.000.00	675.00
16723	115.99.456.1900.0261.132.51	81.00
16723	101.99.280.1900.0261.000.00	129.00
16748	101.08.100.2600.0150.000.00	540.00
16748	101.08.100.2600.0150.000.00	540.00
16766	101.99.100.1470.0150.000.00	270.00
16772	101.06.100.1470.0260.000.00	1,536.00
16772	101.03.100.1472.0260.000.00	384.00
16772	101.07.100.1472.0260.000.00	1,536.00
16772	101.02.100.1470.0260.000.00	384.00
16772	101.01.100.1470.0260.000.00	384.00
16772	101.08.100.1470.0260.000.00	1,536.00
16772	101.05.100.1470.0260.000.00	1,536.00
16772	101.04.100.1472.0260.000.00	384.00
16772	101.04.100.1472.0112.000.00	7,255.00
16772	101.05.100.1470.0112.000.00	10,882.50
16772	101.08.100.1470.0112.000.00	10,882.50
16772	101.01.100.1470.0112.000.00	7,255.00
16772	101.02.100.1470.0112.000.00	7,255.00
16772	101.07.100.1472.0112.000.00	10,882.50
16772	101.03.100.1472.0112.000.00	7,255.00
16772	101.06.100.1470.0112.000.00	10,882.50
16772	101.99.100.1470.0150.000.00	675.00
16772	101.08.100.1470.0261.000.00	150.00
16772	101.06.100.1470.0261.000.00	150.00
16782	101.08.280.1900.0260.000.00	9,749.88
16782	115.08.456.1900.0260.132.51	3,606.12
16782	115.08.456.1900.0112.132.51	15,989.94
16782	101.08.280.1900.0112.000.00	43,232.06
16782	115.08.456.1900.0261.132.51	81.00
16782	101.08.280.1900.0261.000.00	219.00
16792	101.50.100.2600.0119.000.00	37,908.00
16792	201.50.100.2600.0119.000.00	37,908.00
16792	101.50.100.2600.0119.000.00	6,950.00
16792	201.50.100.2600.0119.000.00	6,950.00
16797	101.05.100.1670.0112.000.00	81,596.00
16798	201.41.100.2600.0260.000.00	7,680.00
16798	201.41.100.2600.0114.000.00	46,541.52

Description/Employee #	Account	Budgeted Amount
16798	201.41.100.2600.0261.000.00	300.00
16808	101.07.100.1670.0112.000.00	66,283.00
16808	101.07.100.1670.0261.000.00	300.00
16809	101.31.280.2140.0113.000.00	76,211.68
16809	101.04.280.2140.0150.000.00	1,000.00
16809	101.31.280.2140.0150.000.00	1,000.00
16809	101.31.280.2140.0261.000.00	300.00
16811	101.32.280.1900.0260.000.00	9,749.88
16811	115.32.456.1900.0260.132.51	3,606.12
16811	115.32.456.1900.0112.132.51	21,280.32
16811	101.32.280.1900.0112.000.00	57,535.68
16819	101.02.280.2150.0260.000.00	6,933.60
16819	101.05.280.2150.0260.000.00	4,622.40
16819	101.05.280.2150.0113.000.00	38,702.00
16819	101.02.280.2150.0113.000.00	33,141.50
16819	101.02.280.2150.0150.000.00	1,000.00
16819	101.05.280.2150.0150.000.00	1,000.00
16819	101.99.100.1470.0150.000.00	270.00
16819	101.05.280.2150.0261.000.00	150.00
16819	101.02.280.2150.0261.000.00	150.00
16825	201.41.280.1900.0260.000.00	11,686.50
16835	212.32.910.3100.0116.000.00	21,420.91
16835	212.32.910.3100.0261.000.00	225.00
16842	101.04.100.1670.0260.000.00	13,356.00
16842	101.04.100.1670.0112.000.00	51,897.00
16842	101.04.100.1670.0261.000.00	300.00
16871	101.01.100.2600.0260.000.00	15,360.00
16871	101.01.100.2600.0150.000.00	540.00
16871	101.01.100.2600.0114.000.00	46,541.52
16871	101.01.100.2600.0261.000.00	300.00
16877	101.04.280.1900.0112.000.00	49,804.25
16877	115.04.456.1900.0112.132.51	18,420.75
16884	101.07.100.2225.0260.000.00	13,356.00
16884	101.07.100.2225.0113.000.00	76,619.29
16884	101.07.100.2225.0261.000.00	300.00
16890	101.08.100.1670.0260.000.00	11,556.00
16890	101.08.100.1670.0112.000.00	62,047.00
16890	101.08.100.1670.0261.000.00	300.00
16904	101.03.100.2100.0260.000.00	4,173.75
16904	101.03.280.1900.0260.000.00	6,678.00
16911	101.06.100.1340.0260.000.00	7,680.00
16911	101.06.100.1340.0112.000.00	51,103.00
16911	101.06.100.1340.0261.000.00	300.00
16915	212.01.910.3100.0116.000.00	9,650.34
16917	101.61.100.2540.0260.000.00	5,760.00
16917	201.61.100.2540.0260.000.00	1,920.00
16917	101.61.100.2540.0115.000.00	28,569.60
16917	201.61.100.2540.0115.000.00	9,523.20
16917	101.61.100.2540.0261.000.00	225.00
16917	201.61.100.2540.0261.000.00	75.00
16923	101.01.100.1670.0260.000.00	9,948.00
16923	101.01.100.1670.0112.000.00	64,871.00
16923	101.01.100.1670.0261.000.00	300.00
16930	101.07.100.2600.0260.000.00	11,556.00
16930	101.07.100.2600.0114.000.00	46,082.16
16930	101.07.100.2600.0261.000.00	300.00
16952	101.08.100.1670.0260.000.00	7,680.00
16952	101.08.100.1670.0112.000.00	70,652.00
16952	101.08.100.1670.0261.000.00	300.00
16958	201.41.100.2600.0260.000.00	7,680.00
16958	201.41.100.2600.0114.000.00	46,082.16
16958	201.41.100.2600.0261.000.00	300.00
16966	101.50.100.2580.0260.000.00	3,840.00
16966	201.50.100.2580.0260.000.00	3,840.00

Description/Employee #	Account	Budgeted Amount
16966	101.50.100.2580.0115.000.00	21,696.00
16966	201.50.100.2580.0115.000.00	21,696.00
16966	101.50.100.2580.0261.000.00	150.00
16966	201.50.100.2580.0261.000.00	150.00
16975	101.32.280.1900.0260.000.00	11,686.50
16997	217.50.610.1860.0112.000.60	67,872.00
17012	101.06.100.1670.0112.000.00	84,288.00
17013	101.99.100.1470.0150.000.00	540.00
17015	101.32.100.1670.0260.000.00	7,680.00
17015	101.32.100.1670.0112.000.00	57,722.00
17015	101.32.100.1670.0261.000.00	300.00
17021	201.41.100.2120.0260.000.00	7,680.00
17021	201.41.100.2120.0113.000.00	75,803.04
17025	101.07.100.1670.0261.000.00	300.00
17026	101.01.100.1670.0112.000.00	73,212.00
17027	101.31.100.1670.0260.000.00	13,356.00
17027	101.31.100.1670.0112.000.00	77,404.00
17027	101.31.100.1670.0261.000.00	300.00
17028	101.07.100.2400.0150.000.00	100.00
17028	201.42.100.2400.0111.000.00	127,282.00
17029	101.50.100.2212.0260.000.00	6,678.00
17029	201.50.100.2212.0260.000.00	6,678.00
17029	201.50.100.2212.0112.000.00	38,702.00
17029	101.50.100.2212.0112.000.00	38,702.00
17029	201.50.100.2212.0261.000.00	150.00
17029	101.50.100.2212.0261.000.00	150.00
17030	201.42.100.1240.0150.000.00	2,000.00
17038	201.41.100.1470.0260.000.00	11,556.00
17038	201.41.100.1470.0112.000.00	76,036.00
17038	201.41.100.1470.0261.000.00	300.00
17050	101.31.100.2225.0260.000.00	11,556.00
17050	101.31.100.2225.0113.000.00	69,595.78
17050	101.31.100.1670.0261.000.00	119.88
17050	101.31.100.2225.0261.000.00	180.12
17051	101.08.100.2100.0260.000.00	1,920.00
17051	115.08.840.3300.0260.124.00	4,800.00
17056	101.07.100.1670.0260.000.00	13,356.00
17056	101.07.100.1670.0112.000.00	65,842.00
17056	101.07.100.1670.0261.000.00	300.00
17061	101.07.100.1340.0112.000.00	52,850.40
17062	101.31.100.1670.0112.000.00	76,036.00
17065	201.42.100.1440.0112.000.00	75,198.00
17083	115.04.430.1670.0260.153.00	9,948.00
17083	115.04.430.1670.0261.153.00	300.00
17089	201.42.100.1340.0260.000.00	13,356.00
17089	201.42.100.1340.0112.000.00	76,036.00
17089	201.42.100.1340.0261.000.00	300.00
17091	201.41.100.1340.0260.000.00	10,684.80
17091	201.41.150.1340.0260.000.00	2,671.20
17091	201.41.150.1340.0112.000.00	2,298.28
17091	201.41.100.1340.0112.000.00	36,772.48
17091	201.41.150.1340.0261.000.00	60.00
17091	201.41.100.1340.0261.000.00	240.00
17107	201.42.100.1440.0260.000.00	17,628.00
17107	201.42.100.1440.0112.000.00	71,844.00
17107	201.42.100.1440.0261.000.00	300.00
17119	101.06.100.1670.0260.000.00	13,356.00
17119	101.06.100.1670.0112.000.00	51,103.00
17119	101.06.100.1670.0261.000.00	300.00
17128	212.07.910.3100.0116.000.00	18,948.05
17146	101.03.100.1670.0261.000.00	300.00
17157	201.42.100.1570.0112.000.00	65,842.00
17159	201.41.100.1510.0260.000.00	17,628.00
17159	201.41.100.1510.0112.000.00	78,816.00

Description/Employee #	Account	Budgeted Amount
17159	101.50.100.2212.0150.000.00	675.00
17159	201.41.100.1510.0261.000.00	300.00
17161	101.32.100.2400.0111.000.00	114,907.00
17178	201.42.100.2120.0260.000.00	7,680.00
17178	201.42.100.2120.0115.000.00	42,616.08
17178	201.42.100.2120.0261.000.00	300.00
17179	201.42.280.2150.0260.000.00	1,989.60
17179	101.01.280.2150.0260.000.00	5,968.80
17179	101.01.280.2150.0113.000.00	42,391.20
17179	201.42.280.2150.0113.000.00	14,130.40
17179	101.01.280.2150.0150.000.00	2,000.00
17179	101.99.100.2150.0150.000.00	270.00
17179	201.42.280.2150.0261.000.00	60.00
17179	101.01.280.2150.0261.000.00	180.00
17209	101.05.100.1670.0260.000.00	7,680.00
17209	101.05.100.1670.0112.000.00	51,103.00
17209	101.05.100.1670.0261.000.00	300.00
17212	201.41.100.1270.0260.000.00	9,948.00
17212	201.41.100.1270.0112.000.00	73,212.00
17212	201.41.100.1270.0261.000.00	300.00
17213	115.50.271.2510.0111.125.00	37,919.40
17213	178.50.920.3236.0111.000.00	50,559.20
17213	110.50.100.2510.0111.000.00	18,959.70
17213	210.50.100.2510.0111.000.00	18,959.70
17245	101.05.100.1670.0260.000.00	9,948.00
17245	101.05.100.1670.0112.000.00	74,359.00
17245	101.05.100.1670.0261.000.00	300.00
17246	201.41.100.1510.0260.000.00	1,536.00
17246	201.42.390.1649.0260.000.00	4,608.00
17246	201.42.100.1510.0260.000.00	1,536.00
17246	201.42.100.1510.0112.000.00	15,763.20
17246	201.41.100.1510.0112.000.00	15,763.20
17246	201.42.390.1649.0112.000.00	47,289.60
17246	201.42.390.1649.0261.000.00	60.00
17246	201.42.100.1510.0261.000.00	60.00
17246	201.41.100.1510.0261.000.00	60.00
17250	101.03.100.1670.0260.000.00	11,556.00
17250	101.03.100.1670.0112.000.00	33,031.50
17250	101.03.100.1670.0112.000.00	33,031.50
17250	101.03.100.1670.0261.000.00	300.00
17251	101.32.280.2140.0260.000.00	7,680.00
17251	101.99.280.2140.0150.000.00	2,000.00
17251	101.99.100.2140.0150.000.00	270.00
17251	101.32.280.2140.0261.000.00	300.00
17252	101.07.100.1670.0260.000.00	13,356.00
17252	101.07.100.1670.0112.000.00	56,222.00
17252	101.07.100.1670.0261.000.00	300.00
17256	101.06.100.2120.0260.000.00	3,840.00
17256	101.06.100.2120.0260.613.00	3,840.00
17256	101.06.100.2120.0113.000.00	(38,309.65)
17256	101.06.100.2120.0113.000.00	(38,309.65)
17256	101.06.100.2120.0113.000.00	38,309.65
17256	101.06.100.2120.0113.000.00	38,309.65
17256	101.06.100.2400.0111.000.00	113,140.00
17256	101.06.100.2120.0261.000.00	150.00
17256	101.06.100.2120.0261.000.00	150.00
17258	115.99.420.2100.0113.115.00	5,895.36
17258	115.99.413.2100.0113.138.00	57,415.68
17258	115.99.438.2100.0113.195.00	-
17258	115.99.494.2100.0113.197.00	-
17258	115.99.420.2100.0113.115.00	2,085.00
17258	115.99.413.2100.0113.138.00	3,892.00
17258	115.99.438.2100.0113.195.00	2,085.00
17258	115.99.494.2100.0113.197.00	5,838.00

Description/Employee #	Account	Budgeted Amount
17259	212.50.910.2510.0111.000.00	29,168.80
17259	110.50.100.2510.0111.000.00	58,337.60
17259	210.50.100.2510.0111.000.00	58,337.60
17260	201.41.100.1440.0260.000.00	13,356.00
17260	201.41.100.1440.0112.000.00	74,624.00
17260	201.41.100.1440.0261.000.00	300.00
17262	101.50.280.2490.0119.000.00	74,198.08
17262	101.50.280.2490.0119.000.00	13,900.00
17267	115.32.456.1900.0112.132.51	21,280.32
17267	101.32.280.1900.0112.000.00	57,535.68
17269	201.42.100.1240.0260.000.00	17,628.00
17269	201.42.100.1240.0112.000.00	66,989.00
17269	201.42.100.1240.0261.000.00	300.00
17270	101.08.100.1670.0260.000.00	13,356.00
17270	101.08.100.1670.0112.000.00	71,844.00
17270	101.08.100.1670.0261.000.00	300.00
17271	201.42.100.2120.0260.000.00	11,556.00
17271	201.42.100.2120.0113.000.00	70,049.20
17271	201.42.100.2120.0261.000.00	300.00
17275	101.31.100.1670.0260.000.00	13,356.00
17275	101.31.100.1670.0112.000.00	55,074.00
17275	101.31.100.1670.0261.000.00	300.00
17278	218.50.100.2490.0260.000.60	3,339.00
17278	217.50.610.2490.0260.000.60	10,017.00
17278	218.50.100.2490.0115.000.60	4,037.76
17278	217.50.610.2490.0115.000.60	30,283.20
17278	218.50.100.2490.0261.000.60	30.00
17278	217.50.610.2490.0261.000.60	300.00
17279	101.05.100.1670.0260.000.00	13,356.00
17279	101.05.100.1670.0112.000.00	45,542.00
17279	101.05.100.1670.0261.000.00	300.00
17282	201.41.100.1240.0260.000.00	6,933.60
17282	201.41.150.1240.0260.000.00	4,622.40
17282	201.41.150.1240.0112.000.00	9,193.12
17282	201.41.100.1240.0112.000.00	20,684.52
17282	201.41.150.1240.0261.000.00	120.00
17282	201.41.100.1240.0261.000.00	180.00
17290	101.05.100.1670.0260.000.00	13,356.00
17290	101.05.100.1670.0112.000.00	54,677.00
17290	101.05.100.1670.0261.000.00	300.00
17293	101.32.100.1670.0260.000.00	9,948.00
17293	101.32.100.1670.0112.000.00	57,457.00
17293	101.32.100.1670.0261.000.00	300.00
17297	101.06.100.1670.0112.000.00	66,283.00
17297	101.32.100.1670.0112.000.00	62,091.00
17300	201.42.280.1900.0260.000.00	9,749.88
17300	115.42.456.1900.0260.132.51	3,606.12
17300	115.42.456.1900.0112.132.51	20,529.72
17300	201.42.280.1900.0112.000.00	55,506.28
17300	201.42.280.1900.0261.000.00	-
17300	115.42.456.1900.0261.132.00	-
17302	101.02.100.1670.0112.000.00	77,404.00
17305	101.05.280.1900.0260.000.00	8,764.88
17317	101.08.100.1670.0260.000.00	7,680.00
17317	101.08.100.1670.0112.000.00	64,695.00
17328	101.31.100.2225.0115.000.00	13,349.79
17339	201.42.100.2100.0115.000.00	27,134.90
17343	101.04.100.2400.0115.000.00	39,710.72
17349	201.42.100.1340.0260.000.00	9,948.00
17349	201.42.100.1340.0112.000.00	76,036.00
17349	201.42.100.1340.0261.000.00	300.00
17388	212.41.910.3100.0116.000.00	16,816.68
17400	115.05.280.2160.0113.115.00	15,540.45
17400	115.03.280.2160.0113.115.00	15,540.45

Description/Employee #	Account	Budgeted Amount
17400	115.07.280.2160.0113.115.00	31,080.90
17400	115.32.280.2160.0113.115.00	15,540.45
17400	115.99.280.2160.0113.115.00	13,900.00
17418	101.03.100.1470.0260.000.00	7,680.00
17418	101.99.100.1470.0112.000.00	66,857.00
17418	101.03.100.1470.0261.000.00	300.00
17441	201.41.100.2130.0260.000.00	11,686.50
17441	201.41.100.2130.0113.000.00	26,973.00
17441	201.41.100.2130.0261.000.00	262.50
17464	101.03.100.2400.0260.000.00	7,680.00
17464	101.03.100.2400.0115.000.00	37,416.96
17466	101.08.100.1670.0260.000.00	13,356.00
17466	101.08.100.1670.0112.000.00	70,652.00
17466	101.08.100.1670.0261.000.00	300.00
17471	201.41.100.2400.0150.000.00	100.00
17472	101.50.100.2320.0111.000.00	104,987.50
17472	201.50.100.2320.0111.000.00	104,987.50
17476	201.42.100.1570.0260.000.00	7,680.00
17476	201.42.100.1570.0112.000.00	70,034.00
17476	201.42.100.1570.0261.000.00	300.00
17489	101.01.280.1900.0260.000.00	11,686.50
17493	101.08.100.1670.0260.000.00	9,948.00
17493	101.08.100.1670.0112.000.00	66,857.00
17493	101.08.100.1670.0261.000.00	300.00
17500	201.42.100.1440.0260.000.00	9,244.80
17500	201.42.390.1410.0260.000.00	2,311.20
17500	201.42.100.1440.0112.000.00	55,250.40
17500	201.42.390.1410.0112.000.00	13,812.60
17500	201.42.390.1410.0261.000.00	60.00
17500	201.42.100.1440.0261.000.00	240.00
17509	201.42.100.1240.0260.000.00	13,356.00
17509	201.42.100.1240.0112.000.00	66,857.00
17509	201.42.100.1240.0261.000.00	300.00
17512	101.06.100.2600.0150.000.00	540.00
17515	101.01.100.1340.0260.000.00	13,356.00
17515	101.01.100.1340.0112.000.00	77,404.00
17515	101.01.100.1340.0261.000.00	300.00
17516	101.02.100.1670.0260.000.00	13,356.00
17516	101.02.100.1670.0112.000.00	57,457.00
17516	101.02.100.1670.0261.000.00	300.00
17518	101.05.100.2400.0261.000.00	123,747.00
17519	101.99.360.1680.0150.000.00	675.00
17520	101.31.280.2150.0261.000.00	240.00
17521	101.05.100.2225.0261.000.00	300.00
17523	201.42.280.2490.0119.000.00	38,564.72
17523	201.42.280.2490.0119.000.00	6,950.00
17523	201.41.280.2490.0119.000.00	38,564.72
17523	201.41.280.2490.0119.000.00	6,950.00
17524	101.02.100.1340.0260.000.00	7,680.00
17524	101.02.100.1340.0112.000.00	70,652.00
17524	101.02.100.1340.0261.000.00	300.00
17525	101.32.280.1900.0260.000.00	12,868.44
17525	115.32.456.1900.0260.132.51	4,759.56
17525	115.04.456.1900.0112.132.51	19,016.37
17525	101.04.280.1900.0112.000.00	51,414.63
17525	115.32.456.1900.0261.132.51	81.00
17525	101.32.280.1900.0261.000.00	219.00
17527	201.41.100.1240.0260.000.00	10,684.80
17527	201.41.100.1240.0112.000.00	58,357.60
17527	201.41.100.1240.0261.000.00	240.00
17528	201.42.100.1270.0260.000.00	9,948.00
17528	201.42.100.1270.0112.000.00	77,404.00
17528	201.42.100.1270.0261.000.00	300.00
17529	115.04.494.1250.0260.197.00	13,356.00

Description/Employee #	Account	Budgeted Amount
17529	115.04.494.1250.0112.197.00	70,652.00
17529	115.04.494.1250.0261.197.00	300.00
17531	101.32.100.1470.0260.000.00	13,356.00
17531	101.32.100.1470.0112.000.00	77,404.00
17531	101.32.100.1470.0261.000.00	300.00
17536	201.41.100.1440.0150.000.00	170.10
17536	101.99.100.2212.0150.000.00	108.00
17536	201.99.100.2212.0150.000.00	72.00
17537	101.01.100.1240.0260.000.00	7,680.00
17537	101.08.100.1670.0112.000.00	77,404.00
17537	101.99.360.1680.0112.000.00	(77,404.00)
17537	101.99.360.1680.0112.000.00	77,404.00
17540	101.07.100.1670.0260.000.00	7,680.00
17540	101.07.100.1670.0112.000.00	63,680.00
17541	101.32.100.2120.0260.000.00	7,680.00
17541	101.32.100.2120.0113.000.00	70,909.60
17541	101.03.100.1670.0261.000.00	300.00
17542	101.03.100.1670.0112.000.00	51,103.00
17549	101.50.100.2510.0115.000.00	28,845.72
17549	201.50.100.2510.0115.000.00	28,845.72
17549	101.50.100.2510.0115.000.00	6,950.00
17549	201.50.100.2510.0115.000.00	6,950.00
17553	101.32.100.1670.0260.000.00	11,556.00
17553	101.32.100.1670.0112.000.00	51,103.00
17553	101.32.100.1670.0261.000.00	300.00
17554	201.41.100.2600.0260.000.00	11,556.00
17554	101.99.100.2600.0150.000.00	270.00
17554	201.99.100.2600.0150.000.00	270.00
17554	201.41.100.2600.0114.000.00	36,156.96
17554	201.41.100.2600.0261.000.00	300.00
17564	201.41.280.1900.0260.000.00	6,720.00
17579	101.50.100.2340.0115.000.00	30,693.60
17579	201.50.100.2340.0115.000.00	30,693.60
17579	101.50.100.2340.0115.000.00	6,950.00
17579	201.50.100.2340.0115.000.00	6,950.00
17587	101.01.280.1900.0117.000.00	18,265.52
17587	101.01.280.1900.0117.000.00	6,950.00
17605	101.01.100.2120.0260.000.00	6,678.00
17605	101.32.100.2120.0260.000.00	3,339.00
17605	101.32.100.2120.0113.000.00	15,008.86
17605	101.01.100.2120.0113.000.00	30,017.71
17605	101.32.100.2120.0261.000.00	75.00
17605	101.01.100.2120.0261.000.00	150.00
17609	101.31.100.1670.0260.000.00	13,356.00
17609	101.31.100.1670.0112.000.00	70,652.00
17609	101.31.100.1670.0261.000.00	300.00
17625	101.05.100.2120.0260.000.00	7,680.00
17625	101.05.100.2120.0113.000.00	73,311.14
17625	101.05.100.2120.0261.000.00	300.00
17631	101.01.100.2100.0260.000.00	6,720.00
17649	201.41.100.1440.0260.000.00	7,680.00
17649	201.41.100.1440.0112.000.00	41,200.00
17649	201.41.100.1340.0112.000.00	11,570.80
17649	201.41.100.1440.0261.000.00	300.00
17656	101.06.100.2600.0260.000.00	7,680.00
17656	101.99.100.2600.0150.000.00	270.00
17656	201.99.100.2600.0150.000.00	270.00
17656	101.06.100.2600.0150.000.00	540.00
17656	101.06.100.2600.0114.000.00	44,724.96
17656	101.06.100.2600.0261.000.00	300.00
17682	101.50.100.1470.0260.000.00	3,840.00
17682	201.50.100.1470.0260.000.00	3,840.00
17682	101.50.100.2400.0115.000.00	17,928.96
17682	201.50.100.2400.0115.000.00	17,928.96

Description/Employee #	Account	Budgeted Amount
17682	101.50.100.2400.0261.000.00	150.00
17682	201.50.100.2400.0261.000.00	150.00
17686	101.99.100.1470.0150.000.00	270.00
17687	201.41.100.2600.0260.000.00	13,356.00
17687	201.41.100.2600.0114.000.00	44,724.96
17687	201.41.100.2600.0261.000.00	300.00
17693	101.03.100.2600.0150.000.00	135.00
17693	101.03.100.2600.0150.000.00	540.00
17697	101.04.100.2600.0260.000.00	17,628.00
17697	101.99.100.2600.0150.000.00	270.00
17697	201.99.100.2600.0150.000.00	270.00
17697	101.04.100.2600.0150.000.00	540.00
17697	101.04.100.2600.0114.000.00	44,724.96
17697	101.04.100.2600.0261.000.00	300.00
17710	101.29.100.1470.0112.000.00	63,415.00
17710	101.29.100.1470.0112.000.00	(63,415.00)
17710	101.31.100.1470.0112.000.00	31,707.50
17710	101.07.100.1470.0112.000.00	31,707.50
17711	201.42.280.1900.0260.000.00	7,680.00
17711	201.42.280.1900.0112.000.00	60,282.00
17711	201.42.280.1900.0261.000.00	300.00
17715	101.06.100.2120.0260.000.00	7,680.00
17715	101.06.100.2120.0113.000.00	70,909.60
17715	101.06.100.2120.0261.000.00	300.00
17721	115.32.456.1900.0112.132.51	16,955.19
17721	101.32.280.1900.0112.000.00	45,841.81
17725	201.41.100.1440.0260.000.00	8,013.60
17725	201.41.150.1440.0260.000.00	5,342.40
17725	201.41.150.1440.0112.000.00	11,050.08
17725	201.41.100.1440.0112.000.00	24,862.68
17725	201.41.150.1440.0261.000.00	120.00
17725	201.41.100.1440.0261.000.00	180.00
17734	201.42.100.1570.0260.000.00	17,628.00
17734	201.42.100.1570.0112.000.00	66,857.00
17734	201.42.100.1570.0261.000.00	300.00
17737	201.41.390.1410.0260.000.00	7,680.00
17737	201.41.390.1410.0112.000.00	60,502.00
17737	201.41.390.1410.0261.000.00	300.00
17745	101.31.100.1670.0260.000.00	13,356.00
17745	101.31.100.1670.0112.000.00	76,036.00
17745	101.31.100.1670.0261.000.00	300.00
17746	101.03.100.1250.0260.000.00	13,356.00
17746	101.03.100.1250.0112.000.00	66,857.00
17746	101.03.100.1250.0261.000.00	300.00
17751	101.04.100.1340.0260.000.00	9,948.00
17751	101.04.100.1340.0112.000.00	51,103.00
17755	101.07.100.2100.0260.000.00	10,434.38
17757	201.41.100.1510.0260.000.00	7,680.00
17757	201.41.100.1510.0112.000.00	64,474.00
17762	101.31.280.2150.0260.000.00	4,608.00
17762	101.03.280.2150.0260.000.00	3,072.00
17762	101.07.280.2150.0113.000.00	28,750.50
17762	101.08.280.2150.0113.000.00	28,750.50
17767	101.99.100.2600.0150.000.00	67.50
17767	201.99.100.2600.0150.000.00	67.50
17767	201.41.100.2600.0114.000.00	43,848.00
17768	201.41.100.2120.0113.000.00	69,459.85
17769	101.50.100.2600.0260.000.00	5,778.00
17769	201.50.100.2600.0260.000.00	5,778.00
17769	101.50.100.2600.0114.000.00	21,924.00
17769	201.50.100.2600.0114.000.00	21,924.00
17769	101.50.100.2600.0261.000.00	150.00
17769	201.50.100.2600.0261.000.00	150.00
17773	101.99.100.2600.0150.000.00	67.50

Description/Employee #	Account	Budgeted Amount
17773	201.99.100.2600.0150.000.00	67.50
17773	101.99.100.2600.0150.000.00	270.00
17773	201.99.100.2600.0150.000.00	270.00
17777	101.01.100.1670.0260.000.00	13,356.00
17777	101.01.100.1670.0112.000.00	75,198.00
17777	101.01.100.1670.0261.000.00	300.00
17779	101.32.100.1670.0112.000.00	76,036.00
17779	101.32.100.1670.0261.000.00	300.00
17780	101.32.100.2120.0260.000.00	7,680.00
17780	101.32.100.2120.0113.000.00	65,790.29
17782	115.02.456.1900.0260.132.51	4,759.56
17782	101.02.280.1900.0260.000.00	12,868.44
17782	101.02.280.1900.0112.000.00	37,305.19
17782	115.02.456.1900.0112.132.51	13,797.81
17782	101.02.280.1900.0261.000.00	219.00
17782	115.02.456.1900.0261.132.51	81.00
17783	101.08.100.1340.0260.000.00	9,948.00
17783	101.08.100.1340.0112.000.00	69,770.00
17783	101.08.100.1340.0261.000.00	300.00
17784	201.41.100.1240.0260.000.00	13,356.00
17784	201.41.100.1240.0112.000.00	76,036.00
17784	201.41.100.1240.0261.000.00	300.00
17785	115.32.456.1900.0112.132.51	18,694.80
17785	101.32.280.1900.0112.000.00	50,545.20
17786	115.41.420.1900.0260.155.00	5,849.93
17786	115.41.456.1900.0260.132.51	7,506.07
17786	115.41.456.1900.0261.132.51	81.00
17786	201.41.280.1900.0261.000.00	219.00
17787	201.41.100.1270.0260.000.00	13,356.00
17787	201.41.100.1270.0112.000.00	63,282.00
17787	201.41.100.1270.0261.000.00	300.00
17791	101.31.100.1470.0260.000.00	13,356.00
17791	101.31.100.1470.0112.000.00	66,063.00
17791	101.31.100.1470.0261.000.00	300.00
17792	201.41.390.1410.0260.000.00	7,680.00
17792	201.41.390.1410.0112.000.00	75,198.00
17792	201.41.390.1410.0261.000.00	300.00
17794	101.08.100.1670.0260.000.00	6,678.00
17794	101.08.100.2225.0260.000.00	6,678.00
17794	101.08.100.1670.0112.000.00	33,031.50
17794	101.08.100.2225.0113.000.00	33,212.41
17794	101.08.100.2225.0261.000.00	150.00
17794	101.06.100.2225.0261.000.00	150.00
17795	101.31.100.1270.0112.000.00	54,280.00
17795	101.31.100.1270.0261.000.00	300.00
17796	101.99.360.1680.0260.000.00	6,678.00
17796	115.99.360.1680.0260.149.00	6,678.00
17796	115.99.360.1680.0112.149.00	38,018.00
17796	101.99.360.1680.0112.000.00	38,018.00
17797	101.99.100.2212.0150.000.00	135.00
17797	201.99.100.2212.0150.000.00	135.00
17798	101.31.100.1670.0260.000.00	9,948.00
17798	101.31.100.1670.0112.000.00	70,431.00
17798	101.31.100.1670.0261.000.00	300.00
17799	101.03.100.2225.0260.000.00	17,628.00
17799	101.03.100.2225.0113.000.00	72,541.09
17799	101.03.100.2225.0261.000.00	300.00
17803	101.32.100.1470.0260.000.00	13,356.00
17803	101.32.100.1470.0112.000.00	68,004.00
17803	101.99.100.1470.0150.000.00	270.00
17803	101.32.100.1470.0261.000.00	300.00
17804	101.29.100.1670.0260.000.00	13,356.00
17804	101.29.100.1670.0112.000.00	(76,036.00)
17804	101.29.100.1670.0112.000.00	76,036.00

Description/Employee #	Account	Budgeted Amount
17804	101.29.100.1670.0261.000.00	300.00
17805	101.06.100.2600.0260.000.00	7,680.00
17805	101.06.100.2600.0114.000.00	50,905.44
17805	101.06.100.2600.0261.000.00	300.00
17806	101.01.100.1670.0112.000.00	84,288.00
17806	101.01.100.1670.0261.000.00	300.00
17807	101.08.100.1670.0260.000.00	13,356.00
17807	101.08.100.1670.0112.000.00	51,103.00
17807	101.08.100.1670.0261.000.00	300.00
17808	101.61.100.2540.0119.000.00	10,894.00
17808	201.61.100.2540.0119.000.00	10,894.00
17808	212.61.910.3100.0119.000.00	21,788.00
17808	112.61.910.3100.0119.000.00	43,576.00
17808	101.61.100.2540.0119.000.00	1,737.50
17808	201.61.100.2540.0119.000.00	1,737.50
17808	212.61.910.3100.0119.000.00	3,475.00
17808	112.61.910.3100.0119.000.00	6,950.00
17809	201.41.100.1510.0260.000.00	7,680.00
17809	201.41.100.1510.0112.000.00	66,283.00
17809	201.41.100.1510.0261.000.00	300.00
17811	212.61.910.3100.0116.000.00	26,195.27
17811	212.61.910.3100.0116.000.00	323.40
17811	112.61.910.3100.0261.000.00	270.00
17811	212.61.910.3100.0261.000.00	30.00
17820	115.41.420.1900.0260.155.00	9,749.88
17820	115.41.456.1900.0260.132.51	3,606.12
17820	115.41.456.1900.0261.132.51	81.00
17820	115.41.420.1900.0261.155.00	219.00
17824	115.29.280.2160.0113.115.00	30,434.62
17824	115.31.280.2160.0113.115.00	30,434.62
17824	115.99.280.2160.0113.115.00	30,434.62
17824	115.02.280.2160.0113.115.00	30,434.62
17824	115.01.280.2160.0113.115.00	15,217.31
17824	115.99.280.2160.0113.115.00	13,900.00
17825	201.42.100.2600.0260.000.00	13,356.00
17825	201.42.100.2600.0114.000.00	42,156.72
17825	201.42.100.2600.0261.000.00	300.00
17827	101.05.100.1670.0260.000.00	7,680.00
17827	101.05.100.1670.0112.000.00	59,620.00
17830	101.32.100.1270.0260.000.00	7,680.00
17830	101.32.100.1270.0112.000.00	69,063.00
17830	101.32.100.1244.0261.000.00	300.00
17831	115.02.840.3300.0260.124.00	4,800.00
17844	201.41.280.1900.0260.000.00	7,511.40
17844	115.41.456.1900.0260.132.51	4,044.60
17844	115.41.456.1900.0261.132.51	81.00
17844	201.41.280.1900.0261.000.00	219.00
17850	101.02.100.2400.0115.000.00	37,416.96
17858	212.41.910.3100.0116.000.00	17,462.52
17864	201.42.100.1570.0260.000.00	7,680.00
17864	201.42.100.1570.0112.000.00	66,857.00
17864	201.42.100.1570.0261.000.00	300.00
17895	101.06.100.1670.0260.000.00	6,678.00
17895	101.06.100.1670.0112.000.00	25,551.50
17903	201.42.100.1440.0260.000.00	9,948.00
17903	201.42.100.1440.0112.000.00	63,282.00
17903	201.42.100.1440.0261.000.00	300.00
17904	201.41.100.1270.0260.000.00	8,013.60
17904	201.41.100.1270.0112.000.00	37,122.00
17906	201.42.280.1900.0112.000.00	67,651.00
17910	201.42.100.1570.0260.000.00	7,680.00
17910	201.42.100.1570.0261.000.00	300.00
17914	101.31.100.1140.0260.000.00	13,356.00
17914	101.31.100.1140.0112.000.00	74,624.00

Description/Employee #	Account	Budgeted Amount
17914	101.31.100.1140.0261.000.00	300.00
17920	101.99.100.2600.0114.000.00	23,500.44
17920	201.99.100.2600.0114.000.00	18,278.12
17929	101.06.100.1670.0260.000.00	7,680.00
17929	101.06.100.1670.0112.000.00	60,679.00
17929	101.06.100.1670.0261.000.00	300.00
17943	201.42.100.1270.0260.000.00	7,680.00
17943	201.42.100.1270.0112.000.00	57,854.00
17943	201.42.100.1270.0261.000.00	300.00
17951	201.41.100.2600.0114.000.00	43,848.00
17951	201.41.100.2600.0261.000.00	300.00
17955	101.04.100.1660.0260.000.00	9,948.00
17955	101.04.100.1660.0112.000.00	70,431.00
17955	101.04.100.1660.0261.000.00	300.00
17983	101.05.100.1670.0261.000.00	300.00
18007	201.42.100.2400.0260.000.00	11,556.00
18007	201.42.100.2400.0115.000.00	43,392.00
18008	101.50.100.2510.0115.000.00	26,528.04
18008	201.50.100.2510.0115.000.00	26,528.04
18008	101.50.100.2510.0115.000.00	6,950.00
18008	201.50.100.2510.0115.000.00	6,950.00
18010	101.08.100.2600.0114.000.00	20,253.60
18013	101.02.100.2225.0113.000.00	53,633.50
18013	101.29.100.1240.0112.000.00	(22,387.20)
18013	101.29.100.1240.0112.000.00	22,387.20
18019	101.07.280.1900.0260.000.00	10,111.50
18026	101.31.100.1670.0260.000.00	7,680.00
18026	101.31.100.1670.0112.000.00	65,842.00
18026	101.31.100.1670.0261.000.00	300.00
18027	101.05.100.1470.0260.000.00	9,948.00
18027	101.05.100.1470.0112.000.00	64,695.00
18027	101.05.100.1470.0261.000.00	300.00
18045	201.42.100.1570.0112.000.00	13,256.60
18045	201.42.100.1240.0112.000.00	53,026.40
18045	201.42.100.1570.0261.000.00	60.00
18045	201.42.100.1240.0261.000.00	240.00
18046	101.07.100.1670.0260.000.00	13,356.00
18046	101.07.100.1670.0112.000.00	51,103.00
18046	101.07.100.1670.0261.000.00	300.00
18064	201.41.280.2490.0260.000.00	(6,678.00)
18064	201.42.280.2490.0260.000.00	(6,678.00)
18064	201.41.280.2490.0260.000.00	6,678.00
18064	201.42.280.2490.0260.000.00	6,678.00
18064	201.42.280.2490.0115.000.00	(13,763.20)
18064	201.41.280.2490.0115.000.00	(13,763.20)
18064	201.41.280.2490.0261.000.00	(300.00)
18064	201.42.280.2490.0115.000.00	13,763.20
18064	201.41.280.2490.0115.000.00	13,763.20
18064	201.41.280.2490.0261.000.00	300.00
18071	101.06.280.1900.0260.000.00	8,435.88
18071	115.06.456.1900.0260.132.51	3,120.12
18071	115.06.456.1900.0112.132.51	16,335.54
18071	101.06.280.1900.0112.000.00	44,166.46
18071	115.08.456.1900.0261.132.51	81.00
18071	101.08.280.1900.0261.000.00	219.00
18075	101.07.100.1340.0260.000.00	7,680.00
18075	101.07.100.1340.0112.000.00	64,077.00
18082	101.06.280.2140.0260.000.00	7,680.00
18082	101.08.100.2120.0113.000.00	32,369.35
18082	101.08.280.2140.0113.000.00	80,923.38
18082	101.06.280.2140.0261.000.00	300.00
18084	201.42.390.1170.0260.000.00	9,948.00
18084	201.42.390.1170.0112.000.00	72,815.00
18084	201.42.390.1170.0261.000.00	300.00

Description/Employee #	Account	Budgeted Amount
18085	101.08.100.1670.0260.000.00	9,948.00
18085	101.08.100.1670.0112.000.00	73,212.00
18085	101.08.100.1670.0261.000.00	300.00
18089	201.41.100.1570.0260.000.00	13,356.00
18089	201.41.100.1570.0112.000.00	69,063.00
18089	201.41.100.1570.0261.000.00	300.00
18090	101.07.280.2140.0260.000.00	7,958.40
18090	101.32.280.2140.0113.000.00	78,069.05
18090	101.07.280.2140.0261.000.00	240.00
18091	101.31.100.1670.0112.000.00	69,240.00
18091	101.31.100.1670.0261.000.00	300.00
18093	201.42.100.1270.0260.000.00	11,556.00
18093	201.42.100.1270.0112.000.00	72,815.00
18093	201.42.100.1270.0261.000.00	300.00
18095	201.41.390.1370.0112.000.00	70,167.00
18095	201.41.390.1370.0261.000.00	300.00
18097	101.31.100.2600.0260.000.00	9,948.00
18097	101.31.100.2600.0114.000.00	43,848.00
18097	101.31.100.2600.0261.000.00	300.00
18099	201.42.100.1240.0260.000.00	11,556.00
18099	201.42.100.1240.0112.000.00	63,282.00
18099	201.42.100.1240.0261.000.00	300.00
18100	101.07.100.1470.0112.000.00	72,815.00
18103	201.41.280.1900.0260.000.00	12,868.44
18103	115.41.456.1900.0260.132.51	4,759.56
18103	115.41.456.1900.0112.132.51	17,670.15
18103	201.41.280.1900.0112.000.00	47,774.85
18103	115.41.456.1900.0261.132.51	81.00
18103	201.41.280.1900.0261.000.00	219.00
18104	201.41.150.1100.0112.000.00	43,106.40
18104	201.41.100.1240.0112.000.00	28,737.60
18106	201.42.100.2100.0260.000.00	13,356.00
18106	201.42.100.2100.0115.000.00	30,956.16
18108	101.31.100.1670.0260.000.00	13,356.00
18108	101.31.100.1670.0112.000.00	74,624.00
18108	101.31.100.1670.0261.000.00	300.00
18109	101.06.100.1670.0260.000.00	7,680.00
18109	101.08.100.1670.0112.000.00	65,445.00
18109	101.06.100.1670.0261.000.00	300.00
18117	101.01.100.1470.0112.000.00	51,103.00
18137	201.42.100.1440.0112.000.00	71,844.00
18137	201.42.100.1440.0261.000.00	300.00
18144	201.41.280.1900.0260.000.00	8,704.50
18152	212.32.910.3100.0116.000.00	27,879.68
18154	101.99.100.2120.0117.000.00	43,129.68
18154	101.99.100.2120.0117.000.00	13,900.00
18155	215.31.100.2120.0117.227.00	43,129.68
18155	215.31.100.2120.0117.227.00	13,900.00
18156	101.31.100.2120.0260.000.00	17,628.00
18156	101.31.100.2120.0113.000.00	73,311.14
18162	101.32.100.2120.0117.000.00	43,129.68
18162	101.32.100.2120.0117.000.00	13,900.00
18164	101.31.100.1670.0260.000.00	11,556.00
18164	101.31.100.1670.0112.000.00	48,322.00
18164	101.31.100.1670.0261.000.00	300.00
18165	101.05.100.1670.0112.000.00	67,651.00
18171	101.05.100.1670.0260.000.00	13,356.00
18171	101.05.100.1670.0112.000.00	54,280.00
18171	101.05.100.1670.0261.000.00	300.00
18178	212.61.910.3100.0114.000.00	32,704.56
18178	212.61.910.3100.0114.000.00	13,900.00
18199	101.31.100.1670.0260.000.00	7,680.00
18199	101.31.100.1670.0261.000.00	300.00
18203	101.32.100.2101.0117.000.00	10,411.93

Description/Employee #	Account	Budgeted Amount
18204	101.06.100.2400.0260.000.00	9,948.00
18204	101.06.100.2400.0115.000.00	37,416.96
18204	101.06.100.2400.0261.000.00	300.00
18208	101.01.280.1900.0260.000.00	12,938.63
18209	101.04.100.2100.0260.000.00	1,920.00
18209	101.04.280.1900.0260.000.00	5,280.00
18222	101.03.100.1670.0260.000.00	13,356.00
18222	101.03.100.1670.0112.000.00	68,225.00
18222	101.03.100.1670.0261.000.00	300.00
18230	212.61.910.3100.0260.000.00	7,461.00
18230	101.61.100.2540.0260.000.00	1,243.50
18230	201.61.100.2540.0260.000.00	1,243.50
18230	101.61.100.2540.0115.000.00	17,596.80
18230	201.61.100.2540.0115.000.00	17,596.80
18230	212.41.910.3100.0116.000.00	16,319.88
18230	212.41.910.3100.0261.000.00	206.25
18242	101.50.100.2340.0260.000.00	3,840.00
18242	201.50.100.2340.0260.000.00	3,840.00
18242	101.50.100.2340.0115.000.00	23,364.72
18242	201.50.100.2340.0115.000.00	23,364.72
18242	101.50.100.2340.0261.000.00	150.00
18242	201.50.100.2340.0261.000.00	150.00
18251	201.42.100.1240.0260.000.00	13,356.00
18251	201.42.100.1240.0112.000.00	58,252.00
18251	201.42.100.1240.0261.000.00	300.00
18260	101.31.100.2100.0117.000.00	23,669.76
18288	101.32.100.1670.0112.000.00	71,844.00
18294	201.42.100.1340.0260.000.00	11,556.00
18294	201.42.100.1340.0112.000.00	51,103.00
18294	201.42.100.1340.0261.000.00	300.00
18302	201.41.100.2100.0115.000.00	38,478.08
18303	201.41.100.1270.0260.000.00	7,680.00
18303	201.41.100.1270.0112.000.00	50,088.00
18303	201.41.100.1270.0261.000.00	300.00
18320	101.32.100.2100.0117.000.00	2,264.41
18321	115.01.456.1900.0260.132.51	2,073.60
18321	101.01.280.1900.0260.000.00	5,606.40
18321	101.01.280.1900.0112.000.00	53,444.76
18321	115.01.456.1900.0112.132.51	19,767.24
18327	101.31.100.2120.0260.000.00	9,948.00
18327	201.50.100.2600.0115.000.00	3,661.44
18327	101.50.100.2600.0115.000.00	3,661.44
18327	101.31.100.2120.0115.000.00	29,291.52
18327	101.31.100.2120.0261.000.00	300.00
18344	101.31.100.2120.0260.000.00	7,680.00
18344	101.31.100.2120.0113.000.00	59,265.37
18344	101.31.100.2120.0261.000.00	300.00
18348	101.02.100.2120.0260.000.00	6,963.60
18348	115.02.494.2120.0260.197.00	2,984.40
18348	115.02.494.2120.0113.197.00	20,837.96
18348	101.02.100.2120.0113.000.00	48,621.89
18348	101.29.100.2120.0261.000.00	60.00
18348	101.02.100.2120.0261.000.00	150.00
18348	115.02.494.2120.0261.197.00	90.00
18351	101.06.100.1670.0260.000.00	13,356.00
18351	101.06.100.1670.0112.000.00	51,103.00
18351	101.06.100.1670.0261.000.00	300.00
18359	201.41.100.1570.0260.000.00	4,608.00
18359	201.41.150.1570.0260.000.00	3,072.00
18359	201.41.150.1570.0112.000.00	8,522.40
18359	201.41.100.1570.0112.000.00	19,175.40
18362	101.50.100.2600.0111.000.00	61,431.50
18362	201.50.100.2600.0111.000.00	61,431.50
18366	101.04.100.2600.0114.000.00	21,078.36

Description/Employee #	Account	Budgeted Amount
18366	101.03.100.2600.0114.000.00	21,078.36
18366	101.03.100.2600.0261.000.00	150.00
18383	101.32.100.2600.0114.000.00	45,622.80
18383	101.32.100.2600.0261.000.00	300.00
18389	101.08.100.1470.0260.000.00	7,680.00
18389	101.08.100.1470.0112.000.00	48,720.00
18389	101.08.100.1470.0261.000.00	300.00
18393	101.50.280.2490.0260.000.00	6,678.00
18393	201.50.280.2490.0260.000.00	6,678.00
18393	101.50.280.2490.0115.000.00	20,188.80
18393	201.50.280.2490.0115.000.00	20,188.80
18393	101.50.280.2490.0261.000.00	150.00
18393	201.50.280.2490.0261.000.00	150.00
18397	101.03.100.1670.0260.000.00	13,356.00
18397	101.03.100.1670.0112.000.00	69,637.00
18397	101.03.100.1670.0261.000.00	300.00
18399	101.08.100.2120.0260.000.00	7,680.00
18399	101.08.100.2120.0113.000.00	69,052.24
18399	101.08.100.2120.0261.000.00	300.00
18400	201.41.100.1510.0260.000.00	7,680.00
18400	201.41.100.1510.0112.000.00	64,077.00
18400	201.41.100.1510.0261.000.00	300.00
18401	201.41.100.1570.0260.000.00	11,556.00
18401	201.41.100.1570.0112.000.00	70,431.00
18402	101.06.100.1670.0112.000.00	65,048.00
18402	101.06.100.1670.0261.000.00	300.00
18403	201.42.100.2120.0260.000.00	13,356.00
18403	201.42.100.2120.0113.000.00	70,909.60
18403	201.42.100.2120.0261.000.00	300.00
18405	101.06.100.1670.0260.000.00	13,356.00
18405	101.08.100.1670.0112.000.00	65,445.00
18405	101.06.100.1670.0112.000.00	71,049.00
18409	101.07.100.2600.0114.000.00	21,495.96
18410	101.03.100.1670.0260.000.00	7,680.00
18410	101.03.100.1670.0112.000.00	47,307.00
18410	101.03.100.1670.0261.000.00	300.00
18412	101.03.100.1670.0112.000.00	70,652.00
18418	101.08.100.1670.0112.000.00	54,280.00
18420	101.32.100.1670.0260.000.00	13,356.00
18420	101.32.100.1670.0261.000.00	300.00
18422	101.01.100.2400.0260.000.00	13,356.00
18422	101.01.100.2400.0115.000.00	39,710.72
18422	101.01.100.2400.0261.000.00	300.00
18427	101.08.100.2400.0260.000.00	3,730.50
18427	101.08.100.2100.0260.000.00	1,243.50
18427	101.08.100.2400.0260.000.00	3,730.50
18427	101.08.100.2400.0115.000.00	9,824.72
18427	101.08.100.2400.0115.000.00	14,313.60
18427	101.08.100.2400.0261.000.00	112.50
18427	101.08.100.2400.0261.000.00	112.50
18432	101.03.100.2120.0260.000.00	9,948.00
18432	101.03.100.2120.0113.000.00	69,686.76
18432	101.03.100.2120.0261.000.00	300.00
18438	212.04.910.3100.0116.000.00	16,816.68
18442	115.07.456.1900.0112.132.51	19,767.24
18442	101.07.280.1900.0112.000.00	53,444.76
18444	201.42.720.3500.0119.000.00	66,206.40
18444	201.42.720.3500.0119.000.00	13,900.00
18447	201.42.100.1440.0260.000.00	7,680.00
18447	201.42.100.1440.0112.000.00	49,690.00
18447	201.42.100.1440.0261.000.00	300.00
18448	201.42.390.1410.0112.000.00	47,307.00
18453	115.07.494.1250.0112.197.00	16,515.75
18453	101.07.100.1250.0112.000.00	16,515.75

Description/Employee #	Account	Budgeted Amount
18454	212.31.910.3100.0260.000.00	11,556.00
18454	212.31.910.3100.0116.000.00	30,676.48
18454	212.31.910.3100.0261.000.00	300.00
18456	101.31.100.2100.0117.000.00	7,470.40
18457	101.03.100.1670.0260.000.00	13,356.00
18457	101.03.100.1670.0112.000.00	51,103.00
18457	101.03.100.1670.0261.000.00	300.00
18458	101.50.100.2330.0260.000.00	3,840.00
18458	201.50.100.2330.0260.000.00	3,840.00
18458	101.50.100.2330.0115.000.00	22,811.40
18458	201.50.100.2330.0115.000.00	22,811.40
18458	101.50.100.2330.0261.000.00	150.00
18458	201.50.100.2330.0261.000.00	150.00
18459	101.31.100.1670.0260.000.00	13,356.00
18461	101.08.100.1670.0261.000.00	300.00
18463	101.31.280.1900.0260.000.00	11,686.50
18469	115.01.840.3300.0260.124.00	768.00
18469	101.01.280.1900.0260.000.00	6,912.00
18472	112.32.910.3100.0260.000.00	4,800.00
18472	212.61.910.3100.0260.000.00	2,880.00
18472	212.42.910.3100.0116.000.00	69,135.24
18472	212.61.910.3100.0116.000.00	5,496.94
18473	101.02.100.2600.0150.000.00	270.00
18473	201.99.100.2600.0150.000.00	270.00
18473	101.08.100.2600.0114.000.00	42,156.72
18473	101.08.100.2600.0261.000.00	300.00
18476	201.42.100.1340.0260.000.00	9,948.00
18476	201.42.100.1340.0112.000.00	61,870.00
18476	201.42.100.1340.0261.000.00	300.00
18494	101.06.100.1670.0260.000.00	7,680.00
18494	101.06.100.1670.0112.000.00	56,442.00
18494	101.06.100.1670.0261.000.00	300.00
18500	101.07.100.1670.0260.000.00	7,680.00
18500	101.07.100.1670.0112.000.00	54,280.00
18504	101.99.280.1900.0260.000.00	13,356.00
18504	101.99.280.1900.0112.000.00	61,870.00
18504	101.99.280.1900.0261.000.00	300.00
18517	212.31.910.3100.0116.000.00	17,462.52
18563	101.08.100.1670.0260.000.00	7,680.00
18563	101.01.100.1670.0112.000.00	45,542.00
18564	101.08.100.1670.0260.000.00	7,680.00
18564	101.08.100.1670.0112.000.00	45,542.00
18577	115.31.456.1900.0112.132.51	15,203.70
18577	101.31.280.1900.0112.000.00	41,106.30
18579	101.05.100.1670.0260.000.00	3,339.00
18579	101.05.100.2100.0260.000.00	2,086.88
18579	101.05.280.1900.0260.000.00	4,591.13
18579	115.05.840.3300.0117.124.00	-
18579	101.05.100.2100.0117.000.00	-
18579	115.05.840.3300.0261.124.00	-
18579	101.05.100.2100.0261.000.00	-
18587	101.32.100.1670.0260.000.00	7,680.00
18587	101.32.100.1670.0112.000.00	58,075.00
18587	101.32.100.1670.0261.000.00	300.00
18600	212.08.910.3100.0116.000.00	16,039.86
18600	212.08.910.3100.0261.000.00	206.25
18612	101.07.100.1670.0260.000.00	9,948.00
18612	101.07.100.1670.0112.000.00	51,103.00
18615	101.32.100.1140.0260.000.00	7,680.00
18615	101.32.100.1140.0112.000.00	63,282.00
18615	101.32.100.1140.0261.000.00	300.00
18644	201.42.100.1440.0260.000.00	7,680.00
18644	201.42.100.1440.0112.000.00	48,720.00
18644	201.42.100.1440.0261.000.00	300.00

Description/Employee #	Account	Budgeted Amount
18645	212.06.910.3100.0116.000.00	8,648.98
18656	101.03.100.1670.0261.000.00	300.00
18657	101.05.100.1670.0260.000.00	7,680.00
18657	101.05.100.1670.0112.000.00	45,542.00
18657	101.05.100.1670.0261.000.00	300.00
18669	201.42.100.1140.0260.000.00	7,680.00
18669	201.42.100.1140.0112.000.00	61,826.00
18669	201.42.100.1140.0261.000.00	300.00
18710	101.04.100.2400.0260.000.00	3,339.00
18710	101.04.100.2100.0260.000.00	7,512.75
18710	101.04.100.2400.0115.000.00	5,917.44
18710	101.04.100.2400.0261.000.00	75.00
18715	101.07.100.2600.0114.000.00	42,156.72
18715	101.07.100.2600.0261.000.00	300.00
18724	217.50.610.1860.0260.000.00	13,356.00
18724	217.50.610.1860.0112.000.00	71,844.00
18724	201.50.100.2212.0112.000.00	-
18724	101.50.100.2212.0112.000.00	-
18724	217.50.610.1860.0261.000.00	300.00
18725	115.04.456.1900.0260.132.51	2,073.60
18725	101.04.280.1900.0260.000.00	5,606.40
18725	101.04.280.1900.0112.000.00	42,233.42
18725	115.04.456.1900.0112.132.51	15,620.58
18726	201.42.100.1470.0112.000.00	12,453.40
18726	101.31.100.1470.0112.000.00	24,906.80
18727	101.05.100.1670.0261.000.00	300.00
18728	201.41.100.1240.0112.000.00	66,283.00
18729	101.06.280.2150.0260.000.00	10,684.80
18729	101.03.280.2150.0260.000.00	2,671.20
18729	101.06.280.2150.0113.000.00	66,857.00
18729	101.06.280.2150.0261.000.00	300.00
18730	201.41.100.1270.0260.000.00	4,622.40
18730	201.41.100.1270.0260.000.00	6,933.60
18730	201.41.100.1270.0112.000.00	32,806.20
18730	201.41.100.1270.0112.000.00	21,870.80
18730	201.41.100.1270.0261.000.00	300.00
18731	201.41.390.1649.0260.000.00	7,680.00
18731	201.41.390.1649.0112.000.00	70,034.00
18731	201.41.390.1649.0261.000.00	300.00
18732	101.03.100.1670.0260.000.00	13,356.00
18732	101.03.100.1670.0112.000.00	60,899.00
18732	101.03.100.1670.0261.000.00	300.00
18733	201.42.100.1240.0260.000.00	7,680.00
18733	201.42.100.1240.0112.000.00	71,844.00
18733	201.42.100.1240.0261.000.00	300.00
18735	115.03.456.1900.0260.132.51	2,073.60
18735	101.03.280.1900.0260.000.00	5,606.40
18735	101.03.280.1900.0112.000.00	47,485.04
18735	115.03.456.1900.0112.132.51	17,562.96
18735	101.03.280.1900.0261.000.00	219.00
18735	115.03.456.1900.0261.132.51	81.00
18738	201.41.100.2225.0260.000.00	11,556.00
18738	201.41.100.2225.0113.000.00	73,779.13
18738	201.41.100.2225.0261.000.00	300.00
18739	101.08.100.1670.0260.000.00	11,556.00
18739	101.08.100.1670.0112.000.00	66,857.00
18739	101.08.100.1670.0261.000.00	300.00
18741	101.01.100.2400.0111.000.00	121,978.00
18742	212.02.910.3100.0116.000.00	2,919.56
18743	101.50.100.2580.0115.000.00	5,034.69
18743	201.50.100.2580.0115.000.00	5,034.69
18744	101.31.100.1470.0260.000.00	1,536.00
18744	201.42.100.1470.0260.000.00	6,144.00
18744	201.42.100.1470.0112.000.00	40,882.40

Description/Employee #	Account	Budgeted Amount
18744	101.31.100.1470.0112.000.00	10,220.60
18744	201.42.100.1470.0261.000.00	240.00
18744	101.31.100.1470.0261.000.00	60.00
18748	101.07.100.2130.0260.000.00	7,178.85
18748	101.08.100.2130.0260.000.00	333.90
18748	101.01.100.2130.0113.000.00	20,871.81
18748	101.02.100.2130.0113.000.00	5,963.38
18748	101.01.100.2130.0261.000.00	84.38
18748	101.04.100.2130.0261.000.00	84.38
18756	101.04.100.1470.0260.000.00	9,948.00
18756	101.04.100.1470.0112.000.00	66,460.00
18756	101.04.100.1470.0261.000.00	300.00
18757	201.41.100.1440.0260.000.00	13,356.00
18757	201.41.100.1440.0112.000.00	71,844.00
18757	201.41.100.1440.0261.000.00	300.00
18760	212.04.910.3100.0116.000.00	2,919.56
18760	212.03.910.3100.0116.000.00	2,804.56
18762	101.05.280.1900.0260.000.00	10,851.75
18762	212.05.910.3100.0116.000.00	2,919.56
18762	212.05.910.3100.0261.000.00	93.75
18764	212.01.910.3100.0116.000.00	1,777.44
18765	101.07.100.1670.0260.000.00	11,556.00
18765	101.07.100.1670.0112.000.00	70,652.00
18765	101.07.100.1670.0261.000.00	300.00
18766	201.41.100.2100.0260.000.00	11,556.00
18766	201.41.100.2100.0115.000.00	30,533.36
18766	201.41.100.2100.0261.000.00	300.00
18771	101.31.100.2100.0117.000.00	7,396.80
18780	115.04.456.1900.0260.132.51	2,073.60
18780	101.04.280.1900.0260.000.00	5,606.40
18780	101.06.280.1900.0112.000.00	35,275.06
18780	115.06.456.1900.0112.132.51	13,046.94
18780	101.04.280.1900.0261.000.00	219.00
18780	115.04.456.1900.0261.132.51	81.00
18789	101.04.100.2120.0260.613.00	2,304.00
18789	101.04.100.2120.0260.000.00	5,376.00
18789	101.04.100.2120.0113.000.00	44,022.83
18789	101.04.100.2120.0113.000.00	18,866.93
18789	101.04.100.2120.0261.000.00	210.00
18789	101.04.100.2120.0261.000.00	90.00
18802	101.05.100.1670.0112.000.00	51,103.00
18810	115.31.456.1900.0112.132.51	15,239.34
18810	101.31.280.1900.0112.000.00	41,202.66
18816	201.42.280.1900.0260.000.00	6,720.00
18827	101.06.100.1670.0260.000.00	7,680.00
18827	101.06.100.1670.0112.000.00	51,103.00
18832	101.31.280.1900.0260.000.00	6,720.00
18844	115.41.456.1900.0112.132.51	19,492.20
18844	201.41.280.1900.0112.000.00	36,199.80
18846	101.50.100.2510.0115.000.00	21,464.64
18846	201.50.100.2510.0115.000.00	21,464.64
18846	101.50.100.2510.0115.000.00	6,950.00
18846	201.50.100.2510.0115.000.00	6,950.00
18852	201.41.100.1510.0260.000.00	5,376.00
18852	201.41.100.1510.0112.000.00	37,007.60
18878	101.29.100.1670.0260.000.00	13,356.00
18878	101.29.100.1670.0112.000.00	57,722.00
18878	101.29.100.1670.0261.000.00	300.00
18890	212.08.910.3100.0116.000.00	2,919.56
18912	212.03.910.3100.0116.000.00	8,481.31
18922	101.06.280.1900.0260.000.00	6,480.00
18978	110.50.100.2700.0119.000.00	28,683.20
18978	210.50.100.2700.0119.000.00	28,683.20
18978	110.50.100.2700.0119.000.00	6,950.00

Description/Employee #	Account	Budgeted Amount
18978	210.50.100.2700.0119.000.00	6,950.00
18981	212.42.910.3100.0116.000.00	29,101.44
18981	212.41.910.3100.0261.000.00	300.00
18984	101.32.100.2100.0117.000.00	10,651.39
18984	101.32.100.2100.0117.000.00	10,355.52
18986	101.31.280.1900.0260.000.00	2,242.56
18986	115.31.456.1900.0260.132.51	829.44
18986	101.32.280.1900.0260.000.00	1,121.28
18986	115.32.456.1900.0260.132.51	414.72
18986	101.99.280.1900.0260.000.00	1,536.00
18986	101.99.280.1900.0260.000.00	1,536.00
18986	101.99.280.1900.0112.000.00	11,897.40
18986	101.99.280.1900.0112.000.00	11,897.40
18986	115.32.456.1900.0112.132.51	3,212.30
18986	101.32.280.1900.0112.000.00	8,685.10
18986	115.31.456.1900.0112.132.51	6,424.60
18986	101.31.280.1900.0112.000.00	17,370.21
18986	101.99.280.1900.0261.000.00	60.00
18986	101.99.280.1900.0261.000.00	60.00
18986	115.32.456.1900.0261.132.51	16.20
18986	101.32.280.1900.0261.000.00	43.80
18986	115.31.456.1900.0261.132.51	32.40
18986	101.31.280.1900.0261.000.00	87.60
18992	201.42.280.2140.0260.000.00	17,628.00
18992	201.42.280.2140.0113.000.00	70,909.60
18992	201.42.280.2140.0150.000.00	2,000.00
18992	201.42.280.2140.0261.000.00	300.00
18993	101.31.100.1670.0260.000.00	9,948.00
18993	101.31.100.1670.0112.000.00	70,431.00
18993	101.31.100.1670.0261.000.00	300.00
18996	201.42.100.1510.0260.000.00	7,680.00
18996	201.42.100.1510.0112.000.00	62,400.00
18996	201.42.100.1510.0261.000.00	300.00
18999	101.02.100.2400.0111.000.00	63,199.00
18999	101.29.100.2400.0111.000.00	63,199.00
19001	101.07.100.1670.0112.000.00	67,872.00
19002	101.32.100.2120.0261.000.00	300.00
19003	201.42.100.1510.0112.000.00	68,622.00
19004	101.99.100.2135.0119.000.00	36,943.72
19004	201.99.100.2135.0119.000.00	36,943.72
19004	101.99.100.2135.0119.000.00	6,950.00
19004	201.99.100.2135.0119.000.00	6,950.00
19007	115.29.456.1900.0112.132.51	(3,047.87)
19007	101.29.280.1900.0112.000.00	(8,240.53)
19007	115.29.456.1900.0112.132.51	3,047.87
19007	101.29.280.1900.0112.000.00	8,240.53
19007	101.02.100.1670.0112.000.00	84,288.00
19008	101.06.100.1670.0260.000.00	7,680.00
19008	101.06.100.1670.0112.000.00	54,280.00
19008	101.06.100.1670.0261.000.00	300.00
19009	201.42.100.1440.0260.000.00	7,680.00
19009	201.42.100.1440.0112.000.00	67,651.00
19009	201.42.280.1900.0261.000.00	300.00
19009	115.42.456.1900.0261.132.51	300.00
19011	101.06.100.1670.0260.000.00	11,556.00
19011	101.06.100.1670.0112.000.00	54,898.00
19011	101.06.100.1670.0261.000.00	300.00
19018	201.42.100.1510.0260.000.00	7,680.00
19018	201.42.100.1510.0112.000.00	69,063.00
19018	201.42.100.1510.0261.000.00	300.00
19019	101.32.100.1470.0260.000.00	9,244.80
19019	101.32.100.1470.0112.000.00	45,965.60
19020	212.61.910.3100.0116.000.00	29,896.32
19028	201.41.100.2400.0115.000.00	40,896.00

Description/Employee #	Account	Budgeted Amount
19032	212.41.910.3100.0116.000.00	31,044.48
19033	101.06.280.1900.0260.000.00	10,851.75
19035	101.05.100.2130.0260.000.00	5,595.75
19035	101.03.100.2130.0113.000.00	5,189.25
19035	101.05.100.2130.0113.000.00	18,162.38
19035	101.05.100.2130.0261.000.00	168.75
19036	101.03.100.2130.0260.000.00	3,730.50
19036	101.03.280.1900.0260.000.00	4,352.25
19044	215.41.329.2100.0117.248.41	20,846.76
19044	215.42.329.2100.0117.248.41	20,846.76
19044	215.42.329.2100.0117.248.41	6,950.00
19044	215.41.329.2100.0117.248.41	6,950.00
19055	101.32.100.2100.0117.000.00	3,047.04
19068	101.31.100.1670.0260.000.00	9,948.00
19068	101.31.100.1670.0112.000.00	54,280.00
19068	101.31.100.1670.0261.000.00	300.00
19088	212.32.910.3100.0116.000.00	10,263.75
19088	212.32.910.3100.0261.000.00	150.00
19090	201.42.100.2225.0260.000.00	7,680.00
19090	201.42.100.2225.0113.000.00	64,155.63
19090	201.42.100.2225.0261.000.00	300.00
19095	101.99.100.2600.0114.000.00	21,924.00
19095	201.99.100.2600.0114.000.00	21,924.00
19102	212.32.910.3100.0116.000.00	29,896.32
19105	101.02.100.1670.0260.000.00	7,680.00
19105	101.02.100.1670.0112.000.00	58,252.00
19106	160.50.890.3300.0114.000.00	44,453.52
19106	160.50.890.3300.0114.000.00	13,900.00
19110	101.32.100.2120.0115.000.00	28,812.96
19124	101.03.100.2600.0114.000.00	41,321.52
19128	201.41.100.1570.0260.000.00	13,356.00
19128	201.41.100.1570.0112.000.00	64,871.00
19128	201.41.100.1570.0261.000.00	300.00
19134	201.42.100.1240.0260.000.00	7,680.00
19134	201.42.100.1240.0112.000.00	46,910.00
19134	201.42.100.1240.0261.000.00	300.00
19144	212.41.910.3100.0116.000.00	36,426.00
19144	212.41.910.3100.0116.000.00	13,900.00
19151	101.31.100.2100.0260.000.00	8,347.50
19151	115.31.329.1670.0260.144.31	3,339.00
19171	101.02.100.1670.0260.000.00	7,680.00
19171	101.02.100.1670.0112.000.00	48,322.00
19171	101.02.100.1670.0261.000.00	300.00
19174	201.42.100.2600.0260.000.00	17,628.00
19174	101.32.100.2600.0114.000.00	43,848.00
19174	101.32.100.2600.0261.000.00	300.00
19189	101.32.100.2600.0114.000.00	40,507.20
19192	201.42.280.1900.0260.000.00	7,680.00
19192	201.42.280.1900.0112.000.00	57,104.00
19210	101.31.100.1270.0260.000.00	7,680.00
19210	101.31.100.1270.0112.000.00	58,075.00
19210	101.31.100.1270.0261.000.00	300.00
19224	101.05.100.1670.0112.000.00	46,910.00
19225	101.07.100.1670.0260.000.00	7,680.00
19225	101.07.100.1670.0112.000.00	51,103.00
19257	101.50.100.2340.0260.000.00	5,778.00
19257	201.50.100.2340.0260.000.00	5,778.00
19257	101.50.100.2340.0115.000.00	22,237.20
19257	201.50.100.2340.0115.000.00	22,237.20
19257	101.50.100.2340.0261.000.00	150.00
19257	201.50.100.2340.0261.000.00	150.00
19262	101.06.100.1340.0260.000.00	7,680.00
19262	101.06.100.1340.0112.000.00	48,322.00
19262	101.06.100.1340.0261.000.00	300.00

Description/Employee #	Account	Budgeted Amount
19283	201.41.100.2400.0111.000.00	151,148.00
19285	201.41.390.1170.0260.000.00	4,608.00
19285	201.42.390.1170.0260.000.00	3,072.00
19285	201.42.390.1170.0112.000.00	43,155.00
19285	201.41.390.1170.0112.000.00	18,495.00
19285	201.41.390.1170.0261.000.00	300.00
19285	201.42.390.1170.0261.000.00	120.00
19287	201.42.100.1440.0260.000.00	11,556.00
19287	201.42.100.1440.0112.000.00	69,063.00
19287	201.42.100.1440.0261.000.00	300.00
19288	101.99.100.2600.0114.000.00	20,253.60
19288	201.99.100.2600.0114.000.00	20,253.60
19288	101.99.100.2600.0261.000.00	150.00
19288	201.99.100.2600.0261.000.00	150.00
19290	201.41.720.3500.0111.000.00	64,083.00
19290	201.42.720.3500.0111.000.00	64,083.00
19291	201.41.150.2400.0111.000.00	77,430.00
19291	201.41.100.2400.0111.000.00	51,620.00
19293	115.42.420.1870.0260.155.00	9,948.00
19293	115.42.420.1870.0112.155.00	62,797.00
19293	115.42.420.1870.0261.155.00	300.00
19294	201.42.100.1440.0260.000.00	9,948.00
19294	201.42.100.1440.0112.000.00	61,870.00
19294	201.42.100.1440.0261.000.00	300.00
19295	101.05.100.1340.0260.000.00	9,948.00
19295	101.05.100.1340.0112.000.00	67,254.00
19295	101.05.100.1340.0261.000.00	300.00
19296	101.07.100.1670.0260.000.00	11,556.00
19296	101.07.100.1670.0112.000.00	53,662.00
19296	101.07.100.1670.0261.000.00	300.00
19297	201.42.390.1410.0260.000.00	13,356.00
19297	201.42.390.1410.0112.000.00	51,103.00
19297	201.42.390.1410.0261.000.00	300.00
19298	101.07.100.2120.0260.000.00	7,680.00
19298	101.07.100.2120.0113.000.00	63,298.40
19298	101.07.100.2120.0261.000.00	300.00
19300	115.32.456.1900.0261.132.51	81.00
19300	101.32.280.1900.0261.000.00	219.00
19301	101.32.100.1670.0260.000.00	11,556.00
19301	101.32.100.1670.0112.000.00	69,063.00
19301	201.42.280.1900.0261.000.00	300.00
19302	101.04.280.2150.0113.000.00	75,198.00
19303	101.08.100.1670.0112.000.00	46,910.00
19303	101.06.100.1670.0261.000.00	300.00
19307	101.32.100.2600.0260.000.00	7,680.00
19308	101.07.100.1670.0260.000.00	13,356.00
19308	101.07.100.1670.0112.000.00	59,487.00
19308	101.07.100.1670.0261.000.00	300.00
19309	101.31.100.1470.0260.000.00	13,356.00
19309	101.31.100.1470.0112.000.00	63,680.00
19309	101.31.100.1470.0261.000.00	300.00
19312	101.32.100.2130.0260.000.00	7,512.75
19312	115.99.737.2130.0260.790.00	2,504.25
19312	101.32.100.2130.0113.000.00	35,780.25
19313	101.50.316.2330.0115.000.00	30,720.00
19313	201.50.316.2330.0115.000.00	30,720.00
19313	101.50.316.2330.0115.000.00	6,950.00
19313	201.50.316.2330.0115.000.00	6,950.00
19322	282.07.100.1250.0260.499.00	3,840.00
19322	282.02.100.1250.0260.499.00	3,840.00
19322	282.02.100.1250.0112.499.00	29,942.00
19322	282.07.100.1250.0112.499.00	29,942.00
19323	101.06.100.1670.0260.000.00	7,680.00
19323	101.06.100.1670.0112.000.00	51,103.00

Description/Employee #	Account	Budgeted Amount
19326	101.31.280.1900.0260.000.00	6,720.00
19332	101.01.280.1900.0260.000.00	6,217.50
19349	101.99.100.2600.0119.000.00	63,564.80
19349	101.99.100.2600.0119.000.00	13,900.00
19355	115.99.432.1245.0260.190.00	3,840.00
19355	115.99.494.1245.0260.197.00	1,920.00
19355	115.99.420.1245.0260.155.00	1,920.00
19394	201.42.100.1470.0117.000.00	9,897.49
19394	201.41.100.1470.0117.000.00	9,897.49
19394	101.31.100.1470.0117.000.00	9,897.49
19394	101.32.100.1470.0117.000.00	19,794.98
19423	101.05.100.2600.0114.000.00	42,991.92
19423	101.05.100.2600.0261.000.00	300.00
19433	101.05.100.2600.0114.000.00	42,156.72
19433	101.05.100.2600.0261.000.00	300.00
19439	115.07.430.1670.0260.153.00	7,680.00
19439	115.07.430.1670.0112.153.00	48,322.00
19452	101.01.100.1670.0260.000.00	7,680.00
19452	101.01.100.1670.0112.000.00	64,695.00
19452	101.04.100.1670.0261.000.00	300.00
19461	101.04.100.2100.0260.000.00	864.00
19461	101.04.100.1660.0260.000.00	5,376.00
19461	110.99.100.2700.0260.000.00	27,500.00
19471	201.42.390.1370.0112.000.00	31,879.40
19471	201.41.390.1370.0112.000.00	13,662.60
19474	201.42.100.1510.0260.000.00	7,680.00
19474	201.42.100.1510.0112.000.00	64,871.00
19474	201.42.100.1510.0261.000.00	300.00
19475	201.41.150.1240.0260.000.00	7,680.00
19475	201.41.150.1240.0112.000.00	48,720.00
19475	201.41.150.1240.0261.000.00	300.00
19484	101.07.100.1670.0112.000.00	51,103.00
19493	201.41.100.2400.0260.000.00	7,680.00
19493	201.41.100.2400.0115.000.00	40,277.52
19493	201.41.100.2400.0261.000.00	300.00
19515	115.06.456.1900.0260.132.51	7,680.00
19515	101.06.280.1900.0260.000.00	7,680.00
19515	115.06.456.1900.0112.132.51	17,300.79
19515	101.06.280.1900.0112.000.00	46,776.21
19517	101.05.100.2600.0114.000.00	19,856.88
19522	101.50.100.2580.0115.000.00	29,673.08
19522	201.50.100.2580.0115.000.00	29,673.08
19522	101.50.100.2580.0115.000.00	6,950.00
19522	201.50.100.2580.0115.000.00	6,950.00
19525	201.42.100.2600.0260.000.00	7,680.00
19525	201.42.100.2600.0114.000.00	34,755.92
19525	201.42.100.2600.0261.000.00	300.00
19531	282.42.100.1250.0112.499.00	25,750.00
19531	282.41.100.1250.0112.499.00	25,750.00
19539	101.04.100.2100.0260.000.00	960.00
19539	101.04.280.1900.0260.000.00	5,760.00
19544	201.42.100.1340.0260.000.00	13,356.00
19544	201.42.100.1340.0112.000.00	60,502.00
19544	201.42.100.1340.0261.000.00	300.00
19548	101.08.100.2600.0114.000.00	42,156.72
19548	101.08.100.2600.0261.000.00	300.00
19550	201.42.280.1900.0112.000.00	61,759.80
19551	201.41.100.2400.0111.000.00	126,398.00
19554	201.41.100.1340.0112.000.00	56,310.00
19555	115.41.420.1245.0260.155.00	2,311.20
19555	201.41.100.1270.0260.000.00	4,622.40
19555	201.42.100.1270.0260.000.00	4,622.40
19555	201.41.100.1270.0112.000.00	12,656.40
19555	201.42.100.1270.0112.000.00	48,401.60

Description/Employee #	Account	Budgeted Amount
19555	115.41.420.1245.0112.155.00	12,100.40
19556	201.42.100.1570.0260.000.00	9,948.00
19556	201.42.100.1570.0112.000.00	59,090.00
19557	201.41.390.1410.0260.000.00	7,680.00
19557	201.41.390.1410.0261.000.00	300.00
19558	115.31.456.1900.0261.132.51	81.00
19558	101.31.280.1900.0261.000.00	219.00
19560	201.41.100.2225.0260.000.00	7,680.00
19560	201.41.100.2225.0261.000.00	300.00
19561	201.42.100.1240.0112.000.00	60,899.00
19562	101.06.100.2400.0115.000.00	19,599.99
19563	201.42.100.1240.0260.000.00	7,680.00
19563	201.42.100.1240.0112.000.00	51,103.00
19563	201.42.100.1240.0261.000.00	300.00
19564	201.41.280.1900.0260.000.00	5,606.40
19564	115.41.456.1900.0260.132.51	2,073.60
19564	115.41.456.1900.0112.132.51	13,630.95
19564	201.41.280.1900.0112.000.00	36,854.05
19564	115.41.456.1900.0261.132.51	300.00
19564	201.41.280.1900.0261.000.00	219.00
19570	101.03.100.2400.0111.000.00	122,863.00
19570	101.03.100.2400.0150.000.00	100.00
19573	201.41.100.1510.0112.000.00	67,651.00
19575	101.05.100.2600.0260.000.00	3,840.00
19575	101.04.100.2600.0260.000.00	3,840.00
19575	201.42.100.2600.0114.000.00	37,747.60
19575	201.42.100.2600.0261.000.00	300.00
19577	201.50.100.2212.0112.000.00	(32,921.00)
19577	101.50.100.2212.0112.000.00	(32,921.00)
19577	101.07.100.2400.0261.000.00	124,631.00
19578	101.03.280.2140.0260.000.00	3,840.00
19578	282.03.100.1250.0260.499.00	3,840.00
19578	101.03.280.2140.0113.000.00	34,729.93
19578	282.03.100.1250.0112.499.00	33,825.50
19578	101.03.280.2140.0261.000.00	300.00
19579	201.41.100.1240.0260.000.00	6,144.00
19579	201.41.100.1570.0260.000.00	1,536.00
19579	201.41.100.1240.0112.000.00	49,813.60
19579	201.41.100.1570.0112.000.00	12,453.40
19579	201.41.100.1570.0261.000.00	300.00
19579	201.41.100.1240.0261.000.00	60.00
19580	201.41.100.2400.0260.000.00	13,356.00
19580	201.41.100.2400.0115.000.00	34,478.08
19580	201.41.100.2400.0261.000.00	300.00
19583	101.32.100.1670.0112.000.00	60,502.00
19584	101.99.100.2600.0114.000.00	19,856.88
19584	201.99.100.2600.0114.000.00	18,791.76
19584	101.99.100.2600.0261.000.00	150.00
19584	201.99.100.2600.0261.000.00	150.00
19585	201.42.100.2600.0260.000.00	7,680.00
19585	201.42.100.2600.0114.000.00	39,895.44
19585	201.42.100.2600.0261.000.00	300.00
19586	101.32.100.2600.0114.000.00	38,941.20
19586	101.32.100.2600.0261.000.00	300.00
19588	101.31.100.1470.0260.000.00	11,556.00
19588	101.31.100.1470.0112.000.00	48,322.00
19588	101.31.100.1470.0261.000.00	300.00
19589	101.06.100.1470.0260.000.00	5,778.00
19589	101.08.100.1470.0260.000.00	5,778.00
19589	101.03.100.1470.0112.000.00	66,857.00
19589	101.06.100.1470.0261.000.00	150.00
19589	101.08.100.1470.0261.000.00	150.00
19590	101.01.100.1670.0260.000.00	13,356.00
19590	101.01.100.1670.0112.000.00	66,063.00

Description/Employee #	Account	Budgeted Amount
19590	101.01.100.1670.0261.000.00	300.00
19591	101.05.100.1470.0112.000.00	24,161.00
19591	101.07.100.1470.0112.000.00	24,161.00
19592	201.41.100.2120.0115.000.00	40,173.12
19594	101.08.280.1900.0260.000.00	7,262.04
19594	115.08.456.1900.0260.132.51	2,685.96
19594	115.08.456.1900.0261.132.51	81.00
19594	101.08.280.1900.0261.000.00	219.00
19610	201.42.100.2600.0260.000.00	11,556.00
19610	201.42.100.2600.0114.000.00	34,609.60
19610	201.42.100.2600.0261.000.00	300.00
19618	101.32.100.2600.0114.000.00	38,941.20
19618	101.32.100.2600.0261.000.00	300.00
19621	201.41.280.1900.0260.000.00	6,720.00
19621	210.41.100.2700.0260.000.00	600.00
19623	212.61.910.3100.0114.000.00	8,657.35
19623	112.61.910.3100.0114.000.00	20,200.49
19623	212.61.910.3100.0261.000.00	90.00
19623	112.61.910.3100.0261.000.00	210.00
19626	101.02.100.2600.0114.000.00	19,470.60
19627	201.42.100.2600.0260.000.00	7,680.00
19627	201.42.100.2600.0114.000.00	32,824.00
19628	101.05.100.1670.0260.000.00	13,356.00
19628	101.05.100.1670.0112.000.00	65,842.00
19633	115.06.456.1900.0112.132.51	12,665.70
19633	101.06.280.1900.0112.000.00	34,244.30
19644	201.42.100.2600.0260.000.00	9,948.00
19644	201.42.100.2600.0114.000.00	32,788.56
19644	201.42.100.2600.0261.000.00	300.00
19646	115.07.840.3300.0260.124.00	3,357.45
19646	101.07.100.1660.0260.000.00	6,590.55
19648	101.61.100.2600.0114.000.00	19,470.60
19648	201.61.100.2600.0114.000.00	15,591.40
19648	101.61.100.2600.0261.000.00	150.00
19648	201.61.100.2600.0261.000.00	150.00
19654	201.42.280.1900.0112.000.00	56,222.00
19655	101.08.100.1670.0260.000.00	7,680.00
19662	212.42.910.3100.0260.000.00	7,680.00
19666	101.03.100.1670.0260.000.00	7,680.00
19666	101.03.100.1670.0112.000.00	51,103.00
19670	201.41.100.1440.0112.000.00	45,542.00
19678	115.41.456.1900.0112.132.51	19,059.60
19678	201.41.280.1900.0112.000.00	35,396.40
19691	101.50.100.2600.0114.000.00	9,735.30
19691	201.50.100.2600.0114.000.00	7,161.60
19696	101.01.100.2600.0114.000.00	21,078.36
19696	101.01.100.2600.0261.000.00	150.00
19698	101.02.100.2400.0115.000.00	5,799.68
19701	101.31.100.2600.0114.000.00	21,078.36
19709	101.99.100.2600.0260.000.00	3,840.00
19709	201.99.100.2600.0260.000.00	3,840.00
19709	101.99.100.2600.0114.000.00	21,078.36
19709	201.99.100.2600.0114.000.00	21,078.36
19712	101.32.100.2600.0114.000.00	19,470.60
19713	101.31.100.2600.0114.000.00	42,156.72
19713	101.31.100.2600.0261.000.00	300.00
19726	201.42.100.2600.0260.000.00	7,680.00
19726	201.42.100.2600.0114.000.00	42,156.72
19732	101.50.100.2600.0114.000.00	20,253.60
19732	201.50.100.2600.0114.000.00	20,253.60
19749	101.32.100.2600.0260.000.00	7,680.00
19749	101.99.100.2600.0114.000.00	21,078.36
19749	201.99.100.2600.0114.000.00	21,078.36
19761	101.03.100.2100.0260.000.00	2,086.88

Description/Employee #	Account	Budgeted Amount
19761	101.03.280.1900.0260.000.00	9,182.25
19765	101.07.100.2100.0260.000.00	3,840.00
19765	115.07.840.3300.0260.124.00	3,840.00
19775	212.32.910.3100.0260.000.00	6,240.00
19781	101.06.280.1900.0260.000.00	6,720.00
19796	201.41.100.2600.0260.000.00	13,356.00
19822	101.32.100.2225.0260.000.00	7,680.00
19822	101.32.100.2225.0113.000.00	66,016.07
19840	115.04.756.1900.0260.756.00	8,347.50
19855	101.31.100.1670.0112.000.00	4,959.52
19855	101.31.100.1140.0112.000.00	20,443.80
19861	101.06.280.1900.0260.000.00	6,240.00
19884	115.06.840.3300.0260.124.00	960.00
19884	101.06.100.2100.0260.000.00	5,760.00
19890	101.04.100.1670.0260.000.00	5,760.00
19895	101.32.100.2600.0260.000.00	7,680.00
19915	101.05.100.2600.0260.000.00	7,680.00
19917	101.61.100.2600.0260.000.00	3,840.00
19917	201.61.100.2600.0260.000.00	3,840.00
19918	101.31.280.1900.0260.000.00	5,606.40
19918	115.31.456.1900.0260.132.51	2,073.60
19918	115.31.456.1900.0112.132.51	12,296.34
19918	101.31.280.1900.0112.000.00	33,245.66
19919	101.06.100.1670.0260.000.00	7,680.00
19919	101.08.100.1670.0112.000.00	64,695.00
19939	101.03.100.2600.0260.000.00	7,680.00
19940	201.42.100.2600.0260.000.00	9,948.00
19942	201.41.100.1440.0260.000.00	7,680.00
19942	201.41.100.1440.0112.000.00	53,530.00
19943	201.41.100.1270.0260.000.00	2,311.20
19944	101.31.280.1900.0260.000.00	5,606.40
19944	115.31.456.1900.0260.132.51	2,073.60
19944	115.31.456.1900.0112.132.51	14,488.74
19944	101.31.280.1900.0112.000.00	39,173.26
19945	101.05.100.2225.0260.000.00	13,356.00
19945	101.05.100.2225.0113.000.00	60,669.95
19946	201.41.100.1140.0112.000.00	64,474.00
19947	101.07.100.1670.0112.000.00	66,063.00
19948	101.32.100.1670.0260.000.00	7,680.00
19948	101.32.100.1670.0112.000.00	66,283.00
19949	201.42.100.1240.0112.000.00	35,454.00
19951	101.06.100.1670.0112.000.00	66,063.00
19952	101.31.100.1670.0260.000.00	13,356.00
19952	101.31.100.1670.0112.000.00	59,090.00
19953	201.41.100.2120.0260.000.00	7,680.00
19953	201.41.100.2120.0113.000.00	68,055.27
19953	201.41.100.2120.0260.000.00	7,680.00
19953	201.41.100.2120.0261.000.00	300.00
19954	101.03.100.1670.0260.000.00	7,680.00
19954	101.03.100.1670.0112.000.00	66,063.00
19955	201.41.100.1140.0260.000.00	6,144.00
19955	201.41.150.1140.0260.000.00	1,536.00
19955	201.41.150.1140.0112.000.00	1,876.40
19955	201.41.100.1140.0112.000.00	30,022.40
19957	101.03.280.2150.0113.000.00	24,112.80
19957	201.41.280.2150.0113.000.00	36,169.20
19958	101.32.280.1900.0260.000.00	9,749.88
19958	115.32.456.1900.0260.132.51	3,606.12
19958	115.32.456.1900.0112.132.51	13,797.81
19958	101.32.280.1900.0112.000.00	37,305.19
19960	101.31.100.1670.0260.000.00	13,356.00
19960	101.31.100.1670.0112.000.00	56,442.00
19961	101.07.100.2120.0260.000.00	3,840.00
19961	115.07.494.2120.0260.197.00	3,840.00

Description/Employee #	Account	Budgeted Amount
19961	115.07.494.2120.0113.197.00	24,082.14
19961	101.07.100.2120.0113.000.00	24,082.14
19966	201.41.280.1900.0260.000.00	4,992.00
19966	115.41.456.1900.0260.132.51	2,688.00
19967	160.50.890.3300.0114.000.00	57,512.00
19967	160.50.890.3300.0114.000.00	13,900.00
19968	101.07.100.2600.0260.000.00	9,948.00
19970	201.41.390.1410.0260.000.00	3,525.60
19970	201.42.390.1410.0260.000.00	14,102.40
19970	201.42.390.1410.0112.000.00	56,222.00
19971	101.32.100.1670.0112.000.00	48,322.00
19973	101.32.100.1670.0260.000.00	7,680.00
19973	101.32.100.1670.0112.000.00	60,899.00
19974	101.32.100.1470.0260.000.00	7,680.00
19974	101.32.100.1470.0112.000.00	59,090.00
19975	101.07.100.1670.0112.000.00	45,542.00
19976	101.06.100.1670.0112.000.00	46,910.00
19978	101.08.280.1900.0260.000.00	5,606.40
19978	115.08.456.1900.0260.132.51	2,073.60
19980	212.31.910.3100.0260.000.00	5,760.00
19981	101.31.100.2130.0260.000.00	10,017.00
19981	101.06.100.2130.0113.000.00	3,578.03
19981	101.31.100.2130.0113.000.00	14,312.10
19981	101.42.100.2130.0113.000.00	25,046.18
19987	212.05.910.3100.0260.000.00	4,320.00
19987	101.05.100.2100.0260.000.00	1,680.00
19989	115.06.280.2160.0113.115.00	24,821.63
19989	115.99.280.2160.0113.115.00	-
20003	101.08.100.2100.0260.000.00	10,851.75
20004	101.31.280.1900.0260.000.00	6,720.00
20007	101.01.280.1900.0260.000.00	10,851.75
20009	101.04.100.1670.0112.000.00	66,063.00
20017	101.31.100.2600.0260.000.00	3,840.00
20030	212.05.910.3100.0260.000.00	1,920.00
20030	101.05.100.2100.0260.000.00	1,680.00
20030	115.05.840.3300.0260.124.00	3,840.00
20033	282.41.100.1250.0260.499.00	6,678.00
20033	282.42.100.1250.0260.499.00	6,678.00
20033	282.42.100.1250.0112.499.00	33,141.50
20033	282.41.100.1250.0112.499.00	33,141.50
20035	101.08.100.2600.0260.000.00	7,680.00
20040	115.07.494.1660.0260.197.00	1,920.00
20040	115.07.457.1900.0260.134.00	1,920.00
20040	101.07.280.1900.0260.000.00	1,344.00
20043	115.50.420.2330.0115.155.00	3,238.56
20043	115.50.494.2330.0115.197.00	3,238.56
20043	101.50.316.2330.0115.000.00	23,749.44
20043	201.50.316.2330.0115.000.00	23,749.44
20043	115.50.420.2330.0115.155.00	834.00
20043	115.50.494.2330.0115.197.00	834.00
20043	101.50.316.2330.0115.000.00	6,116.00
20043	201.50.316.2330.0115.000.00	6,116.00
20096	201.41.100.1100.0112.000.00	13,900.00
20096	201.42.100.2120.0117.000.00	39,165.28
20107	101.08.100.2600.0260.000.00	7,680.00
20111	201.41.100.2600.0260.000.00	7,680.00
20113	115.03.756.1900.0260.756.00	6,720.00
20115	101.50.100.2580.0260.000.00	3,840.00
20115	201.50.100.2580.0260.000.00	3,840.00
20136	115.08.280.2160.0113.115.00	24,821.63
20136	115.99.280.2160.0113.115.00	-
20162	101.02.280.2140.0113.000.00	29,505.99
20162	101.06.280.2140.0113.000.00	47,684.18
20175	201.42.100.1270.0260.000.00	9,244.80

Description/Employee #	Account	Budgeted Amount
20175	201.42.100.1270.0112.000.00	59,090.00
20273	215.50.271.2510.0119.225.50	80,000.00
20273	215.50.271.2510.0119.225.50	13,900.00
20277	115.50.271.2510.0119.125.00	24,960.00
20277	178.50.920.3235.0119.000.00	24,960.00
20277	115.50.271.2510.0119.125.00	6,950.00
20277	178.50.920.3235.0115.000.00	6,950.00
20280	115.41.456.1900.0112.132.51	16,061.49
20280	201.41.280.1900.0112.000.00	43,425.51
20284	101.31.280.2150.0113.000.00	34,500.60
20284	201.42.280.2150.0113.000.00	30,238.00
20290	115.08.456.1900.0112.132.51	17,407.98
20290	101.08.280.1900.0112.000.00	47,066.02
20299	101.31.100.2130.0113.000.00	21,468.15
20299	201.42.100.2130.0113.000.00	16,697.45
2022 CAPITAL PROJECTS LIST	161.99.100.2600.0725.612.59	1,568,625.00
2022 CAPITAL PROJECTS LIST	261.99.100.2600.0725.612.59	3,713,375.00
50 DISC PARA HOURS/WK TRADED IN	101.06.100.1250.0112.000.00	35,922.00
ACTIVITIES COORDINATOR 10 EXTRA DAYS	201.41.720.3500.0112.000.00	3,663.10
ACTIVITIES COORDINATOR 10 EXTRA DAYS	201.42.720.3500.0112.000.00	3,663.10
ACTIVITIES COORDINATOR 10 EXTRA DAYS	101.31.720.3500.0112.000.00	3,663.10
ACTIVITIES COORDINATOR 10 EXTRA DAYS	101.32.720.3500.0112.000.00	3,663.10
ADDITIONAL CERTIFIED STAFF FOR HIGH SCHOOL ENROLLMENT GROWTH	201.99.100.1670.0112.000.00	-
ADDITIONAL CERTIFIED STAFF FOR K-5 ENROLLMENT GROWTH	101.99.100.1670.0112.000.00	-
ADDITIONAL CERTIFIED STAFF FOR MIDDLE SCHOOL ENROLLMENT GROWTH	101.99.100.1670.0112.000.00	-
ADDL LIBRARY PARAS	101.01.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	101.02.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	101.03.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	101.04.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	101.05.100.2225.0117.000.00	12,836.64
ADDL LIBRARY PARAS	101.06.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	101.07.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	101.08.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	201.41.100.2225.0117.000.00	-
ADDL LIBRARY PARAS	201.42.100.2225.0117.000.00	-
ADVANCED PLACEMENT STIPEND	215.41.100.2123.0150.253.41	6,500.00
AP STIPEND	215.41.100.2123.0150.253.41	540.00
AUDIT	101.99.100.2315.0330.000.00	14,400.00
AUDIT	201.99.100.2315.0330.000.00	14,400.00
BAND - 9-12	201.41.710.3409.0150.000.00	5,869.53
BAND - JAZZ I	201.41.710.3409.0150.000.00	3,226.07
BAND - JAZZ II	201.41.710.3409.0150.000.00	3,226.07
BAND - MARCHING	201.41.710.3409.0150.000.00	4,013.02
BAND - MARCHING ASST	201.41.710.3409.0150.000.00	4,108.67
BAND - MS JAZZ	101.31.710.3409.0150.000.00	2,152.16
BAND - MS JAZZ	101.32.710.3409.0150.000.00	2,152.16
BAND - PEP	201.41.710.3409.0150.000.00	2,152.16
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.31.710.3409.0150.000.00	3,226.07
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3409.0150.000.00	3,226.07
BBB ASST COACH	201.42.720.3501.0150.000.00	7,830.36
BBB ASST COACH	201.41.720.3501.0150.000.00	12,219.60
BBB ASST COACH 7-8	101.31.720.3501.0150.000.00	6,847.79
BBB ASST COACH 7-8	101.32.720.3501.0150.000.00	6,847.79
BBB COACH 7-8	101.31.720.3501.0150.000.00	10,760.81
BBB COACH 7-8	101.32.720.3501.0150.000.00	10,760.81
BBB HEAD COACH	201.42.720.3501.0150.000.00	6,494.20
BBB HEAD COACH	201.41.720.3501.0150.000.00	6,656.48
BEGINNING BALANCE	101.99.100.2600.0725.000.00	-
BERTKEN, JOHANNA M	101.99.280.2140.0150.000.00	2,000.00
BOZEMAN FIBER	101.07.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.08.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.31.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.06.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	201.41.100.2580.0535.000.00	10,008.00

Description/Employee #	Account	Budgeted Amount
BOZEMAN FIBER	101.04.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.50.100.2580.0535.000.00	5,004.00
BOZEMAN FIBER	201.50.100.2580.0535.000.00	5,004.00
BOZEMAN FIBER	101.01.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.05.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.32.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.02.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	101.03.100.2580.0535.000.00	10,008.00
BOZEMAN FIBER	201.42.100.2580.0535.000.00	10,008.00
BUDGET REDUCTION TO BALANCE TAX IMPACT	217.50.610.1860.0115.000.00	(50,000.00)
BUILDING BUDGET FOR ADDITIONAL 6-8 ENROLLMENT	101.99.100.1670.0610.000.00	-
BUILDING BUDGET FOR ADDITIONAL 9-12 ENROLLMENT	201.99.100.1100.0610.000.00	28,905.00
BUILDING BUDGET FOR ADDITIONAL K-5 ENROLLMENT	101.99.100.1670.0610.000.00	13,824.00
BUILDING DISCRETION	101.01.100.2400.0272.000.00	429.00
BUILDING DISCRETION	101.02.100.2400.0272.000.00	445.50
BUILDING DISCRETION	101.03.100.2400.0272.000.00	429.00
BUILDING DISCRETION	101.04.100.2400.0272.000.00	440.00
BUILDING DISCRETION	101.05.100.2400.0272.000.00	456.50
BUILDING DISCRETION	101.06.100.2400.0272.000.00	456.50
BUILDING DISCRETION	101.07.100.2400.0272.000.00	451.00
BUILDING DISCRETION	101.08.100.2400.0272.000.00	478.50
BUILDING DISCRETION	101.31.100.2120.0272.000.00	11.00
BUILDING DISCRETION	101.31.100.2400.0272.000.00	907.50
BUILDING DISCRETION	101.32.100.2400.0272.000.00	902.00
BUILDING DISCRETION	201.41.280.1913.0272.000.00	5.50
BUILDING DISCRETION	201.41.280.2145.0272.000.00	308.00
BUILDING DISCRETION	201.41.720.3500.0272.000.00	808.50
BUILDING DISCRETION	201.41.100.2400.0272.000.00	1,809.50
BUILDING DISCRETION	101.50.316.2330.0272.000.00	38.50
BUILDING DISCRETION	201.50.316.2330.0272.000.00	38.50
BUILDING DISCRETION	101.50.100.2600.0272.000.00	88.00
BUILDING DISCRETION	201.50.100.2600.0272.000.00	88.00
BUILDING DISCRETION	101.50.100.2400.0272.000.00	220.00
BUILDING DISCRETION	201.50.100.2400.0272.000.00	220.00
BUILDING DISCRETION	101.50.100.2212.0272.000.00	247.50
BUILDING DISCRETION	201.50.100.2212.0272.000.00	247.50
BUILDING DISCRETION	101.50.100.2510.0272.000.00	308.00
BUILDING DISCRETION	201.50.100.2510.0272.000.00	308.00
BUILDING DISCRETION	101.50.100.2580.0272.000.00	374.00
BUILDING DISCRETION	201.50.100.2580.0272.000.00	374.00
BUILDING DISCRETION	101.50.100.2330.0272.000.00	396.00
BUILDING DISCRETION	201.50.100.2330.0272.000.00	396.00
BUILDING DISCRETION	101.50.280.2490.0272.000.00	418.00
BUILDING DISCRETION	201.50.280.2490.0272.000.00	418.00
BUILDING DISCRETION	101.50.100.2340.0272.000.00	445.50
BUILDING DISCRETION	201.50.100.2340.0272.000.00	445.50
BUILDING DISCRETION	101.50.100.2320.0272.000.00	462.00
BUILDING DISCRETION	201.50.100.2320.0272.000.00	462.00
BUILDING DISCRETION	217.50.610.2490.0272.000.60	550.00
BUILDING DISCRETION	101.61.100.2540.0272.000.00	55.00
BUILDING DISCRETION	201.61.100.2540.0272.000.00	55.00
BUILDING DISCRETION	101.99.100.2510.0272.000.00	16.50
BUILDING DISCRETION	201.99.100.2510.0272.000.00	16.50
BUILDING DISCRETION	101.99.100.2135.0272.000.00	104.50
BUILDING DISCRETION	201.99.100.2135.0272.000.00	104.50
BUILDING DISCRETION	101.99.280.2160.0272.000.00	143.00
BUILDING/DEPT BUDGET	115.99.456.1900.0330.132.51	7,350.00
BUILDING/DEPT BUDGET	115.99.456.1900.0450.132.51	1,400.00
BUILDING/DEPT BUDGET	115.99.456.1900.0582.132.51	28,250.00
BUILDING/DEPT BUDGET	115.99.456.1900.0610.132.51	63,900.00
BUILDING/DEPT BUDGET	115.99.456.1900.0730.132.51	-
BUILDING/DEPT BUDGET	115.99.456.1900.0810.132.51	1,100.00
BUILDING/DEPT BUDGET	101.99.100.2212.0610.000.62	300,000.00
BUILDING/DEPT BUDGET	201.99.100.2212.0610.000.62	100,000.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.99.100.2400.0150.000.00	2,080.00
BUILDING/DEPT BUDGET	201.99.100.2400.0150.000.00	1,430.00
BUILDING/DEPT BUDGET	101.01.100.1670.0610.000.01	39,552.00
BUILDING/DEPT BUDGET	101.02.100.1670.0532.000.02	150.00
BUILDING/DEPT BUDGET	101.02.100.2400.0135.000.02	150.00
BUILDING/DEPT BUDGET	101.02.100.1670.0682.000.02	200.00
BUILDING/DEPT BUDGET	101.02.100.2400.0330.000.02	450.00
BUILDING/DEPT BUDGET	101.02.100.1670.0120.000.02	500.00
BUILDING/DEPT BUDGET	101.02.100.1670.0320.000.02	500.00
BUILDING/DEPT BUDGET	101.02.100.2400.0810.000.02	700.00
BUILDING/DEPT BUDGET	101.02.100.1510.0680.000.02	750.00
BUILDING/DEPT BUDGET	101.02.100.2213.0582.000.02	750.00
BUILDING/DEPT BUDGET	101.02.100.2400.0680.000.02	800.00
BUILDING/DEPT BUDGET	101.02.100.1670.0122.000.02	2,500.00
BUILDING/DEPT BUDGET	101.02.100.1670.0550.000.02	4,000.00
BUILDING/DEPT BUDGET	101.02.100.2400.0610.000.02	9,412.00
BUILDING/DEPT BUDGET	101.02.100.1670.0610.000.02	11,650.00
BUILDING/DEPT BUDGET	101.03.100.2400.0810.000.03	300.00
BUILDING/DEPT BUDGET	101.03.100.2400.0532.000.03	350.00
BUILDING/DEPT BUDGET	101.03.100.2400.0640.000.03	400.00
BUILDING/DEPT BUDGET	101.03.100.1340.0660.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.1340.0670.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.1440.0640.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.1450.0610.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.1470.0610.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.1470.0660.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.2225.0550.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.2225.0640.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.2400.0610.000.03	500.00
BUILDING/DEPT BUDGET	101.03.100.2400.0531.000.03	900.00
BUILDING/DEPT BUDGET	101.03.100.1240.0610.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.1440.0610.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.1450.0680.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.1510.0610.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.1510.0640.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.1670.0680.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.2400.0660.000.03	1,000.00
BUILDING/DEPT BUDGET	101.03.100.1670.0660.000.03	1,500.00
BUILDING/DEPT BUDGET	101.03.100.1670.0670.000.03	1,500.00
BUILDING/DEPT BUDGET	101.03.100.1240.0640.000.03	2,000.00
BUILDING/DEPT BUDGET	101.03.100.2400.0582.000.03	2,000.00
BUILDING/DEPT BUDGET	101.03.100.1670.0122.000.03	3,000.00
BUILDING/DEPT BUDGET	101.03.100.1670.0550.000.03	4,000.00
BUILDING/DEPT BUDGET	101.03.100.1670.0610.000.03	19,014.00
BUILDING/DEPT BUDGET	101.04.100.1670.0610.000.04	35,840.00
BUILDING/DEPT BUDGET	101.05.100.1241.0610.000.05	50.00
BUILDING/DEPT BUDGET	101.05.100.2400.0610.000.05	50.00
BUILDING/DEPT BUDGET	101.05.100.2400.0640.000.05	50.00
BUILDING/DEPT BUDGET	101.05.100.1570.0640.000.05	100.00
BUILDING/DEPT BUDGET	101.05.100.2400.0660.000.05	100.00
BUILDING/DEPT BUDGET	101.05.100.2400.0665.000.05	100.00
BUILDING/DEPT BUDGET	101.05.100.1570.0810.000.05	125.00
BUILDING/DEPT BUDGET	101.05.100.1240.0810.000.05	140.00
BUILDING/DEPT BUDGET	101.05.100.1670.0532.000.05	150.00
BUILDING/DEPT BUDGET	101.05.100.2600.0610.000.05	200.00
BUILDING/DEPT BUDGET	101.05.100.2213.0582.000.05	300.00
BUILDING/DEPT BUDGET	101.05.100.2400.0550.000.05	400.00
BUILDING/DEPT BUDGET	101.05.100.2400.0810.000.05	475.00
BUILDING/DEPT BUDGET	101.05.100.1240.0640.000.05	500.00
BUILDING/DEPT BUDGET	101.05.100.1241.0650.000.05	500.00
BUILDING/DEPT BUDGET	101.05.100.1510.0640.000.05	500.00
BUILDING/DEPT BUDGET	101.05.100.1510.0610.000.05	600.00
BUILDING/DEPT BUDGET	101.05.100.1670.0330.000.05	600.00
BUILDING/DEPT BUDGET	101.05.100.1140.0610.000.05	650.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.05.100.1670.0640.000.05	800.00
BUILDING/DEPT BUDGET	101.05.100.1340.0660.000.05	855.00
BUILDING/DEPT BUDGET	101.05.100.1670.0670.000.05	1,000.00
BUILDING/DEPT BUDGET	101.05.100.1670.0665.000.05	1,098.00
BUILDING/DEPT BUDGET	101.05.100.2400.0531.000.05	1,100.00
BUILDING/DEPT BUDGET	101.05.100.1670.0660.000.05	1,189.00
BUILDING/DEPT BUDGET	101.05.100.1670.0680.000.05	1,200.00
BUILDING/DEPT BUDGET	101.05.100.1241.0680.000.05	1,400.00
BUILDING/DEPT BUDGET	101.05.100.1440.0610.000.05	1,500.00
BUILDING/DEPT BUDGET	101.05.100.1510.0680.000.05	1,500.00
BUILDING/DEPT BUDGET	101.05.100.1570.0650.000.05	1,500.00
BUILDING/DEPT BUDGET	101.05.100.1241.0640.000.05	2,000.00
BUILDING/DEPT BUDGET	101.05.100.1670.0122.000.05	5,000.00
BUILDING/DEPT BUDGET	101.05.100.1670.0117.000.05	5,600.00
BUILDING/DEPT BUDGET	101.05.100.1670.0550.000.05	7,500.00
BUILDING/DEPT BUDGET	101.05.100.1670.0610.000.05	23,504.00
BUILDING/DEPT BUDGET	101.29.100.1670.0610.000.29	12,276.00
BUILDING/DEPT BUDGET	101.06.100.1140.0610.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1240.0640.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1240.0610.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1241.0610.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1241.0680.000.06	600.00
BUILDING/DEPT BUDGET	101.06.100.1241.0640.000.06	2,000.00
BUILDING/DEPT BUDGET	101.06.100.1250.0660.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1250.0610.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1340.0610.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1340.0660.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1440.0640.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1440.0680.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1440.0610.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1450.0610.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1450.0660.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1470.0640.000.06	200.00
BUILDING/DEPT BUDGET	101.06.100.1470.0660.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1510.0610.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.1510.0640.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.1670.0271.000.06	20.00
BUILDING/DEPT BUDGET	101.06.100.1670.0261.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.1670.0640.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1670.0682.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1670.0260.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0680.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0650.000.06	2,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0122.000.06	3,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0550.000.06	3,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0660.000.06	3,500.00
BUILDING/DEPT BUDGET	101.06.100.1670.0665.000.06	5,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0516.000.06	6,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0610.000.06	19,042.00
BUILDING/DEPT BUDGET	101.06.100.2100.0137.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.2213.0150.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.2225.0355.000.06	600.00
BUILDING/DEPT BUDGET	101.06.100.2400.0532.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.2400.0640.000.06	200.00
BUILDING/DEPT BUDGET	101.06.100.2400.0810.000.06	550.00
BUILDING/DEPT BUDGET	101.06.100.2400.0531.000.06	720.00
BUILDING/DEPT BUDGET	101.06.100.2400.0330.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0550.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0680.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0610.000.06	2,000.00
BUILDING/DEPT BUDGET	101.06.100.2600.0660.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.2600.0610.000.06	500.00
BUILDING/DEPT BUDGET	101.07.100.1670.0532.000.07	100.00
BUILDING/DEPT BUDGET	101.07.100.1450.0660.000.07	200.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.07.100.2400.0330.000.07	200.00
BUILDING/DEPT BUDGET	101.07.100.2400.0550.000.07	200.00
BUILDING/DEPT BUDGET	101.07.100.1570.0640.000.07	300.00
BUILDING/DEPT BUDGET	101.07.100.2400.0532.000.07	300.00
BUILDING/DEPT BUDGET	101.07.100.1670.0355.000.07	500.00
BUILDING/DEPT BUDGET	101.07.100.1670.0665.000.07	500.00
BUILDING/DEPT BUDGET	101.07.100.2400.0810.000.07	500.00
BUILDING/DEPT BUDGET	101.07.100.1450.0680.000.07	1,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0320.000.07	1,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0330.000.07	1,000.00
BUILDING/DEPT BUDGET	101.07.100.2400.0531.000.07	1,000.00
BUILDING/DEPT BUDGET	101.07.100.1440.0680.000.07	1,500.00
BUILDING/DEPT BUDGET	101.07.100.1510.0680.000.07	2,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0619.000.07	2,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0640.000.07	2,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0682.000.07	2,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0660.000.07	5,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0680.000.07	5,000.00
BUILDING/DEPT BUDGET	101.07.100.1241.0640.000.07	10,000.00
BUILDING/DEPT BUDGET	101.07.100.1670.0610.000.07	25,700.00
BUILDING/DEPT BUDGET	101.08.100.1570.0452.000.08	125.00
BUILDING/DEPT BUDGET	101.08.100.1450.0610.000.08	200.00
BUILDING/DEPT BUDGET	101.08.100.1670.0532.000.08	200.00
BUILDING/DEPT BUDGET	101.08.100.2225.0550.000.08	200.00
BUILDING/DEPT BUDGET	101.08.100.2400.0532.000.08	200.00
BUILDING/DEPT BUDGET	101.08.100.1140.0330.000.08	250.00
BUILDING/DEPT BUDGET	101.08.100.1670.0810.000.08	300.00
BUILDING/DEPT BUDGET	101.08.100.2225.0640.000.08	300.00
BUILDING/DEPT BUDGET	101.08.100.2400.0640.000.08	300.00
BUILDING/DEPT BUDGET	101.08.100.1440.0610.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.1440.0640.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.1450.0660.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.1510.0680.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2400.0610.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2400.0665.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2400.0682.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2600.0610.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2600.0660.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.1440.0680.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1510.0610.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0120.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0582.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0682.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.2213.0582.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.2225.0320.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.2400.0330.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.2400.0660.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.2400.0810.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.2400.0531.000.08	1,320.00
BUILDING/DEPT BUDGET	101.08.100.1670.0330.000.08	1,750.00
BUILDING/DEPT BUDGET	101.08.100.1670.0122.000.08	2,000.00
BUILDING/DEPT BUDGET	101.08.100.2400.0550.000.08	2,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0665.000.08	2,500.00
BUILDING/DEPT BUDGET	101.08.100.1670.0680.000.08	3,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0550.000.08	4,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0640.000.08	5,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0660.000.08	5,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0516.000.08	10,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0610.000.08	15,591.00
BUILDING/DEPT BUDGET	101.31.100.1240.0680.000.31	24.97
BUILDING/DEPT BUDGET	101.31.100.2120.0680.000.31	25.00
BUILDING/DEPT BUDGET	101.31.100.2400.0640.000.31	25.00
BUILDING/DEPT BUDGET	101.31.100.2120.0645.000.31	27.00
BUILDING/DEPT BUDGET	101.31.100.1340.0640.000.31	28.18

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.31.100.1340.0680.000.31	30.00
BUILDING/DEPT BUDGET	101.31.100.1570.0650.000.31	30.00
BUILDING/DEPT BUDGET	101.31.100.1670.0250.000.31	30.80
BUILDING/DEPT BUDGET	101.31.100.1670.0650.000.31	30.80
BUILDING/DEPT BUDGET	101.31.100.2120.0640.000.31	39.57
BUILDING/DEPT BUDGET	101.31.100.2120.0682.000.31	40.00
BUILDING/DEPT BUDGET	101.31.100.2225.0532.000.31	46.77
BUILDING/DEPT BUDGET	101.31.100.1240.0665.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.2120.0650.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.2600.0440.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1140.0440.000.31	57.04
BUILDING/DEPT BUDGET	101.31.100.1470.0320.000.31	61.59
BUILDING/DEPT BUDGET	101.31.100.1241.0660.000.31	82.87
BUILDING/DEPT BUDGET	101.31.100.1570.0682.000.31	87.99
BUILDING/DEPT BUDGET	101.31.100.2100.0117.000.31	98.94
BUILDING/DEPT BUDGET	101.31.100.1270.0660.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1270.0680.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1270.0810.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1440.0680.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.2400.0532.000.31	117.49
BUILDING/DEPT BUDGET	101.31.100.1244.0680.000.31	118.94
BUILDING/DEPT BUDGET	101.31.100.1510.0650.000.31	124.33
BUILDING/DEPT BUDGET	101.31.100.1510.0440.000.31	128.14
BUILDING/DEPT BUDGET	101.31.100.1241.0610.000.31	128.93
BUILDING/DEPT BUDGET	101.31.100.2120.0550.000.31	135.00
BUILDING/DEPT BUDGET	101.31.100.1670.0665.000.31	147.76
BUILDING/DEPT BUDGET	101.31.100.1510.0682.000.31	165.00
BUILDING/DEPT BUDGET	101.31.100.1570.0660.000.31	168.54
BUILDING/DEPT BUDGET	101.31.100.1270.0610.000.31	175.63
BUILDING/DEPT BUDGET	101.31.100.2225.0645.000.31	188.30
BUILDING/DEPT BUDGET	101.31.100.2600.0660.000.31	195.21
BUILDING/DEPT BUDGET	101.31.100.1450.0660.000.31	197.87
BUILDING/DEPT BUDGET	101.31.100.1470.0550.000.31	197.87
BUILDING/DEPT BUDGET	101.31.100.1440.0665.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.1440.0682.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.1510.0640.000.31	204.36
BUILDING/DEPT BUDGET	101.31.100.2120.0532.000.31	209.00
BUILDING/DEPT BUDGET	101.31.100.1240.0682.000.31	210.00
BUILDING/DEPT BUDGET	101.31.100.2220.0610.000.31	249.80
BUILDING/DEPT BUDGET	101.31.100.1570.0665.000.31	251.25
BUILDING/DEPT BUDGET	101.31.100.1470.0610.000.31	272.38
BUILDING/DEPT BUDGET	101.31.100.2225.0550.000.31	272.50
BUILDING/DEPT BUDGET	101.31.100.2400.0682.000.31	285.00
BUILDING/DEPT BUDGET	101.31.100.2210.0610.000.31	289.53
BUILDING/DEPT BUDGET	101.31.100.1570.0640.000.31	297.02
BUILDING/DEPT BUDGET	101.31.100.1510.0582.000.31	300.00
BUILDING/DEPT BUDGET	101.31.100.1450.0610.000.31	319.77
BUILDING/DEPT BUDGET	101.31.100.1241.0640.000.31	339.58
BUILDING/DEPT BUDGET	101.31.100.1670.0810.000.31	349.00
BUILDING/DEPT BUDGET	101.31.100.1510.0665.000.31	404.00
BUILDING/DEPT BUDGET	101.31.100.1670.0582.000.31	429.00
BUILDING/DEPT BUDGET	101.31.100.1241.0645.000.31	443.82
BUILDING/DEPT BUDGET	101.31.100.1670.0355.000.31	500.00
BUILDING/DEPT BUDGET	101.31.100.1670.0619.000.31	500.00
BUILDING/DEPT BUDGET	101.31.100.2120.0660.000.31	578.00
BUILDING/DEPT BUDGET	101.31.100.2600.0610.000.31	588.20
BUILDING/DEPT BUDGET	101.31.100.1244.0660.000.31	596.94
BUILDING/DEPT BUDGET	101.31.100.1240.0660.000.31	597.87
BUILDING/DEPT BUDGET	101.31.100.1440.0640.000.31	641.04
BUILDING/DEPT BUDGET	101.31.100.1670.0440.000.31	648.19
BUILDING/DEPT BUDGET	101.31.100.2225.0665.000.31	691.97
BUILDING/DEPT BUDGET	101.31.100.1670.0532.000.31	719.70
BUILDING/DEPT BUDGET	101.31.100.2225.0660.000.31	776.00
BUILDING/DEPT BUDGET	101.31.100.1450.0665.000.31	844.09

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.31.100.1240.0640.000.31	848.77
BUILDING/DEPT BUDGET	101.31.100.2225.0610.000.31	853.00
BUILDING/DEPT BUDGET	101.31.100.2400.0660.000.31	856.55
BUILDING/DEPT BUDGET	101.31.100.2225.0650.000.31	875.00
BUILDING/DEPT BUDGET	101.31.100.2400.0582.000.31	900.00
BUILDING/DEPT BUDGET	101.31.100.1470.0682.000.31	1,000.00
BUILDING/DEPT BUDGET	101.31.100.1440.0660.000.31	1,019.78
BUILDING/DEPT BUDGET	101.31.100.1670.0330.000.31	1,025.00
BUILDING/DEPT BUDGET	101.31.100.1244.0640.000.31	1,109.00
BUILDING/DEPT BUDGET	101.31.100.1270.0640.000.31	1,219.39
BUILDING/DEPT BUDGET	101.31.100.1670.0682.000.31	1,255.74
BUILDING/DEPT BUDGET	101.31.100.2225.0680.000.31	1,300.00
BUILDING/DEPT BUDGET	101.31.100.1670.0680.000.31	1,330.04
BUILDING/DEPT BUDGET	101.31.100.2120.0610.000.31	1,359.70
BUILDING/DEPT BUDGET	101.31.100.2400.0550.000.31	1,381.00
BUILDING/DEPT BUDGET	101.31.100.2225.0355.000.31	1,429.46
BUILDING/DEPT BUDGET	101.31.100.1240.0610.000.31	1,461.96
BUILDING/DEPT BUDGET	101.31.100.2400.0810.000.31	1,483.00
BUILDING/DEPT BUDGET	101.31.100.1670.0320.000.31	1,500.00
BUILDING/DEPT BUDGET	101.31.100.1470.0640.000.31	1,786.63
BUILDING/DEPT BUDGET	101.31.100.1670.0640.000.31	1,848.57
BUILDING/DEPT BUDGET	101.31.100.1340.0610.000.31	1,933.78
BUILDING/DEPT BUDGET	101.31.100.2400.0330.000.31	2,046.00
BUILDING/DEPT BUDGET	101.31.100.1670.0516.000.31	2,120.00
BUILDING/DEPT BUDGET	101.31.100.1244.0610.000.31	2,175.10
BUILDING/DEPT BUDGET	101.31.100.1340.0660.000.31	2,198.83
BUILDING/DEPT BUDGET	101.31.100.1670.0610.000.31	2,480.00
BUILDING/DEPT BUDGET	101.31.100.1510.0660.000.31	2,484.00
BUILDING/DEPT BUDGET	101.31.100.1140.0660.000.31	2,560.00
BUILDING/DEPT BUDGET	101.31.100.2400.0531.000.31	2,852.12
BUILDING/DEPT BUDGET	101.31.100.1440.0610.000.31	2,985.40
BUILDING/DEPT BUDGET	101.31.100.1670.0660.000.31	3,131.82
BUILDING/DEPT BUDGET	101.31.100.1510.0610.000.31	3,207.04
BUILDING/DEPT BUDGET	101.31.100.2400.0610.000.31	3,253.12
BUILDING/DEPT BUDGET	101.31.100.1570.0610.000.31	3,368.72
BUILDING/DEPT BUDGET	101.31.100.1140.0610.000.31	4,300.11
BUILDING/DEPT BUDGET	101.31.100.1670.0550.000.31	4,391.00
BUILDING/DEPT BUDGET	101.31.100.1670.0122.000.31	4,744.00
BUILDING/DEPT BUDGET	101.31.100.2225.0640.000.31	7,273.11
BUILDING/DEPT BUDGET	101.31.280.1900.0650.000.31	75.00
BUILDING/DEPT BUDGET	101.31.280.1900.0680.000.31	100.00
BUILDING/DEPT BUDGET	101.31.280.1900.0532.000.31	117.87
BUILDING/DEPT BUDGET	101.31.280.1900.0682.000.31	200.00
BUILDING/DEPT BUDGET	101.31.280.1900.0640.000.31	597.00
BUILDING/DEPT BUDGET	101.31.280.1900.0660.000.31	946.54
BUILDING/DEPT BUDGET	101.31.280.1900.0610.000.31	1,341.88
BUILDING/DEPT BUDGET	101.31.390.1370.0682.000.31	25.00
BUILDING/DEPT BUDGET	101.31.390.1370.0640.000.31	55.00
BUILDING/DEPT BUDGET	101.31.390.1650.0610.000.31	67.31
BUILDING/DEPT BUDGET	101.31.390.1410.0640.000.31	96.05
BUILDING/DEPT BUDGET	101.31.390.1650.0640.000.31	97.95
BUILDING/DEPT BUDGET	101.31.390.1410.0680.000.31	196.81
BUILDING/DEPT BUDGET	101.31.390.1650.0660.000.31	197.87
BUILDING/DEPT BUDGET	101.31.390.1410.0440.000.31	341.05
BUILDING/DEPT BUDGET	101.31.390.1650.0665.000.31	379.88
BUILDING/DEPT BUDGET	101.31.390.1410.0682.000.31	524.63
BUILDING/DEPT BUDGET	101.31.390.1410.0665.000.31	573.00
BUILDING/DEPT BUDGET	101.31.390.1370.0660.000.31	635.00
BUILDING/DEPT BUDGET	101.31.390.1370.0440.000.31	733.52
BUILDING/DEPT BUDGET	101.31.390.1410.0610.000.31	1,138.54
BUILDING/DEPT BUDGET	101.31.390.1410.0660.000.31	1,957.89
BUILDING/DEPT BUDGET	101.31.390.1370.0610.000.31	2,872.68
BUILDING/DEPT BUDGET	101.31.710.3400.0250.000.31	9.02
BUILDING/DEPT BUDGET	101.31.710.3400.0617.000.31	1,294.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.31.710.3400.0150.000.31	12,053.23
BUILDING/DEPT BUDGET	101.32.390.1410.0550.000.32	16.69
BUILDING/DEPT BUDGET	101.32.100.2225.0532.000.32	26.08
BUILDING/DEPT BUDGET	101.32.100.2120.0550.000.32	31.29
BUILDING/DEPT BUDGET	101.32.100.1140.0550.000.32	32.33
BUILDING/DEPT BUDGET	101.32.390.1244.0550.000.32	32.33
BUILDING/DEPT BUDGET	101.32.100.1670.0440.000.32	50.06
BUILDING/DEPT BUDGET	101.32.100.1575.0550.000.32	62.58
BUILDING/DEPT BUDGET	101.32.100.2225.0550.000.32	65.71
BUILDING/DEPT BUDGET	101.32.100.1241.0550.000.32	67.80
BUILDING/DEPT BUDGET	101.32.100.2400.0250.000.32	94.14
BUILDING/DEPT BUDGET	101.32.100.1340.0550.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.1340.0640.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.1470.0550.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.1510.0640.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.1670.0120.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.2120.0640.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.2400.0532.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.2400.0660.000.32	99.09
BUILDING/DEPT BUDGET	101.32.280.1900.0550.000.32	99.09
BUILDING/DEPT BUDGET	101.32.100.1575.0640.000.32	104.30
BUILDING/DEPT BUDGET	101.32.100.1575.0610.000.32	111.07
BUILDING/DEPT BUDGET	101.32.100.1670.0810.000.32	149.15
BUILDING/DEPT BUDGET	101.32.100.1270.0550.000.32	164.79
BUILDING/DEPT BUDGET	101.32.100.2400.0135.000.32	188.26
BUILDING/DEPT BUDGET	101.32.100.2400.0640.000.32	188.26
BUILDING/DEPT BUDGET	101.32.100.1270.0640.000.32	198.17
BUILDING/DEPT BUDGET	101.32.100.2225.0660.000.32	198.17
BUILDING/DEPT BUDGET	101.32.390.1370.0640.000.32	200.00
BUILDING/DEPT BUDGET	101.32.390.1650.0660.000.32	200.00
BUILDING/DEPT BUDGET	101.32.100.2225.0665.000.32	208.60
BUILDING/DEPT BUDGET	101.32.280.1900.0532.000.32	248.23
BUILDING/DEPT BUDGET	101.32.100.2400.0440.000.32	282.40
BUILDING/DEPT BUDGET	101.32.100.1270.0810.000.32	297.26
BUILDING/DEPT BUDGET	101.32.390.1244.0640.000.32	297.26
BUILDING/DEPT BUDGET	101.32.100.1440.0640.000.32	312.90
BUILDING/DEPT BUDGET	101.32.100.1570.0550.000.32	329.59
BUILDING/DEPT BUDGET	101.32.390.1650.0640.000.32	374.00
BUILDING/DEPT BUDGET	101.32.100.2400.0550.000.32	376.52
BUILDING/DEPT BUDGET	101.32.100.1240.0550.000.32	396.34
BUILDING/DEPT BUDGET	101.32.100.1470.0610.000.32	396.34
BUILDING/DEPT BUDGET	101.32.360.1680.0610.000.32	429.30
BUILDING/DEPT BUDGET	101.32.100.2400.0665.000.32	468.67
BUILDING/DEPT BUDGET	101.32.100.1510.0440.000.32	521.50
BUILDING/DEPT BUDGET	101.32.100.1470.0660.000.32	594.51
BUILDING/DEPT BUDGET	101.32.100.1240.0640.000.32	608.60
BUILDING/DEPT BUDGET	101.32.100.2225.0610.000.32	626.84
BUILDING/DEPT BUDGET	101.32.100.1670.0640.000.32	635.19
BUILDING/DEPT BUDGET	101.32.100.2220.0610.000.32	645.00
BUILDING/DEPT BUDGET	101.32.280.1900.0640.000.32	655.00
BUILDING/DEPT BUDGET	101.32.100.1440.0550.000.32	660.22
BUILDING/DEPT BUDGET	101.32.100.1510.0550.000.32	660.22
BUILDING/DEPT BUDGET	101.32.100.2120.0532.000.32	782.25
BUILDING/DEPT BUDGET	101.32.100.2400.0120.000.32	792.68
BUILDING/DEPT BUDGET	101.32.100.2400.0810.000.32	792.68
BUILDING/DEPT BUDGET	101.32.100.2225.0355.000.32	834.40
BUILDING/DEPT BUDGET	101.32.100.1340.0660.000.32	900.00
BUILDING/DEPT BUDGET	101.32.100.1510.0660.000.32	900.00
BUILDING/DEPT BUDGET	101.32.100.2225.0680.000.32	909.50
BUILDING/DEPT BUDGET	101.32.100.1270.0610.000.32	982.38
BUILDING/DEPT BUDGET	101.32.100.1670.0516.000.32	990.86
BUILDING/DEPT BUDGET	101.32.100.1241.0682.000.32	1,000.00
BUILDING/DEPT BUDGET	101.32.390.1410.0610.000.32	1,024.23
BUILDING/DEPT BUDGET	101.32.100.1670.0320.000.32	1,043.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.32.390.1244.0610.000.32	1,055.52
BUILDING/DEPT BUDGET	101.32.390.1410.0660.000.32	1,089.94
BUILDING/DEPT BUDGET	101.32.100.2400.0531.000.32	1,189.02
BUILDING/DEPT BUDGET	101.32.100.1670.0532.000.32	1,277.68
BUILDING/DEPT BUDGET	101.32.100.2120.0610.000.32	1,303.43
BUILDING/DEPT BUDGET	101.32.100.1570.0640.000.32	1,421.50
BUILDING/DEPT BUDGET	101.32.280.1900.0610.000.32	1,454.68
BUILDING/DEPT BUDGET	101.32.100.1241.0610.000.32	1,485.32
BUILDING/DEPT BUDGET	101.32.390.1650.0610.000.32	1,500.00
BUILDING/DEPT BUDGET	101.32.100.1670.0330.000.32	1,564.50
BUILDING/DEPT BUDGET	101.32.100.1241.0640.000.32	1,584.40
BUILDING/DEPT BUDGET	101.32.390.1244.0660.000.32	1,585.36
BUILDING/DEPT BUDGET	101.32.390.1370.0660.000.32	1,650.00
BUILDING/DEPT BUDGET	101.32.390.1650.0665.000.32	1,800.00
BUILDING/DEPT BUDGET	101.32.280.1900.0680.000.32	2,000.00
BUILDING/DEPT BUDGET	101.32.100.1670.0340.000.32	2,086.00
BUILDING/DEPT BUDGET	101.32.100.1470.0640.000.32	2,179.87
BUILDING/DEPT BUDGET	101.32.100.1670.0550.000.32	2,311.29
BUILDING/DEPT BUDGET	101.32.100.1570.0610.000.32	2,469.38
BUILDING/DEPT BUDGET	101.32.100.2400.0115.000.32	2,500.00
BUILDING/DEPT BUDGET	101.32.100.1440.0610.000.32	2,565.19
BUILDING/DEPT BUDGET	101.32.390.1370.0610.000.32	2,800.00
BUILDING/DEPT BUDGET	101.32.100.1240.0610.000.32	2,820.17
BUILDING/DEPT BUDGET	101.32.100.1140.0610.000.32	2,938.13
BUILDING/DEPT BUDGET	101.32.100.1340.0610.000.32	3,024.38
BUILDING/DEPT BUDGET	101.32.100.1670.0660.000.32	3,384.54
BUILDING/DEPT BUDGET	101.32.100.1510.0610.000.32	4,039.00
BUILDING/DEPT BUDGET	101.32.100.1670.0122.000.32	4,081.43
BUILDING/DEPT BUDGET	101.32.100.2400.0610.000.32	5,696.77
BUILDING/DEPT BUDGET	101.32.100.1670.0665.000.32	8,660.03
BUILDING/DEPT BUDGET	101.32.100.2225.0640.000.32	10,460.65
BUILDING/DEPT BUDGET	101.32.710.3400.0150.000.32	2,739.00
BUILDING/DEPT BUDGET	101.32.100.1670.0610.000.32	18,213.36
BUILDING/DEPT BUDGET	101.32.710.3400.0150.000.32	13,000.00
BUILDING/DEPT BUDGET	201.41.710.3401.0610.000.41	200.00
BUILDING/DEPT BUDGET	201.41.100.1248.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.100.2121.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.100.2123.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.710.3403.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.710.3406.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.390.1643.0610.000.41	1,000.00
BUILDING/DEPT BUDGET	201.41.710.3413.0610.000.41	1,200.00
BUILDING/DEPT BUDGET	201.41.100.2100.0610.000.41	1,500.00
BUILDING/DEPT BUDGET	201.41.100.1243.0610.000.41	2,000.00
BUILDING/DEPT BUDGET	201.41.100.2600.0610.000.41	2,000.00
BUILDING/DEPT BUDGET	201.41.100.1242.0610.000.41	2,500.00
BUILDING/DEPT BUDGET	201.41.150.1100.0610.000.41	2,500.00
BUILDING/DEPT BUDGET	201.41.390.1642.0610.000.41	3,000.00
BUILDING/DEPT BUDGET	201.41.390.1646.0610.000.41	3,500.00
BUILDING/DEPT BUDGET	201.41.280.1900.0610.000.41	4,000.00
BUILDING/DEPT BUDGET	201.41.390.1641.0610.000.41	4,000.00
BUILDING/DEPT BUDGET	201.41.390.1650.0610.000.41	4,500.00
BUILDING/DEPT BUDGET	201.41.390.1645.0610.000.41	5,000.00
BUILDING/DEPT BUDGET	201.41.100.1470.0610.000.41	5,500.00
BUILDING/DEPT BUDGET	201.41.390.1649.0610.000.41	5,500.00
BUILDING/DEPT BUDGET	201.41.100.1270.0610.000.41	6,500.00
BUILDING/DEPT BUDGET	201.41.390.1370.0610.000.41	6,500.00
BUILDING/DEPT BUDGET	201.41.100.2120.0610.000.41	9,500.00
BUILDING/DEPT BUDGET	201.41.100.1340.0610.000.41	10,000.00
BUILDING/DEPT BUDGET	201.41.100.1440.0610.000.41	10,000.00
BUILDING/DEPT BUDGET	201.41.100.1570.0610.000.41	10,000.00
BUILDING/DEPT BUDGET	201.41.390.1170.0610.000.41	10,000.00
BUILDING/DEPT BUDGET	201.41.100.2122.0610.000.41	12,000.00
BUILDING/DEPT BUDGET	201.41.100.2225.0610.000.41	13,000.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	201.41.100.1240.0610.000.41	15,000.00
BUILDING/DEPT BUDGET	201.41.100.1510.0610.000.41	15,000.00
BUILDING/DEPT BUDGET	201.41.100.1140.0610.000.41	16,000.00
BUILDING/DEPT BUDGET	201.41.100.2400.0610.000.41	16,500.00
BUILDING/DEPT BUDGET	201.41.100.2213.0610.000.41	17,500.00
BUILDING/DEPT BUDGET	201.41.100.1100.0610.000.41	71,855.00
BUILDING/DEPT BUDGET	201.42.710.3401.0610.000.42	150.00
BUILDING/DEPT BUDGET	201.42.710.3403.0610.000.42	150.00
BUILDING/DEPT BUDGET	201.42.100.2121.0610.000.42	500.00
BUILDING/DEPT BUDGET	201.42.100.2123.0610.000.42	500.00
BUILDING/DEPT BUDGET	201.42.100.2100.0610.000.42	1,000.00
BUILDING/DEPT BUDGET	201.42.390.1643.0610.000.42	1,000.00
BUILDING/DEPT BUDGET	201.42.710.3406.0610.000.42	1,000.00
BUILDING/DEPT BUDGET	201.42.710.3408.0610.000.42	1,000.00
BUILDING/DEPT BUDGET	201.42.710.3413.0610.000.42	1,200.00
BUILDING/DEPT BUDGET	201.42.100.1242.0610.000.42	1,500.00
BUILDING/DEPT BUDGET	201.42.100.1243.0610.000.42	2,000.00
BUILDING/DEPT BUDGET	201.42.100.2600.0610.000.42	2,000.00
BUILDING/DEPT BUDGET	201.42.390.1642.0610.000.42	3,000.00
BUILDING/DEPT BUDGET	201.42.390.1646.0610.000.42	3,500.00
BUILDING/DEPT BUDGET	201.42.390.1641.0610.000.42	4,000.00
BUILDING/DEPT BUDGET	201.42.280.1900.0610.000.42	4,500.00
BUILDING/DEPT BUDGET	201.42.390.1650.0610.000.42	4,500.00
BUILDING/DEPT BUDGET	201.42.390.1649.0610.000.42	5,500.00
BUILDING/DEPT BUDGET	201.42.100.1470.0610.000.42	6,000.00
BUILDING/DEPT BUDGET	201.42.390.1645.0610.000.42	6,000.00
BUILDING/DEPT BUDGET	201.42.100.1270.0610.000.42	7,500.00
BUILDING/DEPT BUDGET	201.42.390.1370.0610.000.42	7,500.00
BUILDING/DEPT BUDGET	201.42.390.1170.0610.000.42	9,000.00
BUILDING/DEPT BUDGET	201.42.100.1340.0610.000.42	10,000.00
BUILDING/DEPT BUDGET	201.42.100.1440.0610.000.42	10,000.00
BUILDING/DEPT BUDGET	201.42.100.1570.0610.000.42	10,000.00
BUILDING/DEPT BUDGET	201.42.100.2120.0610.000.42	10,000.00
BUILDING/DEPT BUDGET	201.42.100.2122.0610.000.42	12,000.00
BUILDING/DEPT BUDGET	201.42.100.2225.0610.000.42	13,000.00
BUILDING/DEPT BUDGET	201.42.100.1240.0610.000.42	15,000.00
BUILDING/DEPT BUDGET	201.42.100.1510.0610.000.42	15,000.00
BUILDING/DEPT BUDGET	201.42.100.2213.0610.000.42	15,000.00
BUILDING/DEPT BUDGET	201.42.100.1140.0610.000.42	16,000.00
BUILDING/DEPT BUDGET	201.42.100.2400.0610.000.42	20,860.00
BUILDING/DEPT BUDGET	201.42.100.1100.0610.000.42	80,000.00
BUILDING/DEPT BUDGET	101.99.280.1900.0117.000.51	60,000.00
BUILDING/DEPT BUDGET	101.50.100.2340.0610.000.52	29,000.00
BUILDING/DEPT BUDGET	101.50.100.2130.0610.000.53	111,000.00
BUILDING/DEPT BUDGET	201.50.100.2212.0610.000.53	51,750.00
BUILDING/DEPT BUDGET	101.50.100.1470.0610.000.54	17,450.00
BUILDING/DEPT BUDGET	201.50.100.1470.0610.000.54	61,450.00
BUILDING/DEPT BUDGET	101.50.100.2580.0532.000.55	25.00
BUILDING/DEPT BUDGET	101.50.100.2580.0540.000.55	25.00
BUILDING/DEPT BUDGET	201.50.100.2580.0431.000.55	25.00
BUILDING/DEPT BUDGET	201.50.100.2580.0532.000.55	25.00
BUILDING/DEPT BUDGET	201.50.100.2580.0540.000.55	25.00
BUILDING/DEPT BUDGET	101.50.100.2580.0431.000.55	45.00
BUILDING/DEPT BUDGET	101.50.100.2220.0532.000.55	50.00
BUILDING/DEPT BUDGET	101.01.100.1050.0271.000.00	8.00
BUILDING/DEPT BUDGET	110.01.100.2700.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.01.260.1240.0271.000.00	16.00
BUILDING/DEPT BUDGET	101.01.100.1470.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.01.280.2140.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.01.280.2150.0271.000.00	56.00
BUILDING/DEPT BUDGET	101.01.100.2130.0271.000.00	64.00
BUILDING/DEPT BUDGET	101.01.100.2600.0271.000.00	72.00
BUILDING/DEPT BUDGET	101.01.100.1340.0271.000.00	96.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.01.100.2225.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.01.100.2100.0271.000.00	168.00
BUILDING/DEPT BUDGET	101.01.280.1900.0271.000.00	200.00
BUILDING/DEPT BUDGET	101.01.100.2400.0271.000.00	584.00
BUILDING/DEPT BUDGET	101.01.100.1670.0271.000.00	1,336.00
BUILDING/DEPT BUDGET	101.02.280.2150.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.02.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.02.280.2140.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.02.100.2600.0271.000.00	64.00
BUILDING/DEPT BUDGET	101.02.260.1240.0271.000.00	72.00
BUILDING/DEPT BUDGET	101.02.100.1340.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.02.100.1470.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.02.100.2225.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.02.100.2100.0271.000.00	112.00
BUILDING/DEPT BUDGET	101.02.280.1900.0271.000.00	224.00
BUILDING/DEPT BUDGET	101.02.100.2400.0271.000.00	608.00
BUILDING/DEPT BUDGET	101.02.100.1670.0271.000.00	1,240.00
BUILDING/DEPT BUDGET	101.03.100.1050.0271.000.00	8.00
BUILDING/DEPT BUDGET	110.03.100.2700.0271.000.00	16.00
BUILDING/DEPT BUDGET	101.03.280.2150.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.03.100.2600.0271.000.00	56.00
BUILDING/DEPT BUDGET	101.03.100.2225.0271.000.00	64.00
BUILDING/DEPT BUDGET	101.03.100.1250.0271.000.00	88.00
BUILDING/DEPT BUDGET	101.03.100.2100.0271.000.00	88.00
BUILDING/DEPT BUDGET	101.03.100.1340.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.03.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.03.100.1470.0271.000.00	112.00
BUILDING/DEPT BUDGET	101.03.280.1900.0271.000.00	320.00
BUILDING/DEPT BUDGET	101.03.100.2400.0271.000.00	600.00
BUILDING/DEPT BUDGET	101.03.100.1670.0271.000.00	1,336.00
BUILDING/DEPT BUDGET	110.04.100.2700.0271.000.00	16.00
BUILDING/DEPT BUDGET	101.04.100.2600.0271.000.00	80.00
BUILDING/DEPT BUDGET	101.04.100.1340.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.04.100.1470.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.04.100.2225.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.04.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.04.280.2150.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.04.100.2100.0271.000.00	184.00
BUILDING/DEPT BUDGET	101.04.280.1900.0271.000.00	280.00
BUILDING/DEPT BUDGET	101.04.100.2400.0271.000.00	568.00
BUILDING/DEPT BUDGET	101.04.100.1670.0271.000.00	1,048.00
BUILDING/DEPT BUDGET	101.05.100.1050.0271.000.00	8.00
BUILDING/DEPT BUDGET	110.05.100.2700.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.05.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.05.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.05.100.2600.0271.000.00	104.00
BUILDING/DEPT BUDGET	101.05.100.2225.0271.000.00	112.00
BUILDING/DEPT BUDGET	101.05.280.2150.0271.000.00	152.00
BUILDING/DEPT BUDGET	101.05.100.1340.0271.000.00	192.00
BUILDING/DEPT BUDGET	101.05.100.1470.0271.000.00	240.00
BUILDING/DEPT BUDGET	101.05.100.2100.0271.000.00	240.00
BUILDING/DEPT BUDGET	101.05.280.1900.0271.000.00	248.00
BUILDING/DEPT BUDGET	101.05.100.2400.0271.000.00	704.00
BUILDING/DEPT BUDGET	101.05.100.1670.0271.000.00	1,872.00
BUILDING/DEPT BUDGET	101.06.100.1050.0271.000.00	8.00
BUILDING/DEPT BUDGET	110.06.100.2700.0271.000.00	32.00
BUILDING/DEPT BUDGET	101.06.100.2130.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.06.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.06.280.2150.0271.000.00	64.00
BUILDING/DEPT BUDGET	101.06.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.06.100.2225.0271.000.00	112.00
BUILDING/DEPT BUDGET	101.06.100.2600.0271.000.00	120.00
BUILDING/DEPT BUDGET	101.06.100.1470.0271.000.00	168.00
BUILDING/DEPT BUDGET	101.06.100.1340.0271.000.00	192.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.06.100.2100.0271.000.00	208.00
BUILDING/DEPT BUDGET	101.06.280.1900.0271.000.00	528.00
BUILDING/DEPT BUDGET	101.06.100.2400.0271.000.00	720.00
BUILDING/DEPT BUDGET	101.06.100.1670.0271.000.00	1,824.00
BUILDING/DEPT BUDGET	110.07.100.2700.0271.000.00	24.00
BUILDING/DEPT BUDGET	101.07.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.07.100.2120.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.07.280.2150.0271.000.00	80.00
BUILDING/DEPT BUDGET	101.07.100.2225.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.07.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.07.100.2600.0271.000.00	104.00
BUILDING/DEPT BUDGET	101.07.100.1470.0271.000.00	136.00
BUILDING/DEPT BUDGET	101.07.100.1340.0271.000.00	192.00
BUILDING/DEPT BUDGET	101.07.100.2100.0271.000.00	208.00
BUILDING/DEPT BUDGET	101.07.280.1900.0271.000.00	472.00
BUILDING/DEPT BUDGET	101.07.100.2400.0271.000.00	640.00
BUILDING/DEPT BUDGET	101.07.100.1670.0271.000.00	1,712.00
BUILDING/DEPT BUDGET	101.08.100.1050.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.08.280.2150.0271.000.00	24.00
BUILDING/DEPT BUDGET	110.08.100.2700.0271.000.00	24.00
BUILDING/DEPT BUDGET	101.08.100.2130.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.08.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.08.100.2600.0271.000.00	80.00
BUILDING/DEPT BUDGET	101.08.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.08.100.1470.0271.000.00	112.00
BUILDING/DEPT BUDGET	101.08.100.2225.0271.000.00	120.00
BUILDING/DEPT BUDGET	101.08.280.1900.0271.000.00	160.00
BUILDING/DEPT BUDGET	101.08.100.1340.0271.000.00	192.00
BUILDING/DEPT BUDGET	101.08.100.2100.0271.000.00	240.00
BUILDING/DEPT BUDGET	101.08.100.2400.0271.000.00	920.00
BUILDING/DEPT BUDGET	101.08.100.1670.0271.000.00	1,808.00
BUILDING/DEPT BUDGET	110.31.100.2700.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.31.720.3500.0271.000.00	24.00
BUILDING/DEPT BUDGET	101.31.100.1250.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.31.100.2100.0271.000.00	64.00
BUILDING/DEPT BUDGET	101.31.280.2140.0271.000.00	64.00
BUILDING/DEPT BUDGET	101.31.100.1370.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.31.280.2150.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.31.390.1410.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.31.100.2120.0271.000.00	176.00
BUILDING/DEPT BUDGET	101.31.100.1140.0271.000.00	192.00
BUILDING/DEPT BUDGET	101.31.100.1270.0271.000.00	208.00
BUILDING/DEPT BUDGET	101.31.100.2225.0271.000.00	208.00
BUILDING/DEPT BUDGET	101.31.100.2600.0271.000.00	232.00
BUILDING/DEPT BUDGET	101.31.100.1570.0271.000.00	272.00
BUILDING/DEPT BUDGET	101.31.100.1510.0271.000.00	400.00
BUILDING/DEPT BUDGET	101.31.100.1240.0271.000.00	440.00
BUILDING/DEPT BUDGET	101.31.100.1340.0271.000.00	456.00
BUILDING/DEPT BUDGET	101.31.100.1440.0271.000.00	536.00
BUILDING/DEPT BUDGET	101.31.100.1470.0271.000.00	544.00
BUILDING/DEPT BUDGET	101.31.280.1900.0271.000.00	664.00
BUILDING/DEPT BUDGET	101.31.100.1670.0271.000.00	776.00
BUILDING/DEPT BUDGET	101.31.100.2400.0271.000.00	1,392.00
BUILDING/DEPT BUDGET	110.32.100.2700.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.32.100.1450.0271.000.00	24.00
BUILDING/DEPT BUDGET	101.32.720.3500.0271.000.00	24.00
BUILDING/DEPT BUDGET	101.32.100.2101.0271.000.00	32.00
BUILDING/DEPT BUDGET	101.32.280.2150.0271.000.00	40.00
BUILDING/DEPT BUDGET	101.32.100.1141.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.32.280.2140.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.32.100.2100.0271.000.00	72.00
BUILDING/DEPT BUDGET	101.32.390.1410.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.32.100.1241.0271.000.00	120.00
BUILDING/DEPT BUDGET	101.32.100.1140.0271.000.00	144.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.32.100.2600.0271.000.00	176.00
BUILDING/DEPT BUDGET	101.32.100.1570.0271.000.00	216.00
BUILDING/DEPT BUDGET	101.32.100.2120.0271.000.00	216.00
BUILDING/DEPT BUDGET	101.32.100.2225.0271.000.00	232.00
BUILDING/DEPT BUDGET	101.32.100.1440.0271.000.00	248.00
BUILDING/DEPT BUDGET	101.32.100.1510.0271.000.00	272.00
BUILDING/DEPT BUDGET	101.32.100.1270.0271.000.00	288.00
BUILDING/DEPT BUDGET	101.32.100.1340.0271.000.00	288.00
BUILDING/DEPT BUDGET	101.32.100.1240.0271.000.00	328.00
BUILDING/DEPT BUDGET	101.32.100.1470.0271.000.00	456.00
BUILDING/DEPT BUDGET	101.32.280.1900.0271.000.00	552.00
BUILDING/DEPT BUDGET	101.32.100.1670.0271.000.00	976.00
BUILDING/DEPT BUDGET	101.32.100.2400.0271.000.00	1,376.00
BUILDING/DEPT BUDGET	201.41.100.1100.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.41.100.1682.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.41.710.3418.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.41.720.3505.0271.000.00	8.00
BUILDING/DEPT BUDGET	210.41.100.2700.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.41.280.1913.0271.000.00	16.00
BUILDING/DEPT BUDGET	201.41.360.1680.0271.000.00	16.00
BUILDING/DEPT BUDGET	201.41.260.1240.0271.000.00	24.00
BUILDING/DEPT BUDGET	201.41.100.1141.0271.000.00	40.00
BUILDING/DEPT BUDGET	201.41.280.2150.0271.000.00	40.00
BUILDING/DEPT BUDGET	201.41.280.2400.0271.000.00	40.00
BUILDING/DEPT BUDGET	201.41.280.2100.0271.000.00	56.00
BUILDING/DEPT BUDGET	201.41.100.2212.0271.000.00	72.00
BUILDING/DEPT BUDGET	201.41.280.2140.0271.000.00	96.00
BUILDING/DEPT BUDGET	201.41.390.1450.0271.000.00	96.00
BUILDING/DEPT BUDGET	201.41.390.1650.0271.000.00	136.00
BUILDING/DEPT BUDGET	201.41.100.2110.0271.000.00	192.00
BUILDING/DEPT BUDGET	201.41.390.1649.0271.000.00	192.00
BUILDING/DEPT BUDGET	201.41.100.2100.0271.000.00	208.00
BUILDING/DEPT BUDGET	201.41.390.1370.0271.000.00	240.00
BUILDING/DEPT BUDGET	201.41.390.1170.0271.000.00	288.00
BUILDING/DEPT BUDGET	201.41.390.1410.0271.000.00	288.00
BUILDING/DEPT BUDGET	201.41.100.2225.0271.000.00	320.00
BUILDING/DEPT BUDGET	201.41.280.2145.0271.000.00	344.00
BUILDING/DEPT BUDGET	201.41.100.1470.0271.000.00	400.00
BUILDING/DEPT BUDGET	201.41.100.1140.0271.000.00	480.00
BUILDING/DEPT BUDGET	201.41.100.2600.0271.000.00	672.00
BUILDING/DEPT BUDGET	201.41.100.1270.0271.000.00	840.00
BUILDING/DEPT BUDGET	201.41.100.1340.0271.000.00	856.00
BUILDING/DEPT BUDGET	201.41.100.2120.0271.000.00	856.00
BUILDING/DEPT BUDGET	201.41.100.1510.0271.000.00	1,184.00
BUILDING/DEPT BUDGET	201.41.280.1900.0271.000.00	1,240.00
BUILDING/DEPT BUDGET	201.41.720.3500.0271.000.00	1,392.00
BUILDING/DEPT BUDGET	201.41.100.1570.0271.000.00	1,512.00
BUILDING/DEPT BUDGET	201.41.100.1440.0271.000.00	1,576.00
BUILDING/DEPT BUDGET	201.41.100.1240.0271.000.00	2,240.00
BUILDING/DEPT BUDGET	201.41.100.2400.0271.000.00	2,528.00
BUILDING/DEPT BUDGET	101.50.100.1470.0271.000.00	24.00
BUILDING/DEPT BUDGET	201.50.100.1470.0271.000.00	24.00
BUILDING/DEPT BUDGET	201.50.316.2580.0271.000.00	24.00
BUILDING/DEPT BUDGET	101.50.316.2330.0271.000.00	32.00
BUILDING/DEPT BUDGET	201.50.316.2330.0271.000.00	32.00
BUILDING/DEPT BUDGET	101.50.316.2580.0271.000.00	40.00
BUILDING/DEPT BUDGET	110.50.100.2700.0271.000.00	48.00
BUILDING/DEPT BUDGET	210.50.100.2700.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.50.100.2600.0271.000.00	176.00
BUILDING/DEPT BUDGET	201.50.100.2600.0271.000.00	176.00
BUILDING/DEPT BUDGET	101.50.100.2400.0271.000.00	280.00
BUILDING/DEPT BUDGET	201.50.100.2400.0271.000.00	280.00
BUILDING/DEPT BUDGET	101.50.100.2510.0271.000.00	288.00
BUILDING/DEPT BUDGET	201.50.100.2510.0271.000.00	288.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	201.50.100.2212.0271.000.00	392.00
BUILDING/DEPT BUDGET	110.50.100.2510.0271.000.00	432.00
BUILDING/DEPT BUDGET	210.50.100.2510.0271.000.00	432.00
BUILDING/DEPT BUDGET	101.50.100.2340.0271.000.00	448.00
BUILDING/DEPT BUDGET	201.50.100.2340.0271.000.00	448.00
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.00	480.00
BUILDING/DEPT BUDGET	201.50.100.2330.0271.000.00	480.00
BUILDING/DEPT BUDGET	101.50.100.2212.0271.000.00	488.00
BUILDING/DEPT BUDGET	101.50.100.2580.0271.000.00	552.00
BUILDING/DEPT BUDGET	101.50.280.2490.0271.000.00	560.00
BUILDING/DEPT BUDGET	201.50.280.2490.0271.000.00	560.00
BUILDING/DEPT BUDGET	201.50.100.2580.0271.000.00	568.00
BUILDING/DEPT BUDGET	101.50.100.2320.0271.000.00	584.00
BUILDING/DEPT BUDGET	201.50.100.2320.0271.000.00	584.00
BUILDING/DEPT BUDGET	217.50.610.2490.0271.000.60	1,600.00
BUILDING/DEPT BUDGET	101.61.100.2600.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.61.100.2600.0271.000.00	32.00
BUILDING/DEPT BUDGET	101.61.100.2210.0271.000.00	40.00
BUILDING/DEPT BUDGET	201.61.100.2540.0271.000.00	112.00
BUILDING/DEPT BUDGET	101.61.100.2540.0271.000.00	128.00
BUILDING/DEPT BUDGET	101.99.100.2100.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.99.100.2124.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.99.100.2210.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.99.100.2300.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.99.100.2510.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.99.100.2580.0271.000.00	8.00
BUILDING/DEPT BUDGET	101.99.280.2490.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.100.1000.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.100.2124.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.100.2300.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.100.2510.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.100.2580.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.280.2490.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.720.3500.0271.000.00	8.00
BUILDING/DEPT BUDGET	201.99.280.1900.0271.000.00	16.00
BUILDING/DEPT BUDGET	101.99.100.1000.0271.000.00	32.00
BUILDING/DEPT BUDGET	101.99.100.2135.0271.000.00	48.00
BUILDING/DEPT BUDGET	101.99.100.2600.0271.000.00	48.00
BUILDING/DEPT BUDGET	201.99.100.2135.0271.000.00	48.00
BUILDING/DEPT BUDGET	201.99.100.2600.0271.000.00	56.00
BUILDING/DEPT BUDGET	201.99.100.1100.0271.000.00	64.00
BUILDING/DEPT BUDGET	201.99.100.2130.0271.000.00	80.00
BUILDING/DEPT BUDGET	101.99.100.1670.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.99.280.2160.0271.000.00	96.00
BUILDING/DEPT BUDGET	101.99.100.2130.0271.000.00	120.00
BUILDING/DEPT BUDGET	101.99.280.2150.0271.000.00	160.00
BUILDING/DEPT BUDGET	101.99.360.1680.0271.000.00	176.00
BUILDING/DEPT BUDGET	101.99.100.2213.0271.000.00	192.00
BUILDING/DEPT BUDGET	101.99.280.1900.0271.000.00	224.00
BUILDING/DEPT BUDGET	201.42.100.1100.0355.000.55	50.00
BUILDING/DEPT BUDGET	201.50.100.2220.0532.000.55	50.00
BUILDING/DEPT BUDGET	101.31.100.1670.0610.000.55	100.00
BUILDING/DEPT BUDGET	101.32.100.1670.0610.000.55	100.00
BUILDING/DEPT BUDGET	201.41.100.1100.0355.000.55	100.00
BUILDING/DEPT BUDGET	201.42.100.1100.0682.000.55	100.00
BUILDING/DEPT BUDGET	101.50.100.2220.0645.000.55	150.00
BUILDING/DEPT BUDGET	101.01.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.02.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.03.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.04.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.05.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.06.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.07.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.08.100.1670.0682.000.55	200.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.31.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	101.32.100.1670.0682.000.55	200.00
BUILDING/DEPT BUDGET	201.50.100.2220.0640.000.55	250.00
BUILDING/DEPT BUDGET	101.02.100.1670.0665.000.55	300.00
BUILDING/DEPT BUDGET	101.04.100.1670.0665.000.55	300.00
BUILDING/DEPT BUDGET	101.50.100.2580.0531.000.55	300.00
BUILDING/DEPT BUDGET	201.41.100.1100.0682.000.55	300.00
BUILDING/DEPT BUDGET	201.50.100.2580.0531.000.55	300.00
BUILDING/DEPT BUDGET	201.50.100.2580.0550.000.55	300.00
BUILDING/DEPT BUDGET	201.50.100.2220.0610.000.55	350.00
BUILDING/DEPT BUDGET	101.50.100.2580.0550.000.55	380.00
BUILDING/DEPT BUDGET	101.01.100.1670.0665.000.55	400.00
BUILDING/DEPT BUDGET	101.03.100.1670.0665.000.55	400.00
BUILDING/DEPT BUDGET	101.05.100.1670.0665.000.55	400.00
BUILDING/DEPT BUDGET	101.06.100.1670.0665.000.55	400.00
BUILDING/DEPT BUDGET	101.07.100.1670.0665.000.55	400.00
BUILDING/DEPT BUDGET	101.08.100.1670.0665.000.55	400.00
BUILDING/DEPT BUDGET	101.31.100.1670.0665.000.55	500.00
BUILDING/DEPT BUDGET	101.32.100.1670.0665.000.55	500.00
BUILDING/DEPT BUDGET	101.50.100.2220.0682.000.55	500.00
BUILDING/DEPT BUDGET	201.50.100.2220.0680.000.55	500.00
BUILDING/DEPT BUDGET	201.50.100.2220.0682.000.55	500.00
BUILDING/DEPT BUDGET	201.50.100.2220.0660.000.55	600.00
BUILDING/DEPT BUDGET	101.50.100.2580.0810.000.55	650.00
BUILDING/DEPT BUDGET	201.50.100.2580.0810.000.55	700.00
BUILDING/DEPT BUDGET	101.50.100.2220.0610.000.55	1,000.00
BUILDING/DEPT BUDGET	101.50.100.2220.0660.000.55	1,000.00
BUILDING/DEPT BUDGET	101.50.100.2220.0665.000.55	1,000.00
BUILDING/DEPT BUDGET	101.50.100.2580.0610.000.55	1,000.00
BUILDING/DEPT BUDGET	101.50.100.2580.0680.000.55	1,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0680.000.55	1,000.00
BUILDING/DEPT BUDGET	101.50.100.2580.0581.000.55	1,300.00
BUILDING/DEPT BUDGET	101.50.100.2580.0340.000.55	1,450.00
BUILDING/DEPT BUDGET	201.41.100.1100.0665.000.55	1,500.00
BUILDING/DEPT BUDGET	201.42.100.1100.0665.000.55	1,500.00
BUILDING/DEPT BUDGET	201.50.100.2580.0581.000.55	1,500.00
BUILDING/DEPT BUDGET	101.50.100.2580.0582.000.55	2,000.00
BUILDING/DEPT BUDGET	101.50.100.2580.0660.000.55	2,000.00
BUILDING/DEPT BUDGET	201.50.100.2220.0665.000.55	2,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0582.000.55	2,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0660.000.55	2,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0610.000.55	2,500.00
BUILDING/DEPT BUDGET	101.50.100.2220.0680.000.55	3,000.00
BUILDING/DEPT BUDGET	101.50.100.2220.0640.000.55	4,700.00
BUILDING/DEPT BUDGET	101.50.100.2580.0665.000.55	6,000.00
BUILDING/DEPT BUDGET	101.50.100.2220.0355.000.55	7,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0665.000.55	7,000.00
BUILDING/DEPT BUDGET	201.50.100.2220.0355.000.55	8,000.00
BUILDING/DEPT BUDGET	101.50.100.2580.0682.000.55	10,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0682.000.55	10,000.00
BUILDING/DEPT BUDGET	201.50.100.2580.0355.000.55	35,502.00
BUILDING/DEPT BUDGET	101.50.100.2580.0355.000.55	36,550.00
BUILDING/DEPT BUDGET	101.50.100.2225.0682.000.56	400.00
BUILDING/DEPT BUDGET	101.50.100.2225.0660.000.56	490.00
BUILDING/DEPT BUDGET	101.02.100.2225.0640.000.56	2,378.00
BUILDING/DEPT BUDGET	101.04.100.2225.0640.000.56	2,775.00
BUILDING/DEPT BUDGET	101.01.100.2225.0640.000.56	2,935.00
BUILDING/DEPT BUDGET	101.50.100.2225.0610.000.56	3,100.00
BUILDING/DEPT BUDGET	101.03.100.2225.0640.000.56	3,483.00
BUILDING/DEPT BUDGET	101.05.100.2225.0640.000.56	4,597.00
BUILDING/DEPT BUDGET	101.07.100.2225.0640.000.56	4,606.00
BUILDING/DEPT BUDGET	101.06.100.2225.0640.000.56	4,908.00
BUILDING/DEPT BUDGET	101.08.100.2225.0640.000.56	5,078.00
BUILDING/DEPT BUDGET	101.50.100.2225.0355.000.56	13,000.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.50.100.2320.0610.000.57	54,000.00
BUILDING/DEPT BUDGET	101.99.360.1680.0610.000.58	5,000.00
BUILDING/DEPT BUDGET	201.99.360.1680.0610.000.58	5,000.00
BUILDING/DEPT BUDGET	101.99.100.2600.0610.000.59	301,552.00
BUILDING/DEPT BUDGET	101.99.100.2540.0610.000.61	106,000.00
BUILDING/DEPT BUDGET	201.99.280.1900.0117.000.51	25,000.00
BUILDING/DEPT BUDGET	201.50.100.2340.0610.000.52	29,000.00
BUILDING/DEPT BUDGET	201.50.100.2320.0610.000.57	54,000.00
BUILDING/DEPT BUDGET	201.99.100.2600.0610.000.59	230,145.00
BUILDING/DEPT BUDGET	201.99.100.2540.0610.000.61	53,000.00
BUILDING/DEPT BUDGET	215.00.000.3501.1703.284.64	(16,000.00)
BUILDING/DEPT BUDGET	215.00.000.3501.1701.284.64	(3,500.00)
BUILDING/DEPT BUDGET	215.41.720.3501.0582.284.64	25,000.00
BUILDING/DEPT BUDGET	215.41.720.3501.0610.284.64	1,900.00
BUILDING/DEPT BUDGET	215.41.720.3501.0655.284.64	200.00
BUILDING/DEPT BUDGET	215.41.710.3402.0582.284.64	1,300.00
BUILDING/DEPT BUDGET	215.41.710.3402.0610.284.64	200.00
BUILDING/DEPT BUDGET	215.41.710.3402.0610.284.64	200.00
BUILDING/DEPT BUDGET	215.41.710.3402.0582.284.64	2,100.00
BUILDING/DEPT BUDGET	215.00.000.3500.1710.284.64	(11,000.00)
BUILDING/DEPT BUDGET	215.41.720.3503.0610.284.64	1,600.00
BUILDING/DEPT BUDGET	215.00.000.3503.1701.284.64	(9,000.00)
BUILDING/DEPT BUDGET	215.41.720.3503.0582.284.64	15,000.00
BUILDING/DEPT BUDGET	215.41.720.3503.1707.284.64	(2,000.00)
BUILDING/DEPT BUDGET	215.00.000.3504.1703.284.64	(22,000.00)
BUILDING/DEPT BUDGET	215.00.000.3504.1701.284.64	(9,000.00)
BUILDING/DEPT BUDGET	215.41.720.3504.0670.284.64	5,000.00
BUILDING/DEPT BUDGET	215.41.720.3504.0582.284.64	16,000.00
BUILDING/DEPT BUDGET	215.41.720.3504.0610.284.64	3,000.00
BUILDING/DEPT BUDGET	215.00.000.3502.1703.284.64	(10,000.00)
BUILDING/DEPT BUDGET	215.00.000.3502.1701.284.64	(4,500.00)
BUILDING/DEPT BUDGET	215.41.720.3502.0582.284.64	25,000.00
BUILDING/DEPT BUDGET	215.41.720.3502.0610.284.64	400.00
BUILDING/DEPT BUDGET	215.41.720.3504.0665.284.64	200.00
BUILDING/DEPT BUDGET	215.00.000.3505.1701.284.64	(2,610.00)
BUILDING/DEPT BUDGET	215.41.720.3505.0582.284.64	10,000.00
BUILDING/DEPT BUDGET	215.00.000.3512.1701.284.64	(9,000.00)
BUILDING/DEPT BUDGET	215.41.720.3512.0582.284.64	23,000.00
BUILDING/DEPT BUDGET	215.41.720.3512.0610.284.64	500.00
BUILDING/DEPT BUDGET	215.41.720.3511.0582.284.64	10,000.00
BUILDING/DEPT BUDGET	215.41.720.3511.0610.284.64	800.00
BUILDING/DEPT BUDGET	215.00.000.3412.1703.284.64	(1,000.00)
BUILDING/DEPT BUDGET	215.00.000.3412.1701.284.64	(10,000.00)
BUILDING/DEPT BUDGET	215.41.710.3412.0810.284.64	650.00
BUILDING/DEPT BUDGET	215.41.710.3412.0582.284.64	25,000.00
BUILDING/DEPT BUDGET	215.41.710.3412.0610.284.64	500.00
BUILDING/DEPT BUDGET	215.00.000.3509.1703.284.64	(3,700.00)
BUILDING/DEPT BUDGET	215.41.720.3509.0582.284.64	11,000.00
BUILDING/DEPT BUDGET	215.41.720.3509.0610.284.64	1,250.00
BUILDING/DEPT BUDGET	215.00.000.3506.1703.284.64	(8,000.00)
BUILDING/DEPT BUDGET	215.41.720.3506.0610.284.64	850.00
BUILDING/DEPT BUDGET	215.41.720.3506.0670.284.64	2,000.00
BUILDING/DEPT BUDGET	215.41.720.3506.0582.284.64	13,000.00
BUILDING/DEPT BUDGET	215.00.000.3508.1701.284.64	(18,000.00)
BUILDING/DEPT BUDGET	215.00.720.3508.0582.284.64	22,000.00
BUILDING/DEPT BUDGET	215.41.720.3508.0610.284.64	500.00
BUILDING/DEPT BUDGET	215.00.000.3510.1703.284.64	(9,000.00)
BUILDING/DEPT BUDGET	215.00.000.3510.1701.284.64	(4,200.00)
BUILDING/DEPT BUDGET	215.41.720.3510.0582.284.64	15,500.00
BUILDING/DEPT BUDGET	215.41.720.3510.0610.284.64	100.00
BUILDING/DEPT BUDGET	215.00.000.3507.1701.284.64	(2,800.00)
BUILDING/DEPT BUDGET	215.41.720.3507.0610.284.64	200.00
BUILDING/DEPT BUDGET	215.41.720.3507.0660.284.64	23,500.00
BUILDING/DEPT BUDGET	215.00.000.3500.1702.284.64	(5,000.00)

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	215.00.000.3514.1701.284.64	(5,200.00)
BUILDING/DEPT BUDGET	215.00.000.3522.1706.284.64	(6,200.00)
BUILDING/DEPT BUDGET	215.00.000.3500.1920.284.64	(52,000.00)
BUILDING/DEPT BUDGET	215.41.720.3500.0540.284.64	1,800.00
BUILDING/DEPT BUDGET	215.41.720.3500.0810.284.64	7,500.00
BUILDING/DEPT BUDGET	215.41.720.3500.0660.284.64	10,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0582.284.64	6,500.00
BUILDING/DEPT BUDGET	215.41.720.3500.0344.284.64	22,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0450.284.64	5,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0610.284.64	25,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0330.284.64	5,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0532.284.64	1,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0550.284.64	3,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0440.284.64	500.00
BUILDING/DEPT BUDGET	215.41.720.3500.0610.284.64	4,500.00
BUILDING/DEPT BUDGET	215.41.720.3500.0582.284.64	2,500.00
BUILDING/DEPT BUDGET	215.41.720.3500.0340.284.64	4,000.00
BUILDING/DEPT BUDGET	215.41.720.3500.0531.284.64	1,400.00
BUILDING/DEPT BUDGET	215.41.720.3522.0610.284.64	800.00
BUILDING/DEPT BUDGET	215.41.720.3524.0582.284.64	200.00
BUILDING/DEPT BUDGET	201.42.720.3500.0582.000.64	155,933.00
BUILDING/DEPT BUDGET	201.41.720.3500.0582.000.64	155,933.00
BUILDING/DEPT BUDGET	115.99.420.2100.0610.155.00	20,000.00
BUILDING/DEPT BUDGET	111.99.100.2700.0730.000.00	306,055.60
BUILDING/DEPT BUDGET	115.99.456.1900.0610.000.00	73,694.00
BUILDING/DEPT BUDGET	115.41.456.1900.0610.000.00	46,136.00
BUILDING/DEPT BUDGET	211.99.100.2700.0730.000.00	306,324.00
BUILDING/DEPT BUDGET	128.99.100.1670.0660.000.00	1,604,047.00
BUILDING/DEPT BUDGET	228.99.100.1100.0660.000.00	762,368.02
BUILDING/DEPT BUDGET	261.99.100.2600.0725.612.59	4,803,682.66
BUILDING/DEPT BUDGET	217.50.610.1850.0112.000.60	6,000.00
BUILDING/DEPT BUDGET	217.50.610.1850.0250.000.60	100.00
BUILDING/DEPT BUDGET	217.50.610.1850.0320.000.60	100.00
BUILDING/DEPT BUDGET	217.50.610.1850.0440.000.60	100.00
BUILDING/DEPT BUDGET	217.50.610.1850.0532.000.60	100.00
BUILDING/DEPT BUDGET	217.50.610.1850.0550.000.60	100.00
BUILDING/DEPT BUDGET	217.50.610.1850.0610.000.60	150.00
BUILDING/DEPT BUDGET	217.50.610.1850.0640.000.60	150.00
BUILDING/DEPT BUDGET	217.50.610.1850.0660.000.60	300.00
BUILDING/DEPT BUDGET	217.50.610.2123.0120.000.60	5,000.00
BUILDING/DEPT BUDGET	217.50.610.2123.0250.000.60	30.00
BUILDING/DEPT BUDGET	217.50.610.2123.0320.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2123.0610.000.60	200.00
BUILDING/DEPT BUDGET	217.50.610.2490.0250.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2490.0271.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2490.0272.000.60	500.00
BUILDING/DEPT BUDGET	217.50.610.2490.0330.000.60	200.00
BUILDING/DEPT BUDGET	217.50.610.2490.0531.000.60	2,500.00
BUILDING/DEPT BUDGET	217.50.610.2490.0532.000.60	100.00
BUILDING/DEPT BUDGET	217.50.610.2490.0540.000.60	4,500.00
BUILDING/DEPT BUDGET	217.50.610.2490.0550.000.60	1,500.00
BUILDING/DEPT BUDGET	217.50.610.2490.0581.000.60	500.00
BUILDING/DEPT BUDGET	217.50.610.2490.0582.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2490.0610.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2490.0665.000.60	2,500.00
BUILDING/DEPT BUDGET	217.50.610.2490.0680.000.60	200.00
BUILDING/DEPT BUDGET	217.50.610.2490.0810.000.60	200.00
BUILDING/DEPT BUDGET	217.50.610.2510.0330.000.60	1,000.00
BUILDING/DEPT BUDGET	210.99.280.2700.0730.000.00	42,000.00
BUILDING/DEPT BUDGET	110.99.280.2700.0730.000.00	42,000.00
BUILDING/DEPT BUDGET	210.99.280.2700.0610.000.00	2,500.00
BUILDING/DEPT BUDGET	110.99.280.2700.0610.000.00	2,500.00
BUILDING/DEPT BUDGET	210.99.280.2700.0532.000.00	750.00
BUILDING/DEPT BUDGET	110.99.280.2700.0532.000.00	750.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	210.99.100.2700.0514.000.00	5,000.00
BUILDING/DEPT BUDGET	129.99.100.1000.0112.000.00	3,723.50
BUILDING/DEPT BUDGET	229.99.100.1000.0112.000.00	22,510.25
BUILDING/DEPT BUDGET	114.01.100.1250.0210.000.00	-
BUILDING/DEPT BUDGET	114.01.100.1250.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.01.100.1340.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.01.100.1340.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.01.100.1470.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.01.100.1470.0220.000.00	5,800.00
BUILDING/DEPT BUDGET	114.01.100.1670.0210.000.00	80,040.00
BUILDING/DEPT BUDGET	114.01.100.1670.0220.000.00	100,340.00
BUILDING/DEPT BUDGET	114.01.100.1670.0240.000.00	3,480.00
BUILDING/DEPT BUDGET	114.01.100.2100.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.01.100.2100.0220.000.00	5,220.00
BUILDING/DEPT BUDGET	114.01.100.2120.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.01.100.2120.0220.000.00	5,800.00
BUILDING/DEPT BUDGET	114.01.100.2130.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.01.100.2130.0220.000.00	1,740.00
BUILDING/DEPT BUDGET	114.01.100.2225.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.01.100.2225.0220.000.00	8,700.00
BUILDING/DEPT BUDGET	114.01.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.01.100.2400.0210.000.00	12,760.00
BUILDING/DEPT BUDGET	114.01.100.2400.0220.000.00	13,340.00
BUILDING/DEPT BUDGET	114.01.100.2400.0230.000.00	3,480.00
BUILDING/DEPT BUDGET	114.01.100.2400.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.01.100.2600.0210.000.00	5,220.00
BUILDING/DEPT BUDGET	114.01.100.2600.0230.000.00	6,380.00
BUILDING/DEPT BUDGET	114.01.100.2700.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.01.100.2700.0220.000.00	2,320.00
BUILDING/DEPT BUDGET	114.01.280.1900.0210.000.00	16,820.00
BUILDING/DEPT BUDGET	114.01.280.1900.0220.000.00	20,880.00
BUILDING/DEPT BUDGET	114.01.280.1900.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.01.280.2140.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.01.280.2140.0220.000.00	5,800.00
BUILDING/DEPT BUDGET	114.01.280.2150.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.01.280.2150.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.01.280.2160.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.01.280.2160.0220.000.00	2,900.00
BUILDING/DEPT BUDGET	114.01.910.3100.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.01.910.3100.0230.000.00	1,160.00
BUILDING/DEPT BUDGET	114.02.100.1250.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.02.100.1250.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.02.100.1340.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.02.100.1340.0220.000.00	6,960.00
BUILDING/DEPT BUDGET	114.02.100.1470.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.02.100.1470.0220.000.00	6,380.00
BUILDING/DEPT BUDGET	114.02.100.1670.0210.000.00	64,960.00
BUILDING/DEPT BUDGET	114.02.100.1670.0220.000.00	109,040.00
BUILDING/DEPT BUDGET	114.02.100.1670.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.02.100.1670.0240.000.00	2,900.00
BUILDING/DEPT BUDGET	114.02.100.2100.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.02.100.2100.0220.000.00	4,060.00
BUILDING/DEPT BUDGET	114.02.100.2100.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.02.100.2120.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.02.100.2120.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.02.100.2225.0210.000.00	6,960.00
BUILDING/DEPT BUDGET	114.02.100.2225.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.02.100.2400.0210.000.00	13,340.00
BUILDING/DEPT BUDGET	114.02.100.2400.0220.000.00	13,340.00
BUILDING/DEPT BUDGET	114.02.100.2400.0230.000.00	4,060.00
BUILDING/DEPT BUDGET	114.02.100.2400.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.02.100.2600.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.02.100.2600.0230.000.00	5,800.00
BUILDING/DEPT BUDGET	114.02.100.2700.0210.000.00	580.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.02.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.02.100.2700.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.02.280.1900.0210.000.00	10,440.00
BUILDING/DEPT BUDGET	114.02.280.1900.0220.000.00	12,760.00
BUILDING/DEPT BUDGET	114.02.280.1900.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.02.280.2140.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.02.280.2140.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.02.280.2150.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.02.280.2150.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.02.280.2160.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.02.280.2160.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.02.910.3100.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.02.910.3100.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.03.100.2600.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.03.100.2600.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.03.100.2700.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.03.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.03.280.1900.0210.000.00	9,860.00
BUILDING/DEPT BUDGET	114.03.280.1900.0220.000.00	13,920.00
BUILDING/DEPT BUDGET	114.03.280.1900.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.03.280.2140.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.03.280.2140.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.03.280.2150.0210.000.00	2,320.00
BUILDING/DEPT BUDGET	114.03.280.2150.0220.000.00	2,900.00
BUILDING/DEPT BUDGET	114.03.280.2160.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.03.280.2160.0230.000.00	1,160.00
BUILDING/DEPT BUDGET	114.04.100.1340.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.04.100.1340.0220.000.00	5,220.00
BUILDING/DEPT BUDGET	114.04.100.1470.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.04.100.1470.0220.000.00	6,380.00
BUILDING/DEPT BUDGET	114.04.100.1472.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.04.100.1660.0210.000.00	5,220.00
BUILDING/DEPT BUDGET	114.04.100.1660.0220.000.00	6,960.00
BUILDING/DEPT BUDGET	114.04.100.1670.0210.000.00	65,540.00
BUILDING/DEPT BUDGET	114.04.100.1670.0220.000.00	105,560.00
BUILDING/DEPT BUDGET	114.04.100.1670.0240.000.00	2,900.00
BUILDING/DEPT BUDGET	114.04.100.1674.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.04.100.1674.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.04.100.2100.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.04.100.2100.0220.000.00	4,060.00
BUILDING/DEPT BUDGET	114.04.100.2120.0210.000.00	5,220.00
BUILDING/DEPT BUDGET	114.04.100.2120.0220.000.00	6,380.00
BUILDING/DEPT BUDGET	114.04.100.2130.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.04.100.2130.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.04.100.2225.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.04.100.2225.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.04.100.2400.0210.000.00	10,440.00
BUILDING/DEPT BUDGET	114.04.100.2400.0220.000.00	12,180.00
BUILDING/DEPT BUDGET	114.04.100.2400.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.04.100.2600.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.04.100.2600.0230.000.00	5,220.00
BUILDING/DEPT BUDGET	114.04.100.2700.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.04.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.04.280.1900.0210.000.00	22,040.00
BUILDING/DEPT BUDGET	114.04.280.1900.0220.000.00	26,100.00
BUILDING/DEPT BUDGET	114.04.280.1900.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.04.280.2140.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.04.280.2140.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.04.280.2150.0210.000.00	9,860.00
BUILDING/DEPT BUDGET	114.04.280.2150.0220.000.00	12,760.00
BUILDING/DEPT BUDGET	114.04.280.2150.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.04.280.2160.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.04.280.2160.0230.000.00	2,900.00
BUILDING/DEPT BUDGET	114.04.910.3100.0210.000.00	580.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.04.910.3100.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.1250.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.05.100.1250.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.05.100.1340.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.05.100.1340.0220.000.00	9,860.00
BUILDING/DEPT BUDGET	114.05.100.1340.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.1470.0210.000.00	6,960.00
BUILDING/DEPT BUDGET	114.05.100.1470.0220.000.00	9,280.00
BUILDING/DEPT BUDGET	114.05.100.1470.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.1670.0210.000.00	109,040.00
BUILDING/DEPT BUDGET	114.05.100.1670.0220.000.00	201,260.00
BUILDING/DEPT BUDGET	114.05.100.1670.0240.000.00	4,640.00
BUILDING/DEPT BUDGET	114.05.100.2100.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.05.100.2100.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.05.100.2100.0230.000.00	1,160.00
BUILDING/DEPT BUDGET	114.05.100.2100.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.2120.0210.000.00	7,540.00
BUILDING/DEPT BUDGET	114.05.100.2120.0220.000.00	11,020.00
BUILDING/DEPT BUDGET	114.05.100.2120.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.2130.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.2130.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.05.100.2225.0210.000.00	6,380.00
BUILDING/DEPT BUDGET	114.05.100.2225.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.05.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.2400.0210.000.00	19,720.00
BUILDING/DEPT BUDGET	114.05.100.2400.0220.000.00	20,880.00
BUILDING/DEPT BUDGET	114.05.100.2400.0230.000.00	4,640.00
BUILDING/DEPT BUDGET	114.05.100.2400.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.05.100.2600.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.05.100.2600.0230.000.00	9,280.00
BUILDING/DEPT BUDGET	114.05.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.100.2700.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.05.100.2700.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.05.280.1900.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.05.280.1900.0220.000.00	11,020.00
BUILDING/DEPT BUDGET	114.05.280.1900.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.05.280.2140.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.05.280.2140.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.05.280.2150.0210.000.00	2,320.00
BUILDING/DEPT BUDGET	114.05.280.2150.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.05.280.2160.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.05.280.2160.0220.000.00	1,740.00
BUILDING/DEPT BUDGET	114.05.910.3100.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.05.910.3100.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.1250.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.06.100.1250.0220.000.00	10,440.00
BUILDING/DEPT BUDGET	114.06.100.1340.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.06.100.1340.0220.000.00	9,860.00
BUILDING/DEPT BUDGET	114.06.100.1340.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.1470.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.06.100.1470.0220.000.00	10,440.00
BUILDING/DEPT BUDGET	114.06.100.1470.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.1670.0210.000.00	114,260.00
BUILDING/DEPT BUDGET	114.06.100.1670.0220.000.00	149,640.00
BUILDING/DEPT BUDGET	114.06.100.1670.0240.000.00	5,220.00
BUILDING/DEPT BUDGET	114.06.100.1674.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.06.100.1674.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.06.100.2100.0210.000.00	7,540.00
BUILDING/DEPT BUDGET	114.06.100.2100.0220.000.00	10,440.00
BUILDING/DEPT BUDGET	114.06.100.2100.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.2100.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.2120.0210.000.00	11,600.00
BUILDING/DEPT BUDGET	114.06.100.2120.0220.000.00	14,500.00
BUILDING/DEPT BUDGET	114.06.100.2120.0240.000.00	580.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.06.100.2130.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.2130.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.06.100.2225.0210.000.00	6,960.00
BUILDING/DEPT BUDGET	114.06.100.2225.0220.000.00	10,440.00
BUILDING/DEPT BUDGET	114.06.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.2400.0210.000.00	11,600.00
BUILDING/DEPT BUDGET	114.06.100.2400.0220.000.00	9,860.00
BUILDING/DEPT BUDGET	114.06.100.2400.0230.000.00	5,220.00
BUILDING/DEPT BUDGET	114.06.100.2400.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.2600.0210.000.00	9,860.00
BUILDING/DEPT BUDGET	114.06.100.2600.0230.000.00	11,600.00
BUILDING/DEPT BUDGET	114.06.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.06.100.2700.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.06.100.2700.0220.000.00	1,740.00
BUILDING/DEPT BUDGET	114.06.280.1900.0210.000.00	29,000.00
BUILDING/DEPT BUDGET	114.06.280.1900.0220.000.00	38,280.00
BUILDING/DEPT BUDGET	114.06.280.1900.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.06.280.2140.0210.000.00	6,380.00
BUILDING/DEPT BUDGET	114.06.280.2140.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.06.280.2150.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.06.280.2150.0220.000.00	5,220.00
BUILDING/DEPT BUDGET	114.06.280.2160.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.06.280.2160.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.06.910.3100.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.06.910.3100.0230.000.00	1,160.00
BUILDING/DEPT BUDGET	114.07.100.1250.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.07.100.1250.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.07.100.1340.0210.000.00	8,700.00
BUILDING/DEPT BUDGET	114.07.100.1340.0220.000.00	10,440.00
BUILDING/DEPT BUDGET	114.07.100.1340.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.1470.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.07.100.1470.0220.000.00	9,280.00
BUILDING/DEPT BUDGET	114.07.100.1470.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.1472.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.1472.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.1660.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.07.100.1660.0220.000.00	6,380.00
BUILDING/DEPT BUDGET	114.07.100.1670.0210.000.00	105,560.00
BUILDING/DEPT BUDGET	114.07.100.1670.0220.000.00	135,720.00
BUILDING/DEPT BUDGET	114.07.100.1670.0240.000.00	4,640.00
BUILDING/DEPT BUDGET	114.07.100.1674.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.1674.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2100.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.07.100.2100.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.07.100.2100.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2120.0210.000.00	7,540.00
BUILDING/DEPT BUDGET	114.07.100.2120.0220.000.00	8,700.00
BUILDING/DEPT BUDGET	114.07.100.2120.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2130.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.07.100.2130.0220.000.00	2,320.00
BUILDING/DEPT BUDGET	114.07.100.2225.0210.000.00	6,960.00
BUILDING/DEPT BUDGET	114.07.100.2225.0220.000.00	8,700.00
BUILDING/DEPT BUDGET	114.07.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2400.0210.000.00	15,080.00
BUILDING/DEPT BUDGET	114.07.100.2400.0220.000.00	13,920.00
BUILDING/DEPT BUDGET	114.07.100.2400.0230.000.00	6,380.00
BUILDING/DEPT BUDGET	114.07.100.2400.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2600.0210.000.00	8,700.00
BUILDING/DEPT BUDGET	114.07.100.2600.0230.000.00	10,440.00
BUILDING/DEPT BUDGET	114.07.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2700.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.07.100.2700.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.07.280.1900.0210.000.00	13,340.00
BUILDING/DEPT BUDGET	114.07.280.1900.0220.000.00	17,400.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.07.280.1900.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.280.2140.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.07.280.2140.0220.000.00	5,800.00
BUILDING/DEPT BUDGET	114.07.280.2150.0210.000.00	9,280.00
BUILDING/DEPT BUDGET	114.07.280.2150.0220.000.00	11,600.00
BUILDING/DEPT BUDGET	114.07.280.2150.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.07.280.2160.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.07.280.2160.0230.000.00	2,900.00
BUILDING/DEPT BUDGET	114.07.910.3100.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.07.910.3100.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.08.100.1250.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.08.100.1250.0220.000.00	4,060.00
BUILDING/DEPT BUDGET	114.08.100.1340.0210.000.00	9,860.00
BUILDING/DEPT BUDGET	114.08.100.1340.0220.000.00	12,760.00
BUILDING/DEPT BUDGET	114.08.100.1340.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.1470.0210.000.00	6,960.00
BUILDING/DEPT BUDGET	114.08.100.1470.0220.000.00	8,700.00
BUILDING/DEPT BUDGET	114.08.100.1470.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.1670.0210.000.00	108,460.00
BUILDING/DEPT BUDGET	114.08.100.1670.0220.000.00	143,260.00
BUILDING/DEPT BUDGET	114.08.100.1670.0240.000.00	5,220.00
BUILDING/DEPT BUDGET	114.08.100.1674.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.08.100.1674.0220.000.00	1,740.00
BUILDING/DEPT BUDGET	114.08.100.2100.0210.000.00	6,380.00
BUILDING/DEPT BUDGET	114.08.100.2100.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.08.100.2100.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2100.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2120.0210.000.00	11,020.00
BUILDING/DEPT BUDGET	114.08.100.2120.0220.000.00	14,500.00
BUILDING/DEPT BUDGET	114.08.100.2120.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2225.0210.000.00	8,700.00
BUILDING/DEPT BUDGET	114.08.100.2225.0220.000.00	11,600.00
BUILDING/DEPT BUDGET	114.08.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2400.0210.000.00	15,660.00
BUILDING/DEPT BUDGET	114.08.100.2400.0220.000.00	13,920.00
BUILDING/DEPT BUDGET	114.08.100.2400.0230.000.00	5,220.00
BUILDING/DEPT BUDGET	114.08.100.2400.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2600.0210.000.00	8,700.00
BUILDING/DEPT BUDGET	114.08.100.2600.0230.000.00	9,860.00
BUILDING/DEPT BUDGET	114.08.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2700.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.08.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.08.280.1900.0210.000.00	20,300.00
BUILDING/DEPT BUDGET	114.08.280.1900.0220.000.00	26,100.00
BUILDING/DEPT BUDGET	114.08.280.1900.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.08.280.2140.0210.000.00	5,220.00
BUILDING/DEPT BUDGET	114.08.280.2140.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.08.280.2150.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.08.280.2150.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.08.280.2160.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.08.280.2160.0220.000.00	2,900.00
BUILDING/DEPT BUDGET	114.08.910.3100.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.08.910.3100.0230.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.100.1140.0210.000.00	11,600.00
BUILDING/DEPT BUDGET	114.31.100.1140.0220.000.00	14,500.00
BUILDING/DEPT BUDGET	114.31.100.1140.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.1240.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.31.100.1240.0220.000.00	4,060.00
BUILDING/DEPT BUDGET	114.31.100.1250.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.31.100.1250.0220.000.00	4,060.00
BUILDING/DEPT BUDGET	114.31.100.1270.0210.000.00	12,180.00
BUILDING/DEPT BUDGET	114.31.100.1270.0220.000.00	16,240.00
BUILDING/DEPT BUDGET	114.31.100.1270.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.1370.0210.000.00	5,800.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.31.100.1370.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.31.100.1470.0210.000.00	22,620.00
BUILDING/DEPT BUDGET	114.31.100.1470.0220.000.00	29,580.00
BUILDING/DEPT BUDGET	114.31.100.1470.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.100.1472.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.1472.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.1670.0210.000.00	149,060.00
BUILDING/DEPT BUDGET	114.31.100.1670.0220.000.00	204,740.00
BUILDING/DEPT BUDGET	114.31.100.1670.0240.000.00	6,960.00
BUILDING/DEPT BUDGET	114.31.100.2100.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.31.100.2100.0220.000.00	4,060.00
BUILDING/DEPT BUDGET	114.31.100.2120.0210.000.00	13,920.00
BUILDING/DEPT BUDGET	114.31.100.2120.0220.000.00	13,340.00
BUILDING/DEPT BUDGET	114.31.100.2120.0230.000.00	3,480.00
BUILDING/DEPT BUDGET	114.31.100.2120.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.2130.0210.000.00	2,320.00
BUILDING/DEPT BUDGET	114.31.100.2130.0220.000.00	2,900.00
BUILDING/DEPT BUDGET	114.31.100.2225.0210.000.00	12,180.00
BUILDING/DEPT BUDGET	114.31.100.2225.0220.000.00	14,500.00
BUILDING/DEPT BUDGET	114.31.100.2225.0230.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.2400.0210.000.00	29,580.00
BUILDING/DEPT BUDGET	114.31.100.2400.0220.000.00	32,480.00
BUILDING/DEPT BUDGET	114.31.100.2400.0230.000.00	4,640.00
BUILDING/DEPT BUDGET	114.31.100.2400.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.100.2600.0210.000.00	17,980.00
BUILDING/DEPT BUDGET	114.31.100.2600.0230.000.00	20,880.00
BUILDING/DEPT BUDGET	114.31.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.2700.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.280.1900.0210.000.00	51,040.00
BUILDING/DEPT BUDGET	114.31.280.1900.0220.000.00	66,700.00
BUILDING/DEPT BUDGET	114.31.280.1900.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.31.280.1900.0240.000.00	2,320.00
BUILDING/DEPT BUDGET	114.31.280.2140.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.31.280.2140.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.31.280.2150.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.31.280.2150.0220.000.00	5,800.00
BUILDING/DEPT BUDGET	114.31.280.2160.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.280.2160.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.31.329.1670.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.329.1670.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.390.1410.0210.000.00	6,380.00
BUILDING/DEPT BUDGET	114.31.390.1410.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.31.390.1410.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3409.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3409.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3410.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3410.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3411.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3420.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.710.3420.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3500.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3500.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3501.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3502.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.720.3502.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3504.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.31.720.3507.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3508.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.720.3510.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.31.910.3100.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.31.910.3100.0230.000.00	3,480.00
BUILDING/DEPT BUDGET	114.32.100.1140.0210.000.00	4,640.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.32.100.1140.0220.000.00	5,220.00
BUILDING/DEPT BUDGET	114.32.100.1250.0210.000.00	8,700.00
BUILDING/DEPT BUDGET	114.32.100.1250.0220.000.00	11,020.00
BUILDING/DEPT BUDGET	114.32.100.1250.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.1270.0210.000.00	29,000.00
BUILDING/DEPT BUDGET	114.32.100.1270.0220.000.00	36,540.00
BUILDING/DEPT BUDGET	114.32.100.1270.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.100.1470.0210.000.00	30,160.00
BUILDING/DEPT BUDGET	114.32.100.1470.0220.000.00	38,280.00
BUILDING/DEPT BUDGET	114.32.100.1470.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.100.1472.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.1670.0210.000.00	171,100.00
BUILDING/DEPT BUDGET	114.32.100.1670.0220.000.00	219,820.00
BUILDING/DEPT BUDGET	114.32.100.1670.0240.000.00	7,540.00
BUILDING/DEPT BUDGET	114.32.100.2100.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.100.2100.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.2120.0210.000.00	19,720.00
BUILDING/DEPT BUDGET	114.32.100.2120.0220.000.00	20,880.00
BUILDING/DEPT BUDGET	114.32.100.2120.0230.000.00	2,320.00
BUILDING/DEPT BUDGET	114.32.100.2120.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.2130.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.32.100.2130.0220.000.00	2,900.00
BUILDING/DEPT BUDGET	114.32.100.2225.0210.000.00	15,660.00
BUILDING/DEPT BUDGET	114.32.100.2225.0220.000.00	41,180.00
BUILDING/DEPT BUDGET	114.32.100.2225.0230.000.00	2,320.00
BUILDING/DEPT BUDGET	114.32.100.2225.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.2400.0210.000.00	27,840.00
BUILDING/DEPT BUDGET	114.32.100.2400.0220.000.00	28,420.00
BUILDING/DEPT BUDGET	114.32.100.2400.0230.000.00	6,960.00
BUILDING/DEPT BUDGET	114.32.100.2400.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.100.2600.0210.000.00	15,080.00
BUILDING/DEPT BUDGET	114.32.100.2600.0230.000.00	16,820.00
BUILDING/DEPT BUDGET	114.32.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.2700.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.280.1900.0210.000.00	42,340.00
BUILDING/DEPT BUDGET	114.32.280.1900.0220.000.00	52,780.00
BUILDING/DEPT BUDGET	114.32.280.1900.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.32.280.1900.0240.000.00	1,740.00
BUILDING/DEPT BUDGET	114.32.280.2140.0210.000.00	6,960.00
BUILDING/DEPT BUDGET	114.32.280.2140.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.32.280.2150.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.32.280.2150.0220.000.00	6,960.00
BUILDING/DEPT BUDGET	114.32.280.2160.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.280.2160.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.32.390.1410.0210.000.00	6,380.00
BUILDING/DEPT BUDGET	114.32.390.1410.0220.000.00	8,120.00
BUILDING/DEPT BUDGET	114.32.710.3400.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3400.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3409.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3409.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3410.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3411.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3411.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3420.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3420.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3429.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.710.3429.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.720.3500.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.720.3500.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.720.3501.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.720.3502.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.720.3504.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.720.3507.0210.000.00	580.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.32.720.3508.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.32.720.3508.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.32.720.3510.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.32.910.3100.0210.000.00	2,320.00
BUILDING/DEPT BUDGET	114.32.910.3100.0230.000.00	2,900.00
BUILDING/DEPT BUDGET	114.50.100.1470.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.50.100.1470.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.50.100.2212.0210.000.00	8,120.00
BUILDING/DEPT BUDGET	114.50.100.2212.0220.000.00	20,880.00
BUILDING/DEPT BUDGET	114.50.100.2212.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.50.100.2320.0210.000.00	14,500.00
BUILDING/DEPT BUDGET	114.50.100.2320.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.50.100.2320.0230.000.00	2,900.00
BUILDING/DEPT BUDGET	114.50.100.2320.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.50.100.2330.0210.000.00	16,240.00
BUILDING/DEPT BUDGET	114.50.100.2330.0220.000.00	12,760.00
BUILDING/DEPT BUDGET	114.50.100.2330.0230.000.00	7,540.00
BUILDING/DEPT BUDGET	114.50.100.2330.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.50.100.2340.0210.000.00	12,180.00
BUILDING/DEPT BUDGET	114.50.100.2340.0230.000.00	14,500.00
BUILDING/DEPT BUDGET	114.50.100.2340.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.50.100.2400.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.50.100.2400.0220.000.00	6,960.00
BUILDING/DEPT BUDGET	114.50.100.2510.0210.000.00	20,300.00
BUILDING/DEPT BUDGET	114.50.100.2510.0220.000.00	1,740.00
BUILDING/DEPT BUDGET	114.50.100.2510.0230.000.00	23,780.00
BUILDING/DEPT BUDGET	114.50.100.2510.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.50.100.2580.0210.000.00	20,300.00
BUILDING/DEPT BUDGET	114.50.100.2580.0230.000.00	22,620.00
BUILDING/DEPT BUDGET	114.50.100.2580.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.50.100.2600.0210.000.00	14,500.00
BUILDING/DEPT BUDGET	114.50.100.2600.0220.000.00	2,900.00
BUILDING/DEPT BUDGET	114.50.100.2600.0230.000.00	15,080.00
BUILDING/DEPT BUDGET	114.50.100.2600.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.50.100.2700.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.50.100.2700.0230.000.00	3,480.00
BUILDING/DEPT BUDGET	114.50.271.2510.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.50.271.2510.0220.000.00	2,320.00
BUILDING/DEPT BUDGET	114.50.280.2490.0210.000.00	28,420.00
BUILDING/DEPT BUDGET	114.50.280.2490.0220.000.00	34,220.00
BUILDING/DEPT BUDGET	114.50.280.2490.0230.000.00	4,060.00
BUILDING/DEPT BUDGET	114.50.280.2490.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.50.316.2330.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.50.316.2330.0230.000.00	5,220.00
BUILDING/DEPT BUDGET	114.50.316.2580.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.50.316.2580.0230.000.00	5,220.00
BUILDING/DEPT BUDGET	114.50.890.3300.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.50.890.3300.0230.000.00	6,960.00
BUILDING/DEPT BUDGET	114.50.920.3235.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.50.920.3235.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.50.920.3236.0210.000.00	2,320.00
BUILDING/DEPT BUDGET	114.50.920.3236.0230.000.00	4,060.00
BUILDING/DEPT BUDGET	114.50.920.3237.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.50.920.3237.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.61.100.2210.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.61.100.2210.0230.000.00	2,320.00
BUILDING/DEPT BUDGET	114.61.100.2540.0210.000.00	4,640.00
BUILDING/DEPT BUDGET	114.61.100.2540.0230.000.00	5,220.00
BUILDING/DEPT BUDGET	114.61.100.2600.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.61.100.2600.0230.000.00	1,740.00
BUILDING/DEPT BUDGET	114.61.910.3100.0210.000.00	17,980.00
BUILDING/DEPT BUDGET	114.61.910.3100.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.61.910.3100.0230.000.00	22,040.00
BUILDING/DEPT BUDGET	114.61.910.3100.0240.000.00	580.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	114.99.100.1000.0210.000.00	87,580.00
BUILDING/DEPT BUDGET	114.99.100.1000.0220.000.00	77,140.00
BUILDING/DEPT BUDGET	114.99.100.1000.0240.000.00	2,900.00
BUILDING/DEPT BUDGET	114.99.100.1470.0210.000.00	5,220.00
BUILDING/DEPT BUDGET	114.99.100.1470.0220.000.00	6,380.00
BUILDING/DEPT BUDGET	114.99.100.1670.0210.000.00	5,220.00
BUILDING/DEPT BUDGET	114.99.100.1670.0220.000.00	29,580.00
BUILDING/DEPT BUDGET	114.99.100.2100.0210.000.00	2,320.00
BUILDING/DEPT BUDGET	114.99.100.2100.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.99.100.2130.0210.000.00	3,480.00
BUILDING/DEPT BUDGET	114.99.100.2130.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.99.100.2135.0210.000.00	4,060.00
BUILDING/DEPT BUDGET	114.99.100.2135.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.99.100.2213.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.99.100.2213.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.99.100.2300.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.99.100.2300.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.99.100.2400.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.99.100.2400.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.99.100.2400.0230.000.00	2,320.00
BUILDING/DEPT BUDGET	114.99.100.2510.0210.000.00	1,740.00
BUILDING/DEPT BUDGET	114.99.100.2510.0220.000.00	6,960.00
BUILDING/DEPT BUDGET	114.99.100.2540.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.99.100.2540.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.99.100.2600.0210.000.00	22,040.00
BUILDING/DEPT BUDGET	114.99.100.2600.0220.000.00	5,220.00
BUILDING/DEPT BUDGET	114.99.100.2600.0230.000.00	23,200.00
BUILDING/DEPT BUDGET	114.99.100.2600.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.99.100.2700.0210.000.00	1,160.00
BUILDING/DEPT BUDGET	114.99.100.2700.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.99.260.1245.0210.000.00	2,900.00
BUILDING/DEPT BUDGET	114.99.260.1245.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.99.271.1670.0220.000.00	4,640.00
BUILDING/DEPT BUDGET	114.99.280.1900.0210.000.00	20,880.00
BUILDING/DEPT BUDGET	114.99.280.1900.0220.000.00	23,780.00
BUILDING/DEPT BUDGET	114.99.280.1900.0240.000.00	1,160.00
BUILDING/DEPT BUDGET	114.99.280.2145.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.99.280.2150.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.99.280.2150.0220.000.00	580.00
BUILDING/DEPT BUDGET	114.99.280.2160.0210.000.00	9,280.00
BUILDING/DEPT BUDGET	114.99.280.2160.0220.000.00	1,160.00
BUILDING/DEPT BUDGET	114.99.280.2160.0230.000.00	12,180.00
BUILDING/DEPT BUDGET	114.99.280.2160.0240.000.00	580.00
BUILDING/DEPT BUDGET	114.99.360.1680.0210.000.00	5,800.00
BUILDING/DEPT BUDGET	114.99.360.1680.0220.000.00	7,540.00
BUILDING/DEPT BUDGET	114.99.720.3500.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.99.910.3100.0210.000.00	580.00
BUILDING/DEPT BUDGET	114.99.910.3100.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.99.920.3235.0210.000.00	9,280.00
BUILDING/DEPT BUDGET	114.99.920.3235.0220.000.00	3,480.00
BUILDING/DEPT BUDGET	114.99.920.3235.0230.000.00	580.00
BUILDING/DEPT BUDGET	114.99.920.3235.0240.000.00	580.00
BUILDING/DEPT BUDGET	214.41.100.1100.0210.000.00	-
BUILDING/DEPT BUDGET	214.41.100.1100.0220.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.100.1140.0210.000.00	19,470.00
BUILDING/DEPT BUDGET	214.41.100.1140.0220.000.00	24,420.00
BUILDING/DEPT BUDGET	214.41.100.1140.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.41.100.1240.0210.000.00	73,260.00
BUILDING/DEPT BUDGET	214.41.100.1240.0220.000.00	91,410.00
BUILDING/DEPT BUDGET	214.41.100.1240.0240.000.00	3,300.00
BUILDING/DEPT BUDGET	214.41.100.1270.0210.000.00	23,760.00
BUILDING/DEPT BUDGET	214.41.100.1270.0220.000.00	31,020.00
BUILDING/DEPT BUDGET	214.41.100.1270.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.41.100.1340.0210.000.00	25,410.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	214.41.100.1340.0220.000.00	31,350.00
BUILDING/DEPT BUDGET	214.41.100.1340.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.41.100.1440.0210.000.00	56,100.00
BUILDING/DEPT BUDGET	214.41.100.1440.0220.000.00	103,950.00
BUILDING/DEPT BUDGET	214.41.100.1440.0240.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.100.1470.0210.000.00	16,170.00
BUILDING/DEPT BUDGET	214.41.100.1470.0220.000.00	19,470.00
BUILDING/DEPT BUDGET	214.41.100.1470.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.41.100.1510.0210.000.00	39,930.00
BUILDING/DEPT BUDGET	214.41.100.1510.0220.000.00	50,160.00
BUILDING/DEPT BUDGET	214.41.100.1510.0240.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.100.1570.0210.000.00	61,380.00
BUILDING/DEPT BUDGET	214.41.100.1570.0220.000.00	98,010.00
BUILDING/DEPT BUDGET	214.41.100.1570.0240.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.100.1900.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2100.0210.000.00	6,600.00
BUILDING/DEPT BUDGET	214.41.100.2100.0220.000.00	5,610.00
BUILDING/DEPT BUDGET	214.41.100.2100.0230.000.00	2,970.00
BUILDING/DEPT BUDGET	214.41.100.2100.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2110.0210.000.00	6,930.00
BUILDING/DEPT BUDGET	214.41.100.2110.0220.000.00	9,240.00
BUILDING/DEPT BUDGET	214.41.100.2110.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2120.0210.000.00	43,560.00
BUILDING/DEPT BUDGET	214.41.100.2120.0220.000.00	53,130.00
BUILDING/DEPT BUDGET	214.41.100.2120.0230.000.00	7,920.00
BUILDING/DEPT BUDGET	214.41.100.2120.0240.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.100.2123.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2123.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2130.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.41.100.2130.0220.000.00	3,960.00
BUILDING/DEPT BUDGET	214.41.100.2213.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2213.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2225.0210.000.00	10,890.00
BUILDING/DEPT BUDGET	214.41.100.2225.0220.000.00	13,530.00
BUILDING/DEPT BUDGET	214.41.100.2225.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.100.2400.0210.000.00	47,190.00
BUILDING/DEPT BUDGET	214.41.100.2400.0220.000.00	43,890.00
BUILDING/DEPT BUDGET	214.41.100.2400.0230.000.00	13,860.00
BUILDING/DEPT BUDGET	214.41.100.2400.0240.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.100.2600.0210.000.00	45,870.00
BUILDING/DEPT BUDGET	214.41.100.2600.0230.000.00	52,140.00
BUILDING/DEPT BUDGET	214.41.100.2600.0240.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.150.1100.0210.000.00	2,970.00
BUILDING/DEPT BUDGET	214.41.150.1100.0220.000.00	3,960.00
BUILDING/DEPT BUDGET	214.41.150.1140.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.150.1140.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.150.1240.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.41.150.1240.0220.000.00	6,270.00
BUILDING/DEPT BUDGET	214.41.150.1240.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.150.1340.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.41.150.1340.0220.000.00	990.00
BUILDING/DEPT BUDGET	214.41.150.1440.0210.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.150.1440.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.150.1570.0210.000.00	3,630.00
BUILDING/DEPT BUDGET	214.41.150.1570.0220.000.00	4,290.00
BUILDING/DEPT BUDGET	214.41.150.2400.0210.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.150.2400.0220.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.260.1245.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.41.260.1245.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.280.1900.0210.000.00	39,270.00
BUILDING/DEPT BUDGET	214.41.280.1900.0220.000.00	50,820.00
BUILDING/DEPT BUDGET	214.41.280.1900.0240.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.280.1913.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.280.2140.0210.000.00	7,260.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	214.41.280.2140.0220.000.00	8,580.00
BUILDING/DEPT BUDGET	214.41.280.2140.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.280.2150.0210.000.00	3,630.00
BUILDING/DEPT BUDGET	214.41.280.2150.0220.000.00	4,950.00
BUILDING/DEPT BUDGET	214.41.280.2150.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.280.2490.0210.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.280.2490.0230.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.329.2100.0210.000.00	2,970.00
BUILDING/DEPT BUDGET	214.41.329.2100.0220.000.00	3,300.00
BUILDING/DEPT BUDGET	214.41.390.1170.0210.000.00	9,900.00
BUILDING/DEPT BUDGET	214.41.390.1170.0220.000.00	12,540.00
BUILDING/DEPT BUDGET	214.41.390.1170.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.390.1370.0210.000.00	13,860.00
BUILDING/DEPT BUDGET	214.41.390.1370.0220.000.00	31,680.00
BUILDING/DEPT BUDGET	214.41.390.1370.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.41.390.1410.0210.000.00	21,120.00
BUILDING/DEPT BUDGET	214.41.390.1410.0220.000.00	37,620.00
BUILDING/DEPT BUDGET	214.41.390.1410.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.41.390.1640.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.390.1640.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.390.1649.0210.000.00	13,200.00
BUILDING/DEPT BUDGET	214.41.390.1649.0220.000.00	16,170.00
BUILDING/DEPT BUDGET	214.41.390.1649.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3400.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3400.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3401.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3401.0220.000.00	990.00
BUILDING/DEPT BUDGET	214.41.710.3402.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.710.3402.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3406.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3406.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3409.0210.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.710.3409.0220.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.710.3410.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3410.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3411.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3411.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3412.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.41.710.3412.0220.000.00	1,980.00
BUILDING/DEPT BUDGET	214.41.710.3413.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3413.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3414.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3414.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3418.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3418.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.41.710.3420.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3420.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3424.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3424.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3429.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3429.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3441.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3441.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3453.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.710.3453.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.720.3500.0210.000.00	18,810.00
BUILDING/DEPT BUDGET	214.41.720.3500.0220.000.00	10,560.00
BUILDING/DEPT BUDGET	214.41.720.3500.0230.000.00	12,870.00
BUILDING/DEPT BUDGET	214.41.720.3500.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.41.720.3501.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.41.720.3501.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.720.3502.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3502.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.720.3503.0210.000.00	990.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	214.41.720.3504.0210.000.00	3,960.00
BUILDING/DEPT BUDGET	214.41.720.3504.0220.000.00	2,970.00
BUILDING/DEPT BUDGET	214.41.720.3504.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.41.720.3505.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.41.720.3505.0220.000.00	990.00
BUILDING/DEPT BUDGET	214.41.720.3506.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3506.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.720.3507.0210.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.720.3507.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.720.3508.0210.000.00	3,630.00
BUILDING/DEPT BUDGET	214.41.720.3508.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.720.3509.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.720.3509.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.41.720.3510.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.41.720.3510.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.41.720.3511.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.720.3512.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.720.3512.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.41.720.3515.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.41.720.3515.0220.000.00	990.00
BUILDING/DEPT BUDGET	214.41.720.3517.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.41.720.3517.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.41.910.3100.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.41.910.3100.0230.000.00	5,280.00
BUILDING/DEPT BUDGET	214.41.910.3100.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.1100.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.1100.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.1140.0210.000.00	10,890.00
BUILDING/DEPT BUDGET	214.42.100.1140.0220.000.00	13,530.00
BUILDING/DEPT BUDGET	214.42.100.1140.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.1240.0210.000.00	50,160.00
BUILDING/DEPT BUDGET	214.42.100.1240.0220.000.00	63,030.00
BUILDING/DEPT BUDGET	214.42.100.1240.0240.000.00	2,310.00
BUILDING/DEPT BUDGET	214.42.100.1270.0210.000.00	19,140.00
BUILDING/DEPT BUDGET	214.42.100.1270.0220.000.00	23,100.00
BUILDING/DEPT BUDGET	214.42.100.1270.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.42.100.1340.0210.000.00	26,730.00
BUILDING/DEPT BUDGET	214.42.100.1340.0220.000.00	34,650.00
BUILDING/DEPT BUDGET	214.42.100.1340.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.100.1440.0210.000.00	38,940.00
BUILDING/DEPT BUDGET	214.42.100.1440.0220.000.00	48,840.00
BUILDING/DEPT BUDGET	214.42.100.1440.0240.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.100.1470.0210.000.00	10,230.00
BUILDING/DEPT BUDGET	214.42.100.1470.0220.000.00	12,540.00
BUILDING/DEPT BUDGET	214.42.100.1470.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.1510.0210.000.00	34,650.00
BUILDING/DEPT BUDGET	214.42.100.1510.0220.000.00	42,900.00
BUILDING/DEPT BUDGET	214.42.100.1510.0240.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.100.1570.0210.000.00	33,330.00
BUILDING/DEPT BUDGET	214.42.100.1570.0220.000.00	41,580.00
BUILDING/DEPT BUDGET	214.42.100.1570.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.100.2100.0210.000.00	6,600.00
BUILDING/DEPT BUDGET	214.42.100.2100.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.100.2100.0230.000.00	5,610.00
BUILDING/DEPT BUDGET	214.42.100.2100.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2110.0210.000.00	6,270.00
BUILDING/DEPT BUDGET	214.42.100.2110.0220.000.00	8,250.00
BUILDING/DEPT BUDGET	214.42.100.2110.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2120.0210.000.00	23,430.00
BUILDING/DEPT BUDGET	214.42.100.2120.0220.000.00	27,060.00
BUILDING/DEPT BUDGET	214.42.100.2120.0230.000.00	3,630.00
BUILDING/DEPT BUDGET	214.42.100.2120.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.42.100.2123.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2130.0210.000.00	2,640.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	214.42.100.2130.0220.000.00	3,630.00
BUILDING/DEPT BUDGET	214.42.100.2213.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2213.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2225.0210.000.00	11,220.00
BUILDING/DEPT BUDGET	214.42.100.2225.0220.000.00	13,860.00
BUILDING/DEPT BUDGET	214.42.100.2225.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2400.0210.000.00	34,650.00
BUILDING/DEPT BUDGET	214.42.100.2400.0220.000.00	26,400.00
BUILDING/DEPT BUDGET	214.42.100.2400.0230.000.00	15,840.00
BUILDING/DEPT BUDGET	214.42.100.2400.0240.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.100.2600.0210.000.00	30,030.00
BUILDING/DEPT BUDGET	214.42.100.2600.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.100.2600.0230.000.00	33,660.00
BUILDING/DEPT BUDGET	214.42.100.2600.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.260.1245.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.260.1245.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.280.1900.0210.000.00	40,260.00
BUILDING/DEPT BUDGET	214.42.280.1900.0220.000.00	49,500.00
BUILDING/DEPT BUDGET	214.42.280.1900.0240.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.280.2140.0210.000.00	5,280.00
BUILDING/DEPT BUDGET	214.42.280.2140.0220.000.00	6,600.00
BUILDING/DEPT BUDGET	214.42.280.2140.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.280.2150.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.42.280.2150.0220.000.00	3,300.00
BUILDING/DEPT BUDGET	214.42.329.2100.0210.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.329.2100.0220.000.00	1,980.00
BUILDING/DEPT BUDGET	214.42.390.1170.0210.000.00	5,280.00
BUILDING/DEPT BUDGET	214.42.390.1170.0220.000.00	6,930.00
BUILDING/DEPT BUDGET	214.42.390.1170.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.390.1370.0210.000.00	5,280.00
BUILDING/DEPT BUDGET	214.42.390.1370.0220.000.00	6,600.00
BUILDING/DEPT BUDGET	214.42.390.1370.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.390.1410.0210.000.00	20,790.00
BUILDING/DEPT BUDGET	214.42.390.1410.0220.000.00	37,290.00
BUILDING/DEPT BUDGET	214.42.390.1410.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.42.390.1640.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.390.1640.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.390.1649.0210.000.00	7,590.00
BUILDING/DEPT BUDGET	214.42.390.1649.0220.000.00	9,570.00
BUILDING/DEPT BUDGET	214.42.390.1649.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3400.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.42.710.3400.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.42.710.3402.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3409.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.710.3409.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.710.3410.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.42.710.3410.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.42.710.3411.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.42.710.3411.0220.000.00	660.00
BUILDING/DEPT BUDGET	214.42.710.3412.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.710.3412.0220.000.00	990.00
BUILDING/DEPT BUDGET	214.42.710.3413.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3413.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3414.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3414.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3420.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3420.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3422.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3422.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3453.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.710.3453.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.720.3500.0210.000.00	14,850.00
BUILDING/DEPT BUDGET	214.42.720.3500.0220.000.00	10,230.00
BUILDING/DEPT BUDGET	214.42.720.3500.0230.000.00	7,260.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	214.42.720.3500.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.42.720.3501.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.42.720.3501.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.720.3502.0210.000.00	1,980.00
BUILDING/DEPT BUDGET	214.42.720.3502.0220.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.720.3503.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.42.720.3503.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.720.3504.0210.000.00	2,970.00
BUILDING/DEPT BUDGET	214.42.720.3504.0220.000.00	990.00
BUILDING/DEPT BUDGET	214.42.720.3505.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.42.720.3505.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.720.3506.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.42.720.3506.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.720.3507.0210.000.00	1,980.00
BUILDING/DEPT BUDGET	214.42.720.3507.0220.000.00	2,310.00
BUILDING/DEPT BUDGET	214.42.720.3508.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.42.720.3508.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.720.3510.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.42.720.3510.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.42.720.3511.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.720.3512.0210.000.00	1,650.00
BUILDING/DEPT BUDGET	214.42.720.3515.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.42.910.3100.0210.000.00	7,920.00
BUILDING/DEPT BUDGET	214.42.910.3100.0230.000.00	8,910.00
BUILDING/DEPT BUDGET	214.42.910.3100.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.100.1470.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.1470.0230.000.00	1,650.00
BUILDING/DEPT BUDGET	214.50.100.1770.0210.000.00	11,550.00
BUILDING/DEPT BUDGET	214.50.100.1770.0220.000.00	15,840.00
BUILDING/DEPT BUDGET	214.50.100.1770.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.100.2212.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.50.100.2212.0220.000.00	15,510.00
BUILDING/DEPT BUDGET	214.50.100.2212.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.100.2320.0210.000.00	13,860.00
BUILDING/DEPT BUDGET	214.50.100.2320.0220.000.00	7,260.00
BUILDING/DEPT BUDGET	214.50.100.2320.0230.000.00	2,970.00
BUILDING/DEPT BUDGET	214.50.100.2320.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.50.100.2330.0210.000.00	15,840.00
BUILDING/DEPT BUDGET	214.50.100.2330.0220.000.00	12,540.00
BUILDING/DEPT BUDGET	214.50.100.2330.0230.000.00	7,260.00
BUILDING/DEPT BUDGET	214.50.100.2330.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.50.100.2340.0210.000.00	12,210.00
BUILDING/DEPT BUDGET	214.50.100.2340.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.50.100.2340.0230.000.00	14,520.00
BUILDING/DEPT BUDGET	214.50.100.2340.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.50.100.2400.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.50.100.2400.0220.000.00	6,600.00
BUILDING/DEPT BUDGET	214.50.100.2400.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.100.2490.0210.000.00	3,300.00
BUILDING/DEPT BUDGET	214.50.100.2490.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.2490.0230.000.00	2,640.00
BUILDING/DEPT BUDGET	214.50.100.2510.0210.000.00	19,140.00
BUILDING/DEPT BUDGET	214.50.100.2510.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.2510.0230.000.00	22,110.00
BUILDING/DEPT BUDGET	214.50.100.2510.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.50.100.2580.0210.000.00	20,130.00
BUILDING/DEPT BUDGET	214.50.100.2580.0230.000.00	21,780.00
BUILDING/DEPT BUDGET	214.50.100.2580.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.50.100.2600.0210.000.00	19,800.00
BUILDING/DEPT BUDGET	214.50.100.2600.0230.000.00	23,430.00
BUILDING/DEPT BUDGET	214.50.100.2600.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.50.100.2700.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.50.100.2700.0230.000.00	3,300.00
BUILDING/DEPT BUDGET	214.50.271.2510.0210.000.00	7,260.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	214.50.271.2510.0230.000.00	9,240.00
BUILDING/DEPT BUDGET	214.50.271.2510.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.280.2490.0210.000.00	18,150.00
BUILDING/DEPT BUDGET	214.50.280.2490.0220.000.00	19,140.00
BUILDING/DEPT BUDGET	214.50.280.2490.0230.000.00	3,960.00
BUILDING/DEPT BUDGET	214.50.280.2490.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.50.316.2330.0210.000.00	3,630.00
BUILDING/DEPT BUDGET	214.50.316.2330.0230.000.00	4,950.00
BUILDING/DEPT BUDGET	214.50.316.2330.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.316.2580.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.50.316.2580.0230.000.00	4,950.00
BUILDING/DEPT BUDGET	214.50.316.2580.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.50.610.1860.0210.000.00	11,550.00
BUILDING/DEPT BUDGET	214.50.610.1860.0220.000.00	14,850.00
BUILDING/DEPT BUDGET	214.50.610.1860.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.50.610.2123.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.50.610.2123.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.50.610.2490.0210.000.00	15,510.00
BUILDING/DEPT BUDGET	214.50.610.2490.0220.000.00	13,200.00
BUILDING/DEPT BUDGET	214.50.610.2490.0230.000.00	5,610.00
BUILDING/DEPT BUDGET	214.50.610.2490.0240.000.00	660.00
BUILDING/DEPT BUDGET	214.61.100.2540.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.61.100.2540.0230.000.00	2,640.00
BUILDING/DEPT BUDGET	214.61.100.2600.0210.000.00	1,650.00
BUILDING/DEPT BUDGET	214.61.100.2600.0230.000.00	1,980.00
BUILDING/DEPT BUDGET	214.61.910.3100.0210.000.00	5,940.00
BUILDING/DEPT BUDGET	214.61.910.3100.0230.000.00	5,940.00
BUILDING/DEPT BUDGET	214.61.910.3100.0240.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.1000.0210.000.00	20,790.00
BUILDING/DEPT BUDGET	214.99.100.1000.0220.000.00	18,150.00
BUILDING/DEPT BUDGET	214.99.100.1000.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.99.100.1100.0210.000.00	1,980.00
BUILDING/DEPT BUDGET	214.99.100.1100.0220.000.00	2,970.00
BUILDING/DEPT BUDGET	214.99.100.2100.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.2120.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.2123.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.99.100.2123.0230.000.00	990.00
BUILDING/DEPT BUDGET	214.99.100.2130.0210.000.00	2,310.00
BUILDING/DEPT BUDGET	214.99.100.2130.0220.000.00	2,970.00
BUILDING/DEPT BUDGET	214.99.100.2135.0210.000.00	3,960.00
BUILDING/DEPT BUDGET	214.99.100.2135.0220.000.00	4,620.00
BUILDING/DEPT BUDGET	214.99.100.2300.0210.000.00	990.00
BUILDING/DEPT BUDGET	214.99.100.2300.0230.000.00	660.00
BUILDING/DEPT BUDGET	214.99.100.2400.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.2400.0230.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.2510.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.99.100.2510.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.99.100.2540.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.2540.0230.000.00	330.00
BUILDING/DEPT BUDGET	214.99.100.2600.0210.000.00	19,800.00
BUILDING/DEPT BUDGET	214.99.100.2600.0230.000.00	21,450.00
BUILDING/DEPT BUDGET	214.99.100.2600.0240.000.00	990.00
BUILDING/DEPT BUDGET	214.99.260.1245.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.99.260.1245.0220.000.00	3,300.00
BUILDING/DEPT BUDGET	214.99.280.1900.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.99.280.1900.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.99.329.2213.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.329.2213.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.99.610.2400.0210.000.00	660.00
BUILDING/DEPT BUDGET	214.99.610.2400.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.99.720.3500.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.720.3500.0220.000.00	330.00
BUILDING/DEPT BUDGET	214.99.910.3100.0210.000.00	330.00
BUILDING/DEPT BUDGET	214.99.910.3100.0230.000.00	330.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	210.99.280.2700.0440.000.59	10,000.00
BUILDING/DEPT BUDGET	110.99.280.2700.0440.000.59	10,000.00
BUILDING/DEPT BUDGET	201.41.260.1240.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.99.100.2224.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.99.100.1670.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.41.280.1913.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.100.2225.0250.000.00	53,056.04
BUILDING/DEPT BUDGET	201.99.100.2225.0250.000.00	54,475.00
BUILDING/DEPT BUDGET	101.99.100.2225.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.41.710.3453.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.99.100.1440.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.100.2101.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.02.100.1674.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.100.2124.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.99.100.2124.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.494.1660.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.100.1250.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.329.1670.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.41.710.3407.0250.000.00	5.00
BUILDING/DEPT BUDGET	201.41.710.3435.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.99.260.1245.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.01.100.1241.0250.000.00	5.00
BUILDING/DEPT BUDGET	101.31.710.3417.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.99.710.3417.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.99.100.2100.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.710.3413.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.390.1646.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.710.3403.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.710.3419.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.99.720.3517.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.99.100.2400.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.99.280.2150.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.31.720.3508.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.32.720.3508.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.390.1640.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.06.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.07.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.02.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.710.3422.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.99.720.3500.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.06.100.2101.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.06.100.1674.0250.000.00	-
BUILDING/DEPT BUDGET	101.06.280.2160.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.01.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.04.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.99.280.2150.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.710.3424.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.720.3517.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.99.280.1660.0250.000.00	10.00
BUILDING/DEPT BUDGET	110.99.100.2700.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.03.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.05.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	101.08.100.2213.0250.000.00	10.00
BUILDING/DEPT BUDGET	201.41.710.3427.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.31.710.3411.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.32.710.3410.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.41.710.3441.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.32.720.3507.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.31.720.3507.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.41.710.3406.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.32.710.3411.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.41.710.3408.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.41.710.3420.0250.000.00	20.00
BUILDING/DEPT BUDGET	110.31.100.2700.0250.000.00	20.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.99.100.1470.0250.000.00	20.00
BUILDING/DEPT BUDGET	110.32.100.2700.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.99.100.2120.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.41.710.3429.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.99.720.3500.0250.000.00	20.00
BUILDING/DEPT BUDGET	201.41.100.1100.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.99.100.2120.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.99.280.2140.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.04.100.1674.0250.000.00	-
BUILDING/DEPT BUDGET	101.31.710.3410.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.03.100.1472.0250.000.00	20.00
BUILDING/DEPT BUDGET	101.04.100.1472.0250.000.00	20.00
BUILDING/DEPT BUDGET	110.04.100.2700.0250.000.00	30.00
BUILDING/DEPT BUDGET	201.41.710.3401.0250.000.00	30.00
BUILDING/DEPT BUDGET	101.31.720.3501.0250.000.00	30.00
BUILDING/DEPT BUDGET	101.07.100.2120.0250.000.00	30.00
BUILDING/DEPT BUDGET	201.41.710.3414.0250.000.00	30.00
BUILDING/DEPT BUDGET	110.08.100.2700.0250.000.00	30.00
BUILDING/DEPT BUDGET	101.32.720.3510.0250.000.00	30.00
BUILDING/DEPT BUDGET	201.41.710.3410.0250.000.00	30.00
BUILDING/DEPT BUDGET	101.32.710.3409.0250.000.00	30.00
BUILDING/DEPT BUDGET	101.31.710.3409.0250.000.00	30.00
BUILDING/DEPT BUDGET	201.41.720.3515.0250.000.00	30.00
BUILDING/DEPT BUDGET	201.41.720.3505.0250.000.00	40.00
BUILDING/DEPT BUDGET	201.41.100.1248.0250.000.00	40.00
BUILDING/DEPT BUDGET	201.41.710.3411.0250.000.00	40.00
BUILDING/DEPT BUDGET	101.32.710.3417.0250.000.00	40.00
BUILDING/DEPT BUDGET	101.01.260.1245.0250.000.00	40.00
BUILDING/DEPT BUDGET	201.41.360.1680.0250.000.00	40.00
BUILDING/DEPT BUDGET	101.07.100.1674.0250.000.00	-
BUILDING/DEPT BUDGET	201.41.720.3511.0250.000.00	40.00
BUILDING/DEPT BUDGET	110.03.100.2700.0250.000.00	40.00
BUILDING/DEPT BUDGET	101.99.280.2150.0250.000.00	40.00
BUILDING/DEPT BUDGET	201.99.280.2120.0250.000.00	40.00
BUILDING/DEPT BUDGET	101.08.100.2130.0250.000.00	40.00
BUILDING/DEPT BUDGET	110.07.100.2700.0250.000.00	50.00
BUILDING/DEPT BUDGET	101.04.100.2130.0250.000.00	50.00
BUILDING/DEPT BUDGET	101.99.280.2145.0250.000.00	50.00
BUILDING/DEPT BUDGET	101.08.100.1472.0250.000.00	50.00
BUILDING/DEPT BUDGET	201.41.720.3506.0250.000.00	50.00
BUILDING/DEPT BUDGET	201.41.720.3509.0250.000.00	50.00
BUILDING/DEPT BUDGET	101.32.720.3502.0250.000.00	50.00
BUILDING/DEPT BUDGET	110.01.100.2700.0250.000.00	50.00
BUILDING/DEPT BUDGET	101.31.720.3510.0250.000.00	60.00
BUILDING/DEPT BUDGET	101.06.100.2130.0250.000.00	60.00
BUILDING/DEPT BUDGET	201.99.280.1340.0250.000.00	60.00
BUILDING/DEPT BUDGET	101.99.280.1340.0250.000.00	60.00
BUILDING/DEPT BUDGET	101.32.720.3504.0250.000.00	60.00
BUILDING/DEPT BUDGET	101.01.100.2130.0250.000.00	60.00
BUILDING/DEPT BUDGET	101.31.720.3504.0250.000.00	60.00
BUILDING/DEPT BUDGET	101.32.100.2101.0250.000.00	60.00
BUILDING/DEPT BUDGET	201.41.720.3503.0250.000.00	70.00
BUILDING/DEPT BUDGET	110.06.100.2700.0250.000.00	70.00
BUILDING/DEPT BUDGET	201.41.710.3418.0250.000.00	70.00
BUILDING/DEPT BUDGET	101.03.100.2130.0250.000.00	70.00
BUILDING/DEPT BUDGET	101.31.720.3502.0250.000.00	70.00
BUILDING/DEPT BUDGET	201.41.710.3400.0250.000.00	70.00
BUILDING/DEPT BUDGET	201.41.150.1140.0250.000.00	70.00
BUILDING/DEPT BUDGET	101.99.100.2400.0250.000.00	70.00
BUILDING/DEPT BUDGET	201.41.260.1245.0250.000.00	70.00
BUILDING/DEPT BUDGET	101.07.100.1472.0250.000.00	70.00
BUILDING/DEPT BUDGET	101.50.100.1470.0250.000.00	70.00
BUILDING/DEPT BUDGET	101.06.100.1472.0250.000.00	70.00
BUILDING/DEPT BUDGET	201.50.100.1470.0250.000.00	70.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.04.100.1250.0250.000.00	80.00
BUILDING/DEPT BUDGET	201.41.710.3402.0250.000.00	80.00
BUILDING/DEPT BUDGET	101.32.720.3501.0250.000.00	80.00
BUILDING/DEPT BUDGET	101.04.100.2120.0250.000.00	80.00
BUILDING/DEPT BUDGET	101.07.280.1660.0250.000.00	90.00
BUILDING/DEPT BUDGET	178.50.920.3235.0250.000.00	90.00
BUILDING/DEPT BUDGET	178.50.920.3237.0250.000.00	90.00
BUILDING/DEPT BUDGET	201.99.100.1100.0250.000.00	100.00
BUILDING/DEPT BUDGET	101.99.280.2120.0250.000.00	100.00
BUILDING/DEPT BUDGET	201.41.720.3501.0250.000.00	100.00
BUILDING/DEPT BUDGET	101.61.100.2210.0250.000.00	100.00
BUILDING/DEPT BUDGET	101.32.100.2130.0250.000.00	100.00
BUILDING/DEPT BUDGET	201.41.150.1340.0250.000.00	100.00
BUILDING/DEPT BUDGET	101.07.100.2130.0250.000.00	100.00
BUILDING/DEPT BUDGET	101.02.280.2140.0250.000.00	100.00
BUILDING/DEPT BUDGET	201.99.280.1900.0250.000.00	110.00
BUILDING/DEPT BUDGET	101.31.720.3500.0250.000.00	110.00
BUILDING/DEPT BUDGET	101.32.720.3500.0250.000.00	110.00
BUILDING/DEPT BUDGET	201.41.150.1440.0250.000.00	110.00
BUILDING/DEPT BUDGET	201.41.710.3409.0250.000.00	120.00
BUILDING/DEPT BUDGET	201.41.100.2212.0250.000.00	120.00
BUILDING/DEPT BUDGET	101.03.280.2150.0250.000.00	120.00
BUILDING/DEPT BUDGET	201.41.720.3507.0250.000.00	120.00
BUILDING/DEPT BUDGET	201.41.720.3510.0250.000.00	120.00
BUILDING/DEPT BUDGET	101.04.280.1660.0250.000.00	130.00
BUILDING/DEPT BUDGET	110.05.100.2700.0250.000.00	130.00
BUILDING/DEPT BUDGET	201.41.720.3502.0250.000.00	130.00
BUILDING/DEPT BUDGET	101.31.100.2130.0250.000.00	130.00
BUILDING/DEPT BUDGET	101.99.100.1670.0250.000.00	130.00
BUILDING/DEPT BUDGET	201.41.720.3512.0250.000.00	140.00
BUILDING/DEPT BUDGET	201.41.150.2400.0250.000.00	140.00
BUILDING/DEPT BUDGET	101.03.100.2100.0250.000.00	140.00
BUILDING/DEPT BUDGET	101.05.280.2150.0250.000.00	140.00
BUILDING/DEPT BUDGET	201.41.710.3412.0250.000.00	150.00
BUILDING/DEPT BUDGET	201.41.100.2224.0250.000.00	150.00
BUILDING/DEPT BUDGET	101.08.100.1674.0250.000.00	-
BUILDING/DEPT BUDGET	110.50.100.2700.0250.000.00	160.00
BUILDING/DEPT BUDGET	210.50.100.2700.0250.000.00	160.00
BUILDING/DEPT BUDGET	101.02.100.1250.0250.000.00	160.00
BUILDING/DEPT BUDGET	101.06.100.2120.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.05.100.2120.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.04.280.2140.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.06.100.1250.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.08.100.1250.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.03.280.2140.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.04.100.2100.0250.000.00	170.00
BUILDING/DEPT BUDGET	101.99.100.2100.0250.000.00	180.00
BUILDING/DEPT BUDGET	101.31.100.1240.0250.000.00	180.00
BUILDING/DEPT BUDGET	101.08.100.2120.0250.000.00	180.00
BUILDING/DEPT BUDGET	101.06.280.2150.0250.000.00	180.00
BUILDING/DEPT BUDGET	178.50.920.3236.0250.000.00	190.00
BUILDING/DEPT BUDGET	201.41.150.1100.0250.000.00	190.00
BUILDING/DEPT BUDGET	101.04.100.2120.0250.000.00	190.00
BUILDING/DEPT BUDGET	101.07.100.1250.0250.000.00	190.00
BUILDING/DEPT BUDGET	101.01.100.1250.0250.000.00	190.00
BUILDING/DEPT BUDGET	101.05.100.1250.0250.000.00	190.00
BUILDING/DEPT BUDGET	101.02.100.2100.0250.000.00	190.00
BUILDING/DEPT BUDGET	110.02.100.2700.0250.000.00	200.00
BUILDING/DEPT BUDGET	101.02.100.2120.0250.000.00	200.00
BUILDING/DEPT BUDGET	101.01.280.2150.0250.000.00	200.00
BUILDING/DEPT BUDGET	101.99.100.2212.0250.000.00	200.00
BUILDING/DEPT BUDGET	101.07.280.2140.0250.000.00	210.00
BUILDING/DEPT BUDGET	201.99.100.2130.0250.000.00	210.00
BUILDING/DEPT BUDGET	101.02.280.2150.0250.000.00	220.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.03.100.1470.0250.000.00	220.00
BUILDING/DEPT BUDGET	101.08.280.2150.0250.000.00	220.00
BUILDING/DEPT BUDGET	101.01.100.1470.0250.000.00	220.00
BUILDING/DEPT BUDGET	201.99.100.2135.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.99.100.2135.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.04.100.1340.0250.000.00	230.00
BUILDING/DEPT BUDGET	201.41.150.1240.0250.000.00	230.00
BUILDING/DEPT BUDGET	201.41.720.3504.0250.000.00	230.00
BUILDING/DEPT BUDGET	201.50.316.2580.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.32.100.1140.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.50.316.2580.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.04.100.1660.0250.000.00	250.00
BUILDING/DEPT BUDGET	160.50.100.2600.0250.000.00	250.00
BUILDING/DEPT BUDGET	201.41.150.1570.0250.000.00	250.00
BUILDING/DEPT BUDGET	101.01.100.2120.0250.000.00	250.00
BUILDING/DEPT BUDGET	101.32.100.2120.0250.000.00	250.00
BUILDING/DEPT BUDGET	101.01.280.2140.0250.000.00	260.00
BUILDING/DEPT BUDGET	101.02.260.1245.0250.000.00	260.00
BUILDING/DEPT BUDGET	101.31.280.2150.0250.000.00	260.00
BUILDING/DEPT BUDGET	101.32.100.1472.0250.000.00	260.00
BUILDING/DEPT BUDGET	201.41.720.3508.0250.000.00	270.00
BUILDING/DEPT BUDGET	101.04.100.1470.0250.000.00	280.00
BUILDING/DEPT BUDGET	101.01.100.2100.0250.000.00	280.00
BUILDING/DEPT BUDGET	101.02.100.1470.0250.000.00	280.00
BUILDING/DEPT BUDGET	101.03.100.1250.0250.000.00	290.00
BUILDING/DEPT BUDGET	101.07.100.1660.0250.000.00	290.00
BUILDING/DEPT BUDGET	101.32.100.1250.0250.000.00	290.00
BUILDING/DEPT BUDGET	101.50.100.2400.0250.000.00	300.00
BUILDING/DEPT BUDGET	201.50.100.2400.0250.000.00	300.00
BUILDING/DEPT BUDGET	101.03.100.2120.0250.000.00	300.00
BUILDING/DEPT BUDGET	101.32.280.2150.0250.000.00	310.00
BUILDING/DEPT BUDGET	101.05.100.2120.0250.000.00	310.00
BUILDING/DEPT BUDGET	101.02.100.1340.0250.000.00	310.00
BUILDING/DEPT BUDGET	101.31.100.1472.0250.000.00	310.00
BUILDING/DEPT BUDGET	101.03.100.2225.0250.000.00	310.00
BUILDING/DEPT BUDGET	101.99.100.2130.0250.000.00	320.00
BUILDING/DEPT BUDGET	101.03.100.1340.0250.000.00	330.00
BUILDING/DEPT BUDGET	101.01.100.1340.0250.000.00	330.00
BUILDING/DEPT BUDGET	201.50.316.2330.0250.000.00	330.00
BUILDING/DEPT BUDGET	101.50.316.2330.0250.000.00	330.00
BUILDING/DEPT BUDGET	101.08.280.2140.0250.000.00	340.00
BUILDING/DEPT BUDGET	101.05.280.2140.0250.000.00	340.00
BUILDING/DEPT BUDGET	201.41.280.2150.0250.000.00	340.00
BUILDING/DEPT BUDGET	101.08.100.2100.0250.000.00	340.00
BUILDING/DEPT BUDGET	101.31.280.2140.0250.000.00	340.00
BUILDING/DEPT BUDGET	101.06.280.2140.0250.000.00	350.00
BUILDING/DEPT BUDGET	101.32.390.1410.0250.000.00	350.00
BUILDING/DEPT BUDGET	101.32.280.2140.0250.000.00	360.00
BUILDING/DEPT BUDGET	101.04.100.2225.0250.000.00	360.00
BUILDING/DEPT BUDGET	101.31.100.1250.0250.000.00	370.00
BUILDING/DEPT BUDGET	101.07.100.2225.0250.000.00	370.00
BUILDING/DEPT BUDGET	101.02.100.2225.0250.000.00	370.00
BUILDING/DEPT BUDGET	101.31.390.1410.0250.000.00	370.00
BUILDING/DEPT BUDGET	101.99.100.2120.0250.000.00	380.00
BUILDING/DEPT BUDGET	101.31.100.1370.0250.000.00	390.00
BUILDING/DEPT BUDGET	101.07.100.2120.0250.000.00	400.00
BUILDING/DEPT BUDGET	201.41.100.2100.0250.000.00	410.00
BUILDING/DEPT BUDGET	101.05.100.2225.0250.000.00	410.00
BUILDING/DEPT BUDGET	101.07.100.1340.0250.000.00	410.00
BUILDING/DEPT BUDGET	101.05.100.1470.0250.000.00	410.00
BUILDING/DEPT BUDGET	201.50.100.2212.0250.000.00	420.00
BUILDING/DEPT BUDGET	101.50.100.2212.0250.000.00	420.00
BUILDING/DEPT BUDGET	101.07.100.2100.0250.000.00	430.00
BUILDING/DEPT BUDGET	101.32.100.2100.0250.000.00	430.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	101.01.100.2225.0250.000.00	430.00
BUILDING/DEPT BUDGET	110.50.100.2510.0250.000.00	430.00
BUILDING/DEPT BUDGET	210.50.100.2510.0250.000.00	430.00
BUILDING/DEPT BUDGET	101.06.100.1340.0250.000.00	440.00
BUILDING/DEPT BUDGET	101.06.100.1470.0250.000.00	440.00
BUILDING/DEPT BUDGET	101.99.360.1680.0250.000.00	440.00
BUILDING/DEPT BUDGET	101.08.100.1470.0250.000.00	450.00
BUILDING/DEPT BUDGET	101.06.100.2225.0250.000.00	470.00
BUILDING/DEPT BUDGET	101.06.100.2120.0250.000.00	470.00
BUILDING/DEPT BUDGET	101.31.100.1140.0250.000.00	480.00
BUILDING/DEPT BUDGET	101.08.100.2120.0250.000.00	480.00
BUILDING/DEPT BUDGET	101.05.100.1340.0250.000.00	490.00
BUILDING/DEPT BUDGET	101.07.100.1470.0250.000.00	490.00
BUILDING/DEPT BUDGET	260.50.100.2600.0250.262.00	490.00
BUILDING/DEPT BUDGET	101.08.100.2225.0250.000.00	510.00
BUILDING/DEPT BUDGET	201.50.280.2490.0250.000.00	520.00
BUILDING/DEPT BUDGET	101.07.280.2150.0250.000.00	520.00
BUILDING/DEPT BUDGET	201.41.280.2490.0250.000.00	550.00
BUILDING/DEPT BUDGET	101.08.100.1340.0250.000.00	550.00
BUILDING/DEPT BUDGET	101.04.280.2150.0250.000.00	560.00
BUILDING/DEPT BUDGET	101.31.100.2100.0250.000.00	570.00
BUILDING/DEPT BUDGET	101.05.100.2100.0250.000.00	600.00
BUILDING/DEPT BUDGET	201.50.100.2320.0250.000.00	610.00
BUILDING/DEPT BUDGET	101.50.100.2320.0250.000.00	610.00
BUILDING/DEPT BUDGET	101.02.280.1900.0250.000.00	620.00
BUILDING/DEPT BUDGET	201.61.100.2540.0250.000.00	620.00
BUILDING/DEPT BUDGET	112.03.910.3100.0250.000.00	650.00
BUILDING/DEPT BUDGET	112.06.910.3100.0250.000.00	660.00
BUILDING/DEPT BUDGET	101.50.100.2340.0250.000.00	680.00
BUILDING/DEPT BUDGET	201.50.100.2340.0250.000.00	680.00
BUILDING/DEPT BUDGET	101.31.100.1270.0250.000.00	690.00
BUILDING/DEPT BUDGET	101.31.100.2120.0250.000.00	690.00
BUILDING/DEPT BUDGET	101.31.100.2225.0250.000.00	700.00
BUILDING/DEPT BUDGET	201.41.280.2140.0250.000.00	720.00
BUILDING/DEPT BUDGET	201.50.100.2330.0250.000.00	740.00
BUILDING/DEPT BUDGET	101.50.100.2330.0250.000.00	740.00
BUILDING/DEPT BUDGET	201.50.100.2510.0250.000.00	740.00
BUILDING/DEPT BUDGET	101.50.100.2510.0250.000.00	740.00
BUILDING/DEPT BUDGET	101.05.280.1900.0250.000.00	750.00
BUILDING/DEPT BUDGET	201.41.100.2110.0250.000.00	790.00
BUILDING/DEPT BUDGET	101.06.100.2100.0250.000.00	790.00
BUILDING/DEPT BUDGET	101.01.100.2400.0250.000.00	790.00
BUILDING/DEPT BUDGET	101.04.100.2400.0250.000.00	800.00
BUILDING/DEPT BUDGET	101.03.280.1900.0250.000.00	810.00
BUILDING/DEPT BUDGET	101.03.100.2400.0250.000.00	830.00
BUILDING/DEPT BUDGET	178.99.920.3235.0250.000.00	830.00
BUILDING/DEPT BUDGET	201.41.390.1170.0250.000.00	830.00
BUILDING/DEPT BUDGET	101.32.100.2120.0250.000.00	830.00
BUILDING/DEPT BUDGET	101.02.100.2400.0250.000.00	840.00
BUILDING/DEPT BUDGET	112.04.910.3100.0250.000.00	870.00
BUILDING/DEPT BUDGET	101.08.100.2400.0250.000.00	870.00
BUILDING/DEPT BUDGET	101.32.100.2225.0250.000.00	880.00
BUILDING/DEPT BUDGET	101.06.100.2400.0250.000.00	880.00
BUILDING/DEPT BUDGET	101.07.100.2400.0250.000.00	880.00
BUILDING/DEPT BUDGET	112.01.910.3100.0250.000.00	890.00
BUILDING/DEPT BUDGET	101.99.280.1900.0250.000.00	910.00
BUILDING/DEPT BUDGET	101.05.100.2400.0250.000.00	920.00
BUILDING/DEPT BUDGET	201.41.390.1370.0250.000.00	960.00
BUILDING/DEPT BUDGET	101.07.280.1900.0250.000.00	970.00
BUILDING/DEPT BUDGET	101.08.280.1900.0250.000.00	970.00
BUILDING/DEPT BUDGET	101.31.100.1470.0250.000.00	970.00
BUILDING/DEPT BUDGET	101.04.280.1900.0250.000.00	970.00
BUILDING/DEPT BUDGET	101.01.280.1900.0250.000.00	1,020.00
BUILDING/DEPT BUDGET	201.41.100.2225.0250.000.00	1,030.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	201.41.390.1649.0250.000.00	1,060.00
BUILDING/DEPT BUDGET	112.05.910.3100.0250.000.00	1,110.00
BUILDING/DEPT BUDGET	101.32.100.1470.0250.000.00	1,200.00
BUILDING/DEPT BUDGET	101.61.100.2600.0250.000.00	1,330.00
BUILDING/DEPT BUDGET	201.50.100.2580.0250.000.00	1,370.00
BUILDING/DEPT BUDGET	101.50.100.2580.0250.000.00	1,370.00
BUILDING/DEPT BUDGET	101.50.280.2490.0250.000.00	1,380.00
BUILDING/DEPT BUDGET	201.41.720.3500.0250.000.00	1,420.00
BUILDING/DEPT BUDGET	112.08.910.3100.0250.000.00	1,440.00
BUILDING/DEPT BUDGET	201.41.100.1470.0250.000.00	1,470.00
BUILDING/DEPT BUDGET	112.02.910.3100.0250.000.00	1,500.00
BUILDING/DEPT BUDGET	101.32.100.2400.0250.000.00	1,540.00
BUILDING/DEPT BUDGET	101.32.100.1270.0250.000.00	1,620.00
BUILDING/DEPT BUDGET	101.06.280.1900.0250.000.00	1,720.00
BUILDING/DEPT BUDGET	101.61.100.2540.0250.000.00	1,770.00
BUILDING/DEPT BUDGET	101.31.100.2400.0250.000.00	1,770.00
BUILDING/DEPT BUDGET	201.61.100.2600.0250.000.00	1,780.00
BUILDING/DEPT BUDGET	201.41.100.1140.0250.000.00	1,780.00
BUILDING/DEPT BUDGET	212.61.910.3100.0250.000.00	1,820.00
BUILDING/DEPT BUDGET	112.07.910.3100.0250.000.00	1,950.00
BUILDING/DEPT BUDGET	201.41.390.1410.0250.000.00	1,990.00
BUILDING/DEPT BUDGET	201.41.100.1270.0250.000.00	2,180.00
BUILDING/DEPT BUDGET	101.31.280.1900.0250.000.00	2,720.00
BUILDING/DEPT BUDGET	101.03.100.2600.0250.000.00	2,800.00
BUILDING/DEPT BUDGET	101.05.100.2600.0250.000.00	2,870.00
BUILDING/DEPT BUDGET	201.41.100.1340.0250.000.00	3,030.00
BUILDING/DEPT BUDGET	201.41.100.2120.0250.000.00	3,210.00
BUILDING/DEPT BUDGET	112.32.910.3100.0250.000.00	3,290.00
BUILDING/DEPT BUDGET	101.32.280.1900.0250.000.00	3,310.00
BUILDING/DEPT BUDGET	112.31.910.3100.0250.000.00	3,330.00
BUILDING/DEPT BUDGET	101.02.100.1670.0250.000.00	3,420.00
BUILDING/DEPT BUDGET	101.02.100.2600.0250.000.00	3,530.00
BUILDING/DEPT BUDGET	101.04.100.2600.0250.000.00	3,760.00
BUILDING/DEPT BUDGET	101.50.100.2600.0250.000.00	3,840.00
BUILDING/DEPT BUDGET	101.04.100.1670.0250.000.00	3,890.00
BUILDING/DEPT BUDGET	201.41.280.1900.0250.000.00	4,030.00
BUILDING/DEPT BUDGET	101.01.100.2600.0250.000.00	4,120.00
BUILDING/DEPT BUDGET	201.50.100.2600.0250.000.00	4,160.00
BUILDING/DEPT BUDGET	201.41.100.1510.0250.000.00	4,350.00
BUILDING/DEPT BUDGET	101.01.100.1670.0250.000.00	4,490.00
BUILDING/DEPT BUDGET	101.03.100.1670.0250.000.00	4,560.00
BUILDING/DEPT BUDGET	201.41.100.2400.0250.000.00	4,690.00
BUILDING/DEPT BUDGET	101.08.100.2600.0250.000.00	4,700.00
BUILDING/DEPT BUDGET	201.41.100.1570.0250.000.00	4,990.00
BUILDING/DEPT BUDGET	201.41.100.1440.0250.000.00	5,270.00
BUILDING/DEPT BUDGET	101.07.100.1670.0250.000.00	5,790.00
BUILDING/DEPT BUDGET	101.07.100.2600.0250.000.00	6,050.00
BUILDING/DEPT BUDGET	101.05.100.1670.0250.000.00	6,180.00
BUILDING/DEPT BUDGET	101.06.100.1670.0250.000.00	6,510.00
BUILDING/DEPT BUDGET	101.08.100.1670.0250.000.00	6,580.00
BUILDING/DEPT BUDGET	160.50.890.3300.0250.000.00	6,760.00
BUILDING/DEPT BUDGET	101.06.100.2600.0250.000.00	6,780.00
BUILDING/DEPT BUDGET	201.41.100.1240.0250.000.00	7,450.00
BUILDING/DEPT BUDGET	112.61.910.3100.0250.000.00	7,670.00
BUILDING/DEPT BUDGET	101.31.100.1670.0250.000.00	9,000.00
BUILDING/DEPT BUDGET	212.41.910.3100.0250.000.00	9,380.00
BUILDING/DEPT BUDGET	101.32.100.1670.0250.000.00	9,790.00
BUILDING/DEPT BUDGET	101.32.100.2600.0250.000.00	10,140.00
BUILDING/DEPT BUDGET	101.31.100.2600.0250.000.00	13,560.00
BUILDING/DEPT BUDGET	201.41.100.2600.0250.000.00	35,800.00
BUILDING/DEPT BUDGET	210.99.100.2700.0624.000.00	70,000.00
BUILDING/DEPT BUDGET	101.99.100.1670.0260.000.00	285,412.58
BUILDING/DEPT BUDGET	201.99.100.1100.0260.000.00	(7,957.61)
BUILDING/DEPT BUDGET	101.99.100.1670.0261.000.00	32,000.00

Description/Employee #	Account	Budgeted Amount
BUILDING/DEPT BUDGET	201.99.100.1100.0261.000.00	14,000.00
BUILDING/DEPT BUDGET	110.50.100.2700.0272.000.00	115.50
BUILDING/DEPT BUDGET	210.50.100.2700.0272.000.00	115.50
BUILDING/DEPT BUDGET	110.50.100.2510.0272.000.00	319.00
BUILDING/DEPT BUDGET	210.50.100.2510.0272.000.00	319.00
BUS DUTY PARAS	210.41.100.2700.0117.000.00	6,750.29
BUS DUTY PARAS	210.42.100.2700.0117.000.00	6,418.32
BUS DUTY PARAS	110.01.100.2700.0117.000.00	7,060.15
BUS DUTY PARAS	110.02.100.2700.0117.000.00	3,530.08
BUS DUTY PARAS	110.03.100.2700.0117.000.00	3,530.08
BUS DUTY PARAS	110.04.100.2700.0117.000.00	3,530.08
BUS DUTY PARAS	110.05.100.2700.0117.000.00	10,590.23
BUS DUTY PARAS	110.06.100.2700.0117.000.00	7,060.15
BUS DUTY PARAS	110.07.100.2700.0117.000.00	7,060.15
BUS DUTY PARAS	110.08.100.2700.0117.000.00	7,060.15
BUS DUTY PARAS	110.99.100.2700.0117.000.00	-
BUS FUEL	110.99.100.2700.0624.000.00	130,000.00
CHEERLEADING COACH - ASST	201.41.710.3402.0150.000.00	6,452.14
CHEERLEADING COACH - ASST	201.42.710.3402.0150.000.00	6,452.14
CHEERLEADING COACH - HEAD	201.41.710.3402.0150.000.00	5,869.53
CHEERLEADING COACH - HEAD	201.42.710.3402.0150.000.00	5,869.53
CHOIR	201.41.710.3411.0150.000.00	5,869.53
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.31.710.3411.0150.000.00	4,516.49
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3411.0150.000.00	4,516.49
COMBO CLASS PARAS	101.01.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.02.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.03.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.04.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.05.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.06.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.07.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.08.100.1670.0117.000.00	25,673.28
COMBO CLASS PARAS	101.99.100.1670.0117.000.00	25,673.28
CONTINGENCY	101.99.720.3500.0150.000.00	10,000.00
CONTINGENCY	110.62.100.2700.0421.000.00	44,711.36
CONTINGENCY	210.62.100.2700.0421.000.00	25,564.58
COST REALLOCATION TO SPED LEVY	101.99.280.1900.0112.000.00	(375,510.00)
COST REALLOCATION TO SPED LEVY	201.99.280.1900.0112.000.00	(295,890.00)
COST REALLOCATION TO SPED LEVY/IN DISTRICT SPECIAL ED COSTS	113.99.280.1900.0112.000.00	500,680.00
COST REALLOCATION TO SPED LEVY/IN DISTRICT SPECIAL ED COSTS	213.99.280.1900.0112.000.00	394,520.00
CROSS COUNTRY COACH - ASST	201.41.720.3503.0150.000.00	6,452.14
CROSS COUNTRY COACH - ASST	201.42.720.3503.0150.000.00	6,452.14
CROSS COUNTRY COACH - HEAD	201.41.720.3503.0150.000.00	4,013.02
CROSS COUNTRY COACH - HEAD	201.42.720.3503.0150.000.00	4,013.02
CROSSWALK GUARDS	110.01.100.2700.0117.000.00	8,664.73
CROSSWALK GUARDS	110.02.100.2700.0117.000.00	14,120.30
CROSSWALK GUARDS	110.03.100.2700.0117.000.00	7,060.15
CROSSWALK GUARDS	110.04.100.2700.0117.000.00	16,687.63
CROSSWALK GUARDS	110.05.100.2700.0117.000.00	10,590.23
CROSSWALK GUARDS	110.06.100.2700.0117.000.00	14,120.30
CROSSWALK GUARDS	110.07.100.2700.0117.000.00	7,060.15
CROSSWALK GUARDS	110.08.100.2700.0117.000.00	7,060.15
CROSSWALK GUARDS	110.31.100.2700.0117.000.00	6,418.32
CROSSWALK GUARDS	110.32.100.2700.0117.000.00	6,418.32
CROSSWALK GUARDS	110.99.100.2700.0117.000.00	4,813.74
DANCE COACH	201.41.710.3402.0150.000.00	4,013.02
DANCE COACH	201.42.710.3402.0150.000.00	4,013.02
DAY TREATMENT	213.99.280.2140.0330.000.00	80,000.00
DETENTION FEES	213.99.100.1100.0563.000.00	620.00
DETENTION FEES	113.99.100.1670.0563.000.00	380.00
DISCRETIONARY PARAS	101.01.100.2100.0117.000.00	70,601.52
DISCRETIONARY PARAS	101.02.100.2100.0117.000.00	57,764.88
DISCRETIONARY PARAS	101.03.100.2100.0117.000.00	44,928.24
DISCRETIONARY PARAS	101.04.100.2100.0117.000.00	64,183.20

Description/Employee #	Account	Budgeted Amount
DISCRETIONARY PARAS	101.05.100.2100.0117.000.00	112,320.60
DISCRETIONARY PARAS	101.06.100.2100.0117.000.00	89,856.48
DISCRETIONARY PARAS	101.07.100.2100.0117.000.00	112,320.60
DISCRETIONARY PARAS	101.08.100.2100.0117.000.00	121,948.08
DISCRETIONARY PARAS	101.99.100.2100.0117.000.00	57,764.88
EL COORDINATOR - TO BE FILLED	201.99.260.1245.0112.000.00	16,857.60
EL COORDINATOR - TO BE FILLED	101.99.260.1245.0112.000.00	16,857.60
EL COORDINATOR - TO BE FILLED	201.42.260.1245.0112.000.00	16,857.60
ELECTIONS	101.99.100.2314.0310.000.00	35,000.00
ELECTIONS	201.99.100.2314.0310.000.00	35,000.00
ESY - EXTENDED SCHOOL YEAR	201.99.280.1672.0122.000.00	7,500.00
ESY - EXTENDED SCHOOL YEAR	101.99.280.1672.0122.000.00	5,000.00
EXTRACUR	215.41.390.1100.0150.223.00	3,226.07
EXTRACURR - ACTIVITIES COORDINATOR	201.41.720.3500.0150.000.00	1,500.00
EXTRACURR - ACTIVITIES COORDINATOR	201.42.720.3500.0150.000.00	1,500.00
EXTRACURR - ACTIVITIES COORDINATOR	101.31.720.3500.0150.000.00	7,500.00
EXTRACURR - ACTIVITIES COORDINATOR	101.32.720.3500.0150.000.00	7,500.00
EXTRACURR - ADVISOR - STAT CREW	201.41.720.3500.0150.000.00	1,948.96
EXTRACURR - CLUB - A/V - HAWK TALK	201.41.710.3400.0150.000.00	4,013.02
EXTRACURR - CLUB - A/V - HAWK TALK	201.42.710.3400.0150.000.00	4,013.02
EXTRACURR - CLUB - AERIE	201.41.710.3429.0150.000.00	3,226.07
EXTRACURR - CLUB - AERIE	201.42.710.3429.0150.000.00	3,226.07
EXTRACURR - CLUB - ART ASST	201.41.710.3401.0150.000.00	1,369.56
EXTRACURR - CLUB - ART ASST	201.42.710.3401.0150.000.00	1,369.56
EXTRACURR - CLUB - ART HEAD	201.41.710.3401.0150.000.00	3,226.07
EXTRACURR - CLUB - ART HEAD	201.42.710.3401.0150.000.00	3,226.07
EXTRACURR - CLUB - COLOR GUARD ADVISOR	201.41.710.3427.0150.000.00	3,226.07
EXTRACURR - CLUB - COLOR GUARD ADVISOR	201.42.710.3427.0150.000.00	3,226.07
EXTRACURR - CLUB - DECA	215.41.390.1170.0150.223.00	3,226.07
EXTRACURR - CLUB - DECA	215.42.390.1170.0150.223.00	3,226.07
EXTRACURR - CLUB - DECA	215.42.390.1100.0150.223.00	3,226.07
EXTRACURR - CLUB - DRAMA COACH	201.41.710.3413.0150.000.00	3,226.07
EXTRACURR - CLUB - DRAMA COACH	201.42.710.3413.0150.000.00	3,226.07
EXTRACURR - CLUB - DRAMA COACH - ASST	201.41.710.3413.0150.000.00	1,369.56
EXTRACURR - CLUB - DRAMA COACH - ASST	201.42.710.3413.0150.000.00	1,369.56
EXTRACURR - CLUB - FRENCH	201.41.710.3424.0150.000.00	1,336.17
EXTRACURR - CLUB - FRENCH	201.42.710.3424.0150.000.00	1,369.56
EXTRACURR - CLUB - GERMAN	201.41.710.3424.0150.000.00	1,336.17
EXTRACURR - CLUB - GERMAN	201.42.710.3424.0150.000.00	1,369.56
EXTRACURR - CLUB - HOSA ASST	215.41.390.1649.0150.223.00	1,369.56
EXTRACURR - CLUB - HOSA ASST	215.42.390.1649.0150.223.00	1,369.56
EXTRACURR - CLUB - HOSA HEAD	215.41.390.1649.0150.223.00	2,152.16
EXTRACURR - CLUB - HOSA HEAD	215.42.390.1649.0150.223.00	2,152.16
EXTRACURR - CLUB - MODEL UN ADVISOR	201.41.710.3406.0150.000.00	2,152.16
EXTRACURR - CLUB - MODEL UN ADVISOR	201.42.710.3406.0150.000.00	2,152.16
EXTRACURR - CLUB - MODEL UN ASST	201.41.710.3406.0150.000.00	1,369.56
EXTRACURR - CLUB - MODEL UN ASST	201.42.710.3406.0150.000.00	1,369.56
EXTRACURR - CLUB - NATIONAL HONOR SOCIETY ADVISOR	201.41.710.3403.0150.000.00	1,369.56
EXTRACURR - CLUB - NATIONAL HONOR SOCIETY ADVISOR	201.42.710.3403.0150.000.00	1,369.56
EXTRACURR - CLUB - PEER MEDIATION	201.41.710.3400.0150.000.00	2,152.16
EXTRACURR - CLUB - PEER MEDIATION	201.42.710.3400.0150.000.00	2,152.16
EXTRACURR - CLUB - PHOTO	215.41.390.1100.0150.223.00	1,369.56
EXTRACURR - CLUB - PROM ADVISOR	201.41.710.3435.0150.000.00	726.08
EXTRACURR - CLUB - PROM ADVISOR	201.42.710.3435.0150.000.00	726.08
EXTRACURR - CLUB - PROSTART STIPEND	215.42.390.1370.0150.223.00	2,152.16
EXTRACURR - CLUB - PROSTART STIPEND	215.41.390.1370.0150.223.00	2,152.16
EXTRACURR - CLUB - SCIENCE	201.41.710.3422.0150.000.00	2,152.16
EXTRACURR - CLUB - SCIENCE	201.42.710.3422.0150.000.00	2,152.16
EXTRACURR - CLUB - SCIENCE	101.31.710.3422.0150.000.00	2,152.16
EXTRACURR - CLUB - SCIENCE	101.32.710.3422.0150.000.00	2,152.16
EXTRACURR - CLUB - SCRIBBLINGS ADVISOR	201.41.710.3407.0150.000.00	726.08
EXTRACURR - CLUB - SCRIBBLINGS ADVISOR	201.42.710.3407.0150.000.00	726.08
EXTRACURR - CLUB - SPANISH	201.41.710.3424.0150.000.00	1,336.17
EXTRACURR - CLUB - SPANISH	201.42.710.3424.0150.000.00	1,369.56

Description/Employee #	Account	Budgeted Amount
EXTRACURR - CLUB - STUDENT COUNCIL ADVISOR	201.41.710.3420.0150.000.00	2,099.69
EXTRACURR - CLUB - STUDENT COUNCIL ADVISOR	201.42.710.3420.0150.000.00	2,152.16
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR	201.41.710.3408.0150.000.00	2,152.16
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR	201.42.710.3408.0150.000.00	2,152.16
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR ASST	201.41.710.3408.0150.000.00	1,369.56
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR ASST	201.42.710.3408.0150.000.00	1,369.56
EXTRACURR - COACH - INTRAMURAL DIRECTOR	101.99.710.3415.0150.000.00	657.28
EXTRACURR - COACH - TRACK - 7-8	101.31.720.3508.0150.000.00	6,456.48
EXTRACURR - COACH - TRACK - 7-8	101.32.720.3508.0150.000.00	6,456.48
FICA	115.99.456.1900.0210.132.51	70,106.18
FICA	115.99.456.1000.0210.132.51	70,106.18
FINANCIAL STATEMENT PREP	101.99.100.2510.0330.000.00	4,825.00
FINANCIAL STATEMENT PREP	201.99.100.2510.0330.000.00	4,825.00
FIRST AID	101.99.100.2130.0330.000.00	8,500.00
FIRST AID	201.99.100.2130.0330.000.00	8,500.00
FIRST STUDENT - STOP ARMS	110.99.100.2700.0660.000.00	100,500.00
FIRST STUDENT - STOP ARMS	210.99.100.2700.0660.000.00	49,500.00
FIRST STUDENT CONTRACT	110.99.100.2700.0513.000.00	1,456,567.14
FIRST STUDENT CONTRACT	110.99.280.2700.0513.000.00	366,030.36
FIRST STUDENT CONTRACT	210.99.100.2700.0513.000.00	679,376.18
FIRST STUDENT CONTRACT	210.99.280.2700.0513.000.00	164,410.80
FOOTBALL COACH - 7-8	101.31.720.3504.0150.000.00	8,608.64
FOOTBALL COACH - 7-8	101.32.720.3504.0150.000.00	8,608.64
FOOTBALL COACH - 7-8 ASST	101.31.720.3504.0150.000.00	6,847.79
FOOTBALL COACH - 7-8 ASST	101.32.720.3504.0150.000.00	6,847.79
FOOTBALL COACH - 9TH GRADE	201.41.720.3504.0150.000.00	-
FOOTBALL COACH - 9TH GRADE	201.42.720.3504.0150.000.00	-
FOOTBALL COACH - ASST	201.41.720.3504.0150.000.00	32,104.16
FOOTBALL COACH - ASST	201.42.720.3504.0150.000.00	32,104.16
FOOTBALL COACH - HEAD	201.41.720.3504.0150.000.00	6,656.48
FOOTBALL COACH - HEAD	201.42.720.3504.0150.000.00	6,656.48
FUTURE CAPITAL PROJECTS	161.99.100.2600.0725.612.59	2,913,454.50
G&T STIPEND	201.41.360.1680.0150.000.00	4,013.02
G&T STIPEND	201.42.360.1680.0150.000.00	4,013.02
GBB ASST COACH	201.41.720.3502.0150.000.00	7,830.36
GBB ASST COACH	201.42.720.3502.0150.000.00	12,039.06
GBB ASST COACH 7-8	101.32.720.3502.0150.000.00	4,108.67
GBB ASST COACH 7-8	101.31.720.3502.0150.000.00	4,108.67
GBB COACH 7-8	101.32.720.3502.0150.000.00	8,608.64
GBB COACH 7-8	101.31.720.3502.0150.000.00	8,608.64
GBB HEAD COACH	201.41.720.3502.0150.000.00	6,494.20
GBB HEAD COACH	201.42.720.3502.0150.000.00	6,656.48
GOLF COACH - ASST	201.41.720.3505.0150.000.00	3,226.07
GOLF COACH - ASST	201.42.720.3505.0150.000.00	3,226.07
GOLF COACH - HEAD	201.41.720.3505.0150.000.00	4,013.02
GOLF COACH - HEAD	201.42.720.3505.0150.000.00	4,013.02
HEAD CUSTODIAN RATE	101.01.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.02.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.03.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.04.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.05.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.06.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.07.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.08.100.2600.0114.000.00	3,458.40
HEAD CUSTODIAN RATE	101.31.100.2600.0114.000.00	4,401.60
HEAD CUSTODIAN RATE	101.32.100.2600.0114.000.00	4,401.60
HEAD CUSTODIAN RATE	201.41.100.2600.0114.000.00	5,868.80
HEAD CUSTODIAN RATE	201.42.100.2600.0114.000.00	5,868.80
HEAD CUSTODIAN RATE	101.50.100.2600.0114.000.00	3,563.20
HEAD CUSTODIAN RATE	201.50.100.2600.0114.000.00	3,563.20
HEAD CUSTODIAN RATE	101.61.100.2600.0114.000.00	2,305.60
HEAD CUSTODIAN RATE	201.61.100.2600.0114.000.00	2,305.60
HIGH SCHOOL CLASS OFFICERS ADVISOR	201.41.710.3420.0150.000.00	1,336.17
HIGH SCHOOL CLASS OFFICERS ADVISOR	201.42.710.3420.0150.000.00	1,369.56

Description/Employee #	Account	Budgeted Amount
HOMEBOUND	201.41.280.1913.0112.000.00	10,000.00
HOMELESS SET ASIDE	115.99.420.1670.0610.155.00	20,000.00
INDIRECT COSTS	115.99.494.6200.0940.197.00	-
INDIVIDUAL CONTRACTS	210.99.280.2700.0514.000.00	5,000.00
INDIVIDUAL CONTRACTS	110.99.280.2700.0514.000.00	5,000.00
INTERMOUNTAIN	101.99.280.1900.0117.000.00	46,805.92
INTERMOUNTAIN DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	10,000.00
INTRAMURAL COACH - FALL	101.31.710.3417.0150.000.00	6,456.48
INTRAMURAL COACH - FALL	101.32.710.3417.0150.000.00	6,456.48
INTRAMURAL COACH - GRADE 6 SPRING	101.31.710.3419.0150.000.00	2,739.11
INTRAMURAL COACH - GRADE 6 SPRING	101.32.710.3419.0150.000.00	2,739.11
INTRAMURAL COACH - HS SPRING	201.41.710.3419.0150.000.00	1,369.56
INTRAMURAL COACH - HS SPRING	201.42.710.3419.0150.000.00	1,369.56
INTRAMURAL COACH - HS WINTER BBALL	201.41.710.3418.0150.000.00	2,739.11
INTRAMURAL COACH - HS WINTER BBALL	201.42.710.3418.0150.000.00	2,739.11
INTRAMURAL COACH - WINTER	101.31.710.3418.0150.000.00	6,456.48
INTRAMURAL COACH - WINTER	101.32.710.3418.0150.000.00	6,456.48
LONGEVITY INCREASES	201.41.720.3500.0150.000.00	25,000.00
LONGEVITY INCREASES	101.99.720.3500.0150.000.00	5,000.00
MIDDLE SCHOOL SUNRISE STRINGS (GRANDFATHERED, NOT IN CBA)	101.99.710.3410.0150.000.00	1,369.56
NEW POSITIONS - ENROLLMENT	201.42.100.1100.0112.000.00	-
NEW POSITIONS - ENROLLMENT	201.41.100.1100.0112.000.00	-
NEW POSITIONS - K-8 ENROLLMENT	101.99.100.1670.0112.000.00	-
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.31.710.3410.0150.000.00	2,152.16
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3410.0150.000.00	2,152.16
ORCHESTRA ADVISOR	201.41.710.3410.0150.000.00	5,869.53
OUT OF DISTRICT PLACEMENTS - FOSTER/GROUP HOME PLACEHOLDER	113.99.280.1900.0561.000.00	5,000.00
OUT OF DISTRICT PLACEMENTS - FOSTER/GROUP HOME PLACEHOLDER	213.99.280.1900.0561.000.00	5,000.00
OUT OF DISTRICT PLACEMENTS - OTHER	113.99.280.1900.0561.000.00	50,000.00
OUT OF DISTRICT PLACEMENTS - OTHER	113.99.280.1900.0561.000.00	100,000.00
OUT OF DISTRICT PLACEMENTS - OTHER	213.99.280.1900.0561.000.00	100,000.00
OUT OF DISTRICT PLACEMENTS - SHIELDS VALLEY	213.99.100.1100.0561.000.00	-
OVERFLOW PARAS	101.99.100.1674.0117.000.00	150,000.00
P&L INSURANCE - PAYNE WEST	101.99.100.2300.0520.000.00	85,115.00
P&L INSURANCE - PAYNE WEST	201.99.100.2300.0520.000.00	85,115.00
P&L INSURANCE - PAYNE WEST	101.99.100.2600.0520.000.00	257,495.00
P&L INSURANCE - PAYNE WEST	201.99.100.2600.0520.000.00	383,205.00
P&L INSURANCE - PAYNE WEST	110.99.100.2700.0520.000.00	250.00
P&L INSURANCE - PAYNE WEST	210.99.100.2700.0520.000.00	250.00
P&L INSURANCE - PAYNE WEST	110.99.100.2600.0520.000.00	800.00
P&L INSURANCE - PAYNE WEST	210.99.100.2600.0520.000.00	800.00
P&L INSURANCE - PAYNE WEST	218.99.100.1770.0520.000.60	6,500.00
PARA - HEALTH AIDE	101.01.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.02.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.03.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.04.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.05.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.06.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.07.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.08.100.2130.0117.000.00	-
PARA - HEALTH AIDE	101.99.100.2130.0117.000.00	73,795.64
PARENT INVOLVEMENT SUPPLIES	115.99.420.1670.0610.155.00	7,500.00
PARENT INVOLVEMENT SUPPLIES	115.99.494.1670.0610.197.00	1,500.00
PERMISSIVE FACILITIES BUDGET	161.99.100.4600.0725.613.59	469,025.42
PERMISSIVE FACILITIES BUDGET	261.99.100.4600.0725.613.59	242,033.90
PRE-K PARA	101.07.280.1660.0117.000.00	18,232.56
PRE-K PARA	101.04.280.1660.0117.000.00	18,232.56
PRE-K PARA	101.07.280.1660.0117.000.00	8,778.64
PRE-K PARA	101.04.280.1660.0117.000.00	8,778.64
PROFESSIONAL DEVELOPMENT	110.50.100.2700.0582.000.00	500.00
PROFESSIONAL DEVELOPMENT	210.50.100.2700.0582.000.00	500.00
RESERVE FOR ENROLLMENT INCREASE	101.99.100.1670.0112.000.00	-
REVTRAK FEES	110.99.100.2700.0330.000.00	500.00
ROUNDING	210.99.100.2700.0513.000.00	(0.17)

Description/Employee #	Account	Budgeted Amount
ROUNDING	110.99.100.2700.0513.000.00	0.04
ROUNDING	217.50.610.1860.0610.000.00	0.33
ROUNDING	128.99.100.1670.0660.000.00	(0.57)
ROUNDING ERROR	114.01.100.1250.0210.000.00	9,860.00
ROUNDING ERROR	214.41.100.1100.0210.000.00	39,600.00
RUNNING START PARA	101.04.100.1660.0117.000.00	-
RUNNING START PARA	101.07.100.1660.0117.000.00	-
SAFETY AND SECURITY	161.99.100.2100.0330.613.00	84,424.58
SAFETY AND SECURITY	261.99.100.2660.0330.613.00	43,566.09
SAFETY SHORTFALL	101.42.100.2120.0117.000.00	-
SELF CONTAINED PARA	101.01.280.1900.0117.000.00	145,185.20
SELF CONTAINED PARA	101.02.280.1900.0117.000.00	97,915.60
SELF CONTAINED PARA	101.03.280.1900.0117.000.00	134,718.36
SELF CONTAINED PARA	101.04.280.1900.0117.000.00	166,118.88
SELF CONTAINED PARA	101.05.280.1900.0117.000.00	64,826.88
SELF CONTAINED PARA	101.06.280.1900.0117.000.00	238,887.05
SELF CONTAINED PARA	101.07.280.1900.0117.000.00	120,875.12
SELF CONTAINED PARA	101.08.280.1900.0117.000.00	189,078.40
SELF CONTAINED PARA	101.31.280.1900.0117.000.00	238,036.20
SELF CONTAINED PARA	101.32.280.1900.0117.000.00	209,336.80
SELF CONTAINED PARA	101.29.280.1900.0117.000.00	23,634.80
SELF CONTAINED PARA	201.41.280.1900.0117.000.00	189,078.40
SELF CONTAINED PARA	201.42.280.1900.0117.000.00	112,771.76
SERIES 2012	150.99.100.5100.0840.000.00	485,000.00
SERIES 2012	150.99.100.5100.0850.000.00	166,650.00
SERIES 2012	150.99.100.5100.0860.000.00	500.00
SERIES 2014	150.99.100.5100.0840.000.00	1,260,000.00
SERIES 2014	150.99.100.5100.0850.000.00	180,987.50
SERIES 2014	150.99.100.5100.0860.000.00	1,000.00
SERIES 2014	250.99.100.5100.0840.000.00	1,885,000.00
SERIES 2014	250.99.100.5100.0850.000.00	292,700.02
SERIES 2014	250.99.100.5100.0860.000.00	1,000.00
SERIES 2015	150.99.100.5100.0840.000.00	135,000.00
SERIES 2015	150.99.100.5100.0850.000.00	223,400.00
SERIES 2015	150.99.100.5100.0860.000.00	500.00
SERIES 2016	150.99.100.5100.0840.000.00	975,000.00
SERIES 2016	150.99.100.5100.0850.000.00	669,050.00
SERIES 2016	150.99.100.5100.0860.000.00	500.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0840.000.00	4,075,000.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0850.000.00	3,593,300.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0860.000.00	500.00
SERIES 2017 - REFUNDING	250.99.100.5100.0840.000.00	630,000.00
SERIES 2017 - REFUNDING	250.99.100.5100.0850.000.00	75,300.00
SERIES 2017 - REFUNDING	250.99.100.5100.0860.000.00	500.00
SERIES 2019	250.99.100.5100.0840.000.00	725,000.00
SERIES 2019	250.99.100.5100.0850.000.00	836,200.00
SERIES 2019	250.99.100.5100.0860.000.00	500.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0840.000.00	1,055,000.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0850.000.00	368,041.67
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0860.000.00	500.00
SES TUTORS	115.99.420.1670.0112.155.00	3,312.00
SEVERANCE PAY	101.99.100.1670.0180.000.00	30,000.00
SEVERANCE PAY	201.99.100.1100.0180.000.00	30,000.00
SHIFT DIFFERENTIAL	101.01.100.2600.0114.000.00	1,048.00
SHIFT DIFFERENTIAL	101.02.100.2600.0114.000.00	1,048.00
SHIFT DIFFERENTIAL	101.03.100.2600.0114.000.00	1,048.00
SHIFT DIFFERENTIAL	101.04.100.2600.0114.000.00	1,048.00
SHIFT DIFFERENTIAL	101.05.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	101.06.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	101.07.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	101.08.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	101.31.100.2600.0114.000.00	7,860.00
SHIFT DIFFERENTIAL	101.32.100.2600.0114.000.00	7,860.00
SHIFT DIFFERENTIAL	201.41.100.2600.0114.000.00	18,864.00

Description/Employee #	Account	Budgeted Amount
SHIFT DIFFERENTIAL	201.42.100.2600.0114.000.00	18,864.00
SHIFT DIFFERENTIAL	101.50.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	201.50.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	101.61.100.2600.0114.000.00	2,096.00
SHIFT DIFFERENTIAL	201.61.100.2600.0114.000.00	2,096.00
SIDS	150.99.100.5100.0440.000.00	99,999.83
SIDS	250.99.100.5100.0830.000.00	100,000.00
SIDS - 2006	250.99.100.5100.0830.000.00	0.98
SIDS - TIF	250.99.100.5100.0830.000.00	114,000.00
SOCCER COACH - BOYS 9TH GRADE	201.41.720.3512.0150.000.00	3,226.07
SOCCER COACH - BOYS 9TH GRADE	201.42.720.3512.0150.000.00	3,226.07
SOCCER COACH - BOYS ASST	201.41.720.3512.0150.000.00	3,226.07
SOCCER COACH - BOYS ASST	201.42.720.3512.0150.000.00	3,226.07
SOCCER COACH - BOYS HEAD	201.41.720.3512.0150.000.00	4,013.02
SOCCER COACH - BOYS HEAD	201.42.720.3512.0150.000.00	4,013.02
SOCCER COACH - GIRLS 9TH GRADE	201.41.720.3512.0150.000.00	3,226.07
SOCCER COACH - GIRLS 9TH GRADE	201.42.720.3512.0150.000.00	3,226.07
SOCCER COACH - GIRLS ASST	201.41.720.3512.0150.000.00	3,226.07
SOCCER COACH - GIRLS ASST	201.42.720.3512.0150.000.00	3,226.07
SOCCER COACH - GIRLS HEAD	201.41.720.3512.0150.000.00	4,013.02
SOCCER COACH - GIRLS HEAD	201.42.720.3512.0150.000.00	4,013.02
SOFTBALL COACH - 7-8	101.31.720.3511.0150.000.00	2,152.16
SOFTBALL COACH - 7-8	101.32.720.3511.0150.000.00	2,152.16
SOFTBALL COACH - 7-8 ASST	101.31.720.3511.0150.000.00	1,369.56
SOFTBALL COACH - 7-8 ASST	101.32.720.3511.0150.000.00	1,369.56
SOFTBALL COACH - ASST	201.41.720.3511.0150.000.00	8,026.04
SOFTBALL COACH - ASST	201.42.720.3511.0150.000.00	8,026.04
SOFTBALL COACH - HEAD	201.41.720.3511.0150.000.00	5,869.53
SOFTBALL COACH - HEAD	201.42.720.3511.0150.000.00	5,869.53
SPECIAL OLYMPICS COACH	201.41.720.3517.0150.000.00	4,013.02
SPEECH AND DEBATE COACH - ASST	201.41.710.3412.0150.000.00	16,052.08
SPEECH AND DEBATE COACH - ASST	201.42.710.3412.0150.000.00	16,052.08
SPEECH AND DEBATE COACH - HEAD	201.41.710.3412.0150.000.00	5,869.53
SPEECH AND DEBATE COACH - HEAD	201.42.710.3412.0150.000.00	5,869.53
SRO CONTRACT	101.99.100.2660.0330.000.00	210,000.00
SRO CONTRACT	201.99.100.2660.0330.000.00	150,000.00
STEP UPS	101.99.100.1670.0112.000.00	190,000.00
STEP UPS	201.99.100.1100.0112.000.00	160,000.00
STIPEND - CRISIS RESPONSE COORDINATOR	201.99.100.2124.0150.000.00	1,000.00
STIPEND - CRISIS RESPONSE COORDINATOR	101.99.100.2124.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD - ART	201.41.100.1140.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - ART	201.42.100.1140.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - BUSINESS	201.41.390.1170.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - BUSINESS	201.42.390.1170.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - CONSUMER SCIENCE	201.41.390.1370.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - CONSUMER SCIENCE	201.42.390.1370.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - FOREIGN LANGUAGE	201.41.100.1270.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - FOREIGN LANGUAGE	201.42.100.1270.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - GUIDANCE	201.41.100.2120.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - GUIDANCE	201.42.100.2120.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - HEALTH SCIENCE	201.41.390.1649.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - HEALTH SCIENCE	201.42.390.1649.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - LANGUAGE ARTS	201.41.100.1240.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - LANGUAGE ARTS	201.42.100.1240.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - LIBRARY	201.41.100.2225.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - LIBRARY	201.42.100.2225.0150.000.00	1,500.00
STIPEND - DEPARTMENT HEAD - MATH	201.41.100.1440.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - MATH	201.42.100.1440.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - PHYS. ED	201.41.100.1340.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - PHYS. ED	201.42.100.1340.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - SCIENCE	201.41.100.1510.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - SCIENCE	201.42.100.1510.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - SOCIAL STUDIES	201.41.100.1570.0150.000.00	6,000.00
STIPEND - DEPARTMENT HEAD - SOCIAL STUDIES	201.42.100.1570.0150.000.00	6,000.00

Description/Employee #	Account	Budgeted Amount
STIPEND - DEPARTMENT HEAD - T & I	201.41.390.1650.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - T & I	201.42.390.1650.0150.000.00	3,000.00
STIPEND - DEPARTMENT HEAD - WRITING LAB LIAISON	201.41.100.1270.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD - WRITING LAB LIAISON	201.42.100.1270.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD LIAISON - BCA	201.41.150.1100.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD LIAISON - MUSIC	201.41.100.1470.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD LIAISON - MUSIC	201.42.100.1470.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD LIAISON - SPED	201.41.280.1900.0150.000.00	1,000.00
STIPEND - DEPARTMENT HEAD LIAISON - SPED	201.42.280.1900.0150.000.00	1,000.00
STRUCTURAL IMBALANCE	101.99.100.1670.0112.000.00	(4,329,270.86)
STRUCTURAL IMBALANCE	201.99.100.1670.0112.000.00	(2,721,690.42)
SUBSTITUTES	101.99.100.1670.0122.000.00	975,000.00
SUBSTITUTES	201.99.100.1100.0122.000.00	325,000.00
SUMMER GYM SUPERVISION	201.41.720.3515.0150.000.00	4,013.02
SUMMER GYM SUPERVISION	201.42.720.3515.0150.000.00	4,013.02
SUPERVISING ACTIVITIES	201.41.720.3500.0150.000.00	3,000.00
SWIM CENTER RENTAL	201.41.100.1340.0451.000.00	55,000.00
SWIMMING COACH - ASST	201.41.720.3509.0150.000.00	3,226.07
SWIMMING COACH - ASST	201.42.720.3509.0150.000.00	3,226.07
SWIMMING COACH - HEAD	201.41.720.3509.0150.000.00	2,006.51
SWIMMING COACH - HEAD	201.42.720.3509.0150.000.00	2,006.51
SWMSS	115.50.100.2510.0810.115.51	3,300.00
TECH MENTOR STIPEND	128.01.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.02.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.03.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.04.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.05.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.06.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.07.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.08.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.31.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	128.32.100.2213.0150.000.55	1,369.56
TECH MENTOR STIPEND	228.41.100.2213.0150.000.55	2,739.11
TECH MENTOR STIPEND	228.42.100.2213.0150.000.55	2,739.11
TELEPHONE	101.99.100.2600.0531.000.00	65,000.00
TELEPHONE	201.99.100.2600.0531.000.00	45,000.00
TELEPHONE	101.31.100.2600.0531.000.00	2,760.00
TELEPHONE	101.32.100.2600.0531.000.00	2,760.00
TELEPHONE	101.50.100.2600.0531.000.00	2,500.00
TELEPHONE	201.50.100.2600.0531.000.00	2,500.00
TELEPHONE	101.01.100.2600.0531.000.00	2,000.00
TELEPHONE	101.02.100.2600.0531.000.00	2,000.00
TELEPHONE	101.04.100.2600.0531.000.00	2,000.00
TELEPHONE	101.03.100.2600.0531.000.00	2,000.00
TELEPHONE	101.05.100.2600.0531.000.00	2,000.00
TELEPHONE	101.06.100.2600.0531.000.00	2,000.00
TELEPHONE	101.07.100.2600.0531.000.00	2,000.00
TELEPHONE	101.08.100.2600.0531.000.00	2,000.00
TELEPHONE	201.61.100.2600.0531.000.00	667.00
TELEPHONE	101.61.100.2600.0531.000.00	1,333.00
TELEPHONE	201.42.100.2600.0531.000.00	2,000.00
TELEPHONE	201.41.100.2600.0531.000.00	2,000.00
TENNIS COACH - ASST	201.41.720.3506.0150.000.00	6,452.14
TENNIS COACH - ASST	201.42.720.3506.0150.000.00	6,452.14
TENNIS COACH - HEAD	201.41.720.3506.0150.000.00	4,013.02
TENNIS COACH - HEAD	201.42.720.3506.0150.000.00	4,013.02
TERM PAY	101.99.100.1670.0160.000.00	130,000.00
TERM PAY	201.99.100.1100.0160.000.00	75,000.00
TERM PAY	101.99.100.1670.0170.000.00	25,000.00
TERM PAY	201.99.100.1100.0170.000.00	10,000.00
THRIVE	115.99.420.1670.0320.155.00	15,000.00
THRIVE	115.99.494.1670.0320.197.00	35,000.00
THRIVE	101.99.100.1670.0320.000.00	131,093.00
THRIVE	201.99.100.1100.0320.000.00	65,547.00

Description/Employee #	Account	Budgeted Amount
THRIVE - PARENT LIAISON	217.99.100.1860.0320.000.00	50,000.00
TITLE I - BASIC SUBSIDY	115.41.420.1900.0112.155.00	-
TITLE I - BASIC SUBSIDY	201.41.280.1900.0112.000.00	-
TITLE IIA FICA	115.99.430.2212.0210.153.00	-
TITLE IIA TRS	115.99.430.1670.0220.153.00	9,578.68
TITLE IIA TRS	115.99.430.2212.0220.153.00	-
TRACK COACH - 9TH GRADE	201.41.720.3508.0150.000.00	8,026.04
TRACK COACH - 9TH GRADE	201.42.720.3508.0150.000.00	8,026.04
TRACK COACH - ADMIN ASST	201.41.720.3508.0150.000.00	726.08
TRACK COACH - ADMIN ASST	201.42.720.3508.0150.000.00	726.08
TRACK COACH - ASST	201.41.720.3508.0150.000.00	28,091.14
TRACK COACH - ASST	201.42.720.3508.0150.000.00	28,091.14
TRACK COACH - HEAD	201.41.720.3508.0150.000.00	5,869.53
TRACK COACH - HEAD	201.42.720.3508.0150.000.00	5,869.53
TRANSFINDER	210.99.100.2700.0680.000.00	5,000.00
TRANSFINDER	110.99.100.2700.0680.000.00	5,000.00
TRANSITION BUDGET	261.99.100.1100.0112.614.00	2,719,171.56
TRS	115.99.456.1900.0220.132.51	81,286.51
UNEMPLOYMENT	115.99.456.1900.0240.132.51	1,741.20
UTILITIES	101.01.100.2600.0411.000.00	12,038.00
UTILITIES	101.02.100.2600.0411.000.00	11,829.00
UTILITIES	101.03.100.2600.0411.000.00	8,406.00
UTILITIES	101.04.100.2600.0411.000.00	7,122.00
UTILITIES	101.05.100.2600.0411.000.00	10,187.00
UTILITIES	101.06.100.2600.0411.000.00	8,535.00
UTILITIES	101.07.100.2600.0411.000.00	9,535.00
UTILITIES	101.08.100.2600.0411.000.00	11,416.00
UTILITIES	101.31.100.2600.0411.000.00	23,568.00
UTILITIES	101.32.100.2600.0411.000.00	25,203.00
UTILITIES	101.50.100.2600.0411.000.00	24,485.00
UTILITIES	101.61.100.2600.0411.000.00	12,129.00
UTILITIES	201.41.100.2600.0411.000.00	131,287.00
UTILITIES	201.42.100.2600.0411.000.00	131,287.00
UTILITIES	201.50.100.2600.0411.000.00	24,485.00
UTILITIES	201.61.100.2600.0411.000.00	6,064.00
UTILITIES	101.01.100.2600.0412.000.00	23,403.00
UTILITIES	101.02.100.2600.0412.000.00	18,851.00
UTILITIES	101.03.100.2600.0412.000.00	42,000.00
UTILITIES	101.04.100.2600.0412.000.00	18,831.00
UTILITIES	101.05.100.2600.0412.000.00	34,979.00
UTILITIES	101.06.100.2600.0412.000.00	33,604.00
UTILITIES	101.07.100.2600.0412.000.00	28,221.00
UTILITIES	101.08.100.2600.0412.000.00	23,988.00
UTILITIES	101.31.100.2600.0412.000.00	63,665.00
UTILITIES	101.32.100.2600.0412.000.00	63,206.00
UTILITIES	101.50.100.2600.0412.000.00	18,173.00
UTILITIES	101.61.100.2600.0412.000.00	24,916.00
UTILITIES	101.99.100.2600.0412.000.00	22,000.00
UTILITIES	201.41.100.2600.0412.000.00	288,508.00
UTILITIES	201.42.100.2600.0412.000.00	288,508.00
UTILITIES	201.50.100.2600.0412.000.00	18,174.00
UTILITIES	201.61.100.2600.0412.000.00	12,458.00
UTILITIES	101.01.100.2600.0421.000.00	4,963.00
UTILITIES	101.02.100.2600.0421.000.00	6,000.00
UTILITIES	101.03.100.2600.0421.000.00	7,133.00
UTILITIES	101.04.100.2600.0421.000.00	8,313.00
UTILITIES	101.05.100.2600.0421.000.00	4,692.00
UTILITIES	101.06.100.2600.0421.000.00	4,689.00
UTILITIES	101.07.100.2600.0421.000.00	3,250.00
UTILITIES	101.08.100.2600.0421.000.00	9,000.00
UTILITIES	101.31.100.2600.0421.000.00	5,068.00
UTILITIES	101.32.100.2600.0421.000.00	12,000.00
UTILITIES	101.50.100.2600.0421.000.00	2,373.00
UTILITIES	101.61.100.2600.0421.000.00	2,902.00

Description/Employee #	Account	Budgeted Amount
UTILITIES	101.99.100.2600.0421.000.00	195,000.00
UTILITIES	201.41.100.2600.0421.000.00	115,000.00
UTILITIES	201.42.100.2600.0421.000.00	27,703.00
UTILITIES	201.50.100.2600.0421.000.00	2,374.00
UTILITIES	201.61.100.2600.0421.000.00	1,451.00
UTILITIES	201.99.100.2600.0421.000.00	122,000.00
UTILITIES	101.01.100.2600.0431.000.00	1,580.00
UTILITIES	101.02.100.2600.0431.000.00	1,580.00
UTILITIES	101.03.100.2600.0431.000.00	2,056.00
UTILITIES	101.04.100.2600.0431.000.00	1,580.00
UTILITIES	101.05.100.2600.0431.000.00	3,521.00
UTILITIES	101.06.100.2600.0431.000.00	3,521.00
UTILITIES	101.07.100.2600.0431.000.00	3,521.00
UTILITIES	101.08.100.2600.0431.000.00	3,558.00
UTILITIES	101.31.100.2600.0431.000.00	18,451.00
UTILITIES	101.32.100.2600.0431.000.00	6,691.00
UTILITIES	101.50.100.2600.0431.000.00	1,486.00
UTILITIES	101.61.100.2600.0431.000.00	2,455.00
UTILITIES	201.41.100.2600.0431.000.00	15,395.00
UTILITIES	201.42.100.2600.0431.000.00	15,395.00
UTILITIES	201.50.100.2600.0431.000.00	1,485.00
UTILITIES	201.61.100.2600.0431.000.00	1,227.00
UTILITIES	201.99.100.2600.0431.000.00	1,893.00
VACANCY	101.31.100.1670.0112.000.00	72,417.00
VACANCY	101.32.100.1670.0112.000.00	68,225.00
VACANCY	101.08.100.2600.0150.000.00	540.00
VACANCY	201.42.100.2600.0114.000.00	42,156.72
VACANCY	201.42.100.2600.0114.000.00	42,156.72
VACANCY	201.41.100.2100.0117.000.00	26,937.60
VACANCY	201.42.100.2100.0117.000.00	26,937.60
VACANCY	201.41.100.2100.0117.000.00	30,201.91
VACANCY	201.42.100.2100.0117.000.00	30,201.91
VACANCY	101.31.100.2600.0114.000.00	42,156.72
VACANCY - 1ST GRADE	101.06.100.1670.0112.000.00	68,755.00
VACANCY - 5TH GRADE (REPLACE RITTER)	101.01.100.1670.0112.000.00	62,267.00
VACANCY - 6TH GRADE CORE	101.31.100.1670.0112.000.00	62,267.00
VACANCY - 6TH GRADE CORE	101.31.100.1670.0112.000.00	62,267.00
VACANCY - 6TH GRADE CORE	101.31.100.1670.0112.000.00	68,225.00
VACANCY - 6TH GRADE CORE	101.31.100.1670.0112.000.00	59,090.00
VACANCY - 8TH GRADE CORE	101.32.100.1670.0112.000.00	67,254.00
VACANCY - BEHAVIORAL SPECIALIST	101.04.100.2120.0113.000.00	69,240.00
VACANCY - BHS ENGLISH	201.41.100.1240.0112.000.00	6,226.70
VACANCY - BHS ENGLISH	201.41.100.1240.0112.000.00	12,453.40
VACANCY - BHS ENGLISH (DONAHOE)	201.41.100.1240.0260.000.00	7,680.00
VACANCY - BHS ENGLISH (DONAHOE)	201.41.100.1240.0112.000.00	62,267.00
VACANCY - BHS ENGLISH (DONAHOE)	201.41.100.1240.0261.000.00	300.00
VACANCY - BHS GERMAN	201.41.100.1270.0112.000.00	11,818.00
VACANCY - BHS MUSIC	201.41.100.1470.0112.000.00	15,207.20
VACANCY - BHS SCIENCE	201.41.100.1510.0112.000.00	62,267.00
VACANCY - BHS SCIENCE	201.41.100.1510.0112.000.00	24,906.80
VACANCY - BHS SCIENCE	201.41.100.1510.0112.000.00	62,267.00
VACANCY - BHS SOCIAL STUDIES	201.41.100.1570.0112.000.00	12,453.40
VACANCY - BHS SOCIAL STUDIES (AAKER)	201.41.100.1570.0112.000.00	62,267.00
VACANCY - BHS SOCIAL STUDIES (GALLI)	201.41.100.1570.0112.000.00	62,267.00
VACANCY - BHS SPANISH	201.41.100.1270.0112.000.00	11,818.00
VACANCY - BHS SPECIAL ED #2 (POSSIBLY GROH)	115.41.456.1900.0112.132.51	16,812.09
VACANCY - BHS SPECIAL ED #2 (POSSIBLY GROH)	115.41.420.1900.0112.155.00	45,454.91
VACANCY - BHS SPECIAL ED #3 (POSSIBLY KOESTER)	115.41.456.1900.0112.132.51	23,199.05
VACANCY - BHS SPECIAL ED #3 (POSSIBLY KOESTER)	201.41.280.1900.0112.000.00	43,083.95
VACANCY - BHS T & I	201.41.390.1410.0112.000.00	62,267.00
VACANCY - BHS T & I	201.41.390.1410.0112.000.00	62,267.00
VACANCY - BROWN, DANIEL F	201.42.390.1410.0260.000.00	2,544.00
VACANCY - BROWN, DANIEL F	201.42.390.1410.0261.000.00	60.00
VACANCY - CLAYTON, MICHAEL JOHN	201.42.100.1570.0260.000.00	11,556.00

Description/Employee #	Account	Budgeted Amount
VACANCY - CLAYTON, MICHAEL JOHN	201.42.100.1570.0261.000.00	300.00
VACANCY - COLE	201.42.100.1440.0260.000.00	11,556.00
VACANCY - COLE	201.42.100.1440.0261.000.00	300.00
VACANCY - COMBO 3/4	101.04.100.1670.0112.000.00	69,063.00
VACANCY - CONNERY, KAYLA	101.31.100.2130.0261.000.00	225.00
VACANCY - EVANS, ADDISON G	115.41.456.1900.0260.132.51	2,073.60
VACANCY - EVANS, ADDISON G	201.41.280.1900.0260.000.00	5,606.40
VACANCY - EVANS, ADDISON G	115.41.456.1900.0261.132.51	81.00
VACANCY - EVANS, ADDISON G	201.41.280.1900.0261.000.00	219.00
VACANCY - GHS ART	201.42.100.1140.0112.000.00	63,194.00
VACANCY - GHS COUNSELOR	201.42.100.2120.0113.000.00	63,931.89
VACANCY - GHS COUNSELOR	201.42.100.2120.0261.000.00	300.00
VACANCY - GHS ENGLISH	201.42.100.1240.0260.000.00	7,680.00
VACANCY - GHS ENGLISH	201.42.100.1240.0112.000.00	56,040.30
VACANCY - GHS ENGLISH	201.42.100.1240.0112.000.00	62,267.00
VACANCY - GHS ENGLISH	201.42.100.1240.0112.000.00	62,267.00
VACANCY - GHS ENGLISH	201.42.100.1240.0261.000.00	300.00
VACANCY - GHS HEALTH ENHANCEMENT	201.42.100.2100.0260.000.00	6,144.00
VACANCY - GHS HEALTH ENHANCEMENT	201.42.100.1340.0260.000.00	1,536.00
VACANCY - GHS HEALTH ENHANCEMENT	201.42.100.1340.0112.000.00	48,401.60
VACANCY - GHS MATH	201.42.100.1440.0112.000.00	18,216.80
VACANCY - GHS SCIENCE	201.42.100.1510.0260.000.00	7,680.00
VACANCY - GHS SCIENCE	201.42.100.1510.0112.000.00	35,772.00
VACANCY - GHS SCIENCE	201.42.100.1510.0112.000.00	59,620.00
VACANCY - GHS SCIENCE	201.42.100.1510.0112.000.00	59,620.00
VACANCY - GHS SOCIAL STUDIES	201.42.100.1570.0112.000.00	62,267.00
VACANCY - GHS SOCIAL STUDIES	201.42.100.1570.0112.000.00	36,433.60
VACANCY - HANKS	201.42.100.1270.0260.000.00	7,958.40
VACANCY - HANKS	201.41.100.1270.0260.000.00	1,989.60
VACANCY - HANKS	201.42.100.1270.0261.000.00	240.00
VACANCY - HANKS	201.41.100.1270.0261.000.00	60.00
VACANCY - HEDLUND, RICHARD C	201.42.390.1410.0260.000.00	7,680.00
VACANCY - HEDLUND, RICHARD C	201.42.390.1410.0261.000.00	300.00
VACANCY - HEILMAN, MELISSA A	115.08.456.1900.0112.132.51	12,296.34
VACANCY - HEILMAN, MELISSA A	101.08.280.1900.0112.000.00	33,245.66
VACANCY - INTERVENTION WHITTIER	101.04.100.1250.0112.000.00	33,715.20
VACANCY - KINDERGARTEN	101.07.100.1670.0260.000.00	7,680.00
VACANCY - KINDERGARTEN	101.07.100.1670.0261.000.00	300.00
VACANCY - KINDERGARTEN	115.04.430.1670.0112.153.00	60,899.00
VACANCY - LEE, PAULA POHLMEIER	101.31.100.1670.0260.000.00	11,556.00
VACANCY - LEE, PAULA POHLMEIER	101.31.100.1670.0261.000.00	300.00
VACANCY - LONG, CAROLYN S	201.42.280.2150.0260.000.00	6,678.00
VACANCY - LONG, CAROLYN S	201.41.280.2150.0260.000.00	6,678.00
VACANCY - LONG, CAROLYN S	201.42.280.2150.0261.000.00	150.00
VACANCY - LONG, CAROLYN S	201.41.280.2150.0261.000.00	150.00
VACANCY - MOTLEY, MEGAN F	201.42.100.1240.0260.000.00	3,072.00
VACANCY - MOTLEY, MEGAN F	201.42.100.1240.0261.000.00	120.00
VACANCY - NEW POSITION	101.50.100.2600.0115.000.00	20,810.40
VACANCY - NEW POSITION	101.50.100.2600.0115.000.00	20,810.40
VACANCY - NEW/REALLOCATED	101.04.100.2130.0113.000.00	38,746.75
VACANCY - POSSIBLY BETSY MARKS	101.04.280.1900.0112.000.00	47,774.85
VACANCY - POSSIBLY BETSY MARKS	115.04.456.1900.0112.132.51	17,670.15
VACANCY - POSSIBLY CHRISTINE TODD	115.08.456.1900.0112.132.51	18,051.39
VACANCY - POSSIBLY CHRISTINE TODD	101.08.280.1900.0112.000.00	48,805.61
VACANCY - POSSIBLY LAURA HANSON	115.32.456.1900.0112.132.51	17,777.34
VACANCY - POSSIBLY LAURA HANSON	101.32.280.1900.0112.000.00	48,064.66
VACANCY - POSSIBLY NELSON SPENCER	115.04.456.1900.0112.132.51	15,203.70
VACANCY - POSSIBLY NELSON SPENCER	101.04.280.1900.0112.000.00	41,106.30
VACANCY - PREVIOUSLY CASHMAN	101.07.100.1670.0112.000.00	55,295.00
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.42.420.1245.0260.155.00	3,301.55
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.32.420.1245.0260.155.00	8,254.45
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.32.420.1245.0112.155.00	49,496.00
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.42.420.1245.0112.155.00	12,374.00
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.99.432.1245.0261.190.00	150.00

Description/Employee #	Account	Budgeted Amount
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.99.420.1245.0261.155.00	75.00
VACANCY - PREVIOUSLY JOHNS, KATHLEEN L	115.99.494.1245.0261.197.00	75.00
VACANCY - RAWLINS, CHRISTOPHER T	201.41.100.1440.0260.000.00	7,404.00
VACANCY - RAWLINS, CHRISTOPHER T	201.41.100.1440.0261.000.00	300.00
VACANCY - RAWLINS, CHRISTOPHER T	201.42.100.1440.0260.000.00	3,072.00
VACANCY - RAWLINS, CHRISTOPHER T	201.42.100.1440.0261.000.00	120.00
VACANCY - REPLACE BUDT	201.42.720.3500.0112.000.00	31,350.00
VACANCY - SPECIAL ED EMILY	115.07.456.1900.0112.132.51	9,884.68
VACANCY - SPECIAL ED EMILY	101.07.280.1900.0112.000.00	28,133.32
VACANCY - STARKEY, WILLIAM M	101.05.280.2140.0260.000.00	9,948.00
VACANCY - STARKEY, WILLIAM M	101.05.280.2140.0261.000.00	300.00
VACANCY - STEPHENS, SUSAN H	101.05.100.1670.0150.000.00	500.00
VACANCY - STEPHENS, SUSAN H	101.05.100.1670.0260.000.00	7,680.00
VACANCY - STEPHENS, SUSAN H	101.05.100.1670.0261.000.00	300.00
VACANCY - STURMAN, DAWN M	201.41.100.1510.0150.000.00	500.00
VACANCY - THIEDE, MARTHA E	101.05.100.1670.0260.000.00	11,556.00
VACANCY - THIEDE, MARTHA E	101.05.100.1670.0261.000.00	300.00
VACANCY (PREV DICKERSON)	201.50.280.2490.0119.000.00	38,935.08
VACANCY (PREV DICKERSON)	201.50.280.2490.0119.000.00	6,950.00
VACANCY (PREV DICKERSON)	201.42.280.2490.0119.000.00	38,935.08
VACANCY (PREV DICKERSON)	201.42.280.2490.0119.000.00	6,950.00
VACANCY PARA	101.99.280.1900.0117.000.00	21,946.60
VACANCY PARA	201.99.280.1900.0117.000.00	21,946.60
VACANT - KLUG	201.42.100.2212.0112.000.00	35,326.00
VACANT - KLUG	201.41.100.2212.0112.000.00	35,326.00
VACANT - PREVIOUSLY HEUSEL	101.03.100.1670.0112.000.00	62,665.00
VICA STIPEND	215.41.390.1100.0150.223.00	3,226.07
VOLLEYBALL COACH - 7-8	101.31.720.3510.0150.000.00	6,456.48
VOLLEYBALL COACH - 7-8	101.32.720.3510.0150.000.00	6,456.48
VOLLEYBALL COACH - 7-8 ASST	101.31.720.3510.0150.000.00	4,108.67
VOLLEYBALL COACH - 7-8 ASST	101.32.720.3510.0150.000.00	4,108.67
VOLLEYBALL COACH - 9TH GRADE	201.41.720.3510.0150.000.00	4,013.02
VOLLEYBALL COACH - 9TH GRADE	201.42.720.3510.0150.000.00	4,013.02
VOLLEYBALL COACH - ASST	201.41.720.3510.0150.000.00	8,026.04
VOLLEYBALL COACH - ASST	201.42.720.3510.0150.000.00	8,026.04
VOLLEYBALL COACH - HEAD	201.41.720.3510.0150.000.00	5,869.53
VOLLEYBALL COACH - HEAD	201.42.720.3510.0150.000.00	5,869.53
WARREN, NICHOLAS	101.32.100.2120.0150.000.00	2,000.00
WEIGHT ROOM - FALL	201.41.720.3515.0150.000.00	2,152.16
WEIGHT ROOM - FALL	201.42.720.3515.0150.000.00	2,152.16
WEIGHT ROOM - SPRING	201.41.720.3515.0150.000.00	2,152.16
WEIGHT ROOM - SPRING	201.42.720.3515.0150.000.00	2,152.16
WEIGHT ROOM - WINTER	201.41.720.3515.0150.000.00	2,152.16
WEIGHT ROOM - WINTER	201.42.720.3515.0150.000.00	2,152.16
WRESTLING COACH - 7-8	101.31.720.3507.0150.000.00	2,152.16
WRESTLING COACH - 7-8	101.32.720.3507.0150.000.00	2,152.16
WRESTLING COACH - 7-8 ASST	101.31.720.3507.0150.000.00	1,369.56
WRESTLING COACH - 7-8 ASST	101.32.720.3507.0150.000.00	1,369.56
WRESTLING COACH - 9TH GRADE	201.41.720.3507.0150.000.00	4,013.02
WRESTLING COACH - 9TH GRADE	201.42.720.3507.0150.000.00	4,013.02
WRESTLING COACH - ASST	201.41.720.3507.0150.000.00	4,013.02
WRESTLING COACH - ASST	201.42.720.3507.0150.000.00	4,013.02
WRESTLING COACH - HEAD	201.41.720.3507.0150.000.00	5,869.53
WRESTLING COACH - HEAD	201.42.720.3507.0150.000.00	5,869.53
Y ACHIEVERS (SUMMER SCHOOL)	115.99.494.1670.0610.197.00	5,000.00
YDI DAY TREATMENT	113.99.280.2140.0330.000.00	30,000.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	30,000.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	30,000.00

Bozeman Public Schools



2022-23 Adopted Budget

Appendix 6: *Mega Issue* District Document

The following document is the detailed correspondence to the public regarding the District's structural imbalance. The document outlines what the problem/opportunity is, that the challenges are not a result of poor planning, the challenges are not due to the lack of community support, and that the challenges are not a result of wasteful spending.



Bozeman Public Schools
2022-2023
Mega Issues

Background

Bozeman School District uses a Long-Range Strategic Plan (LRSP) to guide and focus the District. The LRSP process was launched in the fall of 2007 to bring more rigor to the process of setting goals; to ensure the wants, preferences, and needs of the community are well understood; and to strategically focus District resources. Bozeman Public Schools' Board, staff, and leadership team view the process of strategic planning as an ongoing process within Bozeman Public Schools. The LRSP is not a "strategic planning project" that was completed, but rather is a living document that continually evolves as the needs of the District change.

The LRSP has undergone significant revisions via a community consensus process about every 5-6 years. It was anticipated that the 2022-2023 school year would be the year to engage the community in a LRSP revision process. However, there are two pressing areas where significant discussion, community engagement, and problem solving are needed. The District identifies those types of discussions as *Mega Issues* and has a history of using a consensus process to work through the challenges. The District anticipates pushing the LRSP revision process to the 2023-2024 school year so focused attention can be given to the following *Mega Issues* during the 2022-2023 school year:

***Mega Issue #1* K-12 Budget Consensus**

For details and background information related to **K-12 Budget Consensus** [CLICK HERE](#)

***Mega Issue #2* High School MTSS/PLC Consensus**

For details and background related to **High School MTSS/PLC Consensus** [CLICK HERE](#)

For more information about the **Long Range Strategic Plan (LRSP)** [CLICK HERE](#)

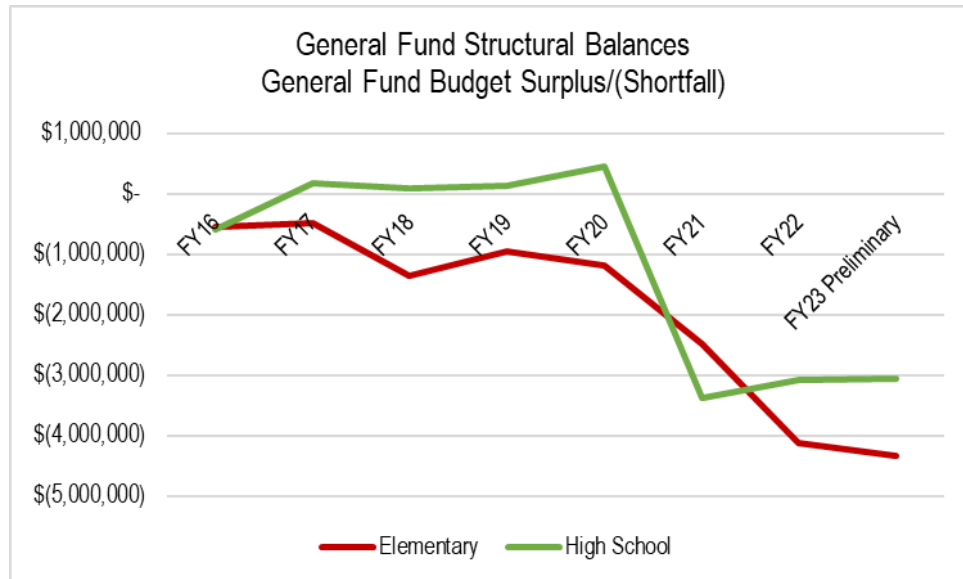
This document was put together to clearly articulate the key details related to each of the identified *Mega Issues* above. The document is also intended to connect the dots between the *Mega Issues* and other district goals and processes. It is also important to note that the two issues above are inextricably linked together. The recommendations from the K-12 Budget Consensus process will help guide and inform the work that will be accomplished in the High School MTSS/PLC consensus process. There is no doubt that the work ahead in both of these areas will be challenging, however, the District has a strong track record of bringing diverse groups of community members, staff, students, administration, and Trustees together to discuss tough issues and find solutions that move the District forward.

Thank you for your continued support of Bozeman Public Schools.

Casey Bertram, Superintendent

What is the problem or opportunity?

Significant budget challenges are looming for both the Elementary and High School District budgets. Both the K-8 elementary and 9-12 high school General Fund budgets are upside down—meaning our planned expenditures exceed our available budget authority:



The graph above shows the General Fund structural balance for the Elementary and High School Districts. The zero line indicates that planned expenditures match available budget authority—a balanced budget. As you can see, both the Elementary and High School budgets have multi-million dollar deficits, and neither appears to be recovering quickly. Both budgets are pulling from limited one-time funds to make ends meet—a temporary solution, but one that is not sustainable.

This information is sure to create questions—and with them, many emotions. The purpose of this section of the document is to anticipate some of those questions and chart a path forward.

The first question we expect is ‘how did we get into this unsustainable position?’ In consensus circles, participants learn to identify their worst-case outcomes first. The idea is to acknowledge these natural fears and negative reactions—and then set them aside to focus on positive outcomes and solutions.

With that process in mind, this document will discuss three things that did *not* cause this situation: poor planning, lack of community support, and wasteful spending.

The challenges are **NOT** the result of **Poor planning**:

The District knew changes were coming and we were as well prepared as possible for them. The transition to two high schools was known and expected, a plan to fund the transition was developed, and that plan was executed with integrity.

The COVID pandemic admittedly caught us all off guard, but the District was still as well prepared for it as we could have been. From a financial perspective the pandemic was a double-edged sword: on one hand, it caused a significant drop in elementary enrollment which resulted in an unforeseen stressor on our budgets; on the other hand, the federal COVID relief (“ESSER”) funds provided one-time funding sources that allowed us to maintain operations during that time.

In April, Moody’s Investment Services reaffirmed our Aa2 bond rating—the best bond rating of any public school in the state. This rating is an independent testament to our strong financial condition and confirmation that our

planning was effective. Steps must be taken to preserve our historically strong financial condition.

The challenges are **NOT** the result of a **Lack of Community Support:**

The Bozeman School District benefits from the most supportive voters in Montana. Our District's track record of levy approval is second to none—in fact, the last time voters rejected an annual operating levy was almost 40 years ago. Thanks to our voters, both the Elementary and High School Districts are at their legal budget caps—in other words, state law will not allow local voters to contribute more tax funding to operate our District, even if they wanted to.

In addition to maximizing our General Fund resources, local voters have also generously approved Building Reserve and Technology Fund levies. Similarly, while many Districts around the state subsidize their School Foods program with General Fund dollars, the Bozeman School District requires that program to be self-sustaining. These dedicated funding streams keep those costs from competing for scarce General Fund dollars.

The bottom line is that our District has tremendous community support, and we have the maximum amount of resources available to us. Unfortunately, no additional funding is available. The District must live within its current means, and the only way to do so is by reducing costs.

The challenges are **NOT** the result of **Wasteful Spending:**

The Bozeman School District prides itself on high student achievement, and we have dedicated educators who aggressively pursue that goal from every angle. Over time and as the District has grown, structures and costs have been added to the budget—but all of those costs either target some aspect of improving student achievement or providing a support that was deemed essential to our operation. Balancing the budget would be simple if General Fund budgets were full of “fluff” or perceived waste. To the contrary, this will be a challenging process as the District will face decisions related to prioritizing and choosing between good things within the budget as there simply isn't waste.

In short, **the current situation is no one's fault and no one did anything wrong, what happened, then?**

- Challenges with maintaining the High School master schedule at two buildings. A projected high school budget deficit was the key reason the 2016 High School Programming Committee debated one even larger high school or splitting into two buildings. The committee and community ultimately chose the two high school model—and the budget challenges that accompany it.

Those challenges are now playing out. Significant FTE increases were expected and granted when GHS opened, and voters approved a transition levy to temporarily support that FTE increase. After the initial increase, the plan was that no new FTE would be needed while the high school enrollment “grew into” the capacity at each building. This spring, however, it became apparent that both high schools needed additional staff to run their master schedules—a fundamental change to our plan. The increase was approved out of necessity to meet the needs of the current scheduling system but, as noted above, it is not sustainable.

- A significant COVID-related reduction in elementary enrollment. Although it has partially recovered, the reduced elementary enrollment tempers expectations for future high school enrollment—and as a result, budget growth.
- Recruitment and retention have emerged as significant District issues—seemingly overnight. Bozeman is an attractive place to live, and the District is a high performing public school system. As a result, our District has historically been a destination for many professional educators. However, cost of living increases here have caused our applicant pools to dwindle significantly. To address those changing conditions, the District provided mid-contract wage increases to all hourly staff and bonuses to all other employee groups. District leadership knows we will need to take a holistic look at employee compensation—including salaries and benefits—and invest strategically in it to help with recruitment and retention issues. In order to do so, however, the District will need to create capacity in our budget.
- A change in General Fund calculation methodology. Specifically, the 2021 legislature suspended schools'

ability to base their General Fund budgets on projected enrollment. Historical enrollment must now be used instead—a change that will reduce Bozeman High School’s 2022-23 General Fund budget authority by almost \$730,000.

- The possibility that the District will not be able to fully fund the transition levy. The transition levy ballot *created the opportunity* for the District to obtain up to \$6 million dollars in transition funding over six years, the maximum amount allowed under state law. To do so, however, the transition levy ballot stated the District must “*completely offset the tax impact of the annual Transition Levy with other reductions.*” The transition levy election took place at the height of the pandemic in 2020, and the Board placed this condition on the levy to help secure its approval during very uncertain times.

Some of those required offsets were known and available when the levy was proposed, but the rest was completely speculative—that is, the District left room to levy for the transition *if* future circumstances changed and new offsets became available. Little has changed, however, and our available taxpayer offsets are very limited. As a result, it is likely that the District will not be able to access the full amount of the transition levy—which compresses the window to balance the budget.

- Additional cost increases to the budget. These additions include FTE increases and a reinstatement of a K-12 curriculum budget. Make no mistake, all of these things are good for student achievement and advance our District goals, but they all come with a budget impact and create additional competition for our limited funds..

School budgets are complex, and questions will certainly emerge. A few of them are addressed below in the FAQ.

In summary, the District is discussing this issue now because we have a window of time to be intentional and develop thoughtful, student-centered solutions to our budget issues.

What is the Consensus Plan?

The District uses a Board Budget Committee to work through significant budget issues. The timeline and plan for the committee consensus work is as follows:

- Board of Trustees will solidify Board Budget Committee assignments at the June 13 meeting. The Board Budget Committee will include three trustees and an alternate.
- The Board Budget Committee will also include representatives from the following stakeholder groups: staff, building administration, central office administration, community members, and students.
- Committee work is anticipated to beginning late June, 2022, and will include a monthly scheduled public meeting, with more meetings scheduled as needed. It is anticipated that the Board Budget Committee would wrap up their work in December 2022.
- Board Budget Committee updates will be provided periodically to the Board of Trustees and the community via Board meetings and the Superintendent’s weekly updates.

Connecting the Dots

9-12 MTSS/PLC Consensus

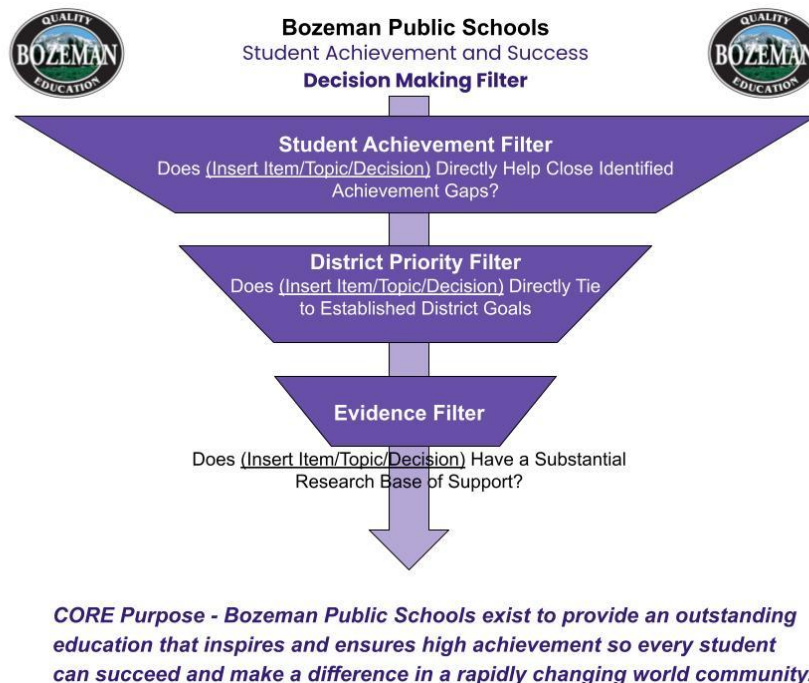
The Board Budget Committee will be making recommendations that will likely impact and inform the 9-12 MTSS/PLC Consensus process, described in the next section. Because the General Fund budget is approximately 90% personnel, it is likely that personnel will be included in potential budget cuts. The 9-12 MTSS/PLC consensus will not “launch” until the Board Budget Committee has provided some direction on what areas will be impacted.

Policy #3610

Bozeman Public Schools has current and historical achievement gaps. Those gaps have been compounded by the impacts of COVID-19. Student success policy #3610 boldly puts the District on the hook to address the long-standing achievement gaps and ensure the success of all students. The key commitments established in student success policy #3610, and associated decision making filter #3610P, are below and will serve as a framework for discussion during the Board Budget Committee process:

- *Providing all students with access to resources, opportunities, supports and interventions to maximize the success of each student.*
- *Assuring that all BSD7 staff members, with deliberate effort, continue to examine and eliminate beliefs, policies, practices, and teaching that may perpetuate disparities in achievement.*
- *Raising the achievement of each student while eliminating any identified or perceived opportunity or achievement gaps.*
- *Filtering programs, initiatives, and budget supports to maximize student success.*

Associated procedure #3610p has been established as a decision making filter and will be used during the Board Budget Committee process to ensure that budget recommendations that are made by the committee are in alignment with closing the achievement gap, District goals, and evidence-based practices:



Budget FAQs

Question: Why are we just hearing about this now?

Answer: Central office and the Board monitor the budget situation closely each year. The deficit has existed—and been growing, as explained above—for a number of years. We've made a point to highlight and document the deficit every year during the budget cycle, but we've allowed it to perpetuate because we've had one time funds to cover it. Administration expects that those one time funds will be exhausted in the next couple of years, and our deficits must be corrected before that happens.

Question: Where can I read more about the District's budgets?

Answer: Each year, the District creates a thorough document that chronicles all aspects of the annual budget. The most recent document (FY2021-22) is available [here](#) and previous years' documents are found toward the bottom of [this page](#).

Question: Building budget and FTE budget ... Do they work together? Will our building (department) budgets decrease in the future due to the current deficit?

Answer: Building budgets and FTE both live within the General Fund. The K-12 Board Budget committee will be looking at all items within the K-8 and 9-12 General Fund Budgets. Because personnel is roughly 90% of the General Fund Budget, it is not likely that decreases in building budgets will significantly impact the deficit.

Question: High School student numbers are growing. Shouldn't this constitute an FTE increase?

Answer: The significant addition of FTE in anticipation of the split to two high schools was intended to provide the FTE needed to run two high schools and allow time for enrollment to “grow into” the two high school model. The 9+ FTE needed to run the master schedule for 2022-2023 was not anticipated, nor planned for, and thus increased the K-12 General Fund deficit that is being balanced by one-time funds. This has accelerated the timeline on balancing the budget and aligning expenditures with available revenues.

Question: We live in an affluent community with a large tax base. Does this help our FTE or budget situation?

Answer: Yes and No. The recently passed High School Technology fund levy, based upon mills, allows that levy to grow over time in concert with the growing tax base. The District also has an existing technology levy based upon mills in the elementary district. The District's Technology Fund levies are the only funding sources we have that are allowed to be based on the value of our tax base.

The remainder of our funding sources—including the state's General Fund budget formula—are not determined by the size of a District's local tax base. The General Fund formula in Bozeman is the same formula in all other communities in Montana. This year, voters passed a \$325,000 General Fund Levy which allows the high school to operate at the maximum funding cap. There is no mechanism to move beyond that cap. The growing tax base will decrease the mill needed to fund our levy requests, but it doesn't allow the maximum budget cap to grow.

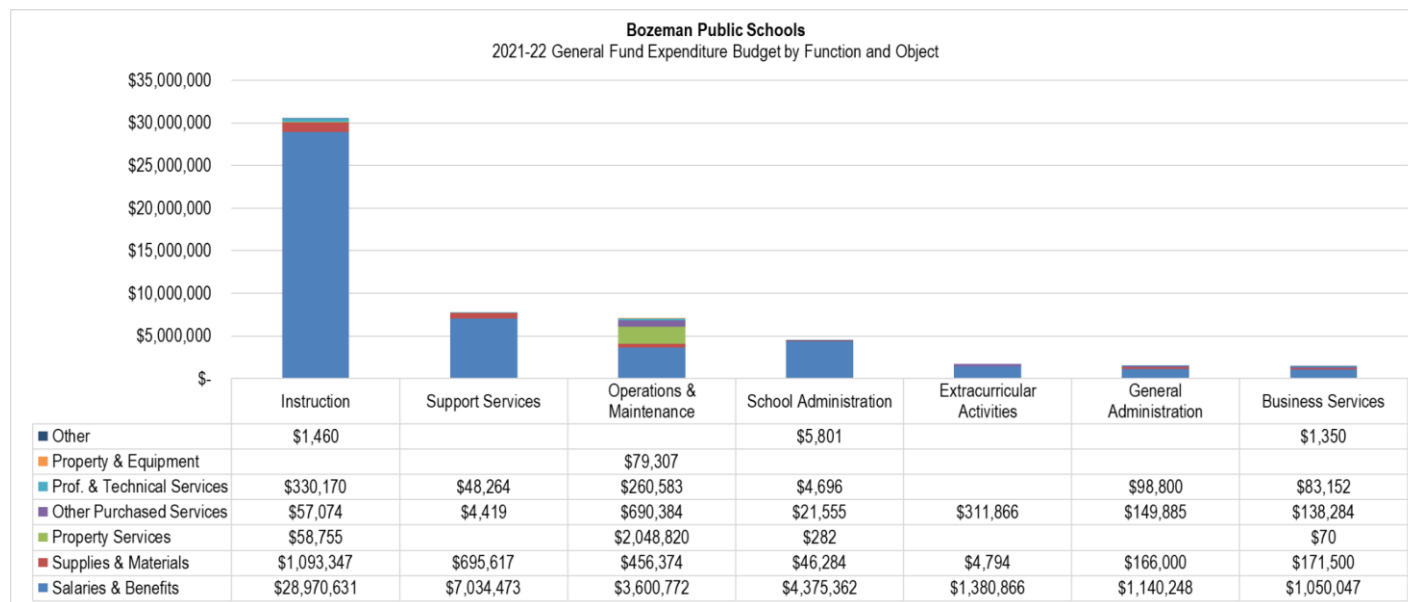
Question: Is the need to reduce FTE/revise budget a K-12 discussion?

Answer: Yes, both the K-8 and 9-12 General Fund Budgets are upside down and dependent upon one-time funds. Both budgets will be looked at by the K-12 Board Budget Committee. One-time funds are available to both the Elementary and High School Districts.

Question: What is the relationship between per-pupil funding and our FTE budget?

Answer: Per pupil funding is one component of Montana's General Fund formula. That per-pupil funding is combined with a list of other components to determine a district's maximum General Fund budget. Voter approval is required to reach the cap, and Bozeman is extremely fortunate to have a community that consistently supports our levies and allows us to do so.

Districts can spend their General Fund budgets as they wish—there are no statutory requirements on what schools do with that money. The graph below shows the breakdown of the 2021-22 K-12 General Fund budget. The Bozeman School District focuses about 90% of our General Fund budget on personnel (i.e., FTE, shown in blue on the graph), a ratio that is comparable to our peer school districts across the state. The remainder of the General Fund budget is spent on things like utilities, property and liability insurance, supplies, etc.:



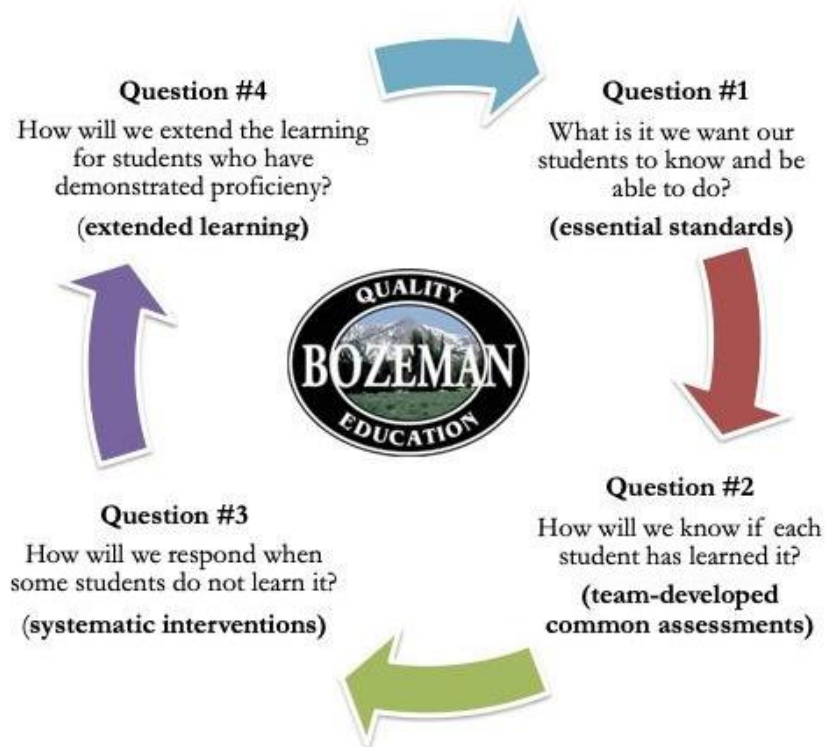
What is the problem or opportunity?

Bozeman Public Schools use a Long Range Strategic Plan (LRSP) and associated District Five Year Plan to focus the collective efforts of school sites and staff. The District Five Year Plan is inclusive of the following goals:

- **Early Literacy Goal:** By 2025, 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.
- **Grade Level Reading Goal:** By 2025, 90% of all BSD7 3rd Grade Students will demonstrate grade-level reading skills by achieving a proficient score on the Acadience reading assessment at the end of the school year.
- **PLC Goal:** By spring of 2025 all BSD7 schools PK-12 will have fully implemented PLC's in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- **TBD Graduation Goal:** Tied to Graduation Rates - Developed During the 2021-2022 School Year - Launched Fall 2022

The K-12 PLC goal requires that the high school develop and launch a braided MTSS/PLC structure as the foundational approach for teaching and learning. It was agreed upon during BEA negotiations that the high school MTSS/PLC model would be built via a consensus process ensuring high school staff have a seat at the table in the building and implementation of the plan/s. Similar to the K-5 IMPACT schedule revisioning process, the changes must be as close to cost neutral as possible. The following topics will be addressed during the high school consensus process:

- Moving away from "MTSS via course," and moving toward a sustainable intervention model that is inclusive of the following components established in the research: research-based, directive, administered by trained professionals, targeted, and timely.
- Focused teacher collaboration time embedded within the teacher day for educators who share like standards to ask and answer the following essential questions:



Adapted From: DuFour, R. (2006). *Learning by doing: A handbook for professional learning communities at work*. Bloomington, Ind: Solution Tree.

What is the Consensus Plan ?

There are many key details left to flesh out with the 9-12 MTSS/PLC consensus process. Below are some of the known pieces of the plan:

- The 9-12 MTSS/PLC consensus will not launch until the K-12 budget committee has provided some initial recommendations regarding balancing the high school budget. This means that it is likely that MTSS/PLC discussion will begin in January 2023.
- With a start date of January 2023, it is anticipated that any significant master schedule changes would not occur until the 2024-2025 school year.
- The process will have ample staff representation from both high schools.
- Portions of the process will be full-blown consensus, while other portions of the process will be information sharing at PIR days or during staff meetings, as well as staff training.
- The District has set aside a limited budget of one-time funds to support the 9-12 MTSS/PLC consensus process during the 2022-2023 school year.
- The high school master schedule is a foundational piece of the puzzle that will be looked at and addressed during the MTSS/PLC consensus process.
- While the 9-12 MTSS/PLC process will not formally “open” the collective bargaining agreement for changes, there are a wide variety of past practice areas that will likely be discussed (study halls, duty periods, course caps, etc.)
- The process will be facilitated by BSD7 trained consensus facilitators and will likely include an outside consultant with expertise in high school scheduling, MTSS, and PLC's.

Connecting the Dots

K-12 Budget Consensus

The K-12 Budget consensus process will occur prior to the MTSS/PLC consensus process and will definitely set some boundaries and parameters for the discussion. For example, the following items will come up during the the high school portion of the K-12 budget discussions and may impact the problem solving and approaches taken by the high school MTSS/PLC consensus group:

- District-created course caps that set student enrollment course limits below state accreditation standards.
- Special education collaborative delivery model.
- Title One delivery model.
- The majority of students at GHS and BHS have a seven period schedule which requires FTE above and beyond what is allocated via the state funding formulas and current collective bargaining agreement language.

Transition to Two High Schools

The opening of a second high school has been an amazing success for our students and community! Expanded opportunities for students have been realized across athletics, activities, clubs, etc. There are, however, a list of unintended consequences that have come along with the transition to two high schools. The following areas will be discussed during the high school consensus process:

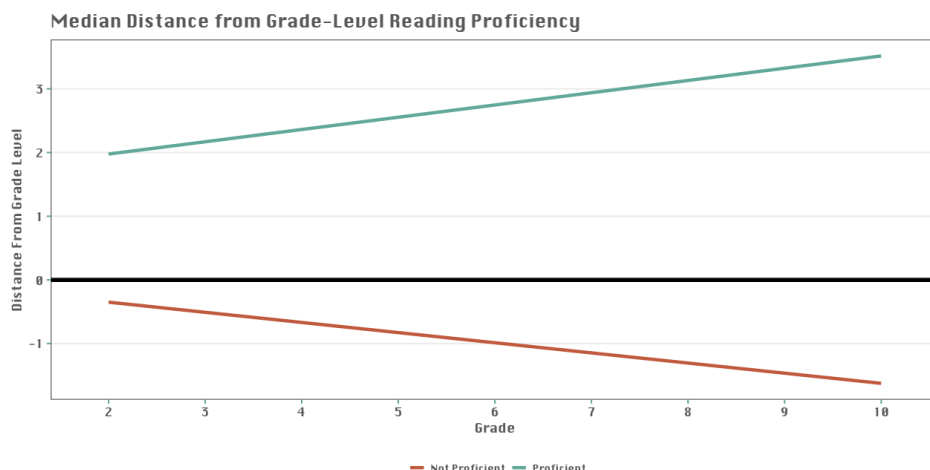
- Singletons constrain the master schedule and make it less flexible. Moving to two high schools doubled the number of singletons in the combined 9-12 master schedule (singletons = courses only offered one time in the master schedule).
- The number of study halls has increased across both schools, which has stressed the historical study hall coverage plan to a breaking point. One time funds were required to provide band-aids for the problem during the 2021-2022 school year.
- The number of separate courses that an individual teacher preps for has increased across both high schools adding to teaching stress and workload.
- New course proposals, typically looked upon as a positive, only add to the challenges above.

In short, operating a course catalog and course structure that was designed for a 2400 person high school in two 1500 person high schools is presenting challenges that were not fully anticipated during the transition process.

Policy #3610 - Achievement Gap

Bozeman Public Schools has current and historical achievement gaps. Those gaps have been compounded by the impacts of COVID-19. Student success policy #3610 boldly puts the District on the hook to address the long-standing

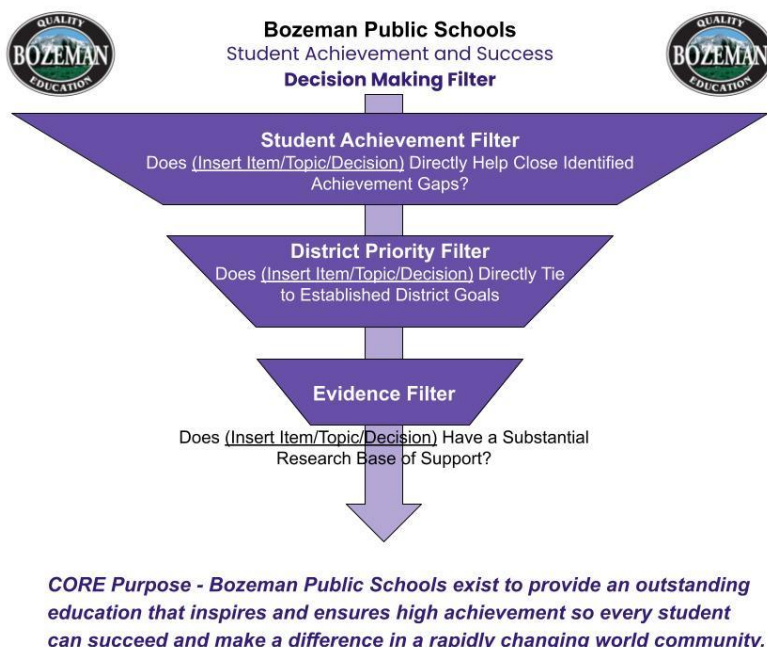
achievement gaps and ensure the success of all students. 2020-2021 high school ACT data shows that approximately 30% of Bozeman students are not proficient with ELA standards, and approximately 60% of students are not proficient with Math standards. District longitudinal data shows that students who are proficient early in their school careers continue to grow and excel, while students who struggle early continue to struggle throughout the K-12 system.



The key commitments established in student success policy #3610, and associated decision making filter #3610P, are below and will serve as a framework for discussion during the high school consensus process:

- *Providing all students with access to resources, opportunities, supports and interventions to maximize the success of each student.*
- *Assuring that all BSD7 staff members, with deliberate effort, continue to examine and eliminate beliefs, policies, practices, and teaching that may perpetuate disparities in achievement.*
- *Raising the achievement of each student while eliminating any identified or perceived opportunity or achievement gaps.*
- *Filtering programs, initiatives, and budget supports to maximize student success.*

Associated procedure #3610p has been established as a decision making filter:



Student Inclusion and Resiliency Committee (SIRI)

Over the past two years the SIRC committee, which is a standing board committee, has dug deeply into graduation and achievement data within Bozeman Public Schools. Three major areas of focus for the SIRC committee include:

- The SIRC committee will be formally recommending a **graduation goal** to the superintendent and Board of Trustees to be added as part of the [District five year plan](#) beginning in 2022-2023.
- The SIRC committee identified current K-12 **math pathways** (tracking) as an area of concern to be studied by a subcommittee beginning in the spring of 2022.
- The SIRC committee identified seven goal areas for K-12 **MTSS implementation**, to be completed by June of 2025. See Below:

By June, 2025, MTSS in the Bozeman Public Schools shall include:

- A completed resource map for each school that includes personnel, facilities, curriculum and intervention, time allocation and requirements, additional resources, and schoolwide data
- A common understanding of MTSS that goes beyond pathways to single-student interventions or special education pre-referral
- A systemic, consistent MTSS process spanning K-12
- A commitment and process to regularly and continuously monitor for and respond to “implementation drift” with a philosophy of “core plus intervention” instead of “core replacement”
- Tier 1 core instruction is built with principles that provide an integrated structure of student support allowing every student access to high-quality resources and engaging curriculum, as well as the use of common assessments to discontinue the practice of tracking.
- An efficient and effective data system, including early warning system drop-out prevention indicators, that accesses and uses a wide variety of student data as well as matching resources to support individual student needs
- The use of evidence based progress monitoring tools, interventions, and curriculum

The work and goals of the SIRC Committee will be part of the high school consensus discussions during the 2022-2023 school year.

Long Range Strategic Plan (LRSP) Overview

Key foundational pieces of the LRSP include the District's Core Purpose, Core Values, Goal Areas, and the Five-Year Plan which includes measurable District goals:

Core Purpose - *Bozeman Public Schools exist to provide an outstanding education that inspires and ensures high achievement so every student can succeed and make a difference in a rapidly changing world community.*

Core Values

- High Student Achievement: We are committed to ensuring that all students achieve at high levels
- Committed, Quality Staff: We employ and retain well qualified and talented staff members who demonstrate a commitment to the core purpose of the District.
- Community and Family Engagement: We believe that parents and the community are essential contributors in the achievement of our goals.
- Climate: We operate in a climate of respect, honesty and hard work, recognizing the need to be adaptable and open to change.
- Fiscal Responsibility: We are fiscally responsible in the management and expenditure of all District resources.
- Decision Making: We rely on best practices research to guide our decision-making.

Goal Areas

- Goal Area 1: Academic Performance - Each student meets or exceeds the high academic standards necessary for college and career readiness.
- Goal Area 2: Operations and Capacity Building: District operations, facilities and human resources promote an efficient and innovative educational system.
- Goal Area 3: Community Engagement and Partnerships: Bozeman Public Schools has created an environment in which all education stakeholders at the local, state and national level are supportive, engaged, and contribute to successfully educate our students.
- Goal Area 4: Student and Staff Safety/Health/Welfare: Bozeman Public Schools has effective systems in place for students and staff to learn and work in a safe and healthy environment.

Five Year Plan - Measurable District Goals

- **Early Literacy Goal:** By 2025, 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.
- **Grade Level Reading Goal:** By 2025, 90% of all BSD7 3rd Grade Students will demonstrate grade-level reading skills by achieving a proficient score on the Acadience reading assessment at the end of the school year.
- **PLC Goal:** By spring of 2025 all BSD7 schools PK-12 will have fully implemented PLC's in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- **TBD Graduation Goal:** Tied to Graduation Rates - Developed During the 2021-2022 School Year - Launched Fall 2022

For more information on Bozeman Public Schools' LRSP plan navigate to our website [HERE](#).