

# Bozeman Public Schools



## 2023-24 Adopted Budget

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BOZEMAN PUBLIC SCHOOLS  
2023-24 ADOPTED BUDGET

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# **Bozeman Public Schools**



**2023-24 Adopted Budget**

**Executive Summary**



**Bozeman Public Schools**

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DATE: August 21, 2023

TO: Board Chair  
Members of the Board of Trustees

FROM: Lacy Clark, Director of Business Services

RE: 2023-24 Budget Overview

On August 21, 2023 the Bozeman School District Board of Trustees adopted its budget for the 2023-24 fiscal year. This document is intended to provide the reader with an overview of the Bozeman School District and its 2023-24 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
<b>Greg Neil, Chair</b>	2026	6.5 years	Insurance Agent
<b>Tanya Reinhardt, Vice Chair</b>	2025	7 years	Business Consultant
<b>Douglas Fischer</b>	2024	8 years	Journalist
<b>Gary Lusin</b>	2024	17.5 years	Physical Therapist
<b>Kevin Black</b>	2026	3 years	Real Estate Agent
<b>Lauren Dee</b>	2025	1 year	Stay at Home Mom
<b>Lei-Anna Bertelsen</b>	2024	2 years	Education Facilitator
<b>Sandra Wilson</b>	2024	8.5 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. Prior to becoming the Superintendent, he served as the Interim Superintendent from 2020-2021 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 were two pressing areas where significant discussion, community engagement, and problem solving were needed. The district identified those discussions as *Mega Issues* (*Mega Issues* included the budget shortfall in both the Elementary and High School Districts, as well as implementation of Professional Learning Communities (PLC's) to support the closing of the achievement gap) and used a consensus process to work through the challenges. The district now anticipates tackling LRSP revision process during the 2023-2024 school year.

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 2023-24 budget has been in the planning stages since August 2022.

### **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 Records

## FINANCIAL SECTION

Immediately, the Bozeman School District's finances remain healthy. Voted levy requests continue to pass in our community, General Fund reserves are 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.

### 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 2023-24 is \$117,241,675. This total represents an increase of \$8,502,811 (7.8%) over the prior year's budget:

	FY2022-23	FY2023-24		
	Budget	Budget	Change \$	Change %
General	\$ 56,909,434	\$ 59,103,552	\$ 2,194,118	3.9%
Debt Service	17,950,130	17,848,713	-101,417	-0.6%
Building Reserve	16,368,645	19,847,876	3,479,231	21.3%
Retirement	9,100,000	10,400,000	1,300,000	14.3%
Transportation	3,649,168	4,938,890	1,289,722	35.3%
Technology	2,385,588	2,322,579	-63,009	-2.6%
Adult Education	470,502	876,526	406,024	86.3%
Bus Depreciation	612,380	621,820	9,440	1.5%
Tuition	1,266,200	1,232,271	-33,929	-2.7%
Flexibility	26,234	49,448	23,214	88.5%
<b>Total K-12</b>	<b>\$ 108,738,281</b>	<b>\$ 117,241,675</b>	<b>\$ 8,503,394</b>	<b>7.8%</b>

Source: District records

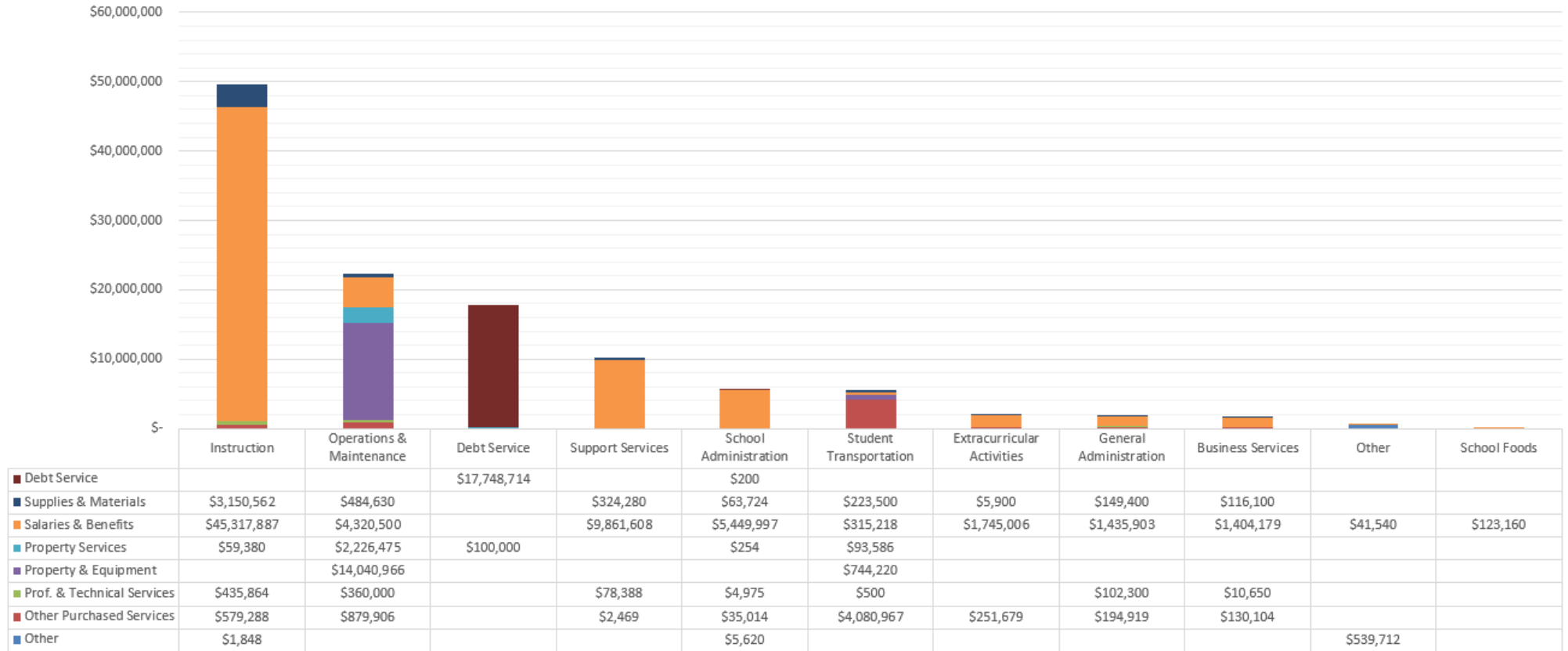
## Expenditure Summary

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 \$117,241,675 in total budgeted expenditures, the District plans to spend \$49,115,836 (42%) on Instruction and \$69,974,382 (59.6%) on Salaries and Benefits – the largest single function and object amounts, respectively.

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

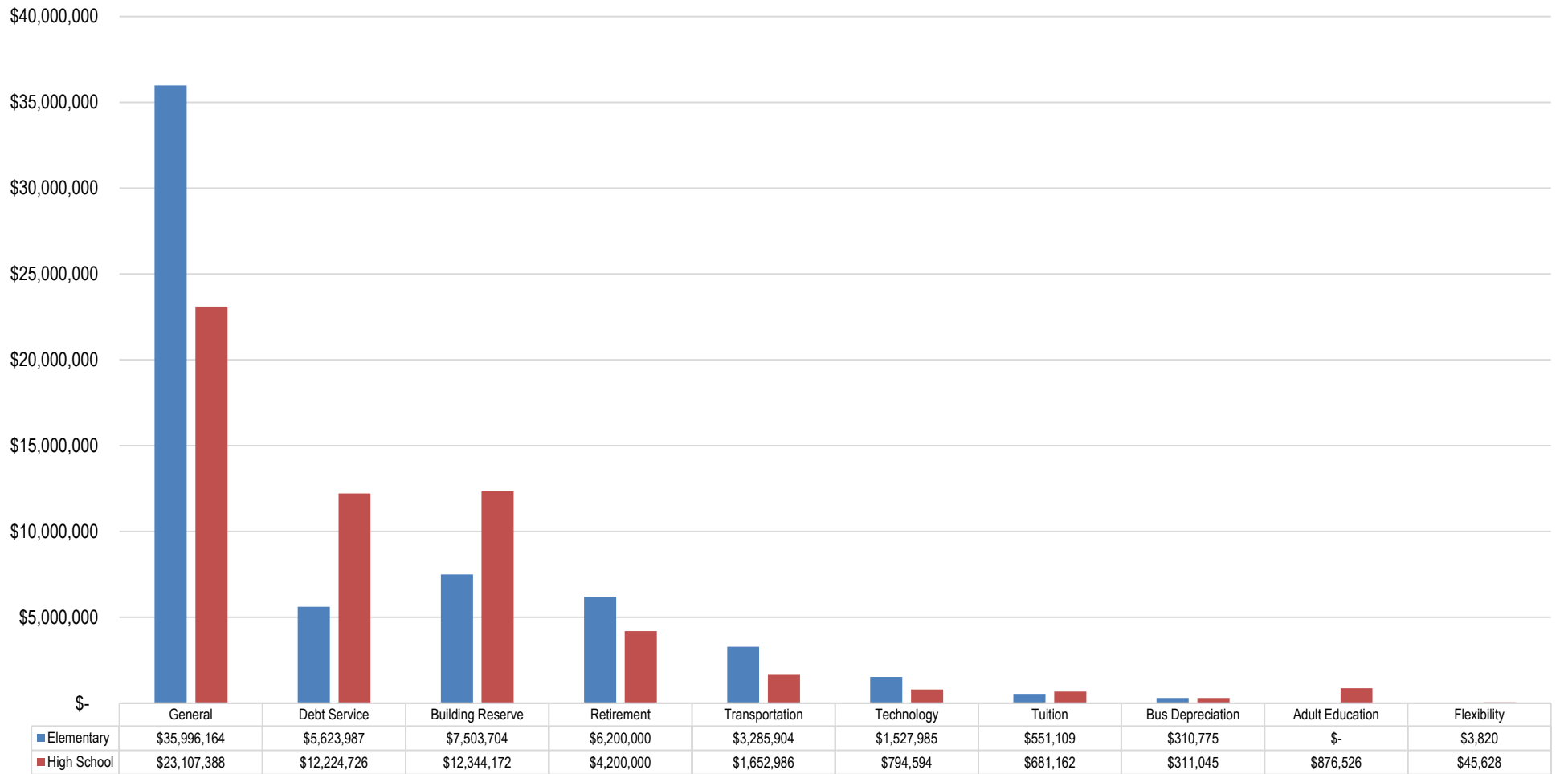
## Bozeman Public Schools 2023-24 Fund Budget by Function and Object



Source: District records

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

**Bozeman Public Schools**  
2023-24 Spending Authority - All Budgeted Funds



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 \$3,738,971 (6.33%) system-wide:

	Elementary	High School	K-12 Total
Projected General Fund Budget Limit w/ a Vote	\$ 35,996,164	\$ 23,107,388	\$ 59,103,552
Budgeted General Fund Expenditures	\$ 39,133,542	\$ 23,708,981	\$ 62,842,523
Remaining Capacity/(Structural Imbalance)	\$ (3,137,378)	\$ (601,593)	\$ (3,738,971)

Source: District Records

The structural imbalance was deemed a *Mega Issue* in Spring 2022 and a budget committee was created to tackle budget reductions amounting to \$4.1 million per year. The budget committee met from June 2022 through December 2022 and budget reductions were recommended to the Board of Trustees in January 2023. The Board ultimately approved the committee's recommendations. A list of the approved reductions is included as Appendix 6 of this document.

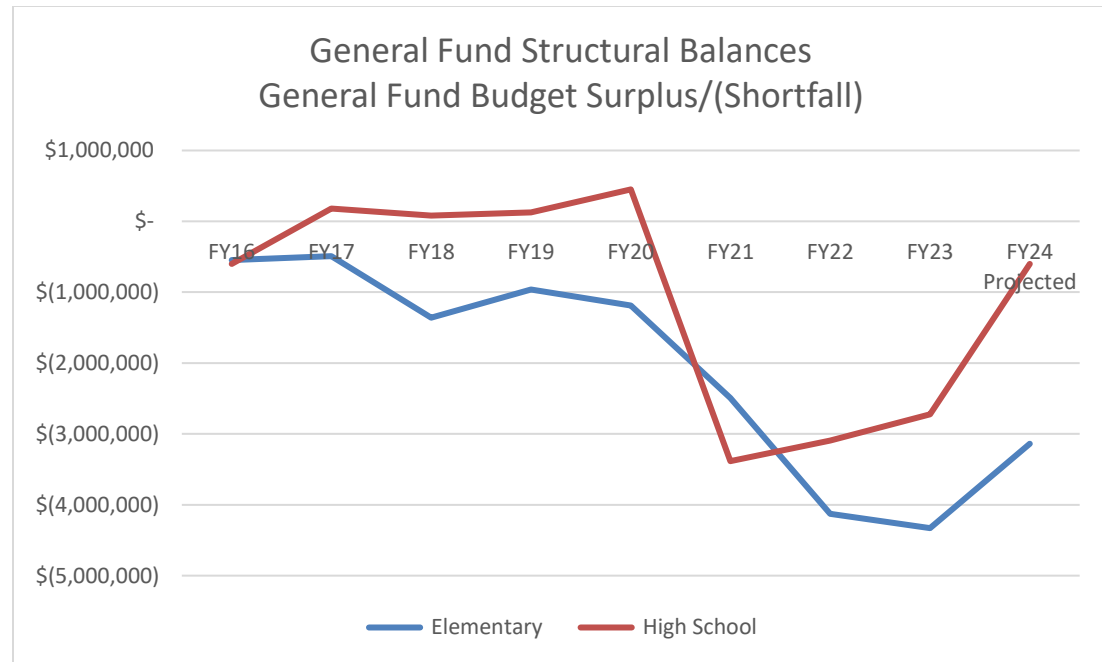
### Significant Trends, Events, and Initiatives

The budget deficit identified as a *Mega Issue* was caused from two separate circumstances. The first, an unforeseen elementary enrollment decrease related to the COVID-19 pandemic, and the second, 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 were completely spent as of June 2022, 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. However, due to course offerings and increased enrollment 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 suddenly become significant issues for the District. Bozeman is an attractive place to live, and the housing market has skyrocketed since the pandemic. The cost to rent or own a home in Gallatin County has become unmanageable. As a result, our District has seen the number of applications for all positions dwindle significantly. Where there was once over a hundred applications for a Principal position, we are now receiving less than five applicants for these job postings. In addition, many out of town applicants pull their application once they review the housing costs in the area. To address the changing conditions, the District not only had to address the budget deficit, but has also had to find innovative ways to recruit and retain employees. Union negotiations took place in the spring of 2023, and the District had to take a holistic look at employee compensation—including salaries and benefits—and invest strategically in it to help recruit and retain high quality employees.



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 had multi-million dollar deficits that underwent thorough review through the budget committee consensus process. While the lines are now trending upward, it is imperative that the District continue to review and change the way that it does business: meaning innovation must be at the forefront of all decisions that are made regarding the education of our children.

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 Elementary Building Reserve Safety levy, a High School Building Reserve Safety 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 significant fund budget changes:

- \$2,194,118 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 2023-24 and 2024-25 by 2.70% and 3.00%, respectively, based on an inflation formula defined 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 121 students from the prior year (a 4.6% increase). This enrollment increase gave the High School District the ability to ask voters for an over-base General Fund levy of \$380,000, which they approved in May 2023.

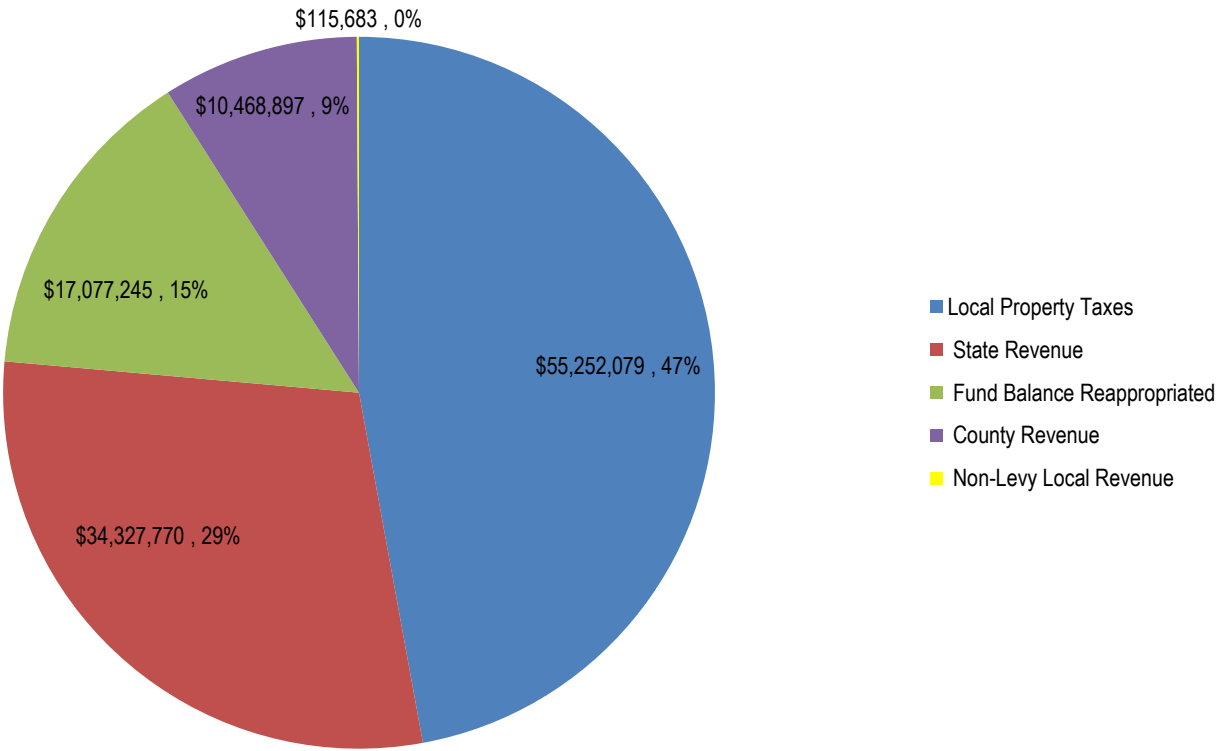


- 6-mill (\$2,296,335) increase in the Building Reserve Safety Funds. In May 2023, High School District voters approved a new 2-mill permanent Building Reserve Safety levy, and the Elementary District approved a new 4-mill permanent Safety levy. The combined six mills are based on the total taxable value of the District and will increase/decrease based on the assessed value. Based on 20-9-502, MCA the District may use these funds to cover the cost of school and student safety. Therefore, State law dictates these funds may specifically be used to cover the costs of Student Resource Officers, Counselors, and other staff who assist with school and student safety and security. In the past, these expenses had been paid by the General Funds and the District was very clear to voters that the safety-related costs would be removed from the General Funds and coded to the new Safety levies, if approved. Therefore, these levies will directly impact the budget deficit in a positive way.
- \$1,300,000 increase in the Retirement Funds. The District is able to permissively levy Retirement fund revenue through the County. Through the last several years, one-time ESSER funds were utilized to pay for more salaries and benefits resulting in less Retirement funds being levied. Because the one-time funds have been completely utilized, the District must now cover all costs associated with FICA, TRS & PERS, and unemployment insurance from the Retirement fund, rather than Federal Grants. The increase in funds is to cover the anticipated cost of employer contributions and any retirement payouts that result from employees retiring from the District in the upcoming fiscal year.
- \$1,427,516 increase in the Transportation Funds. The final year in the First Student transportation contract was 2022-2023. Therefore, the District sent out a Request for Proposal for a new five-year contract. The District received three bids, and the Board of Trustees awarded the contract to the lowest bidder – First Student. The 2023-2024 and five-year costs of the new contract are \$3,602,352 and \$19,511,315, respectively. Although these amounts represent the low bid, they are considerably higher than the previous contract costs. Therefore, a significant increase in the Transportation Fund levy was required.

## 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 \$117,241,675 in expenditure budgets adopted for 2023-24 will be funded as follows:

**Bozeman Public Schools**  
Funding Sources for 2023-24 Budgeted Funds



Source: District records

The following table compared these budgeted funding sources for 2023-24 with those budgeted for the prior year:

	2022-23	2023-24	Change
Local Property Taxes	\$ 47,975,467	\$ 55,252,079	\$ 7,276,612
Non-Levy Revenue	43,561,523	44,912,350	1,350,827
Fund Balance Reappropriated	17,201,292	17,077,245	(124,047)
Total	\$ 108,738,282	\$ 117,241,675	\$ 8,503,393

Source: District records

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

## Budget Forecast

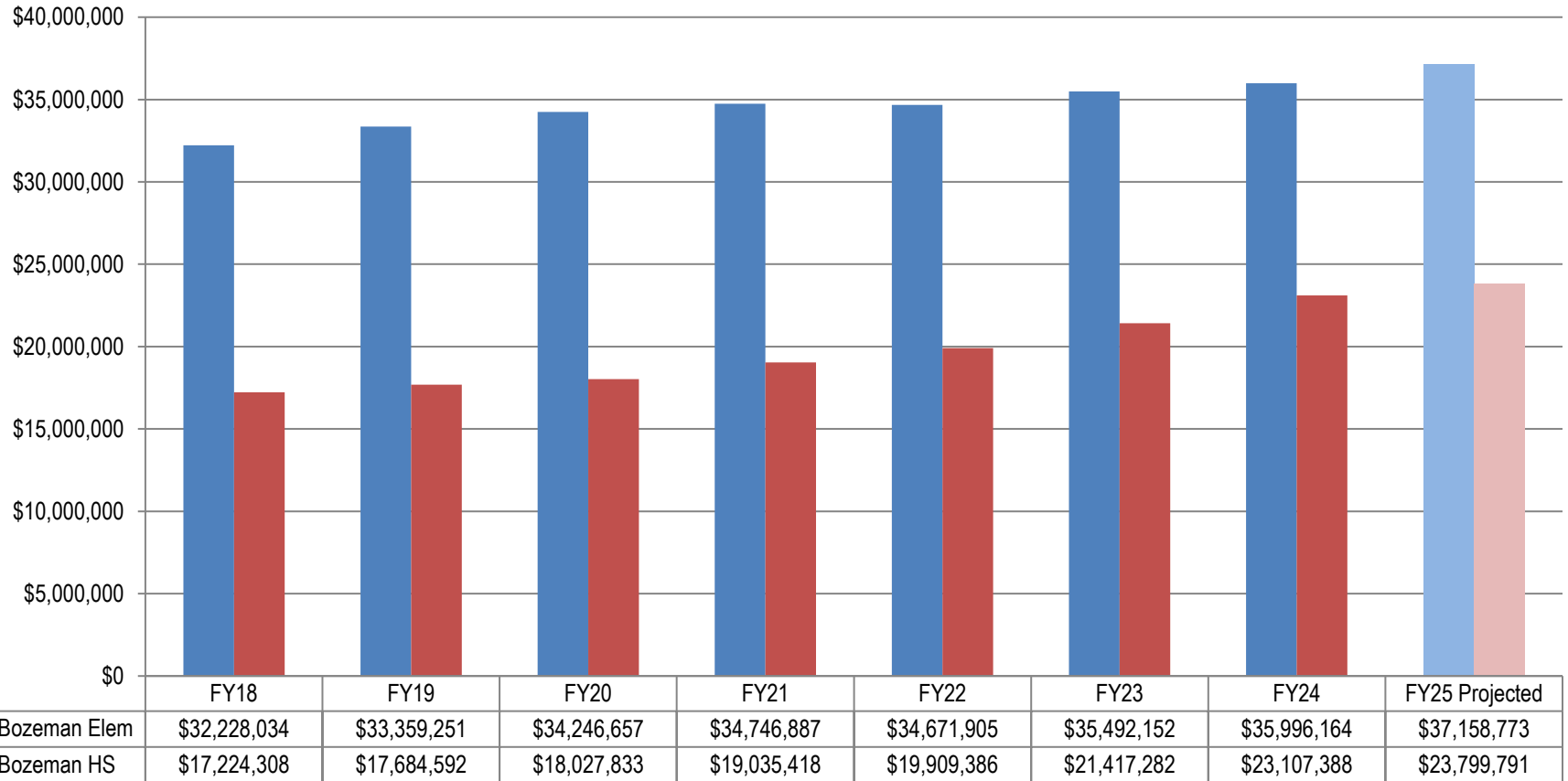
School finance in Montana differs from other states, and even other local governments within the state. Montana school operating budgets are unusual in that they are not contingent on taxable values and tax receipts. Rather, a series of factors--primarily enrollment and a series of legislatively-determined rates--determine our General Fund legal spending authority each year. While we must maintain adequate cash flow, schools can legally 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.

Further, the 2023 Montana Legislature (which meets every odd numbered year) enacted changes that will further detract from schools' ability to plan for the future. In particular, [HB36](#) removed the mechanism for anticipated enrollment increases. This law no longer allows District's to budget for anticipated enrollment increases of 40 or more students. Rather, the funding will be based on the October enrollment count if the current year ANB exceeds the district's budget limit ANB for the school fiscal year for three years prior by 110% or more. This significant enrollment increase replaces the anticipated unusual enrollment.

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 took definitive steps to reduce the budget by \$4.1 million dollars annually. While we expect the High School General Fund structural imbalance to recover slightly as enrollment increases, the District is proactively implementing schedule changes at the High School in 2024-2025 to accommodate the new economies of scale that were lost when the District moved to a two high school model. The Elementary District is experiencing substantially lower enrollment over the three previous years, and no projected enrollment increases in the foreseeable future. Because of the enrollment decreases, the Elementary District must act more quickly on the changes necessary to balance the budget. The Middle School master schedule will change to block scheduling effective for the 2023-2024 school year. These changes will not only align with budget reduction needs, but they will also directly advance our District towards becoming a Professional Learning Community (PLC) District. In addition to the master schedule changes in the Middle & High Schools, the budget committee formulated a list of other budget reduction suggestions that were approved by the Board of Trustees in January 2023. The list of budget reduction recommendations kept students in the center of the room and eliminated as many dollars as possible before impacting the Certified staff FTE.

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 passage of the High School & Elementary Safety levies, the District will receive an additional approximate \$2.3 million per year. The purpose of these levies is to offset prior General Fund costs for SRO's, Counselors, and other staff with safety-related duties. This \$2.3 million reduction from the General Fund makes up 56% of the \$4.1 million budget deficit. As these are permanent levies, this is a permanent offset to the General Fund.

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 \$470,237 and \$253,873, respectively, and these are the amounts included in the current year budget. In addition, the District is able to fully offset the taxes on the \$1 million transition levy, so for fiscal year 2024, the entire \$1 million will be levied.

- Transportation Funds. The new five-year contract with First Student saw an annual increase of approximately \$1.4 million dollars. This amount, in addition to the regular annual costs will be permissively levied to cover the expenses of operating home to school transportation.
- Technology Funds. 20-9-533, MCA requires that the amount budgeted pursuant to levies approved prior to July 1, 2013 may not, over time, exceed 150% of the original cost of the equipment. Because the Elementary levy is based on mills and the sizeable taxable value increase in the district, the District will be unable to levy the entire 3 mills for the 2023-24 year.
- Adult Education Funds. The Child Advancement Project ("CAP") was first initiated in the District in 1990 under a grant from the Fred Meyer Foundation. The Child Advancement Project (CAP) matches adult volunteers from the community with children in the District. These mentors work one-on-one with students in grades preK-12 to provide support and encouragement. Mentors help students discover and build upon their individual strengths, and affirm students' ability to shape their own futures.

Parent Liaisons are professionals who work in the schools but are paid by THRIVE. Parent Liaisons do not work directly with students; rather, they facilitate parenting classes, connect parents to community resources and support parent-teacher collaboration to build a bridge between the home and school and position students for success. The District contracts with Thrive to provide the parent liaison services. Because the parent liaisons are only working with adults, \$195,000 more of the contracted cost will be permissively levied through the adult education fund. Previously, this cost was spread out between the General Fund, Title I funds, and Adult Education funds. By funding this contract through the Adult Education fund, it alleviates \$195,000 from the General Fund.

- Tuition Funds. No significant changes are anticipated for 2023-24. HB203 recently passed through the legislature and will take effect in FY25. This bill revises education laws and allows students to enroll in the school of their choice, even if it is not within their District boundary. The state funding dollars will follow the student. Therefore, the District may need to levy additional Tuition funds in the future to pay for our students that enroll in another District.
- 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**

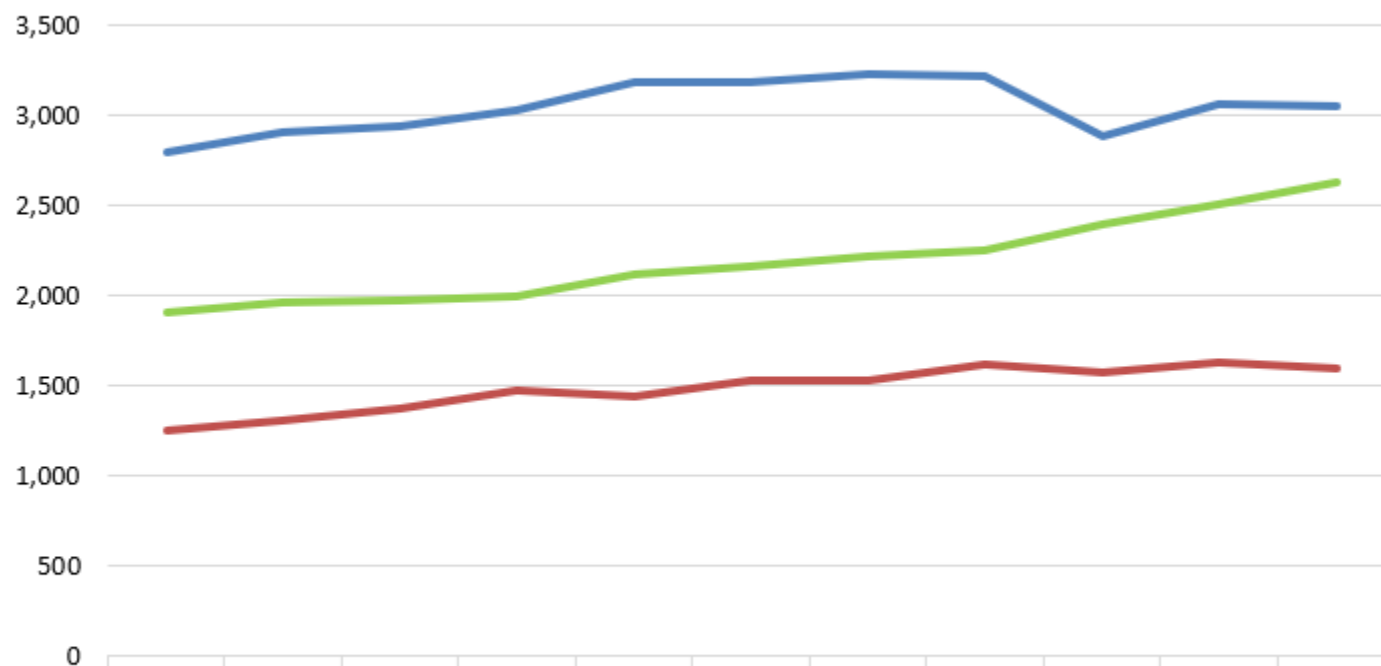
This section of the budget document includes information on enrollment, taxation, personnel, and debt.

### **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 has leveled 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 now 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 pandemic. With the overall Elementary enrollment decrease, the District has not been able to increase the General Fund through a voter approved levy since May 2021.

## October 2022 Enrollment History

### Bozeman Schools Enrollment History



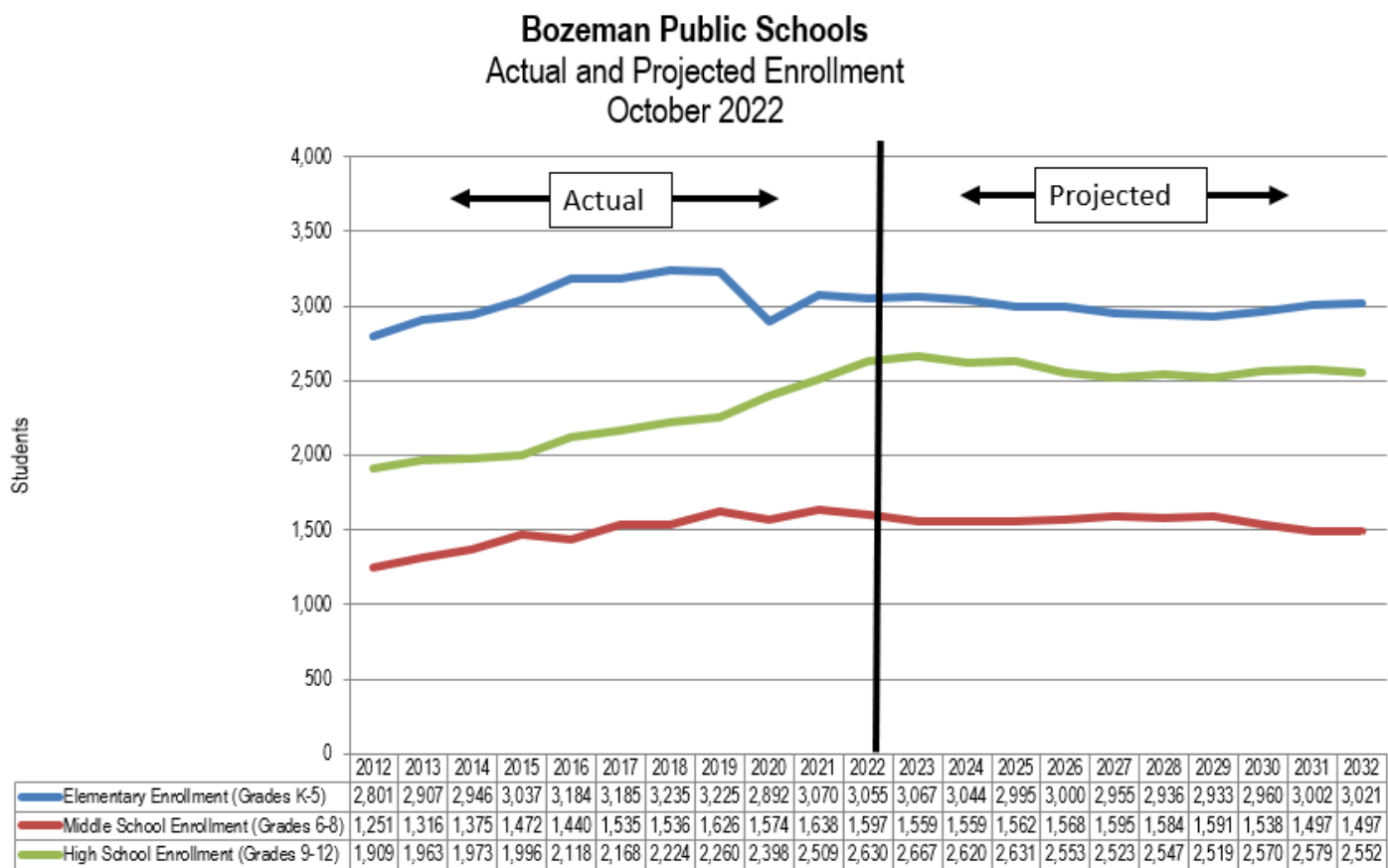
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Elementary (Grades K-5)	2801	2907	2946	3037	3184	3185	3235	3225	2892	3070	3055
Middle School (Grades 6-8)	1251	1316	1375	1472	1440	1535	1536	1626	1574	1638	1597
High School (Grades 9-12)	1909	1963	1973	1996	2118	2168	2224	2260	2398	2509	2630

Source: District records

Overall, the District expects enrollment to increase by just 11 students (< 1%) from 2022-23 to 2023-24:

	October 1, 2022 Actual Enrollment	October 1, 2023 Anticipated Enrollment	Anticipated Change
Elementary (grades K-5)	3,055	3,067	12
Middle School (grades 6-8)	1,597	1,559	(38)
High School (grades 9-12)	2,630	2,667	37
Total (K-12)	7,282	7,293	11

Source: District records

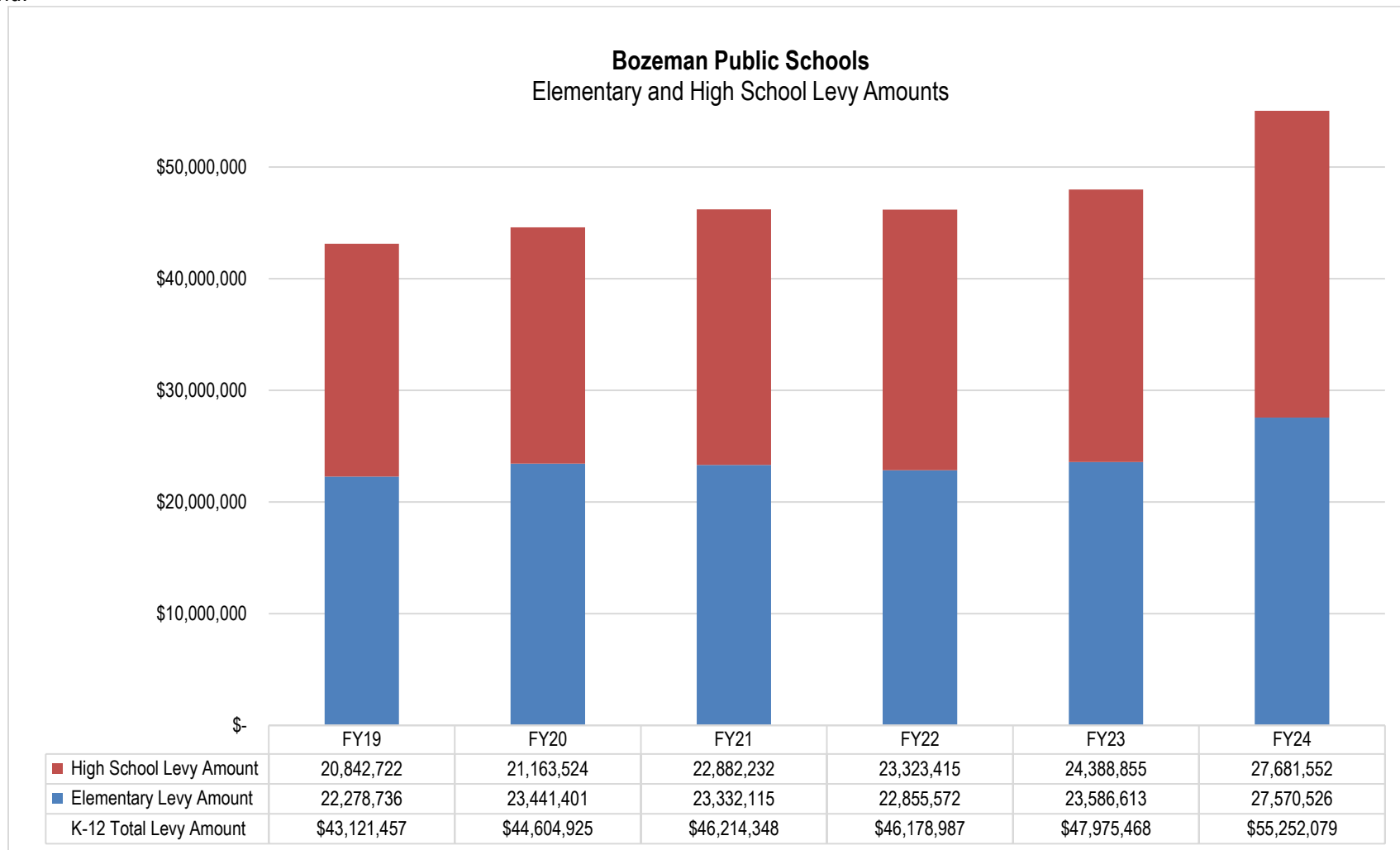


Source: District records



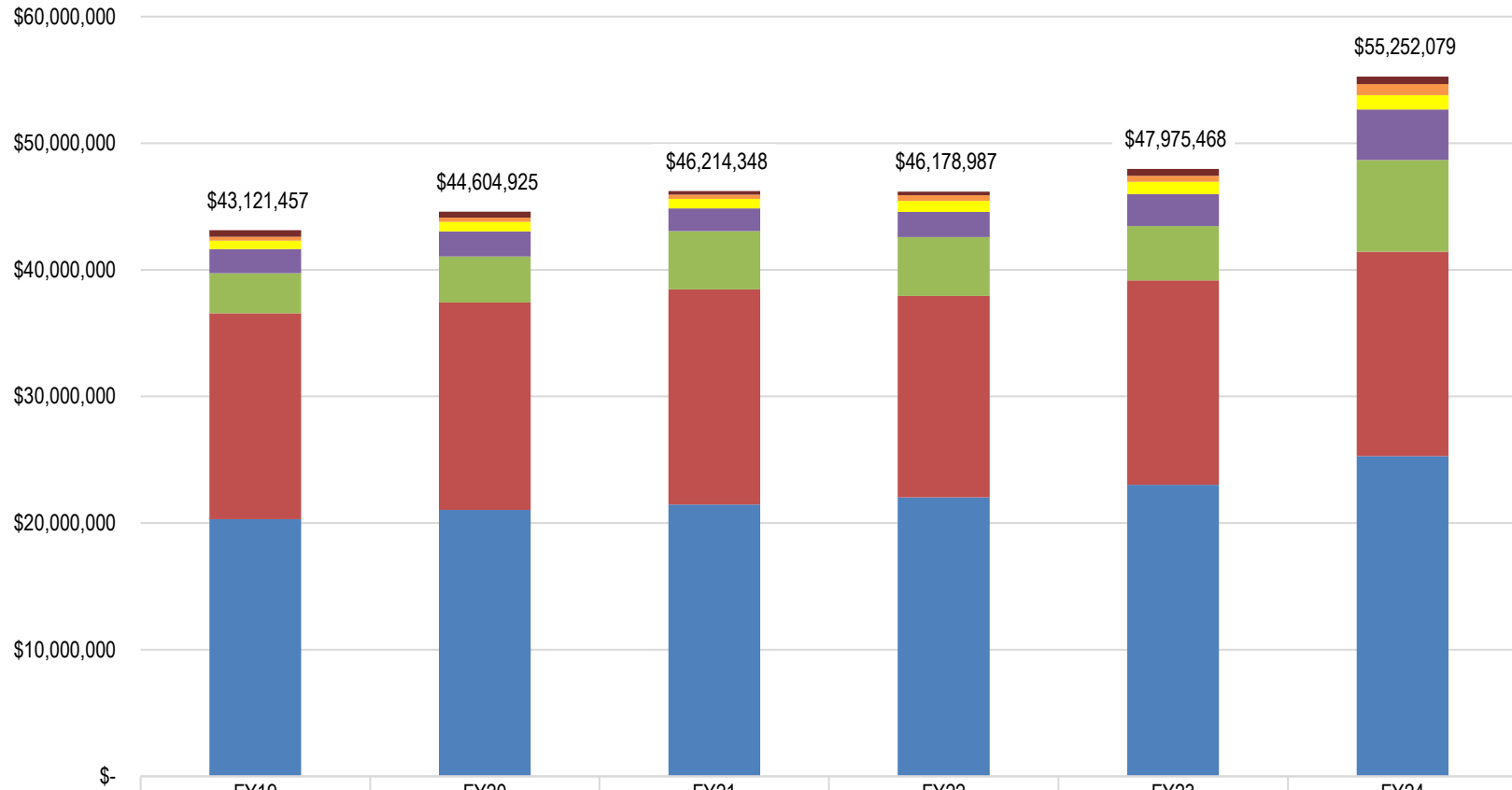
## Taxation

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 2023-24 budget is funded by \$55,252,079 in property taxes, an increase of \$7,276,611 (15.17%) from FY2023. The following graphs detail those amounts by District and then by fund:



Source: District records

# **Bozeman Public Schools** K-12 Levied Dollars - All Funds



	FY19	FY20	FY21	FY22	FY23	FY24
Flexibility	-	-	-	-	-	-
Tuition	508,918	490,110	280,000	279,426	550,868	584,369
Bus Depreciation	-	-	-	-	-	-
Adult Education	304,661	314,296	314,296	459,181	459,502	865,526
Technology	668,574	758,603	775,062	872,257	971,065	1,148,627
Transportation	1,913,930	1,977,274	1,774,749	1,985,750	2,537,854	3,965,370
Building Reserve	3,150,000	3,650,000	4,601,770	4,645,469	4,294,137	7,245,613
Debt Service	16,270,615	16,371,644	16,993,600	15,892,839	16,131,501	16,147,405
General	20,304,760	21,042,998	21,474,871	22,044,065	23,030,541	25,295,168
Total Levied Dollars	\$43,121,457	\$44,604,925	\$46,214,348	\$46,178,987	\$47,975,468	\$55,252,079

Source: District records

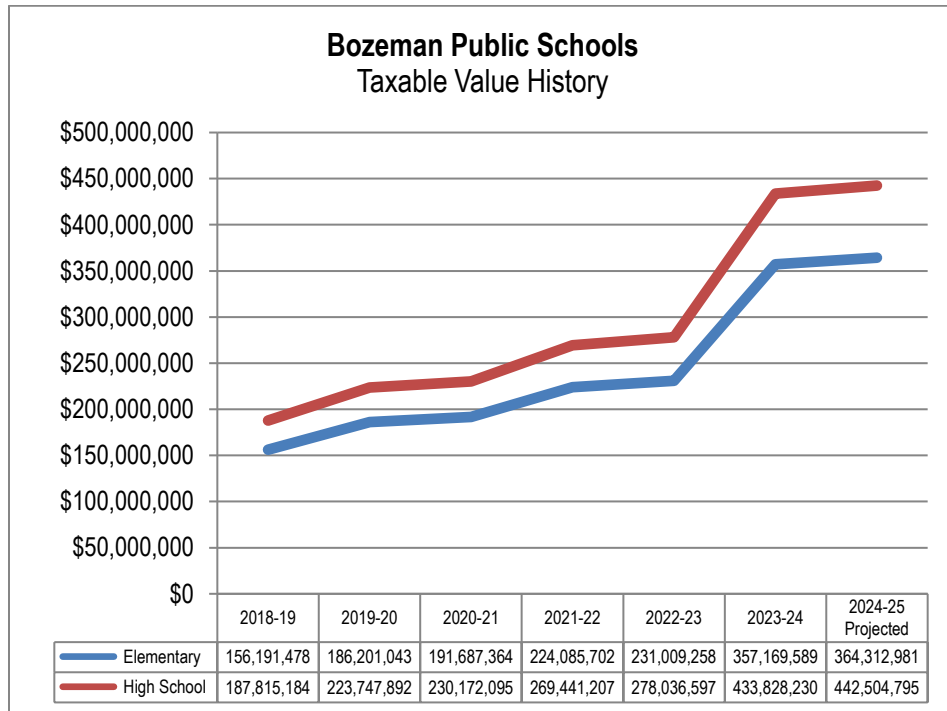
The largest tax changes occurred in the General, Transportation, Adult Education, Technology and Building Reserve funds. Together, these funds account for 99% of the 2023-24 tax increase. The assessed property values in the District boundaries increased by an average of 55.32% between the Elementary & High School Districts. The increase in taxable value increases the total dollar amount that the District is able to levy when the levies are based on mills; however, the majority of the levies are based on fixed dollar amounts, and the increased taxable value will actually spread the total property tax increase incurred by voters over a larger area, thereby lessening the increase on individual properties for those specific levies.

- General Funds: \$2,264,626 tax increase. In May 2023, voters approved a \$380,000 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. Because the General Fund is levied off of flat dollar amounts the 9.83% increase in the General Fund resulted in a mill decrease of 27.3 mills. This is due to the 55.32% increase in state assessed taxable value.
- Transportation Funds: \$1,427,516 tax increase. The Transportation Fund tax increase occurred in both the Elementary and High School District. The final year in the First Student transportation contract was 2022-2023. Therefore, the District sent out a Request for Proposal for a new five-year contract. The District received three bids, and the Board of Trustees awarded the contract to the lowest bidder – First Student. The 2023-2024 and five-year contract costs are \$3,602,352 and \$19,511,315, respectively. Although these amounts represent the low bid, they are considerably higher than the previous contract costs. Therefore, a significant increase in the Transportation Fund levy was required.
- Adult Education: \$406,024 tax increase. The District contracts with Thrive to provide parent liaison services between schools and guardians of students. This cost previously has been paid for via the General Fund. However, the Board of Trustees agreed through the budget reduction process that because this is an educational service between adults, the Adult Education fund should pay for these costs and offset that amount previously paid through the General Fund. In addition, the District is allowed by state law to keep up to 35% in reserves. The reserves are currently 16.53% and therefore additional funds will be levied to grow that amount back to the maximum approved over time.
- Technology Funds: \$177,563 tax increase. In 2013, Bozeman Elementary voters approved a permanent 3.00 mill levy for the Technology Fund. In 2022, High School voters approved a 1.00 mill levy in the Technology Fund for a duration of ten years. As the District's taxable value increases, that voted levy generates additional funds for the District. Although the Elementary is not able to levy the 3 full mills for the 2023-24 year because of other legal restrictions, it will levy 2 mills, which is still an increase of \$21,772. The High School levy will increase by \$155,792 with the increased taxable value.
- Building Reserve Funds: \$2,951,478 tax increase. This fund saw the largest increase of the budgeted funds. Six total mills were approved by voters in May 2023 for the Elementary & High School Safety levies. These mills resulted in \$2,296,335 in additional revenue in the Building Reserve Fund. In addition, the District is adopting the full levies previously voted on for \$2 million in the Elementary & \$1.5 million in the High School. With the full adoption of these levies, the District will permissively levy an additional \$724,110 as approved in state law.

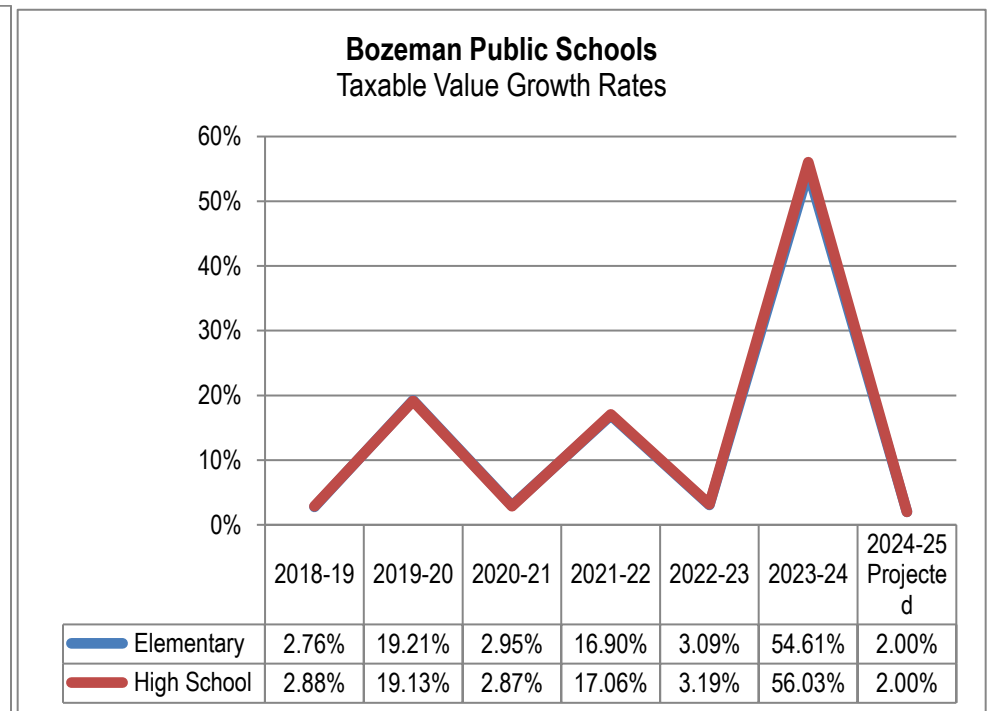
State law requires Montana schools to provide notice in March each year of any anticipated increases to certain permissive (i.e., nonvoted) levies in the ensuing year. The estimates are nonbinding and levies required to be covered by this notice constitute a small percentage of the District's actual 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 2023-24 notice was posted in the Bozeman Chronicle on March 14, 2023 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 now reassessed every two years. The more recent assessment period occurred in 2023-24 and increased taxable value by 54.61% and 56.03% in the Elementary and High School Districts, respectively. The increase in taxable value is largely due to increased property value, in addition to newly taxable property coming onto the tax rolls:



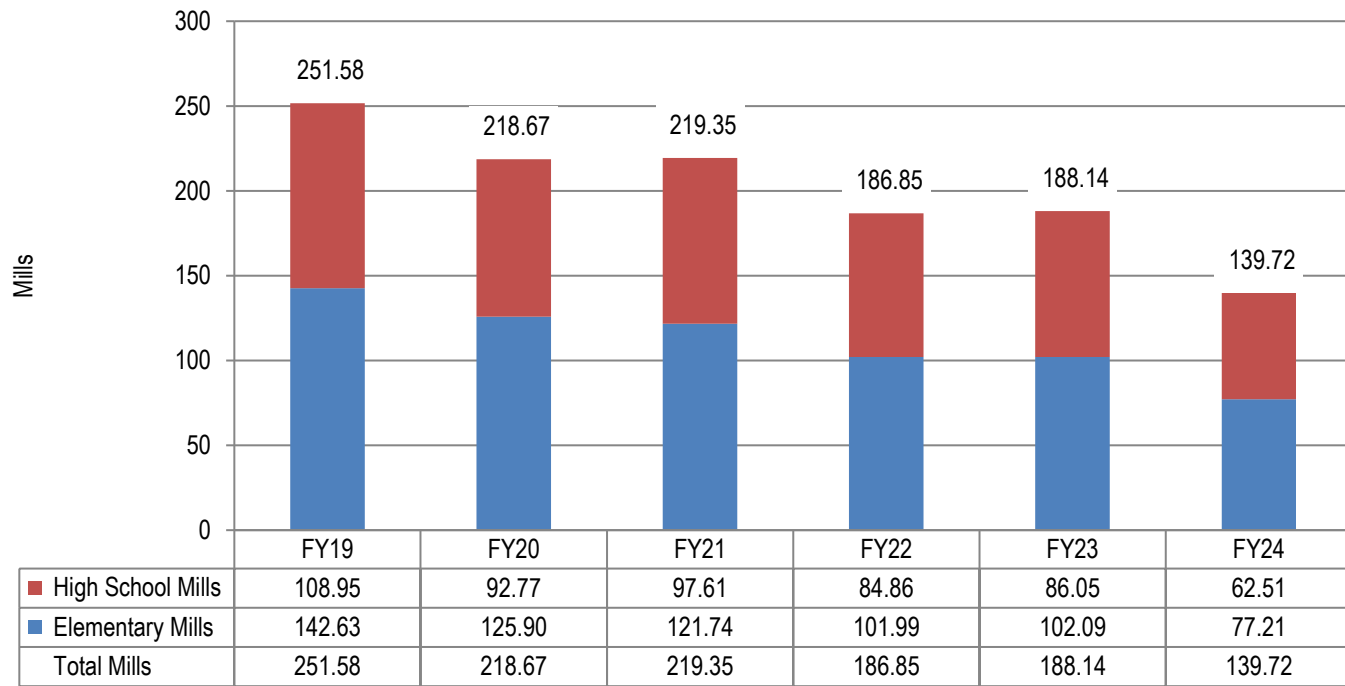
Source: Montana Department of Revenue



Source: District records

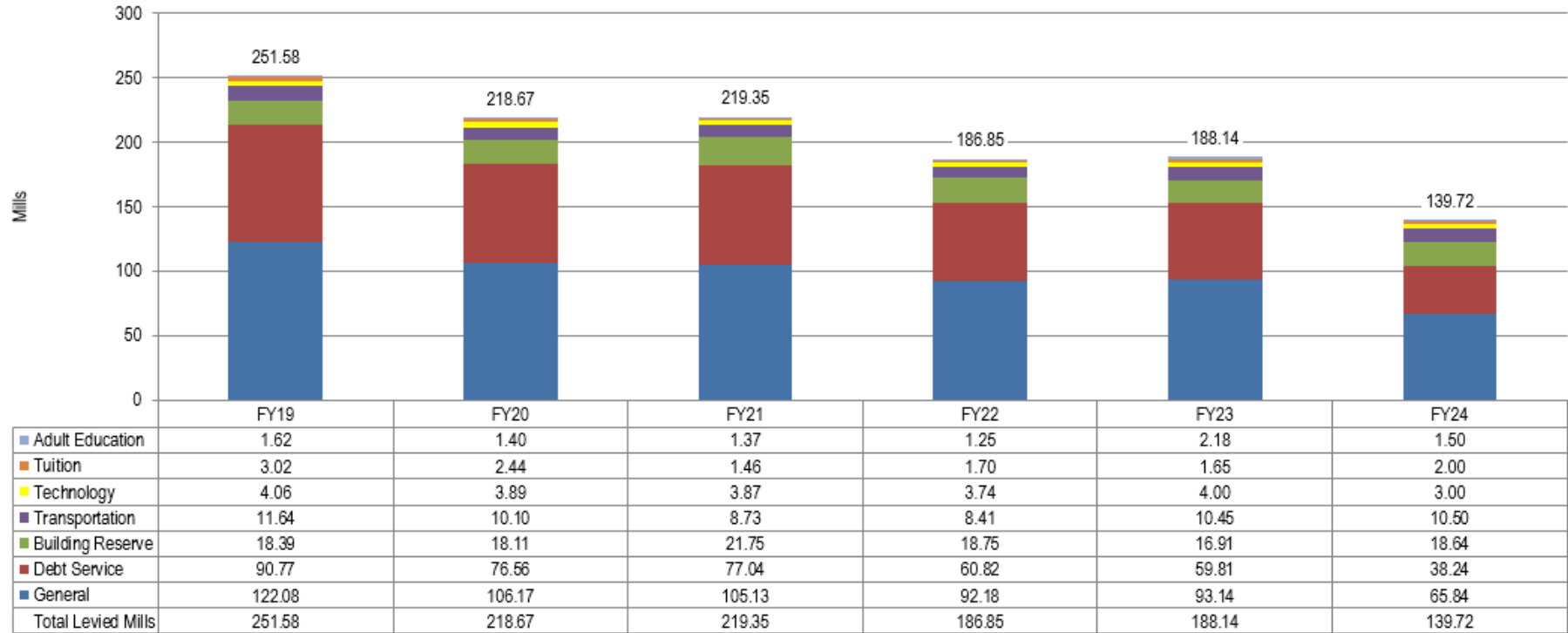
As a result of the taxable value increase, the increase in mills decreased significantly for the 2023-24 fiscal year. However, that does not mean a true dollar decrease in tax revenue: rather, the District will see a 15.17% increase in overall dollars levied, with a decrease in mills of 25.74%. This results in a total overall increase of \$7,276,612 and a total overall decrease of 48.42 mills 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**



Source: District records

## Personnel Resource Changes

Montana's state accreditation standards provide the basic framework for the District's staffing model. The District anticipates little to no growth in the Elementary District, and the High School is anticipating a small increase in additional students during the 2023-24 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. While staffing changes were made in previous years to accommodate the economies of scale, the budget reductions and anticipation of schedule changes in the 2024-25 school year kept the FTE consistent with the 2023-24 year for 2023-24.

Department	2022-23 Actual FTE	2023-24 Budgeted FTE	Change
Art	7.0	7.0	0.0
Business	3.0	2.8	(0.2)
Family & Consumer Science	3.0	3.0	-
World Languages	10.0	10.0	-
Language Arts	27.6	26.6	(1.0)
Math	21.6	22.2	0.6
Music	5.4	5.4	0.0
Health Enhancement	12.4	12.6	0.2
Science	17.1	16.7	(0.4)
Social Studies	20.2	20.5	0.3
T & I	8.2	8.0	(0.2)
BioMedical Science	3.0	2.9	(0.1)
Special Education	17.9	18.0	0.1
Library	4.0	4.0	-
Counseling	8.0	8.0	-
Specialists	8.0	8.1	0.1
Total Certified FTE	176.4	175.8	(0.6)
Administrators	7.0	7.0	-
<b>GRAND TOTAL</b>	<b>183.4</b>	<b>182.8</b>	<b>(0.6)</b>

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 for many years to come.



District Sources



## 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](mailto:lacy.clark@bsd7.org) if you have questions or need additional information.



District Sources



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to


## BOZEMAN PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

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



  
John Hutchison  
President

  
Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director

# **Bozeman Public Schools**



**2023-24 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	43 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.

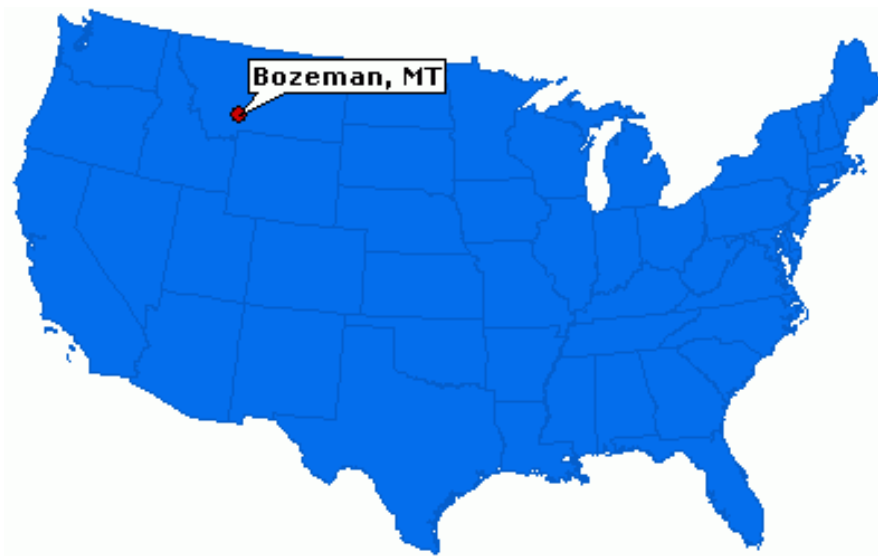
Bozeman High School District No. 7, Gallatin County, State of Montana, is under the jurisdiction of a single Board of Trustees. Bond records indicate the Bozeman School District was established September 1, 1910.

### Level of Education Provided

The Bozeman School District is a public school district serving grades Kindergarten – 12<sup>th</sup> 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

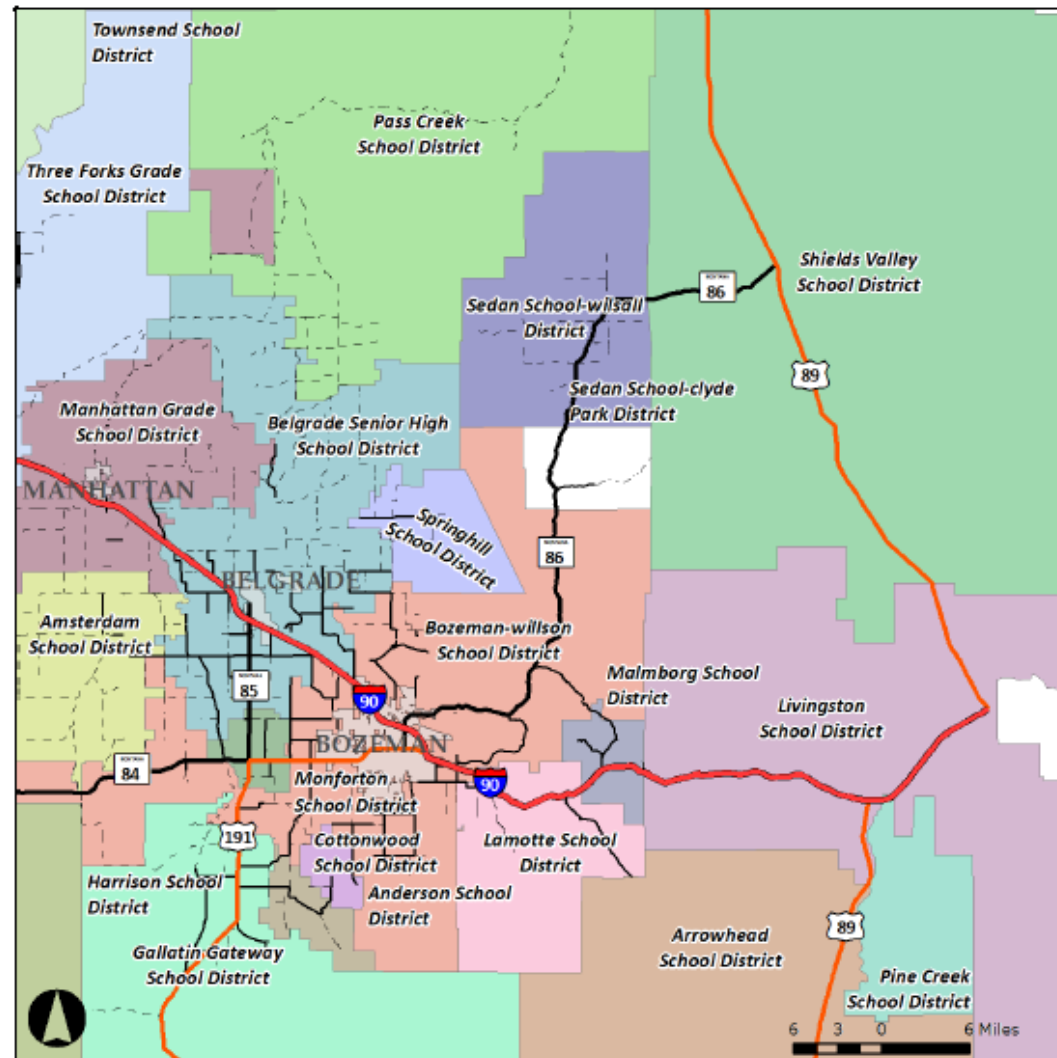
The Bozeman School District is located in Gallatin County in southwestern Montana:



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 3, 2022, the most recent official enrollment count date and the one driving this year's budget, the District served 7,282 students in grades K-12, an increase of 65 students (0.95%) 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 grade level:



<u>Grade</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
K - Running Start	21	31	36	29	40	31	35	39
K - Regular Full Time	525	552	497	504	547	421	517	491
1	525	531	544	509	505	483	488	520
2	528	542	521	545	510	465	503	488
3	484	546	538	539	552	478	509	523
4	532	483	557	550	523	510	489	503
5	443	530	492	559	548	504	529	491
Pre K-5 Total	3,058	3,215	3,185	3,235	3,225	2,892	3,070	3,055
6	489	462	551	493	572	538	520	527
7	490	489	482	555	490	553	542	520
8	493	489	502	488	564	483	576	550
6-8 Total	1,472	1,440	1,535	1,536	1,626	1,574	1,638	1,597
Pre K-8 Total	4,530	4,655	4,720	4,771	4,851	4,466	4,708	4,652
9	526	590	585	605	601	703	666	727
10	537	526	565	554	586	595	694	646
11	496	512	501	550	544	571	602	658
12	437	490	517	515	529	529	547	599
9-12 Total	1,996	2,118	2,168	2,224	2,260	2,398	2,509	2,630
Pre K-12 Total	6,526	6,773	6,888	6,995	7,111	6,864	7,217	7,282

Source: District records

Each October, the District updates its enrollment projections. Those enrollment projections are made at a Districtwide level—by grade level.

Grade	Current Year Enrollment	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
4-yr old K	39	40	40	40	40	40	40	40	40	40	40
5-yr old K	491	483	462	454	483	467	474	481	488	495	502
1	520	500	492	470	462	492	475	482	490	497	504
2	488	522	502	494	472	464	494	477	484	492	499
3	523	498	532	512	504	481	473	504	486	493	502
4	503	520	495	529	509	501	478	470	501	483	490
5	<u>491</u>	<u>504</u>	<u>521</u>	<u>496</u>	<u>530</u>	<u>510</u>	<u>502</u>	<u>479</u>	<u>471</u>	<u>502</u>	<u>484</u>
PreK-5 Total	3055	3067	3044	2995	3000	2955	2936	2933	2960	3002	3021
6	527	500	513	531	505	540	520	511	488	480	511
7	520	535	507	520	539	512	548	528	518	495	487
8	550	524	539	511	524	543	516	552	532	522	499
Middle School Total	<u>1597</u>	<u>1559</u>	<u>1559</u>	<u>1562</u>	<u>1568</u>	<u>1595</u>	<u>1584</u>	<u>1591</u>	<u>1538</u>	<u>1497</u>	<u>1497</u>
Elementary Total	4652	4626	4603	4557	4568	4550	4520	4524	4498	4499	4518
9	727	694	660	680	644	661	685	651	696	671	658
10	646	703	671	639	658	623	639	663	630	673	649
11	658	622	676	646	615	633	599	615	638	606	648
12	<u>599</u>	<u>648</u>	<u>613</u>	<u>666</u>	<u>636</u>	<u>606</u>	<u>624</u>	<u>590</u>	<u>606</u>	<u>629</u>	<u>597</u>
High School Total	2630	2667	2620	2631	2553	2523	2547	2519	2570	2579	2552
PreK-12 Total	7282	7293	7223	7188	7121	7073	7067	7043	7068	7078	7070

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:

<b>Board Member</b>	<b>Term Expires May,</b>	<b>Total Time Served on Board</b>	<b>Occupation</b>
<b>Greg Neil, Chair</b>	2026	6.5 years	Insurance Agent
<b>Tanya Reinhardt, Vice Chair</b>	2025	7 years	Business Consultant
<b>Douglas Fischer</b>	2024	8 years	Journalist
<b>Gary Lusin</b>	2024	17.5 years	Physical Therapist
<b>Kevin Black</b>	2026	3 years	Real Estate Agent
<b>Lauren Dee</b>	2025	1 year	Stay at Home Mom
<b>Lei-Anna Bertelsen</b>	2024	2 years	Education Facilitator
<b>Sandra Wilson</b>	2024	8.5 years	Retired Teacher

Source: District records

### **Organizational Chart of Administrative Staff by Position and Title**

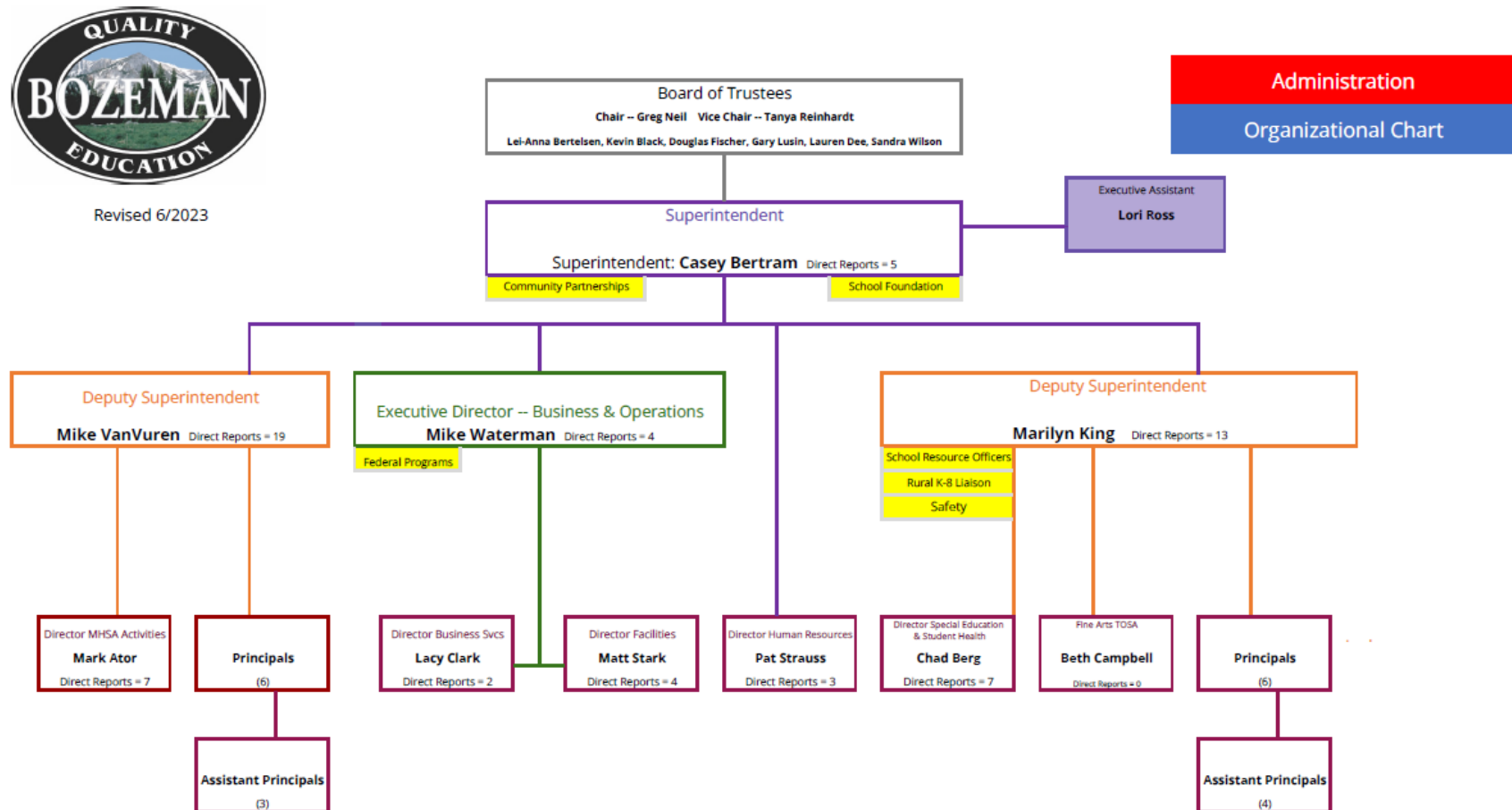
In Montana, the Board of Trustees alone has the ability to hire and fire staff. The Bozeman School District staff is organized into four branches. An Administrator leads each branch, and each of these Administrators reports to the Superintendent.

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.

In addition, as prescribed by Policy 6122, the District's administrative staff is now structured as follows:



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. Due to the District managing the *Mega Issues* during the 2022-23 school year, the LRSP process was pushed back to the 2023-2024 school year for the next revision.

The 2018-19 LRSP goals and objectives that provided the foundation for the 2023-24 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 meets 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 2 additional budget requests totaling \$17,000 for 2023-24:

District	Number of Additional Budget Requests	Proposed Cost of Additional Requests
Elementary	0	\$ 0
High School	2	\$ 17,000
Districtwide	0	\$ 0
Total	<u>2</u>	<u>\$ 17,000</u>

Source: District records

Administrators and the District Budget Committee then prioritized these additional requests. For 2023-24 both of these requests were regarding additional coaching staff for the High School Softball teams, and an additional Assistant for both High School Wrestling programs. These were granted, with the understanding that they were necessary when specific number of students participated in each activity.

### 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 2023-24 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. 2023-24 marks the beginning of two-year contracts for both union groups. 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:



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Bozeman Schools Negotiated Base Teacher Raises	1.50%	3.00%	2.00%	2.50%	1.50%	4.00%	2.00%
Classified (Bozeman Classified Employees' Association)	3.00%	4.00%	4.00%	3.00%	3.00%	5.00%	5.00%
Professional - Hourly	3.50%	4.00%	3.00%	3.00%	3.00%	6.00%	6.00%
Professional - Administrative Duties	2.00%	3.00%	3.00%	2.00%	2.00%	3.00%	3.50%
Administrators	1.50%	2.50%	2.50%	2.00%	2.00%	2.70%	3.00%

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 2023-24, the price tags for all District-sponsored health plans increased by an average of 13%, 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:

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Employee Only	\$ 498	\$ 524	\$ 544	\$ 559	\$ 559	\$ 575	\$ 602	\$ 640	\$ 690
Employee/Spouse	\$ 728	\$ 769	\$ 801	\$ 824	\$ 824	\$ 850	\$ 894	\$ 963	\$ 1,047
Employee/Children	\$ 630	\$ 665	\$ 692	\$ 712	\$ 712	\$ 734	\$ 771	\$ 829	\$ 900
Employee/Family	\$ 840	\$ 888	\$ 925	\$ 952	\$ 952	\$ 982	\$ 1,033	\$ 1,113	\$ 1,211

Source: District records

Staffing levels comprise the second half of the staffing cost equation. The district's enrollment has leveled off in the Elementary district and the High School is expected to follow suit over the next several years. FTE allocations between locations will vary depending on individual school needs and fluctuate due to enrollment numbers on an annual basis. In addition, the Bozeman Charter School will continue to not offer programming for students in grades K-2 for the 2023-24 school year due to lack of enrollment and will only utilize 2.0 FTE.

While the High School district is continuing to have increased enrollment, the future shows the enrollment trend to level out, and therefore we are not expecting much growth beyond the 2023-24 school year. Because of enrollment forecasts, budgetary constraints, and the anticipated master schedule change slotted for 2024-25, the High School will not see the FTE increases that it has had in the last several years. For the 2023-24 school year, both Middle Schools changed the master schedule to block scheduling to reduce total FTE within the Middle Schools. While the goal was reducing 9-10 FTE, the Middle Schools were able to accomplish the block scheduling change by reducing a total of only 8 Certified FTE.

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

	<u>Budgeted Certified Classroom FTE</u>		
	2022-23	2023-24	Change
Longfellow Elem	13.00	13.00	0.00
Irving Elem	7.00	8.00	1.00
Whittier Elem	15.00	14.00	-1.00
Hawthorne Elem	10.00	10.00	0.00
Morning Star Elem	18.00	17.00	-1.00
Emily Dickinson Elem	23.00	22.00	-1.00
Hyalite Elem	21.00	22.00	1.00
Meadowlark Elem	21.50	21.00	-0.50
K-5 Elem Total	128.50	127.00	-1.50
Chief Joseph MS	27.00	23.00	-4.00
Sacajawea MS	32.00	28.00	-4.00
Middle School Total	59.00	51.00	-8.00
Bozeman Online Charter School	2.50	1.00	-1.50
Bozeman High School	87.10	84.30	-2.80
Gallatin High School	89.30	91.50	2.20
High School Total	176.40	175.80	-0.60
<b>K-12 School Total</b>	<b><u>368.90</u></b>	<b><u>354.80</u></b>	<b><u>-11.60</u></b>

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 2023-24. The most significant of these changes included:

- Increases in key funding General Fund components. In 2023, the Montana legislature approved inflationary increases for several of the General Fund funding components for 2023-24 and 2024-25. 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. For FY24 and FY25, the inflationary increases applied to the components will be 2.7% and 3%, respectively. The component amounts are:

General Fund Funding Component	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Elementary Per-ANB Entitlement	\$ 5,471	\$ 5,573	\$ 5,624	\$ 5,727	\$ 5,813	\$ 5,962	\$ 6,123	\$ 6,307
High School Per-ANB Entitlement	\$ 7,005	\$ 7,136	\$ 7,201	\$ 7,333	\$ 7,443	\$ 7,634	\$ 7,840	\$ 8,075
Elementary Basic Entitlement	\$ 51,149	\$ 52,105	\$ 52,579	\$ 53,541	\$ 54,344	\$ 55,741	\$ 57,246	\$ 58,963
Middle School Basic Entitlement	\$ 102,299	\$ 104,212	\$ 105,160	\$ 107,084	\$ 108,690	\$ 111,483	\$ 114,493	\$ 117,928
High School Basic Entitlement	\$ 306,897	\$ 312,636	\$ 315,481	\$ 321,254	\$ 326,073	\$ 334,453	\$ 343,483	\$ 353,787
Quality Educator Payment	\$ 3,185	\$ 3,245	\$ 3,275	\$ 3,335	\$ 3,385	\$ 3,472	\$ 3,566	\$ 3,673
At-Risk Student Payment (Statewide allocation)	\$ 5,390,549	\$ 5,491,352	\$ 5,642,476	\$ 5,715,264	\$ 5,726,603	\$ 5,873,777	\$ 6,032,369	\$ 6,213,340
Indian Education for All Payment	\$ 21.36	\$ 21.76	\$ 21.96	\$ 22.36	\$ 22.70	\$ 23.28	\$ 23.91	\$ 24.63
American Indian Achievement Gap Payment	\$ 210	\$ 214	\$ 216	\$ 220	\$ 223	\$ 229	\$ 235	\$ 242
Data for Achievement Payment	\$ 20.46	\$ 20.84	\$ 21.03	\$ 21.41	\$ 21.73	\$ 22.29	\$ 22.89	\$ 23.58

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 decrease of 56 students did not allow the

District to seek out additional funding from taxpayers. However, with the inflationary factor, the district was able to increase the Elementary General Fund budget by \$504,012 for 2023-24.

## **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 (2017) 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).
- First Monday in May: The Montana Department of Revenue provides updated taxable value figures to school districts.
- 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 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.

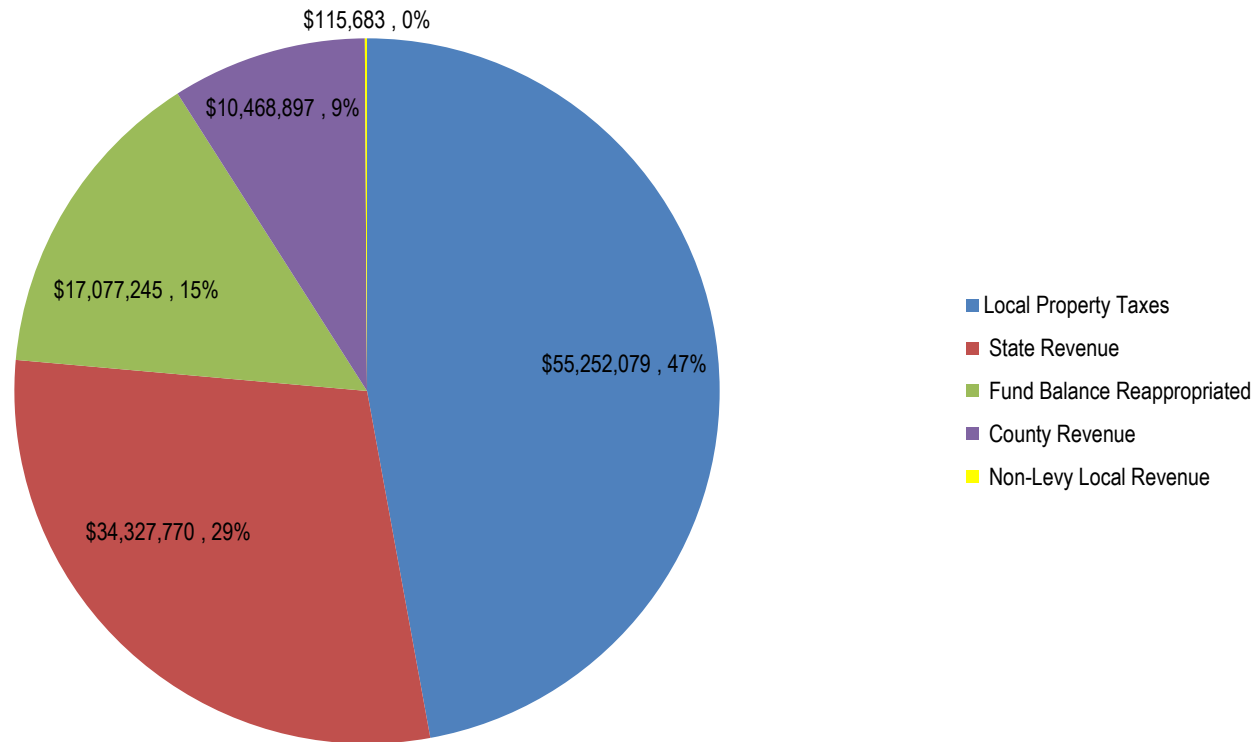
X X X	X X	X X X	X X X X	X X X	X X X
Fund	Oper Unit (optional)	Program	Function	Object	Project Reporter (optional)

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 2023-24 is \$117,241,675. Of that total, \$17,077,244 will come from "fund balance reappropriated"—that is, money carried forward from 2022-23. The remaining amount, \$100,149,460, will be funded by new revenue coming into the District. The District categorizes these revenues by source. The following chart shows the 2023-24 budgeted revenue sources for the Districts' budgeted funds:

**Bozeman Public Schools**  
Funding Sources for 2023-24 Budgeted Funds



Source: District records

Local property taxes represent the single largest revenue source for the District, making up 47% 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 2023-24, county revenue sources account for 9% 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 \$117,241,675 in total budgeted expenditures, the District plans to spend \$49,159,923 (42%) on Instruction and \$70,031,053 (60%) 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 an 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, which is published on an annual basis after the fiscal year has been audited and closed.

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 intra-year 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 generally 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 or early May. 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 10, 2022, the Board adopted the following calendar for the development of the 2023-24 budget:

<b>Activities</b>	<b>Personnel Involved</b>	<b>Timeline</b>
Discuss Schedule of Activities and establish guidelines for budget development	Superintendent/Administration	10/1/2022 through 10/31/2022
Approve Schedule of budget development activities	Board of Trustees	10/10/2022
Prepare Average Number Belonging (ANB) Estimates and Projections	Exec Dir of Business & Operations/ Director of Business Services	11/14/2022
Review Long Range Strategic Plan and determine goals and major initiatives for 2023-24	Board of Trustees, Superintendent, and Administrators	8/22/2022 through 6/30/2023
Prepare and distribute budget development materials and 2023-24 additional budget request instructions	Director of Business Services	11/18/2022
Prepare and submit School/Department budget materials and 2022-23 additional budget requests	School and Department Administration & Staff	8/20/2022 through 12/12/2022
Compile Budget Committee results and proposals	Budget Committee/Board of Trustees	1/9/2023
Compile budget information and additional requests	Exec Dir of Business & Operations/ Director of Business Services	12/12/2022 through 1/13/2023
68th Montana Legislative session convenes	N/A	1/4/2023
Prepare preliminary budgets for General Fund	Exec Dir of Business & Operations/ Director of Business Services	1/16/2023 through 2/17/2023
Review and prioritize budget requests/potential cuts	Superintendent/Administration	1/16/2023 through 2/17/2023
Conduct Budget Committee meetings as needed for review, discussion & revision of preliminary General Fund budget	Trustees & Administration	1/16/2023 through 2/17/2023

Revise and finalize ANB Calculation and/or Projection	Exec Dir of Business & Operations/ Director of Business Services	2/6/2023
Present Preliminary General Fund Budget to the Board	Board of Trustees/Admin	2/13/2023
Board call for May 2023 Trustee, General Fund, and Special Levy Elections	Board of Trustees	2/13/2023
Conduct public meetings for review, discussion & revision of preliminary General Fund budget	Board of Trustees/Admin	2/14/2023 through 5/1/2023
Conduct budget discussions as needed and align budget with strategic goals	Board of Trustees	2/14/2023 through 5/1/2023
Provide notice of intent to increase non-voted levies	Board of Trustees/Admin	3/6/2023
Approve resolution estimating amounts available and projects or improvements expected to be funded by School Major Maintenance account	Board of Trustees/Admin	3/6/2023
Set amount of voted levy	Board of Trustees/Admin	3/27/2023
Projected 90th (final) day of 68th Montana Legislative session	N/A	5/3/2023
Conduct Trustee and Special Levy Election	District Clerk/County Clerk & Recorder	5/2/2023
Prepare preliminary budgets for Transportation, Bus Depreciation, Tuition, Retirement, Adult Ed, Debt Service, Building Reserve and Technology Depreciation Funds	Exec Dir of Business & Operations/ Director of Business Services	5/3/2023 through 6/30/2023
Present preliminary budget for all Budgeted Funds	Board of Trustees/Admin	7/24/2023
Taxable valuation due from Montana Department of Revenue	N/A	8/7/2023
Adopt Final Budget	Board of Trustees	8/14/2023

## 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. In doing so, they often 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 2023 were influenced by facility inspection results, maintenance needs, requested user improvements and available budget. The 2023 list was approved by the Board of Trustees on March 7, 2023 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, 2023 aggregate reimbursement balances are as follows:

District	Aggregate Reimbursements Balance June 30, 2022	Aggregate Reimbursements Balance June 30, 2023	2022-23 Increase/(Decrease)
Elementary	\$ 641,186	\$ 650,518	\$ 9,332
High School	\$ 133,871	\$ 690,916	\$ 557,045
K-12 Total	\$ 775,057	\$ 1,355,834	\$ 580,777

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
2023-24	\$ 2,023,252

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 other 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 districts 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 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 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 \$2,023,252 in TIF receipts in FY23. The District used 100% those receipts to impact taxes, both immediately and into the future. In accordance with HB114, the 2023 TIF proceeds were distributed as follows:

- Elementary and High School Debt Service Funds: \$1,613,000. 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 planned 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 2023-24, the Hawthorne bond payment is \$473,000 and a portion of the

2022-23 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 2023-24. In addition to the Hawthorne bond offset, \$390,000 will be used to pay increased debt service costs for 2023-24 resulting from a bond refinance in 2022. That refinance created a short-term increase in elementary bond payments, but allowed the District to avoid a period of even higher taxes.

The amount allocated to the High School Debt Service Fund, \$750,000, partially offset a deficit fund balance in that fund that the taxpayers would otherwise ultimately be responsible to rectify. The \$750,000 also counts towards a tax offset to the transition levy in the building reserve fund. That levy, when passed, specifically stated the \$1,000,000 would only be levied in the event the District was able to offset taxes elsewhere.

- High School General Fund: \$135,421. 2022-23 TIF collections were also used to offset revenue reductions and maintain District General Fund reserves. The High School General Fund received \$135,421 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.

- High School Building Reserve Fund: \$274,831. As the Building Reserve Fund houses multiple purposes, and multiple voter approved levies, the remaining portion of the 2022-23 TIF collections were utilized to offset a portion of the transition levy. This, in addition to the tax offset made in the High School Debt Services fund, is enough to fully levy the \$1 million voter approved transition levy.

In summary, District taxpayers received both immediate and ongoing future benefit from this year's TIF proceeds. The proceeds completely paid for the 2023-24 Hawthorne bond payment, offset a portion of a deficit fund balance the High School District. 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. Lastly, it allowed the District to fully levy the \$1 million transition levy by offsetting \$1 million worth of taxes in the High School District.

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**



**2023-24 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



**2023-24 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.

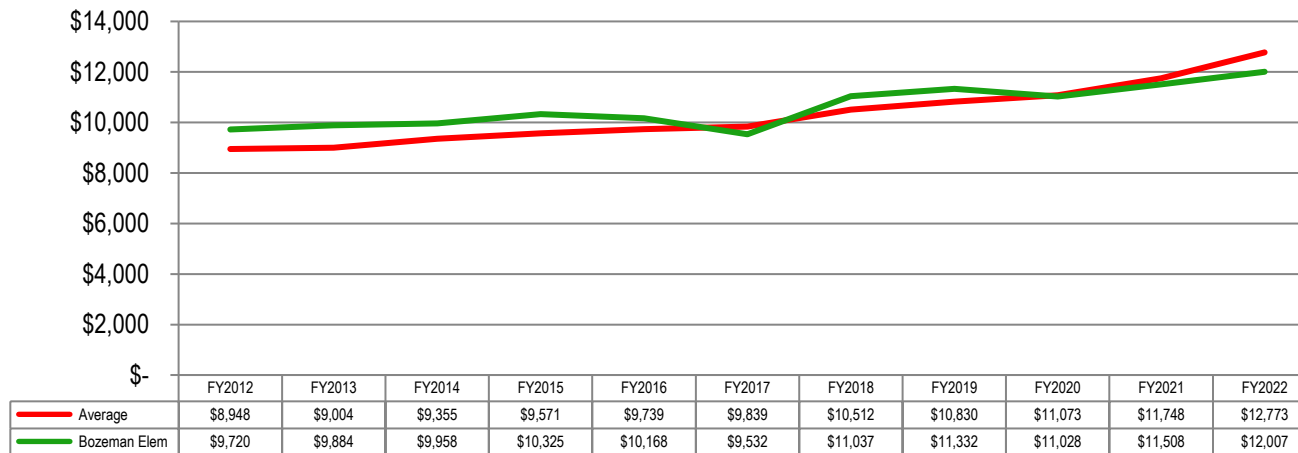
All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from these funds to the cash balance in a fund. Notable nonbudgeted funds include, but are not limited to, all federal grants, school foods, self-insurance, and student activities funds. The activities

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

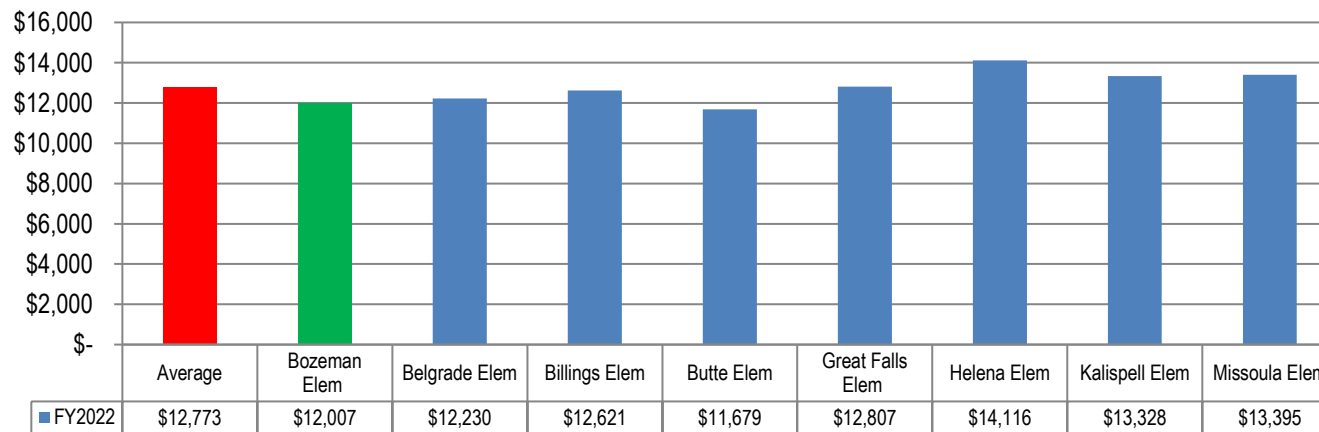
The District does track how Bozeman's expenditures compare to those of similar-sized districts in the state, but those comparisons are not yet available for the current year. However, previous year's information is available and presented here. It is important to note that these per-pupil expenditures 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 '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. At the time of this document, these are the most recent expenditures to report. Year end financials will be made available later in the fall of 2023 and will be reported in next year's budget document.

### Montana AA Elementary Per-Pupil Expenditures\*

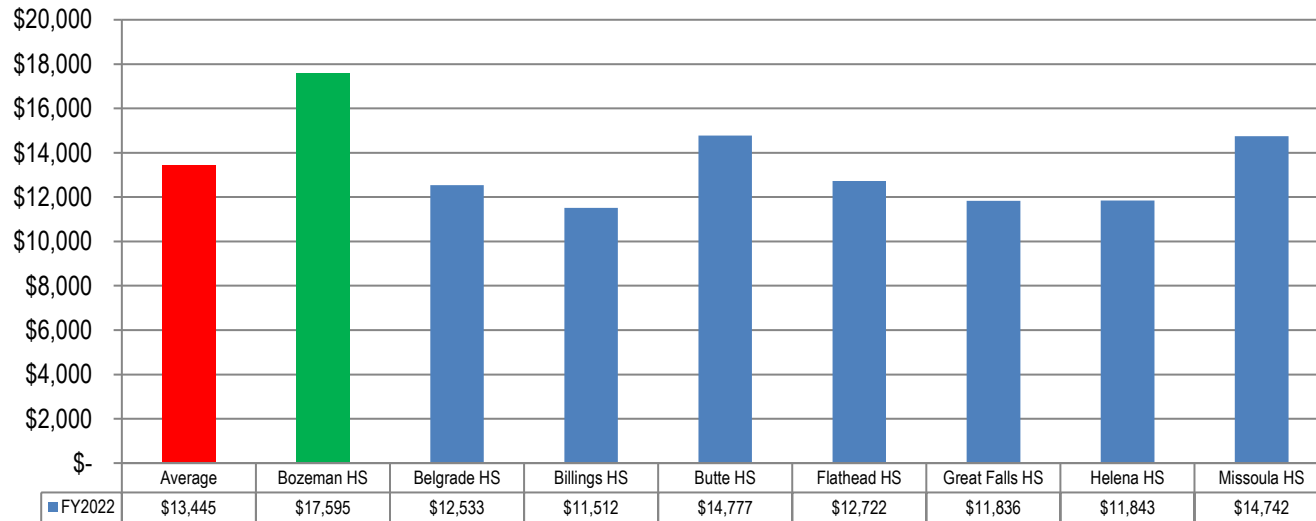


### Montana AA Elementary 2021-22 Per-Pupil Expenditures\*

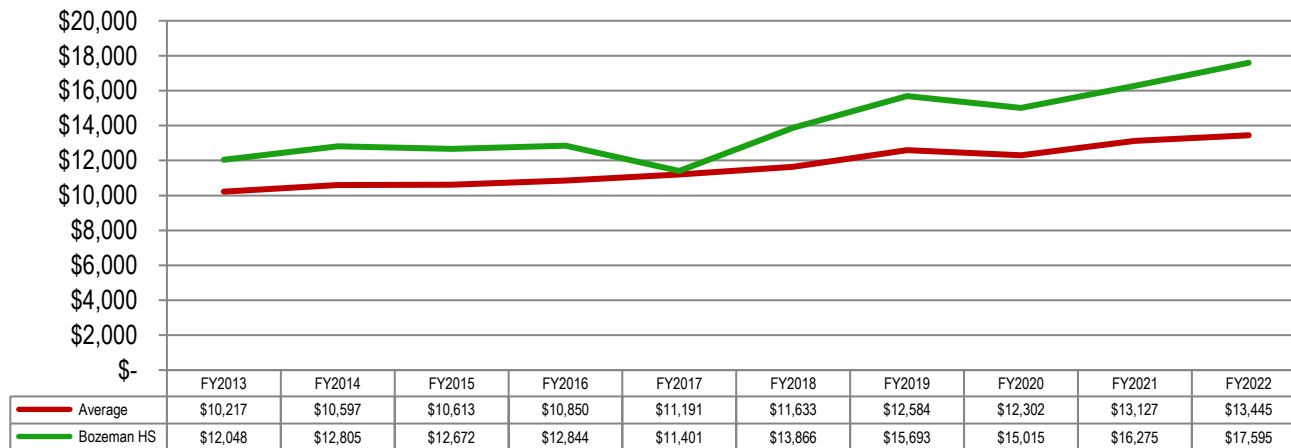


Source: Montana Office of Public Instruction

### 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 recent 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 2023 to determine the formula for the 2023-24 and 24-25 school years. Our legislature meets again in 2025 to determine laws and funding for the 2025-26 and 2026-27 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.

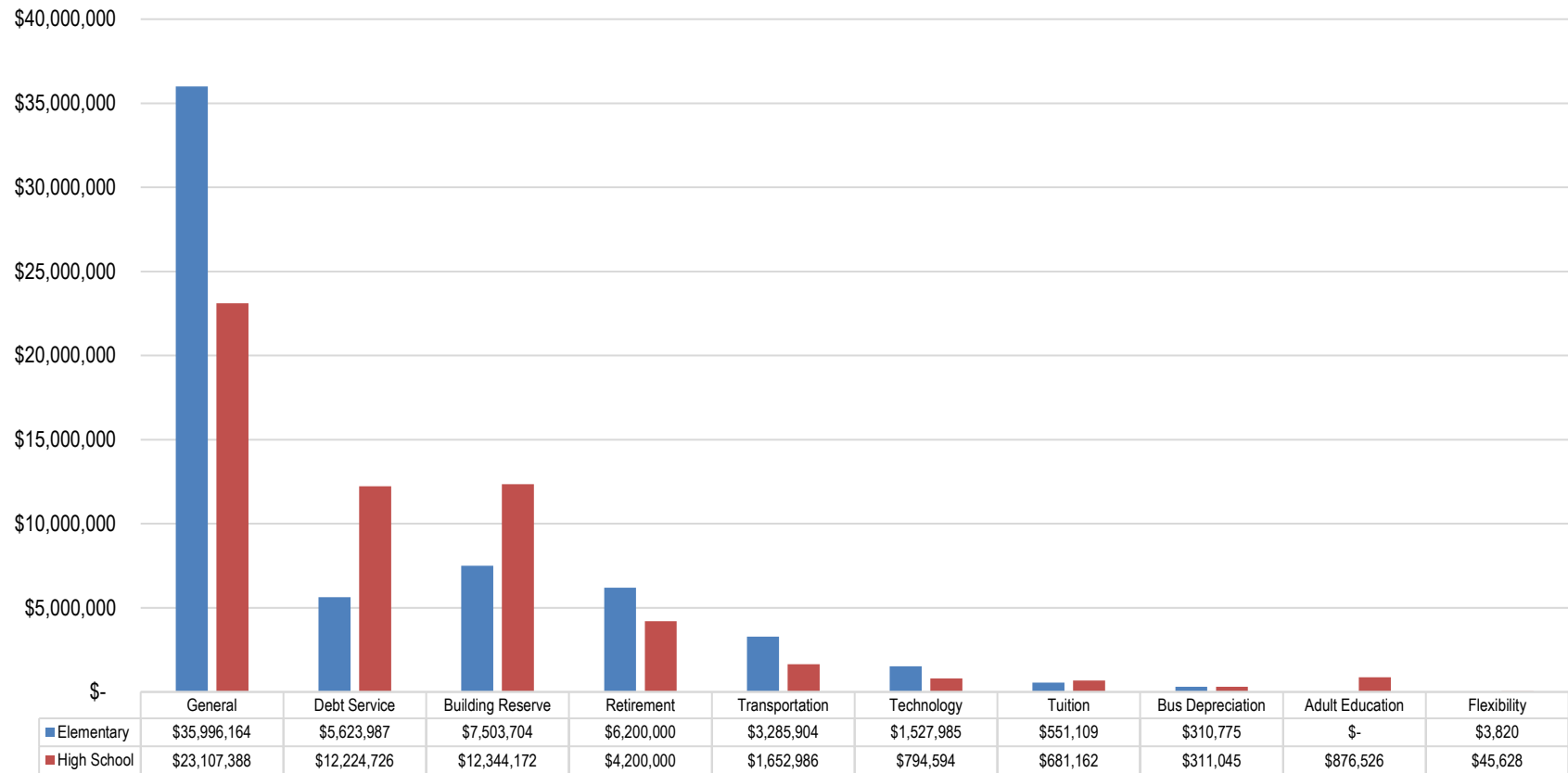
For that reason, this document includes historical data, budget information for the budget year (2023-24) and projections for 2024-25 only.

### 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 \$117,241,675 for 2023-24. The District's largest fund is the General Fund, the District's primary operating fund. With a total K-12 expenditure budget of \$59,103,552, it makes up 50% of our planned expenditures in 2023-24. The following graph shows the relative size of the District's budgeted funds:



**Bozeman Public Schools**  
2023-24 Spending Authority - All Budgeted Funds

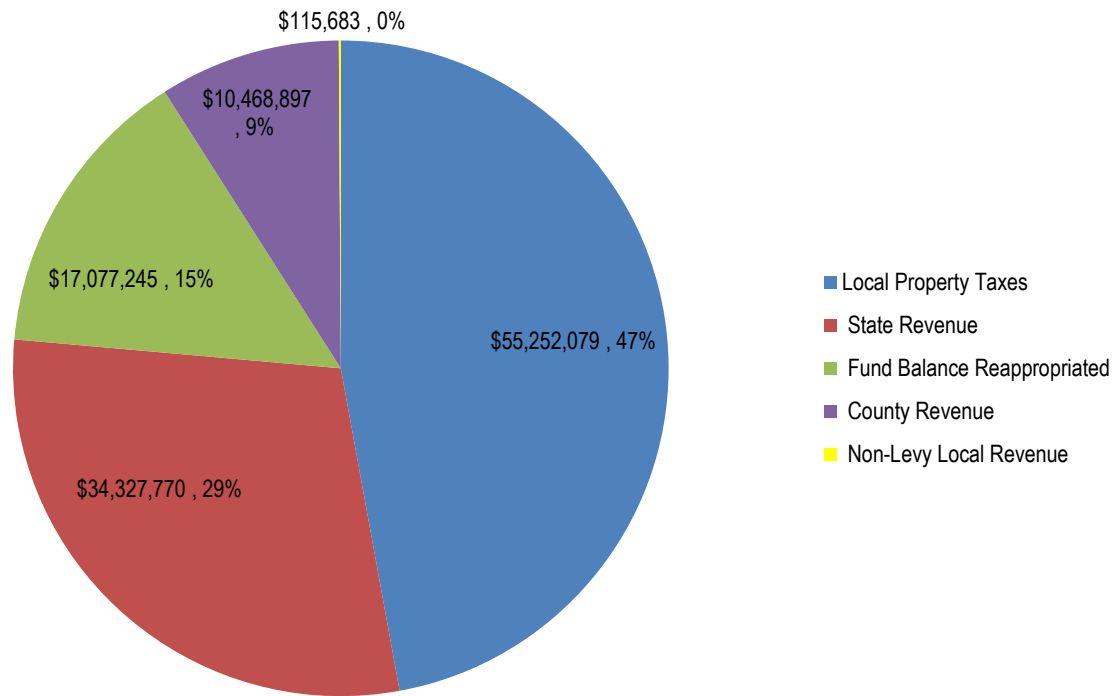


Source: District records

Of the \$117,241,675 in total budgeted expenditures, the District plans to spend \$49,116,419 (42%) on Instruction and \$69,974,381 (59.7%) 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 \$117,241,675 in expenditure budgets adopted for 2023-24 will be funded as follows:

**Bozeman Public Schools**  
Funding Sources for 2023-24 Budgeted Funds



Source: District records

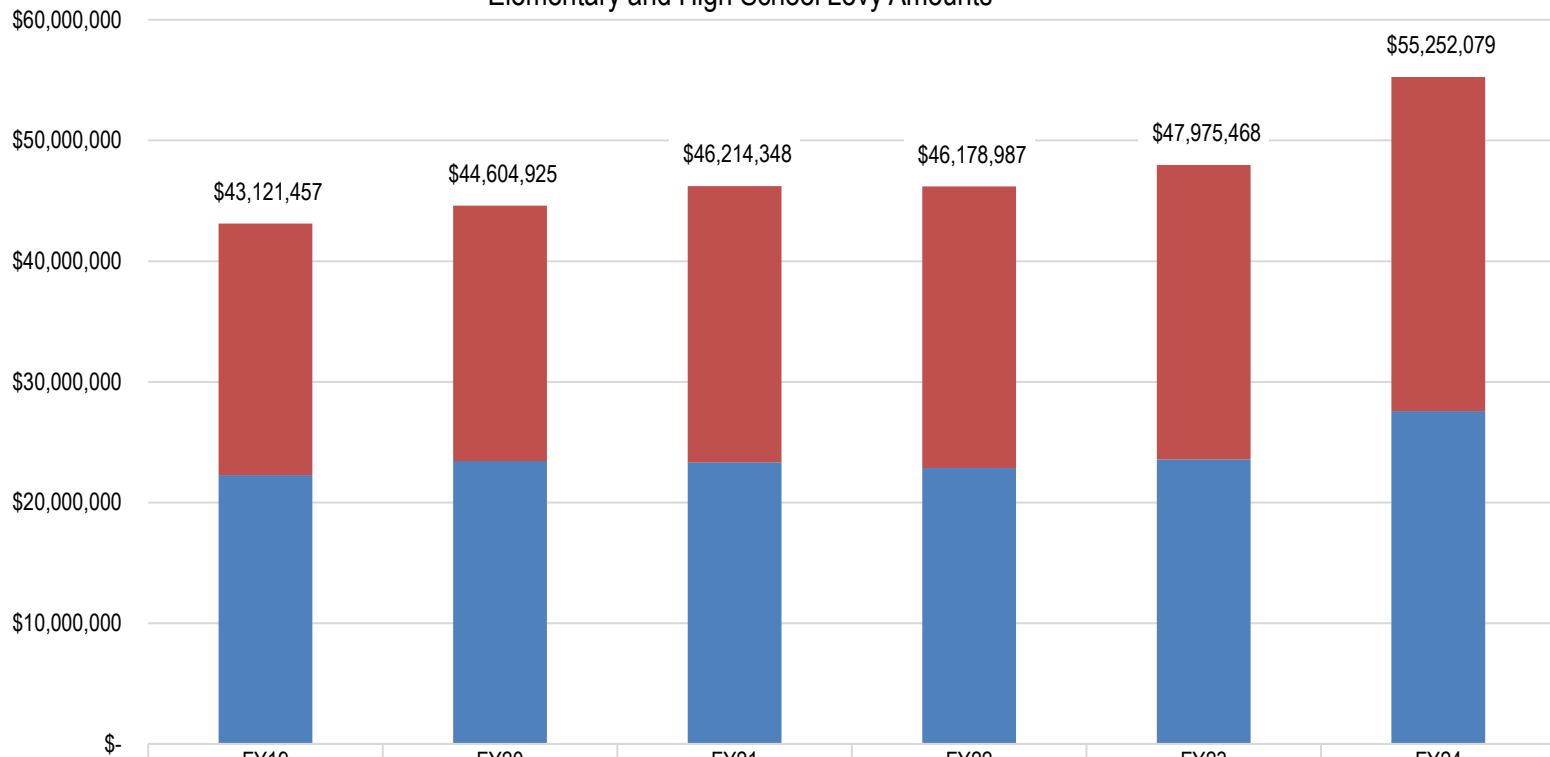
The following table compared these budgeted funding sources for 2023-24 with those budgeted for the prior year:

	2022-23	2023-24	Change
Local Property Taxes	\$ 47,975,467	\$ 55,252,079	\$ 7,276,612
Non-Levy Revenue	43,561,523	44,912,350	1,350,827
Fund Balance Reappropriated	17,201,292	17,077,245	(124,047)
Total	\$ 108,738,282	\$ 117,241,675	\$ 8,503,393

Source: District records

This year, budgeted local property tax revenue will increase \$7,276,612 (15.17%) from FY2023. 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:

### Bozeman Public Schools Elementary and High School Levy Amounts



	FY19	FY20	FY21	FY22	FY23	FY24
High School Levy Amount	20,842,722	21,163,524	22,882,232	23,323,415	24,388,855	27,681,552
Elementary Levy Amount	22,278,736	23,441,401	23,332,115	22,855,572	23,586,613	27,570,526
K-12 Total Levy Amount	\$43,121,457	\$44,604,925	\$46,214,348	\$46,178,987	\$47,975,468	\$55,252,079

Source: District records

The following table summarizes the \$7,276,612 (15.17%) tax increase by authorizing entity and fund:

Fund	2022-23 Levy Amounts	Changes in:			Increase/ (Decrease)	% of Total Change	2023-24 Levy Amounts
		Voter Approved Taxes	Permissive Taxes Mandated by State Law	Permissive, Non-Mandatory Taxes Approved by Board of Trustees			
General	\$ 23,030,541	\$ 372,155	\$ 1,892,471	\$ -	\$ 2,264,626	31.1%	\$ 25,295,168
Debt Service	16,131,501	15,904	-	-	15,904	0.2%	16,147,405
Building Reserve	4,294,137	2,938,426	-	13,051	2,951,477	40.6%	7,245,613
Transportation	2,537,854	-	-	1,427,516	1,427,516	19.6%	3,965,370
Technology	971,065	177,562	-	-	177,562	2.4%	1,148,627
Adult Education	459,502	-	-	406,024	406,024	5.6%	865,526
Tuition	550,868	-	-	33,501	33,501	0.5%	584,369
<b>Total</b>	<b>\$ 47,975,468</b>	<b>\$ 3,504,047</b>	<b>\$ 1,892,471</b>	<b>\$ 1,880,092</b>	<b>\$ 7,276,610</b>	<b>100.0%</b>	<b>\$ 55,252,079</b>
% of total increase:		48.2%	26.0%	25.8%	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 \$3,504,047 from 2022-23 to 2023-24 and, in total, make up 64% of the local property taxes levied in 2023-24. These changes were much higher than in years past – largely due to the passing of Safety Levies in the Building Reserve Funds. While this was the largest change, there were additional increases within other funds. The other large voter approved increase was in the High School General Fund. For that levy to pass, a simple majority was required for approval and the proposition passed as follows:

<b>Bozeman High School District No. 07 General Fund Levy</b>	
For	11240
Against	7793
Over Votes	2
Under Votes	346

Source: District records

There were 42,448 registered and active voters for the May 2023 election, and 19,380 ballots were cast—a 45.7% voter turnout. While the County Elections office completed a thorough clean-up of the registered voters in Gallatin County, the election was also the highest

turnout The District has seen since 2017 – when the District asked voters to approve bonds for construction of a new second High School. 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. This year, voters approved a \$380,000 levy, but state funding law allowed the District to levy only \$310,791 of that amount.

- Building Reserve Fund. While both the Elementary and High School District currently have Building Reserve Fund levies in place, both District's were allowed to ask voters for a Building Reserve Safety Levy for 4 and 2 Mills, respectively. The Safety levies are permanent and they generate additional revenue as the District's taxable value increases. These levies were requested to remove the cost of School Safety (School Resource Officers, Counselors, etc.) from the General Fund. For FY24, the Safety Levies resulted in a total of \$2,296,335, reducing the expenses from the General Fund by the same amount.

In addition to the recent voter approved Safety Levy, the District continues to have traditional Building Reserve levies for both the Elementary & High School Districts. The Elementary District is currently in year five of a \$2 million per year, 6-year Building Reserve levy. This levy allows the District to pay for major school maintenance aid (repairs, updates, etc.) In addition, the High School also has a similar Building Reserve levy to cover major maintenance aid which is \$1.5 million/year for 6 years. The High School also holds a six-year transition levy for \$1 million/year. This is to cover the cost of opening Gallatin High School.

Readers should note that in the past, 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 less than the approved amount. This was 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 the allowed amount and levied those same amounts permissively.

With the General Fund being structurally imbalanced, one solution was to no longer offset those permissive amounts in the voter approved levies. For 2023-24 the District will levy the full amount of the voter approved levies - \$2 million in Elementary and \$1.5 million in High School and will utilize the permissive levy in addition to the voter approved levies. This will result in an additional tax revenue of \$724,110 that will once again be used to offset costs within the General Fund.

- Technology Fund. The High School District's Technology Fund is the final fund voter-approved levy. The District currently has a permanent Elementary levy for 3 mills, totaling \$1,071,509 for FY24. However, because the Elementary levy was passed prior to 2013,

state law mandates that any expenditure from the technology fund must be an amount each fiscal year that does not exceed 20% of the original cost of any technological equipment, including computers and computer network access, that is owned by the district. The amount budgeted pursuant to levies approved prior to July 1, 2013, may not, over time, exceed 150% of the original cost of the equipment. Because of this, and calculated expenditures, the District is only able to levy 2.00 mills--\$714,799--for the 2023-24 fiscal year. The High School Technology Fund was passed after 2013 as is subject to different rules. The District requested a one mill annual levy for the duration of ten years to replace an existing permanent \$200,000 levy in the High School District. This one mill levy passed and is currently in the second year of a ten-year levy, resulting in a total of \$433,828 for 2023-24. Historical expenditures are not required to justify that levy amount.

Taxes Mandated by the Montana Legislature. General Fund BASE budget taxes are the only taxes mandated by the Montana Legislature. They make up 25% of the local property taxes levied in 2023-24. These taxes increased by \$1,892,471 in 2023-24. A significant amount of the increase is the result of the state's guaranteed tax base (GTB) structure. Under that structure, a state subsidy is paid on levied mills required to support the BASE budget. However, the District experienced a dramatic growth in taxable value for 2023-24 (55% and 56% in the Elementary and High School Districts, respectively). That increase in taxable value resulted in reduced GTB aid (\$1.3 million decrease from 2022-23), and a corresponding increase to local taxes.

Permissive taxes approved by the local Board of Trustees. Permissive taxes approved by the local Board of Trustees increased \$1,880,092 from 2022-23 to 2023-24. These taxes comprise 11% of the total taxes levied by the District in 2023-24.

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. For many years, Bozeman has contracted its bus services with First Student, Inc., a private contractor. With the existing five-year contract expiring, the District bid the contract in December 2022 and the contract was once again awarded to First Student on January 9, 2023. The contract, which covers fiscal years 2023-24 through 2028-29, is based on per-route rates for regular and special ed buses. The bid process resulted in three contractors submitting bids. As part of their initial bid submission, First Student requested an exception to the age of buses, and requested the District use a maximum age of 14 years, rather than the 10 years listed in the RFP. A price for this option was not included with the initial bid; however, the Board of Trustees discussed this request at its December 12, 2022 meeting and expressed an interest in obtaining a bid for the older buses. In doing so, the Board acknowledged that knowing the other bid amounts might give First Student a significant--and arguably unfair--advantage, but felt the potential lower cost to taxpayers justified the risk.

As a result of this request, the bid process was reopened to contractors interested in supplying a bid using older buses. With the re-opening of the bid, Durham, the only other contractor bidding on the services was allowed to resubmit a proposal. They were unable to submit a new proposal that would put them to a fiscal advantage, and the Board awarded the contract to First Student. The estimated 2023-24 and five-year contract cost: \$3,602,352 and \$19,511,315, respectively. Although these amounts represent the low bid, they are considerably higher than our current costs. As a result, a significant increase in the Transportation Fund levy has been extended to taxpayers. The total increase to taxpayers for 2023-24 is \$1,427,516.

- Adult Ed Fund. Parent Liaisons are professionals who work in the schools but are paid by THRIVE, a local nonprofit. Parent Liaisons do not work directly with students; rather, they facilitate parenting classes, connect parents to community resources and support parent-teacher collaboration to build a bridge between the home and school and position students for success. The District contracts with Thrive to provide the parent liaison services. Because the parent liaisons are only working with adults, the cost of the Parent Liaison program is an allowable cost of the Adult Education Fund and, this year, \$195,000 more of the program's cost funded levied through the adult education fund. Previously, this cost was spread out between the General Fund, Title I funds, and Adult Education funds. By funding this contract through the Adult Education fund, it saves \$195,000 for the General Fund. In addition to the Parent Liaison increase, the Adult Education fund is below the allowed 35% of reserves for the 2023-24 budget year. Therefore, additional funding is being permissively levied to increase the reserves over time. The total increase to taxpayers for 2023-24 is \$406,024.

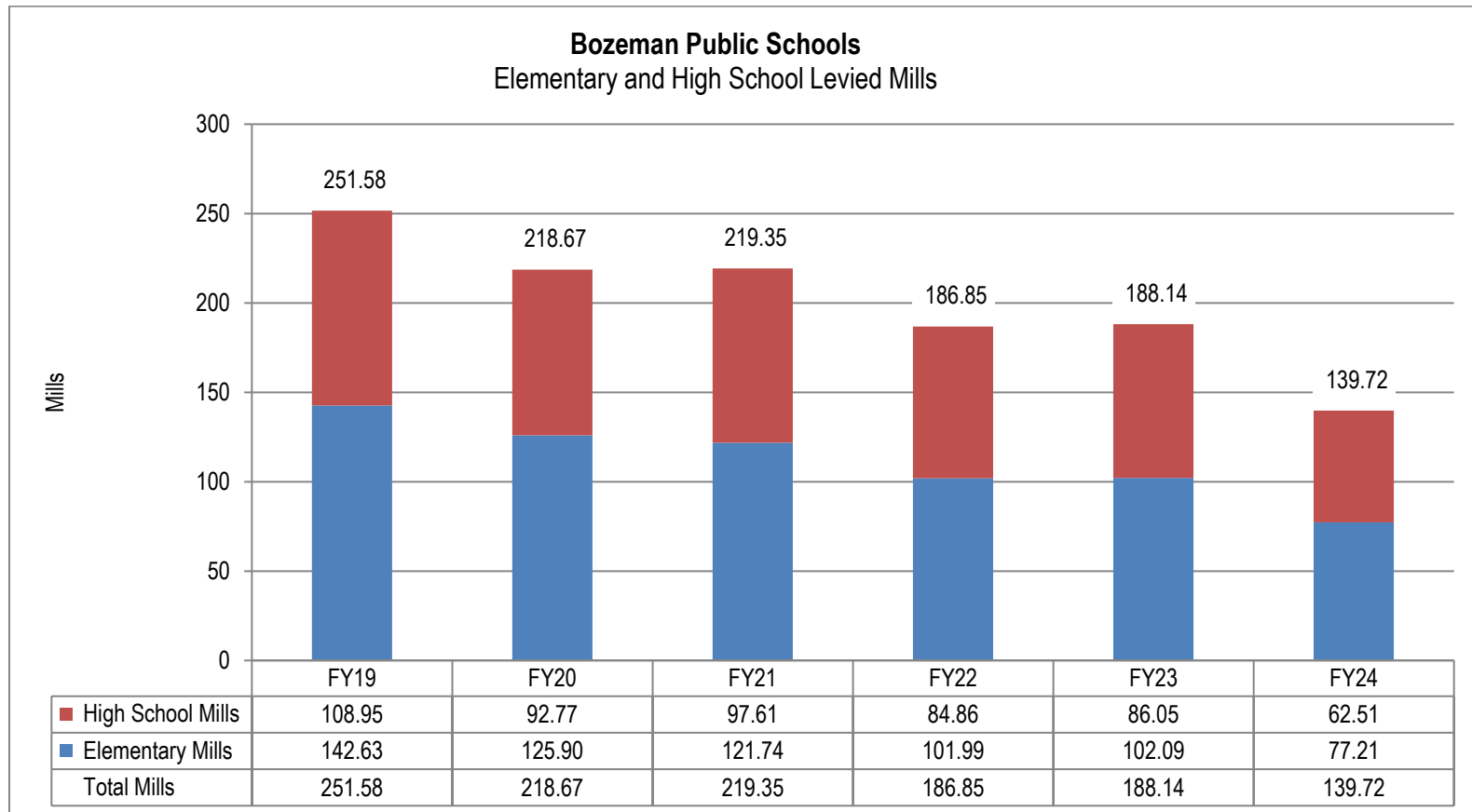
State law requires Montana schools to provide notice in March each year of any anticipated increases to certain permissive (i.e., non-voted) levies in the ensuing year if taxable values remain unchanged from the prior year. The estimates in the notice are nonbinding. However, levies required to be covered by this notice constitute a small percentage of the District's actual levies (4.4% of the 2023-24 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 2023-24 notice was published in *The Bozeman Chronicle* on March 14, 2023. 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. As 2023-24 is based on a reappraisal tax year, the Elementary and High School taxable values increased 54.61% and 56.03%, respectively. This is a higher increase than ever before, and has an impact on the voter approved levies that are based on mills, rather than flat dollar amounts.

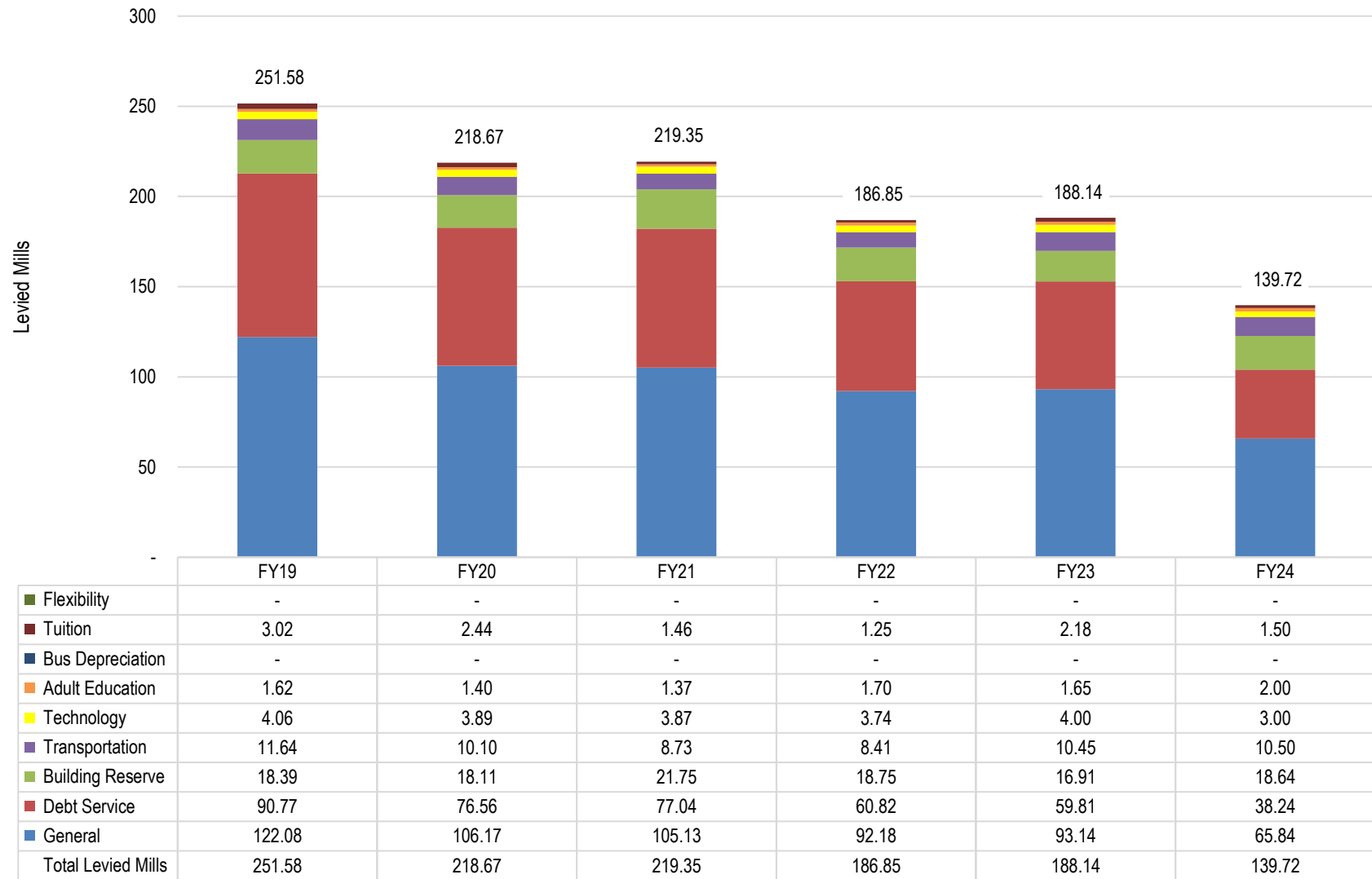


Due to the tax assessment year, the increase in taxable value was much higher than the previous year. The total K-12 levied mills will decrease from 188.14 mills in FY2023 to 139.72 mills in FY2024—a decrease of 48.42 mills (25.74%). The following graphs show the total mills levied by District and by fund:



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.

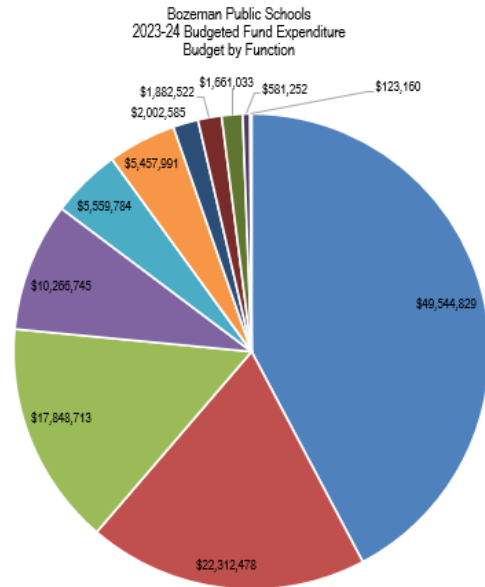
**Bozeman Public Schools**  
**2023-24 Expenditure History and Budget**  
**All Budgeted Funds**

Location: All Locations

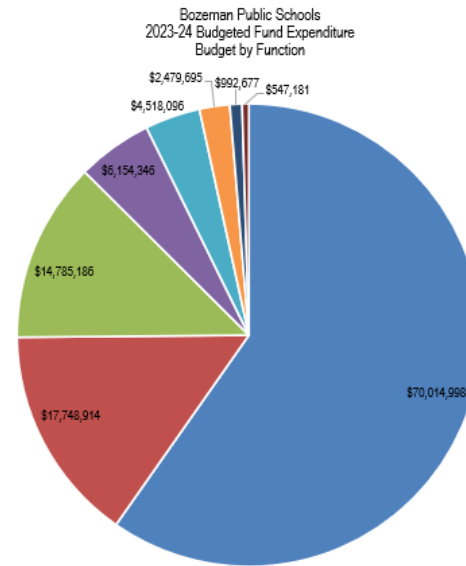
	Elementary District					High School District						
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	5,130	2,224	2,260	2,398	2,509	2,630	2,651
Budget Per Student	\$ 10,304.55	\$ 10,145.41	\$ 13,168.25	\$ 12,111.87	\$ 13,113.38	\$ 12,148.59	\$ 15,131.44	\$ 14,717.53	\$ 16,463.55	\$ 20,612.03	\$ 21,383.36	\$ 21,769.60

Budget By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
					\$	%						\$	%	
Instruction	\$ 25,475,732	\$ 24,964,888	\$ 25,832,494	\$ 26,721,636	\$ 28,377,392	46.5%	\$ 29,197,634	\$ 11,994,569	\$ 12,380,497	\$ 13,260,122	\$ 16,186,482	\$ 20,739,027	36.9%	\$ 22,575,088
Support Services	5,560,253	5,366,869	5,685,379	6,480,732	7,323,160	12.0%	6,625,126	2,262,761	2,497,371	2,305,350	2,752,542	2,816,705	5.0%	2,820,818
General Administration	801,883	940,758	892,751	906,349	920,136	1.5%	958,202	806,826	935,834	876,672	927,314	962,386	1.7%	1,001,533
School Administration	3,032,291	2,878,238	3,160,687	3,171,109	3,469,506	5.7%	4,495,613	1,436,475	1,846,711	1,907,718	2,022,086	2,027,158	3.6%	2,049,630
Business Services	1,088,600	1,111,528	1,185,662	1,055,953	892,792	1.5%	924,175	890,540	936,252	1,004,403	897,819	768,241	1.4%	797,298
Operations & Maintenance	3,422,754	3,497,318	3,742,320	8,513,851	9,647,669	15.8%	10,222,380	2,342,275	3,084,921	3,110,723	12,542,841	12,660,654	22.5%	12,692,688
Student Transportation	1,246,360	2,174,460	1,920,020	2,713,762	3,555,696	5.8%	3,385,262	522,545	972,297	739,847	1,421,849	1,902,295	3.4%	1,659,008
School Foods	78,211	57,481	-	67,280	71,920	0.1%	73,354	34,586	34,644	141,077	40,260	51,240	0.1%	52,263
Extracurricular Activities	244,743	219,335	250,835	265,828	333,074	0.5%	318,527	1,045,987	1,504,141	1,605,417	1,610,677	1,653,453	2.9%	1,692,010
Debt Service	6,233,826	6,250,507	14,871,444	5,621,129	5,623,987	9.2%	5,625,800	11,288,999	12,175,563	12,199,552	12,329,001	12,224,726	21.7%	12,223,001
Other	1,978,375	1,753,986	1,267,830	1,505,067	788,116	1.3%	496,215	1,026,765	(3,106,615)	2,328,714	984,714	432,341	0.8%	147,880
<b>Total For Location</b>	<b>\$ 49,163,027</b>	<b>\$ 49,215,368</b>	<b>\$ 58,809,422</b>	<b>\$ 57,022,697</b>	<b>\$ 61,003,448</b>	<b>100.0%</b>	<b>\$ 62,322,287</b>	<b>\$ 33,652,328</b>	<b>\$ 33,261,616</b>	<b>\$ 39,479,594</b>	<b>\$ 51,715,584</b>	<b>\$ 56,238,227</b>	<b>100.0%</b>	<b>\$ 57,711,216</b>

Budget By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
					\$	%						\$	%	
Salaries & Benefits	\$ 36,564,308	\$ 35,670,379	\$ 36,838,796	\$ 38,427,826	\$ 41,473,262	68.0%	\$ 43,165,961	\$ 18,189,952	\$ 20,251,798	\$ 20,876,059	\$ 24,713,394	\$ 28,501,119	50.7%	\$ 30,791,749
Prof. & Technical Services	729,481	757,928	875,530	646,743	387,425	0.6%	391,513	606,748	617,546	740,474	497,790	591,952	1.1%	591,590
Property Services	982,475	964,859	1,270,028	1,050,429	1,106,381	1.8%	1,106,712	746,276	798,117	705,881	1,295,384	1,372,146	2.4%	1,376,134
Other Purchased Services	1,501,000	2,358,264	2,260,005	2,527,405	3,448,428	5.7%	3,275,108	1,092,022	1,691,691	1,585,016	1,833,580	2,631,776	4.7%	2,417,193
Supplies & Materials	1,223,270	1,438,488	1,482,474	2,552,172	2,423,100	4.0%	2,059,050	679,687	743,817	1,064,494	1,437,218	1,646,830	2.9%	1,407,291
Property & Equipment	665,047	1,079,471	743,427	5,299,161	5,892,121	9.7%	6,344,297	66,541	176,117	2,159,835	8,918,702	8,893,066	15.8%	8,814,259
Debt Service	6,233,826	6,250,507	14,871,444	5,621,129	5,623,987	9.2%	5,625,800	11,288,999	12,175,563	12,199,552	12,329,001	12,224,726	21.7%	12,223,001
Other	1,263,619	705,471	897,832	467,718	351,879	0.6%	353,846	982,104	(3,193,034)	148,284	690,515	90,200	0.2%	90,000
<b>Total For Location</b>	<b>\$ 49,163,027</b>	<b>\$ 49,215,368</b>	<b>\$ 58,809,422</b>	<b>\$ 57,022,697</b>	<b>\$ 61,003,448</b>	<b>100.0%</b>	<b>\$ 62,322,287</b>	<b>\$ 33,652,328</b>	<b>\$ 33,261,616</b>	<b>\$ 39,479,594</b>	<b>\$ 51,715,584</b>	<b>\$ 56,238,227</b>	<b>100.0%</b>	<b>\$ 57,711,216</b>

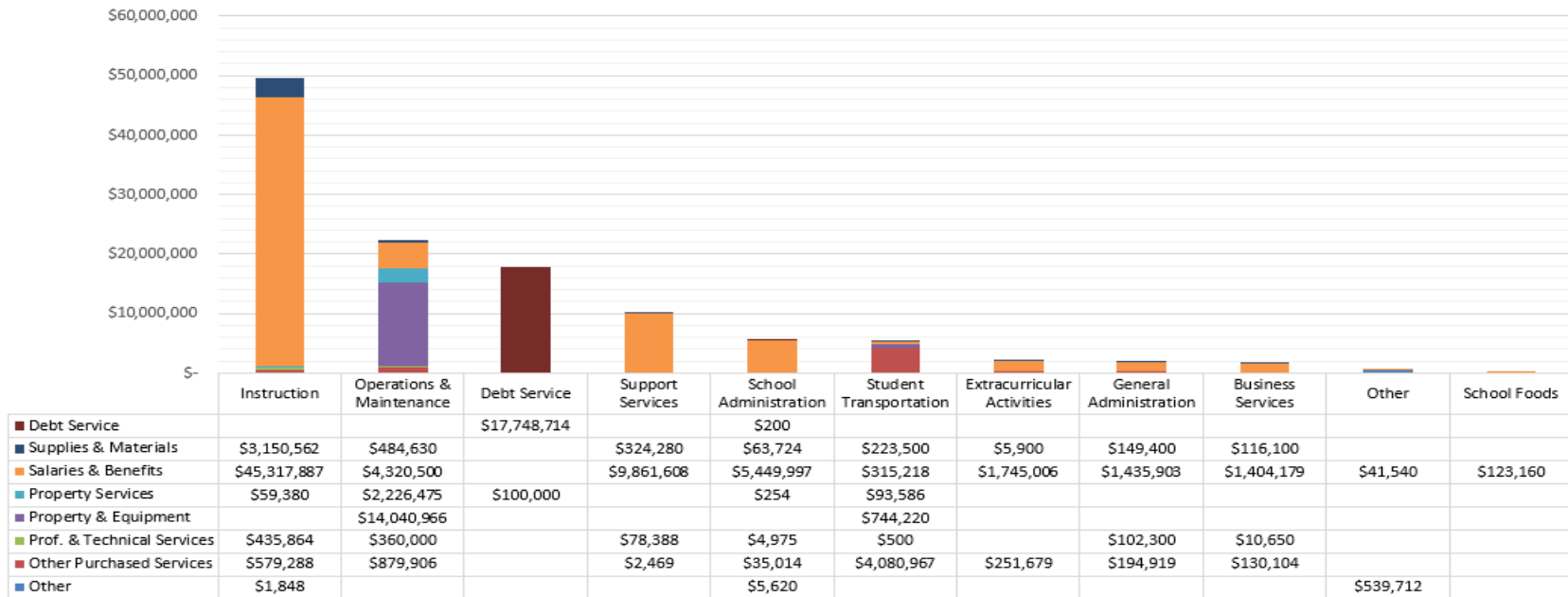


- Instruction
- Operations & Maintenance
- Debt Service
- Support Services
- School Administration
- Student Transportation
- Extracurricular Activities
- General Administration
- Business Services
- Other
- School Foods



- Salaries & Benefits
- Debt Service
- Property & Equipment
- Other Purchased Services
- Supplies & Materials
- Property Services
- Prof. & Technical Services
- Other

Bozeman Public Schools  
2023-24 Fund Budget by Function and Object



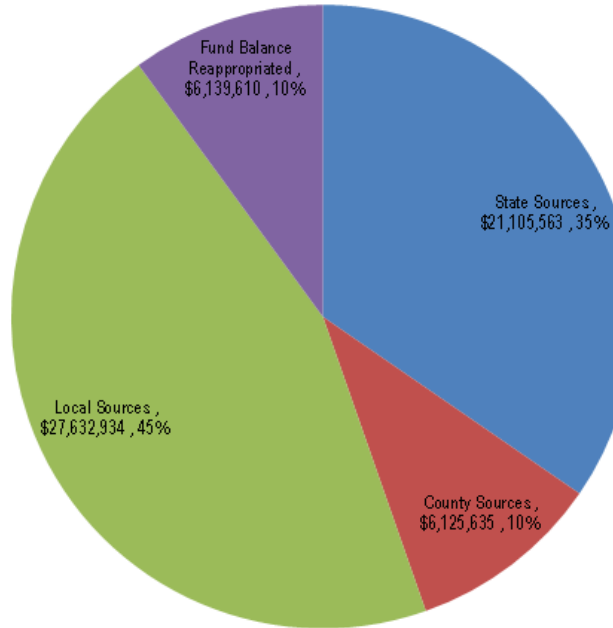
**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
All Budgeted Funds**

Revenue by Source	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected Budget 2024-25
<b>State of Montana:</b>														
Direct State Aid	\$ 12,740,520	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	\$ 13,976,914	22.9%	\$ 14,661,780	\$ 7,124,234	\$ 7,295,507	\$ 7,923,963	\$ 8,108,116	\$ 8,751,281	\$ 9,404,764
Quality Educator Payment	1,137,768	1,146,437	1,209,981	1,214,609	1,258,565	1,421,322	23%	1,252,068	514,401	531,880	534,851	599,822	622,894	775,462
At-Risk Student Payment	71,076	69,830	69,707	67,339	71,922	79,959	0.1%	72,131	24,694	24,261	24,218	23,395	34,957	36,345
Indian Education for All Payment	106,189	109,273	112,866	111,117	114,258	115,724	0.2%	121,161	49,047	50,244	54,424	55,842	60,225	64,724
Indian Achievement Gap Payment	29,746	27,432	31,680	32,335	33,663	34,780	0.1%	32,832	15,408	15,984	15,620	11,908	11,908	15,980
State Special Ed.	1,524,016	1,572,497	1,528,900	1,456,300	1,505,086	1,482,664	24%	1,567,018	497,829	468,072	508,292	513,156	525,911	556,586
Data for Achievement Payment	-	104,645	108,099	106,368	109,399	110,788	0.2%	116,030	-	48,117	52,112	53,456	57,664	61,963
State Tuition for State Placement	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-
Guaranteed Tax Base Subsidy	4,297,715	4,156,023	4,342,719	4,485,534	4,485,086	3,518,754	58%	4,289,916	1,797,534	1,777,598	1,840,010	2,308,725	2,400,872	2,074,973
State Transportation Reimb.	229,867	227,395	202,925	181,630	245,912	248,462	0.4%	248,462	86,402	99,506	105,231	99,687	140,605	145,262
State Coronavirus Relief Funds	-	-	280,580	-	-	-	0.0%	-	-	-	189,572	-	-	-
State Technology Payment	-	28,791	28,601	20,886	27,735	27,735	0.0%	27,735	-	15,234	15,852	12,132	16,778	16,778
State Major Maintenance Aid	-	75,188	76,292	79,307	84,425	84,643	0.1%	84,643	-	35,935	36,285	39,417	43,566	45,697
Transformational Aid Payment	-	-	-	3,689	3,724	3,819	0.0%	3,819	-	-	-	22,178	22,510	23,089
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-
<b>Total State of Montana Revenue</b>	<b>\$ 20,136,897</b>	<b>\$ 20,751,199</b>	<b>\$ 21,549,852</b>	<b>\$ 21,129,689</b>	<b>\$ 21,749,470</b>	<b>\$ 21,105,563</b>	<b>34.6%</b>	<b>\$ 22,477,594</b>	<b>\$ 10,109,548</b>	<b>\$ 10,362,318</b>	<b>\$ 11,275,430</b>	<b>\$ 11,847,322</b>	<b>\$ 12,689,173</b>	<b>\$ 13,221,624</b>
<b>Galatin County:</b>														
County Transportation Reimb.	\$ 266,124	\$ 227,395	\$ 202,925	\$ 181,630	\$ 245,912	\$ 248,462	0.4%	\$ 248,462	\$ 95,623	\$ 99,506	\$ 105,231	\$ 99,687	\$ 140,605	\$ 145,262
County Retirement Distribution	4,795,691	4,601,108	5,118,484	4,822,776	5,497,918	5,877,174	98%	5,874,147	2,506,944	2,453,524	2,509,303	2,814,053	3,173,940	4,198,000
<b>Total Galatin County Revenue</b>	<b>\$ 5,061,815</b>	<b>\$ 4,828,503</b>	<b>\$ 5,321,419</b>	<b>\$ 5,004,406</b>	<b>\$ 5,743,830</b>	<b>\$ 6,125,635</b>	<b>10.0%</b>	<b>\$ 6,122,609</b>	<b>\$ 2,602,567</b>	<b>\$ 2,553,029</b>	<b>\$ 2,614,534</b>	<b>\$ 2,913,740</b>	<b>\$ 3,314,545</b>	<b>\$ 4,343,262</b>
<b>District Revenue:</b>														
Property Tax Levy	\$ -	\$ -	\$ 23,203,672	\$ 22,883,787	\$ 23,586,612	\$ 27,570,527	45.2%	\$ 26,091,011	\$ -	\$ -	\$ 22,699,511	\$ 23,427,050	\$ 24,388,854	\$ 27,681,552
Utilities and Interest on Delinquent Taxes	22,346	22,346	40,860	55,247	-	-	0.0%	-	19,114	30,709	42,079	46,807	-	-
Tax Audit Receipts	241,904	241,904	8,832	128,245	-	-	0.0%	-	176,601	6,237	7,539	78,015	-	-
Tax Increment Finance District Proceeds	888,901	888,901	821,865	841,500	-	-	0.0%	-	243,947	115,201	641,990	953,137	-	-
Tuition - Individual	48,663	48,663	22,674	24,331	-	-	0.0%	-	23,091	22,032	16,770	32,481	-	-
Community Education User Fees	-	-	-	-	-	-	0.0%	-	31,368	23,145	4,097	420	6,500	6,500
HISSET Testing Fees	-	-	-	-	-	-	0.0%	-	-	-	-	3,449	4,000	4,000
Investment Earnings	213,285	213,285	55,717	43,100	29,945	62,407	0.1%	62,407	248,288	290,334	46,456	54,765	24,089	42,775
Transportation Fee - Individual	135	135	-	-	-	-	0.0%	-	135	-	-	-	-	-
Other Revenue	22,090,500	23,443,197	76,446	153,540	-	-	0.0%	-	20,538,699	21,860,654	1,050,130	198,315	-	1,000,000
Education Improvement Payment	143	-	-	-	-	-	0.0%	-	1,520	523	-	-	-	-
<b>Total District Revenue</b>	<b>\$ 23,505,876</b>	<b>\$ 24,858,431</b>	<b>\$ 24,230,255</b>	<b>\$ 24,129,730</b>	<b>\$ 23,616,557</b>	<b>\$ 27,632,934</b>	<b>45.3%</b>	<b>\$ 26,153,418</b>	<b>\$ 21,282,763</b>	<b>\$ 22,148,836</b>	<b>\$ 24,508,571</b>	<b>\$ 24,794,250</b>	<b>\$ 24,423,414</b>	<b>\$ 27,734,828</b>
<b>Total Revenue</b>	<b>\$ 48,704,589</b>	<b>\$ 50,438,133</b>	<b>\$ 51,101,536</b>	<b>\$ 50,263,825</b>	<b>\$ 51,109,857</b>	<b>\$ 54,864,132</b>	<b>89.9%</b>	<b>\$ 54,753,621</b>	<b>\$ 33,994,878</b>	<b>\$ 35,064,183</b>	<b>\$ 38,398,536</b>	<b>\$ 39,555,513</b>	<b>\$ 40,427,132</b>	<b>\$ 45,299,714</b>
Fund Balance Reappropriated	\$ 4,094,304	\$ 3,579,317	\$ 4,339,258	\$ 5,012,083	\$ 5,912,840	\$ 6,139,610	10.1%	\$ 7,493,178	\$ 6,742,151	\$ 7,203,648	\$ 8,852,103	\$ 10,607,091	\$ 11,288,452	\$ 10,937,635
<b>Total Funding Sources</b>	<b>\$ 52,798,892</b>	<b>\$ 54,017,450</b>	<b>\$ 55,440,794</b>	<b>\$ 55,275,908</b>	<b>\$ 57,022,697</b>	<b>\$ 61,003,743</b>	<b>100.0%</b>	<b>\$ 62,246,799</b>	<b>\$ 40,737,028</b>	<b>\$ 42,267,830</b>	<b>\$ 47,250,638</b>	<b>\$ 50,162,603</b>	<b>\$ 51,715,584</b>	<b>\$ 56,237,349</b>

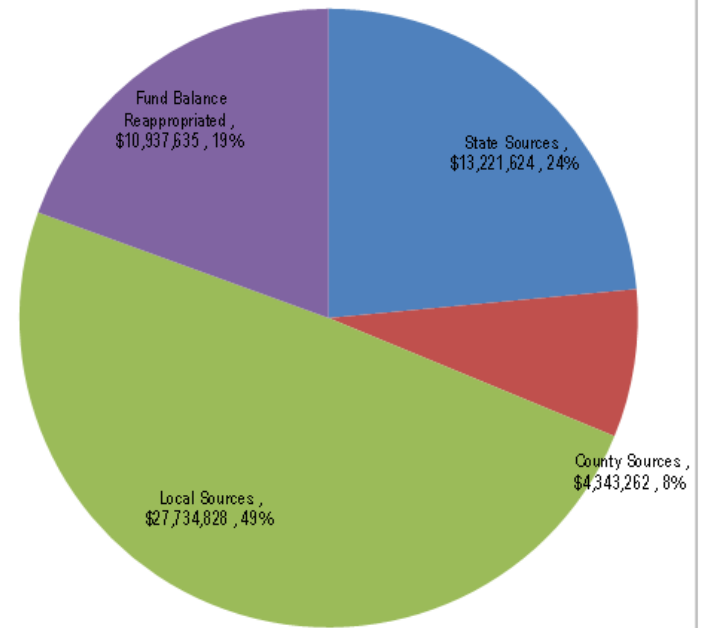
**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
All Budgeted Funds**

Tax Information	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Taxable Value	\$ 186,201,043	\$ 191,687,364	\$ 224,085,702	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 223,747,892	\$ 230,172,095	\$ 269,441,207	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
Levied Mills	125.90	121.74	101.99	102.09	77.21	71.32	92.77	97.61	84.86	86.05	62.51	59.25

**2023-24 Elementary Funding Sources**



**2023-24 High School Funding Sources**

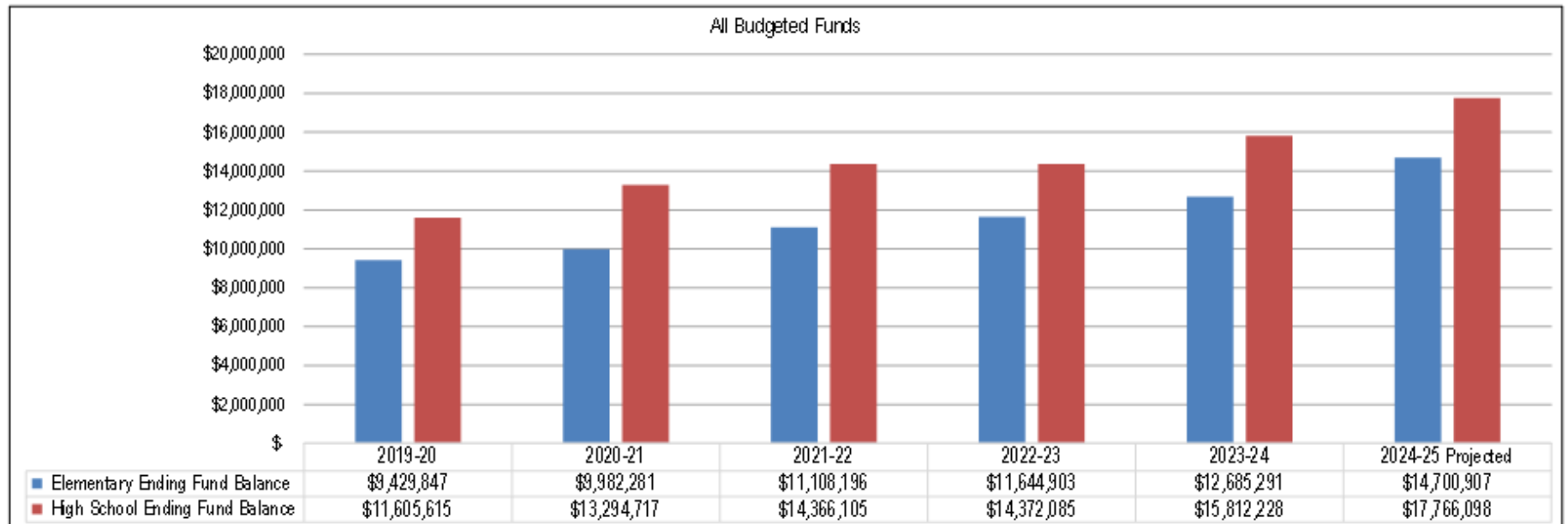


**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
All Budgeted Funds

Fund Balance Analysis and Projections	Elementary District						High School District					
	Actual	Actual	Actual	Actual	Budget*	Projected*	Actual	Actual	Actual	Actual	Budget*	Projected*
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Fund Balance	\$ 8,207,082	\$ 9,429,847	\$ 9,982,281	\$ 11,108,196	\$ 11,644,903	\$ 12,691,182	\$ 9,803,048	\$ 11,605,615	\$ 13,294,717	\$ 14,366,105	\$ 14,372,085	\$ 15,812,228
Plus: Revenue & Other Financing Sources	50,438,133	51,101,536	59,935,339	52,069,421	55,092,904	55,137,093	35,064,183	38,398,536	40,550,982	41,738,011	44,459,253	45,279,532
Less: Expenditures & Other Financing Uses*	49,215,368	50,543,212	58,809,424	51,532,714	54,052,516	53,127,367	33,261,616	16,709,434	39,479,594	41,732,031	43,019,110	43,325,662
Ending Fund Balance	\$ 9,429,847	\$ 9,982,281	\$ 11,108,196	\$ 11,644,903	\$ 12,685,291	\$ 14,700,907	\$ 11,605,615	\$ 13,294,717	\$ 14,366,105	\$ 14,372,085	\$ 15,812,228	\$ 17,766,098

Reserves Analysis	Elementary District						High School District					
	Actual	Actual	Actual	Actual	Budget*	Projected*	Actual	Actual	Actual	Actual	Budget*	Projected*
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Negative Fund Balance/Other Adjustments	\$ -	\$ (10,589)	\$ (31,202)	\$ (5,892)	\$ (5,892)	\$ -	\$ (157,274)	\$ (169,932)	\$ (291,030)	\$ (115,853)	\$ (14,174)	\$ -
Plus: Fund Balance Reserved for Operations	4,627,765	5,101,179	5,001,400	5,201,248	5,511,182	5,198,003	2,756,675	2,923,444	2,978,656	3,193,507	3,448,624	3,344,467
Plus: Fund Balance Reappropriated	3,579,317	4,339,258	5,012,083	5,912,837	6,139,611	7,493,178	7,203,648	8,852,103	10,607,091	11,288,452	10,937,635	12,481,935
Beginning Fund Balance	\$ 8,207,082	\$ 9,429,847	\$ 9,982,281	\$ 11,108,196	\$ 11,644,903	\$ 12,691,182	\$ 9,803,048	\$ 11,605,615	\$ 13,294,716	\$ 14,366,106	\$ 14,372,085	\$ 15,812,228
Budget Amount	\$ 53,017,878	\$ 54,984,937	\$ 54,198,008	\$ 54,984,937	\$ 61,003,743	\$ 62,122,877	\$ 42,458,673	\$ 40,695,507	\$ 42,458,673	\$ 46,903,368	\$ 56,237,348	\$ 57,413,755
Reserves as a Percent of Budget	8.73%	9.26%	9.23%	9.46%	9.03%	8.37%	6.49%	7.16%	7.02%	6.81%	6.13%	5.83%
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



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



# Bozeman Public Schools



**2023-24 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

By definition, each of these operating funds has its own independent financing source(s). These sources are described in detail 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 \$78,911,779 in total budgeted operating fund expenditures, the District plans to spend \$46,410,263 (58.8%) on Instruction and \$64,478,024 (81.7%) on Salaries and Benefits – the largest single function and object amounts, respectively. These percentages are also relatively constant on a year-to-year basis.

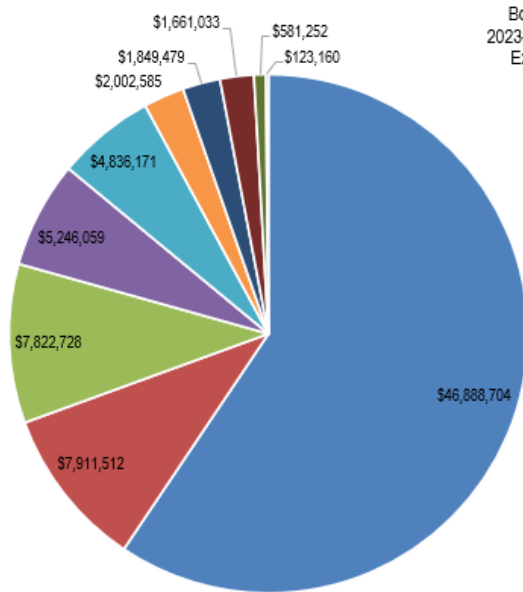
**Bozeman Public Schools**  
**2023-24 Expenditure History and Budget**  
**All Operating Funds**

Location: All Locations

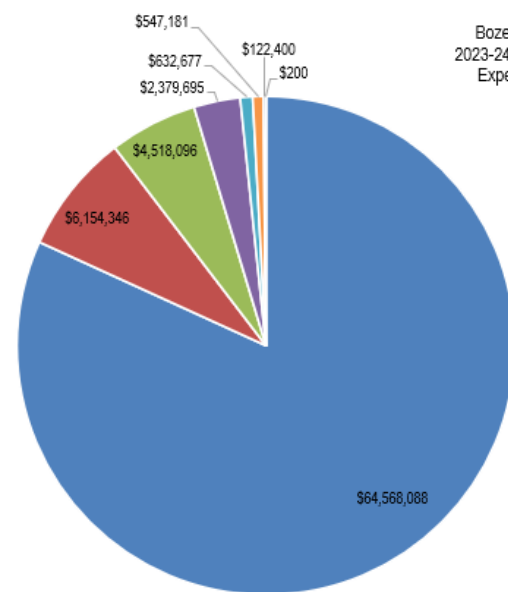
	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	5,130	2,224	2,260	2,398	2,509	2,630	2,651
Budget Per Student	\$ 8,429.35	\$ 8,546.41	\$ 9,475.52	\$ 9,783.34	\$ 10,226.85	\$ 9,459.55	\$ 9,849.22	\$ 9,522.06	\$ 10,299.35	\$ 11,059.04	\$ 11,914.98	\$ 12,021.17

Budget By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
					\$	%						\$	%	
Instruction	\$ 24,512,742	\$ 25,010,732	\$ 25,475,732	\$ 27,797,564	\$ 28,373,867	59.6%	\$ 28,994,405	\$ 11,994,569	\$ 12,379,232	\$ 13,218,710	\$ 13,467,311	\$ 18,036,396	57.6%	\$ 18,574,118
Support Services	5,057,027	4,880,532	5,366,521	5,299,373	5,848,802	12.3%	6,072,515	2,186,354	2,389,890	2,265,933	2,752,542	1,888,575	6.0%	1,895,753
General Administration	763,637	795,776	801,883	723,661	903,615	1.9%	941,184	806,826	935,834	876,672	927,314	945,865	3.0%	984,516
School Administration	2,709,834	2,777,074	3,032,291	3,500,713	3,186,827	6.7%	3,291,683	1,436,475	1,846,711	1,907,718	2,022,086	1,996,112	6.4%	2,017,466
Business Services	1,041,666	1,047,065	1,088,600	1,182,479	892,792	1.9%	924,175	890,540	936,252	1,004,403	897,819	768,241	2.5%	797,298
Operations & Maintenance	2,763,717	2,992,469	2,731,500	2,316,727	3,917,523	8.2%	4,030,178	2,032,459	2,822,968	2,728,543	4,170,931	3,989,834	12.7%	4,090,794
Student Transportation	1,681,429	1,791,197	1,246,360	2,093,722	3,555,696	7.5%	3,385,262	522,545	972,297	739,847	1,115,525	1,902,294	6.1%	1,659,007
School Foods	-	67,307	78,211	-	71,920	0.2%	73,354	34,586	34,644	141,077	40,260	51,240	0.2%	52,263
Extracurricular Activities	265,245	248,556	244,743	221,006	333,074	0.7%	318,527	1,045,987	1,504,141	1,605,417	1,610,677	1,653,453	5.3%	1,692,010
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Other	483,642	777,874	1,553,732	1,237,903	491,252	1.0%	496,215	954,332	(2,302,118)	209,532	742,680	104,400	0.3%	104,900
<b>Total For Location</b>	<b>\$ 39,278,940</b>	<b>\$ 40,388,583</b>	<b>\$ 41,619,572</b>	<b>\$ 44,373,148</b>	<b>\$ 47,575,369</b>	<b>100.0%</b>	<b>\$ 48,527,498</b>	<b>\$ 21,904,672</b>	<b>\$ 21,519,851</b>	<b>\$ 24,697,851</b>	<b>\$ 27,747,144</b>	<b>\$ 31,336,410</b>	<b>100.0%</b>	<b>\$ 31,868,125</b>

Budget By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
					\$	%						\$	%	
Salaries & Benefits	\$ 34,268,381	\$ 35,157,011	\$ 36,370,576	\$ 40,006,894	\$ 39,695,884	83.4%	\$ 41,388,583	\$ 18,113,544	\$ 20,144,318	\$ 20,865,556	\$ 21,994,223	\$ 24,782,140	79.1%	\$ 26,095,310
Prof. & Technical Services	661,601	679,132	556,080	264,719	177,425	0.4%	181,513	486,056	463,746	686,056	454,224	441,952	1.4%	521,590
Property Services	860,550	832,873	714,077	193,425	1,006,381	2.1%	1,006,713	580,029	718,450	413,179	1,295,384	1,372,146	4.4%	1,376,134
Other Purchased Services	2,073,774	2,009,930	1,528,825	1,766,515	3,448,428	7.2%	3,075,108	1,092,022	1,691,664	1,585,016	1,833,580	2,631,776	8.4%	2,017,193
Supplies & Materials	1,183,517	1,117,923	1,130,682	996,567	2,423,396	5.1%	2,059,641	656,809	726,726	884,054	1,437,218	1,645,951	5.3%	1,405,534
Property & Equipment	2,846	72,115	3,372	(1,942)	371,975	0.8%	362,095	-	45,706	30,654	42,000	372,245	1.2%	362,365
Debt Service	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Other	228,272	519,599	1,315,960	1,146,970	451,879	0.9%	453,845	976,213	(2,270,758)	233,338	690,515	90,200	0.3%	90,000
<b>Total For Location</b>	<b>\$ 39,278,940</b>	<b>\$ 40,388,583</b>	<b>\$ 41,619,572</b>	<b>\$ 44,373,148</b>	<b>\$ 47,575,369</b>	<b>100.0%</b>	<b>\$ 48,527,498</b>	<b>\$ 21,904,672</b>	<b>\$ 21,519,851</b>	<b>\$ 24,697,851</b>	<b>\$ 27,747,144</b>	<b>\$ 31,336,410</b>	<b>100.0%</b>	<b>\$ 31,868,125</b>

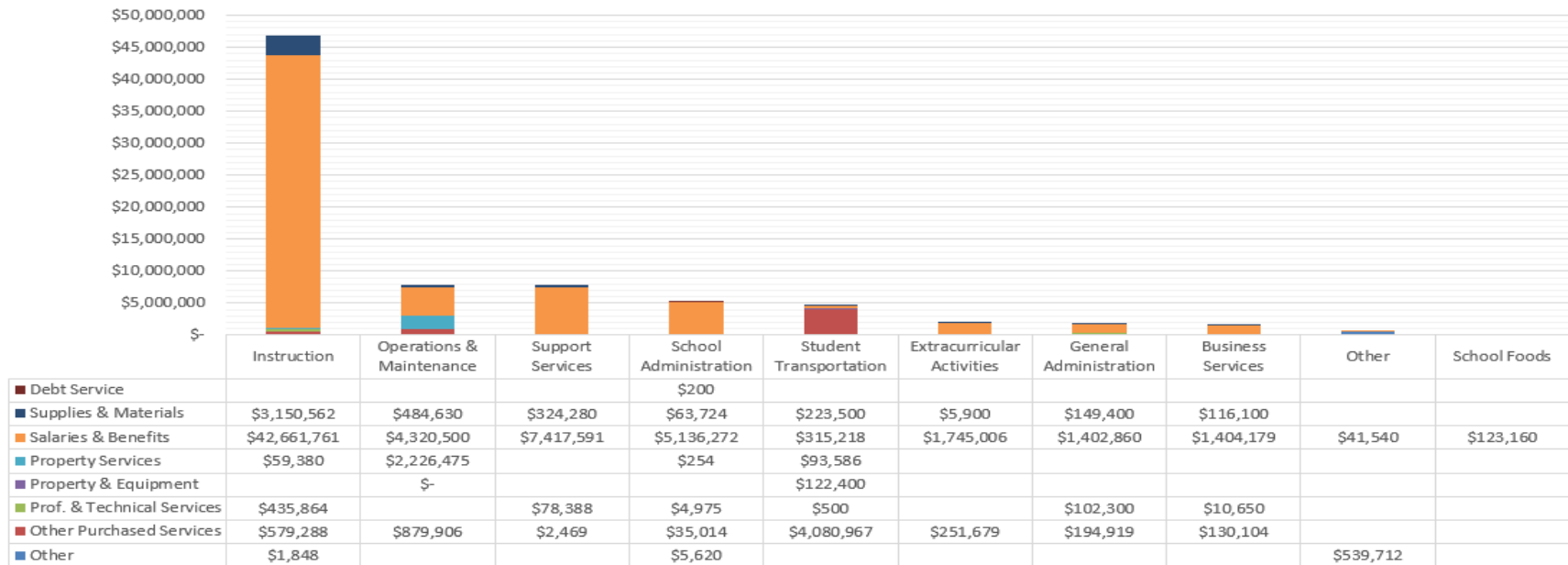


- Instruction
- Operations & Maintenance
- Support Services
- School Administration
- Student Transportation
- Extracurricular Activities
- General Administration
- Business Services
- Other
- School Foods



- Salaries & Benefits
- Other Purchased Services
- Supplies & Materials
- Property Services
- Prof. & Technical Services
- Other
- Property & Equipment
- Debt Service

Bozeman Public Schools  
2023-24 Fund Budget by Function and Object



**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
All Operating Funds**

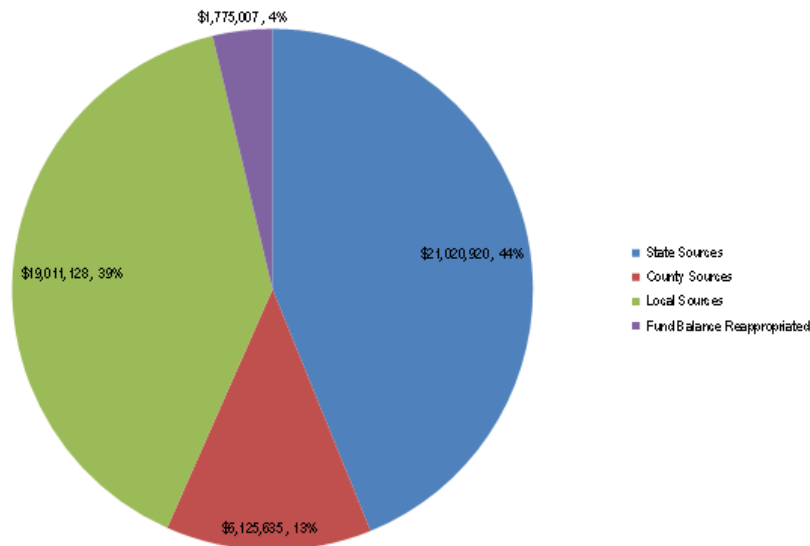
Revenue by Source	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget		Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
State of Montana:														
Direct State Aid	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	\$ 13,976,914	29.2%	\$ 14,661,780	\$ 7,295,507	\$ 7,923,963	\$ 8,108,116	\$ 8,751,281	\$ 9,404,764	29.5%	\$ 9,686,907
Quality Educator Payment	1,146,437	1,209,981	1,214,609	1,258,565	1,421,322	3.0%	1,252,068	531,860	534,851	599,822	622,894	775,462	2.4%	798,726
At-Risk Student Payment	69,830	69,707	67,339	71,922	79,959	0.2%	72,131	24,261	24,218	23,395	34,957	36,345	0.1%	37,435
Indian Education for All Payment	109,273	112,896	111,117	114,258	115,724	0.2%	121,161	50,244	54,424	55,842	60,225	64,724	0.2%	66,666
American Indian Achievement Gap Payment	27,432	31,680	32,335	33,663	34,780	0.1%	32,832	15,984	15,620	11,596	11,908	15,980	0.1%	16,459
State Special Ed.	1,572,497	1,528,900	1,456,300	1,505,086	1,482,664	3.1%	1,567,018	468,072	503,292	513,156	525,911	556,586	1.7%	573,284
Data for Achievement Payment	104,645	108,099	106,368	109,399	110,788	0.2%	116,030	48,117	52,112	53,456	57,664	61,963	0.2%	63,822
State Tuition for State Placement	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Guaranteed Tax Base Subsidy	4,156,023	4,338,029	4,458,826	4,465,086	3,518,754	7.3%	4,289,916	1,777,598	1,840,010	2,292,379	2,400,872	2,074,973	6.5%	2,137,222
State Transportation Reimb.	227,395	202,925	181,630	245,912	248,462	0.5%	248,462	99,506	105,231	99,687	140,605	145,262	0.5%	145,262
State Coronavirus Relief Funds	-	280,580	-	-	-	0.0%	-	-	169,572	-	-	-	0.0%	-
State Technology Payment	28,791	28,601	20,886	27,735	27,735	0.1%	27,735	15,234	15,852	12,132	16,778	16,778	0.1%	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	3,819	0.0%	3,819	-	-	22,178	22,510	23,089	0.1%	23,089
Combined Fund School Block Grant	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Total State of Montana Revenue	\$ 20,676,010	\$ 21,468,871	\$ 21,023,665	\$ 21,665,045	\$ 21,020,920	43.9%	\$ 22,392,951	\$ 10,326,383	\$ 11,239,145	\$ 11,791,760	\$ 12,645,607	\$ 13,175,927	41.3%	\$ 13,565,651
Gallatin County:														
County Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 245,912	\$ 248,462	0.5%	248,462	\$ 99,506	\$ 105,231	\$ 99,687	\$ 140,605	\$ 145,262	0.5%	145,262
County Retirement Distribution	4,601,108	5,118,494	4,822,776	5,497,918	5,877,174	12.3%	5,874,147	2,453,524	2,509,303	2,814,053	3,173,940	4,198,000	13.1%	4,198,000
Total Gallatin County Revenue	\$ 4,828,503	\$ 5,321,419	\$ 5,004,406	\$ 5,743,830	\$ 6,125,635	12.8%	\$ 6,122,609	\$ 2,553,029	\$ 2,614,534	\$ 2,913,740	\$ 3,314,545	\$ 4,343,262	13.6%	\$ 4,343,262
District Revenue:														
Property Tax Levy	\$ -	\$ 15,471,221	\$ 16,094,628	\$ 16,872,976	\$ 18,957,221	39.5%	\$ 18,436,146	\$ -	\$ 8,999,247	\$ 9,486,612	\$ 10,676,854	\$ 12,901,840	40.4%	\$ 13,071,286
Penalties and Interest on Delinquent Taxes	20,971	27,306	37,924	-	-	0.0%	-	13,083	17,504	18,706	-	-	0.0%	-
Tax Audit Receipts	11,682	8,832	128,245	-	-	0.0%	-	6,237	7,539	78,015	-	-	0.0%	-
Tax Increment Finance District Proceeds	767,296	96,407	-	-	-	0.0%	-	115,201	583,240	45,000	-	-	0.0%	-
Tuition - Individual	40,877	22,674	24,331	-	-	0.0%	-	22,032	16,770	32,491	-	-	0.0%	-
Community Education User Fees	-	-	-	-	-	0.0%	-	23,145	4,097	420	6,500	6,500	0.0%	6,500
HSET Testing Fees	-	-	-	-	-	0.0%	-	-	-	3,449	4,000	4,000	0.0%	4,000
Investment Earnings	149,772	42,734	28,053	21,445	53,907	0.1%	53,907	173,695	22,328	15,472	13,059	31,775	0.1%	31,775
Transportation Fee - Individual	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Other Revenue	14,090,937	2,900	153,540	-	-	0.0%	-	8,823,312	11,520	144,690	-	-	0.0%	-
Education Improvement Payment	-	-	-	-	-	0.0%	-	-	-	-	-	-	0.0%	-
Total District Revenue	\$ 15,081,536	\$ 15,672,073	\$ 16,466,721	\$ 16,894,420	\$ 19,011,128	39.7%	\$ 18,490,033	\$ 9,176,705	\$ 9,662,244	\$ 9,824,856	\$ 10,700,413	\$ 12,944,115	40.5%	\$ 13,113,561
Total Revenue	\$ 40,586,050	\$ 42,462,363	\$ 42,494,792	\$ 44,303,296	\$ 46,157,683	96.3%	\$ 47,005,613	\$ 22,056,117	\$ 23,515,922	\$ 24,530,356	\$ 26,660,566	\$ 30,463,304	95.4%	\$ 31,022,474
Fund Balance Reappropriated	\$ 1,393,644	\$ 1,498,873	\$ 1,775,007	\$ 1,756,687	\$ 1,775,007	3.7%	\$ 1,756,687	\$ 1,669,935	\$ 2,039,431	\$ 1,468,924	\$ 1,086,578	\$ 1,468,924	4.6%	\$ 1,086,578
Total Funding Sources	\$ 41,979,694	\$ 43,961,236	\$ 44,269,799	\$ 46,059,983	\$ 47,932,690	100.0%	\$ 48,762,300	\$ 23,726,052	\$ 25,555,353	\$ 25,999,280	\$ 27,747,144	\$ 31,932,228	100.0%	\$ 32,109,052

**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
All Operating Funds**

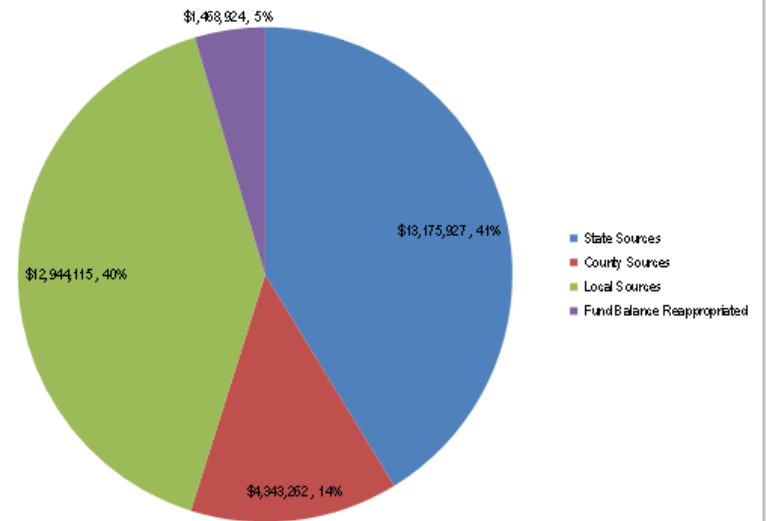
Tax Information	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Taxable Value	Levied Mills	Taxable Value	Levied Mills	Taxable Value	Levied Mills
	\$ 186,201,043	115.16	\$ 191,687,364	111.30	\$ 224,085,702	93.06
					\$ 231,009,258	93.43
					\$ 357,169,589	68.60
					\$ 364,312,981	65.83

Tax Information	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Taxable Value	Levied Mills	Taxable Value	Levied Mills	Taxable Value	Levied Mills
	\$ 223,747,892	85.40	\$ 230,172,095	86.30	\$ 269,441,207	75.70
					\$ 278,036,597	77.80
					\$ 433,828,230	54.79
					\$ 442,504,795	53.65

**2023-24 Elementary Funding Sources**



**2023-24 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 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 5,481,342	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 4,111,413	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,280,085
Plus: Revenue & Other Financing Sources	39,264,159	40,586,050	42,037,280	42,462,363	42,499,191	43,790,712	21,561,864	21,671,020	22,056,117	23,515,922	24,530,356	25,189,056
Less: Expenditures & Other Financing Uses*	39,093,714	40,216,427	41,458,638	42,286,008	42,317,662	43,830,507	21,013,015	21,904,672	21,519,851	24,031,218	24,697,851	25,374,606
Ending Fund Balance	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,918,140	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,280,085	\$ 4,094,534

Reserves Analysis	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	4,390,523	4,571,217	4,627,765	5,101,179	5,001,400	5,201,248	2,619,298	2,718,348	2,756,675	2,923,444	2,978,656	3,193,507
Plus: Fund Balance Reappropriated	1,090,819	1,080,569	1,393,644	1,498,873	1,775,007	1,756,687	1,492,115	1,941,914	1,669,935	2,039,431	1,468,924	1,086,578
Beginning Fund Balance	\$ 5,481,342	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 4,111,413	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,280,085
Budget Amount	\$ 40,536,832	\$ 41,849,193	\$ 42,988,461	\$ 44,281,551	\$ 44,154,118	\$ 46,059,983	\$ 23,250,044	\$ 23,684,179	\$ 23,798,902	\$ 25,221,125	\$ 25,802,559	\$ 27,747,144
Reserves as a Percent of Budget	10.83%	10.92%	10.77%	11.52%	11.33%	11.29%	11.27%	11.48%	11.58%	11.59%	11.54%	11.51%
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





# **Bozeman Public Schools**



**2023-24 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 \$59,103,553, 50% of the District's 2023-24 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 2023 legislature approved inflationary increases of 2.7% and 3.0% for 2023-24 and 2024-25, 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	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY25 & beyond
Elementary	\$50,000	\$50,895	\$51,149	\$52,105	\$52,579	\$53,541	\$54,344	\$55,741	\$57,246	\$58,963
Middle School	\$100,000	\$101,790	\$102,299	\$104,212	\$105,160	\$107,084	\$108,690	\$111,483	\$114,493	\$117,928
High School	\$300,000	\$305,370	\$306,897	\$312,636	\$315,481	\$321,254	\$326,073	\$334,453	\$343,483	\$353,787

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	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY25 & beyond
Elementary	Up to 250 ANB	25	\$2,500	\$2,545	\$2,558	\$2,606	\$2,630	\$2,678	\$2,718	\$2,788	\$2,863	\$2,949
Middle School	Up to 450 ANB	45	\$5,000	\$5,090	\$5,115	\$5,211	\$5,528	\$5,354	\$5,434	\$5,574	\$5,724	\$5,896
High School	Up to 800 ANB	80	\$15,000	\$15,269	\$15,345	\$15,632	\$15,774	\$16,063	\$16,304	\$16,723	\$17,175	\$17,690

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	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY25 & beyond
Elementary	\$5,348	\$5,444	\$5,471	\$5,573	\$5,624	\$5,727	\$5,813	\$5,962	\$6,123	\$6,307
High School	\$6,847	\$6,847	\$7,005	\$7,136	\$7,201	\$7,333	\$7,443	\$7,634	\$7,840	\$8,075

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 1,000<sup>th</sup> 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 800<sup>th</sup> 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	FY25 & beyond
Quality Educator Payment	\$3,169	\$3,169	\$3,185	\$3,245	\$3,275	\$3,335	\$3,385	\$3,472	\$3,566	\$3,673
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	\$6,213,340
Indian Education for All Payment	\$20.88	\$21.25	\$21.36	\$21.76	\$21.96	\$22.36	\$22.70	\$23.28	\$23.91	\$24.63
American Indian Achievement Gap Payment	\$205	\$209	\$210	\$214	\$216	\$220	\$223	\$229	\$235	\$242
Data for Achievement Payment	\$20.36	\$20.36	\$20.46	\$20.84	\$21.03	\$21.41	\$21.73	\$22.29	\$22.89	\$23.58

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 \$23.91 per ANB in FY2024 and \$24.63 per ANB in FY2025. 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 FY2024 and FY2025, a school district will receive \$235 and \$242 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 \$22.89 and \$23.58 in FY24 and FY25, 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 FY2024 and 2025, the Legislature appropriated \$6,032,369 and \$6,213,340, 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 necessarily 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%	254%	Based on marijuana tax receipts

Source: 20-9-366, MCA

### Bozeman Public Schools Overview

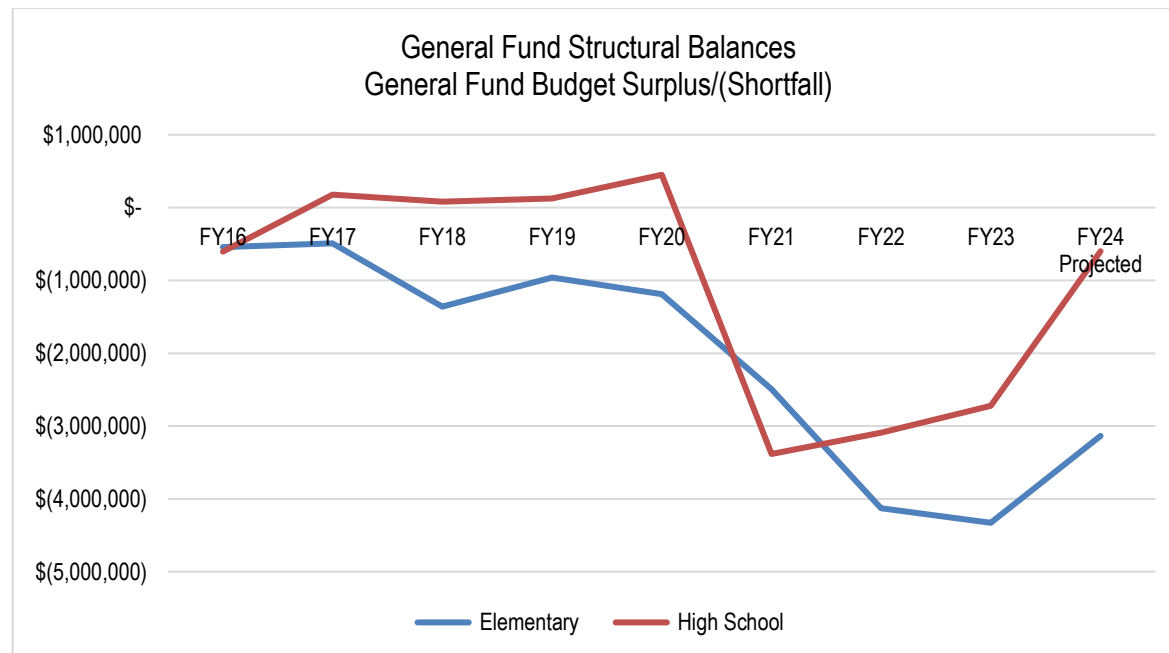
The Bozeman School District generally continues to grow, and the General Fund is growing with it. The District is also fortunate to have an extremely supportive electorate that approved a General Fund levy in the High School District this year.

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 \$3,738,971 (6%) system-wide:

	Elementary	High School	K-12 Total
Projected General Fund Budget Limit w/ a Vote	\$ 35,996,164	\$ 23,107,388	\$ 59,103,552
Budgeted General Fund Expenditures	\$ 39,133,542	\$ 23,708,981	\$ 62,842,523
Remaining Capacity/(Structural Imbalance)	\$ (3,137,378)	\$ (601,593)	\$ (3,738,971)

Source: District records

In 2022-23, the District's K-12 budgeted structural imbalance was \$7,050,961, a decrease in from \$7,223,003 in 2021-2022. 84% of the overall deficit is in the Elementary District, while the remaining 16% 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.

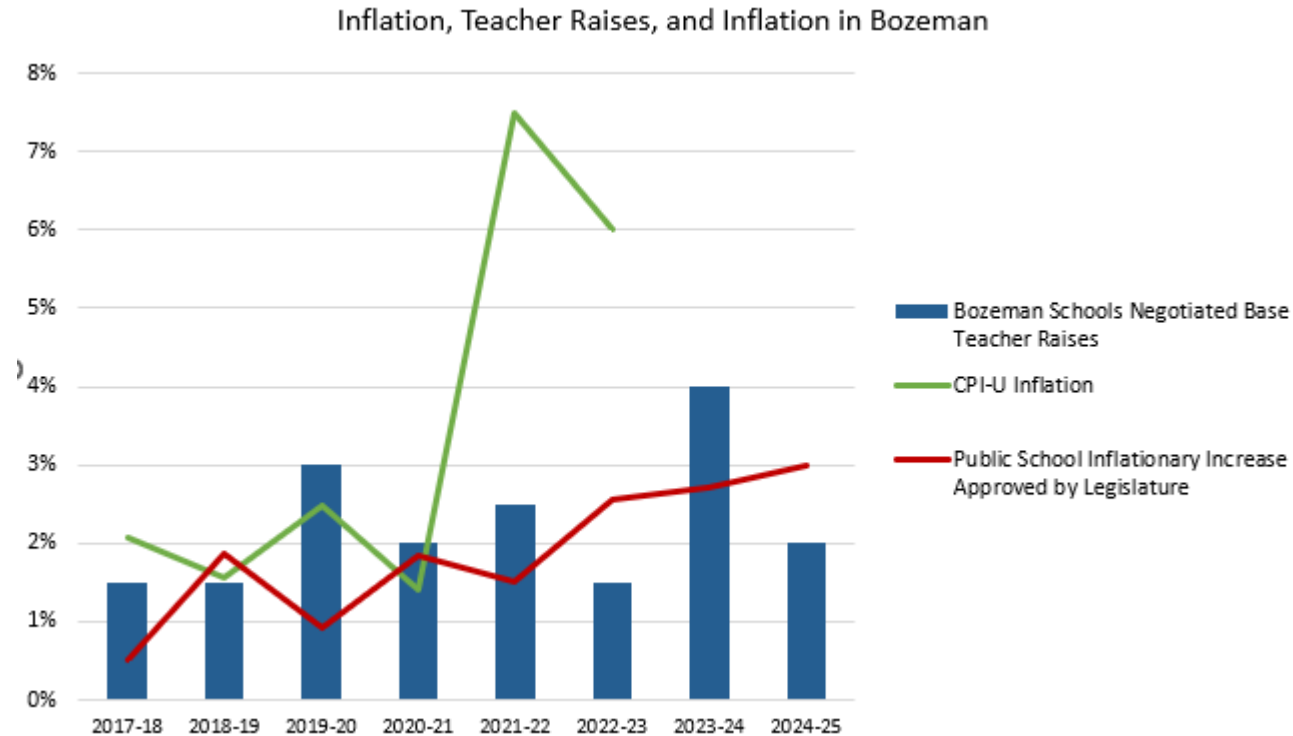
To some degree, the imbalances were fully anticipated and the reasons for them have been clearly communicated as a part of the annual budget adoption process and other regular communications. However, the COVID pandemic changed the demographic of Gallatin County, and therefore changed the demographic of the students within Bozeman School District. This in and of itself had a major impact on the imbalance. The reasons behind all of these challenges 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, and will change with the master schedule change that is slated to take place 2024-25.

- 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 above average wage increases to all Certified, Classified & Professional employee groups for the 2023-24 year.

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.



Source: District Records

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 – the first step is to reduce the number of staff in our employe by reviewing and changing the master schedule at both the Middle School's and High School's. By switching to block scheduling at the Middle School level for 2023-24, the District was able to reduce 8 FTE through schedule change and attrition.

While recruitment and retention are a huge issue, the cost of living within the greater Gallatin Valley is growing exorbitantly. Median home prices are well over \$750,000, the cost of rent can easily run close to \$3,000/month for a single family home, and the living wage is not keeping up. Because of the high cost to live in Bozeman, the District made the decision to give higher than normal raises to our employee

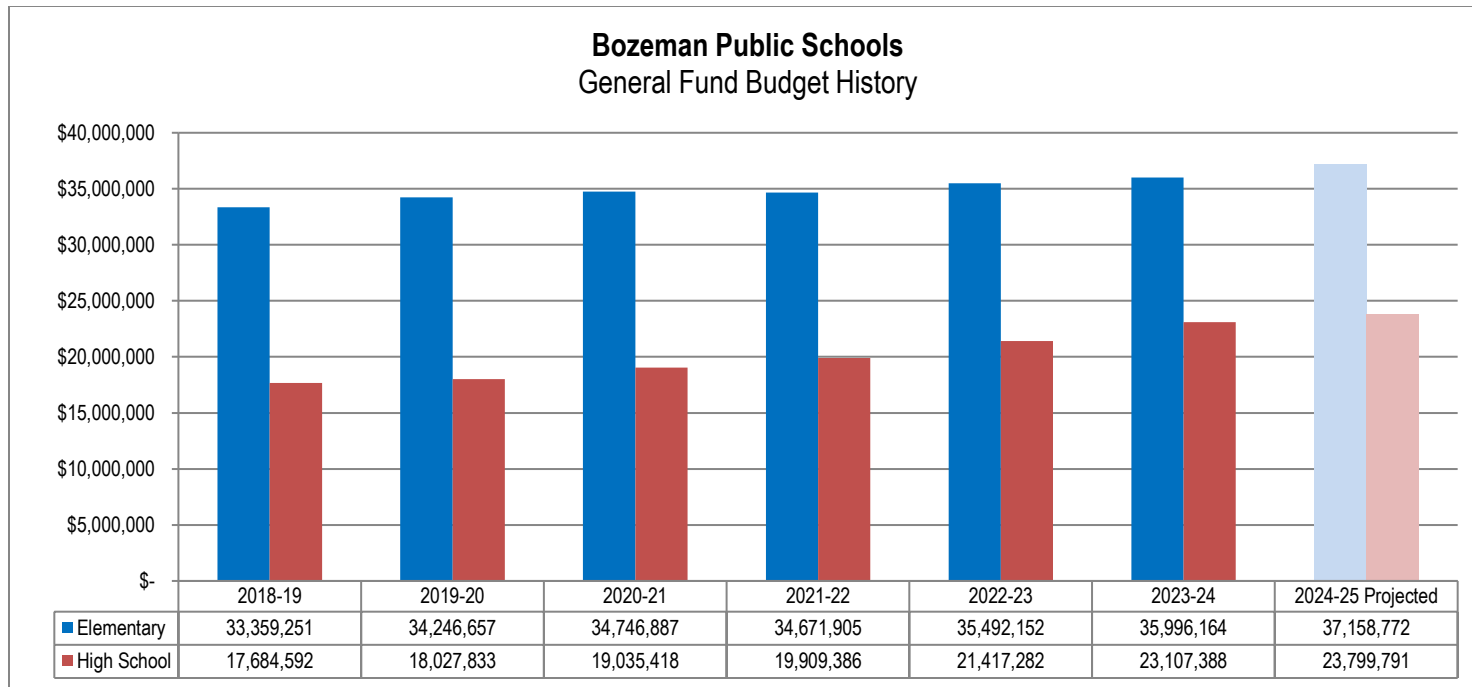
groups for the 2023-25 school years, but these salary and benefit increases all come with a budget impact and create additional competition for our limited funds.

2022-23 was a year of solving *Mega Issues* within the District. The Budget Committee convened in June 2022 and worked through December 2022 to make budget reduction recommendations to the Board of Trustees. The results of the Budget Committee set forth the motion for the second *Mega Issue* of restructuring the master schedules at the Middle & High Schools. Both of these committees were formed to solve important issues within the District that impact teachers, students, and the community. The *Mega Issue* overviews have been developed and are included in this document as Appendix 6.

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

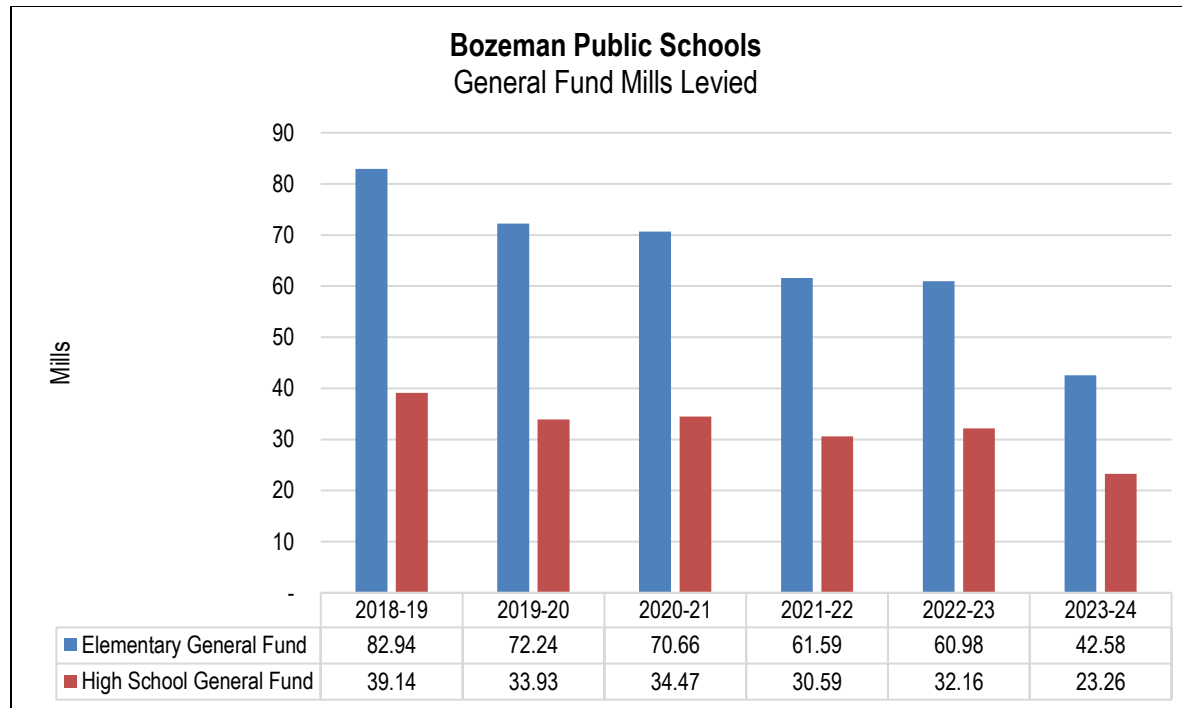
### Budget and Taxation History

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:

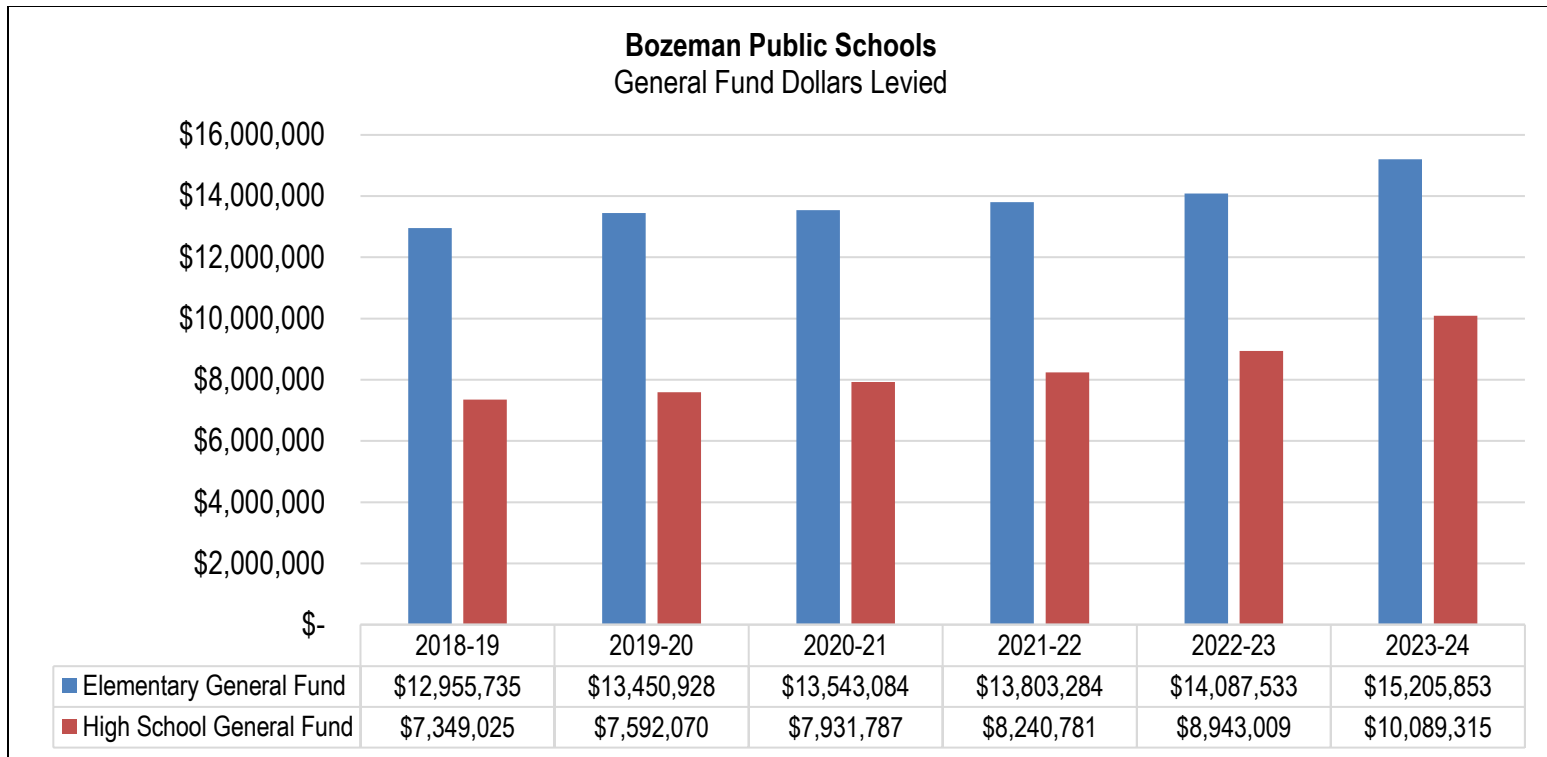


Source: District records

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 for at least the next year. The following graphs present a five-year history of General Fund dollars and mills levied for both the Elementary and High School Districts. In 2023-24, the Elementary and High School Districts will levy 42.58 mills and 23.26 mills, respectively. The 65.84 total K-12 General fund represents a decrease of 27.30 mills from 2022-23. The 65.84 mills will account for 47% of the District's tax burden this year:



Source: District records



Source: District records

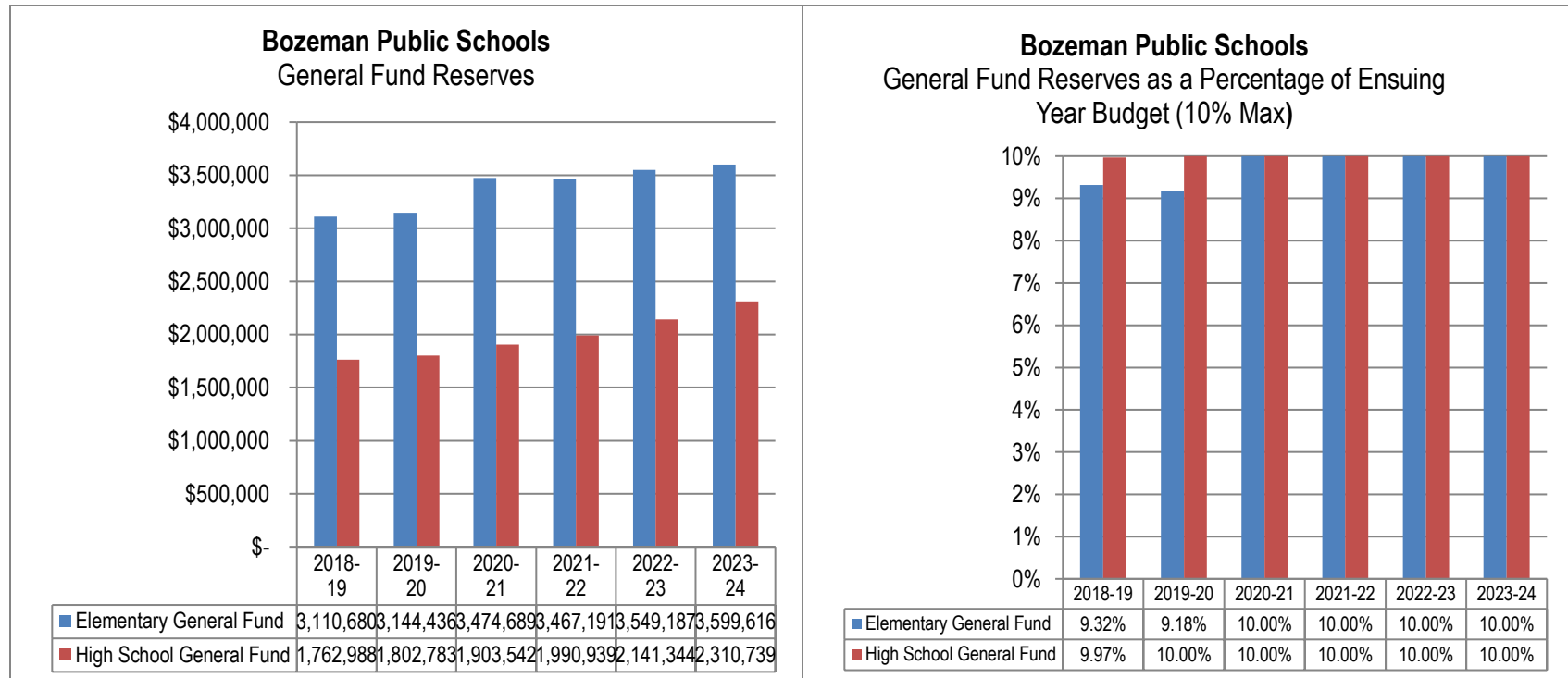
## Fund Balances and Reserves

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.



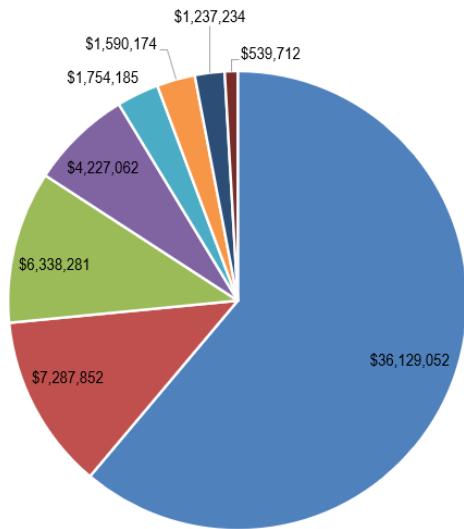
Source: District records

**Bozeman Public Schools  
2023-24 Expenditure History and Budget  
General Fund**

Location:

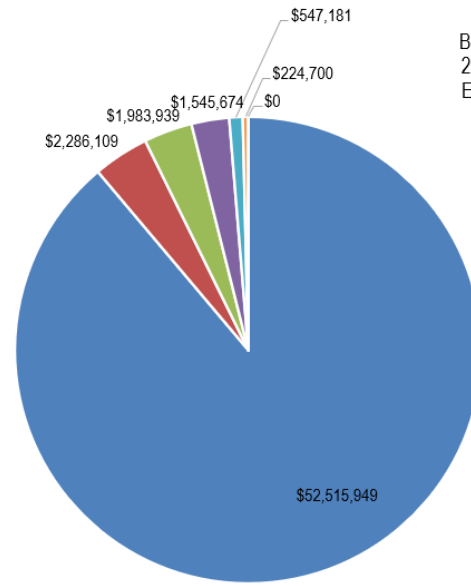
	Elementary District							High School District								
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,662		5,130	2,234	2,224	2,260	2,368	2,509	2,630		2,651
Budget Per Student	\$ 6,916.12	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	7,737.78		\$ 7,963.43	\$ 7,906.50	\$ 8,081.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.19	\$ 8,796.08		\$ 8,977.67
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
Instruction	\$ 21,362,780	21,684,576	21,444,328	22,200,885	23,347,324	\$ 22,240,115	61.8%	\$ 23,241,221	\$ 9,593,041	10,223,330	10,389,146	10,938,547	12,331,367	\$ 13,463,944	58.2%	\$ 14,241,802
Support Services	4,239,614	4,604,956	4,343,436	4,556,894	4,528,299	4,665,145	13.6%	5,092,119	1,898,107	1,874,743	2,031,112	1,985,703	1,978,466	1,366,185	5.9%	1,369,358
General Administration	729,864	727,018	855,582	805,709	630,505	735,115	2.2%	830,915	639,664	731,647	850,250	787,236	759,388	735,060	3.4%	830,455
School Administration	2,431,075	2,645,688	2,504,788	2,733,705	3,018,874	2,708,607	7.5%	2,804,104	1,028,702	1,030,082	1,401,766	1,446,413	1,521,981	1,455,135	6.3%	1,459,068
Business Services	739,022	748,899	746,631	796,188	571,742	632,649	1.9%	719,260	383,216	717,564	578,362	631,988	636,538	544,585	2.4%	569,437
Operations & Maintenance	2,767,894	2,498,446	2,659,009	2,872,476	2,060,223	3,620,393	10.1%	3,727,630	1,920,528	1,843,652	2,603,336	2,495,068	2,012,503	3,662,714	15.9%	-
Student Transportation	14,118	6,823	7,595	2,382	2,147	-	0.0%	-	-	-	-	-	-	-	0.0%	-
School Foods	203	181	339	-	-	-	0.0%	-	207	27	145	79	6	-	0.0%	-
Extracurricular Activities	217,265	214,889	194,050	218,219	191,545	305,174	0.8%	280,079	913,218	595,897	1,354,016	1,443,821	1,407,418	1,432,363	6.2%	1,467,110
Debt Service	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Other	494,959	206,127	494,959	1,294,197	2,009,845	746,576	2.1%	453,845	1,007,379	1,006,806	1,007,379	589,511	769,615	380,812	1.7%	3,861,352
Total For Location	\$ 32,996,792	\$ 34,435,663	\$ 34,656,623	\$ 34,715,505	\$ 35,492,152	\$ 35,996,164	100.0%	\$ 37,158,773	\$ 17,584,063	\$ 17,927,654	\$ 19,417,426	\$ 19,909,366	\$ 21,417,282	\$ 23,107,388	100.0%	\$ 23,799,791
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
Salaries & Benefits	\$ 30,009,979	\$ 30,974,272	\$ 30,162,775	\$ 31,259,056	\$ 33,941,366	\$ 32,776,783	91.1%	\$ 34,323,664	\$ 14,730,183	\$ 15,163,130	\$ 15,863,984	\$ 17,336,102	\$ 19,225,972	\$ 19,699,550	85.2%	\$ 20,906,369
Prof. & Technical Services	519,797	389,735	314,904	522,407	40,125	146,925	0.4%	151,013	327,428	416,972	246,752	481,468	263,910	64,475	0.3%	66,313
Property Services	694,728	594,565	668,685	786,377	192,667	350,307	2.6%	349,438	530,739	575,248	718,147	411,816	469,396	1,334,735	5.8%	1,337,623
Other Purchased Services	536,936	480,555	478,849	631,282	50,932	607,184	1.7%	615,644	542,292	564,865	755,890	881,875	417,016	864,349	3.7%	889,177
Supplies & Materials	715,794	701,577	1,018,094	938,463	120,284	765,322	2.1%	665,169	422,619	616,047	588,128	565,347	249,867	768,868	3.3%	497,720
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-	4,115	-	-	-	0.0%	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Other	519,556	1,315,960	2,033,315	543,920	1,146,788	749,743	2.1%	453,845	1,030,802	561,391	240,509	232,978	791,121	376,412	1.6%	30,000
Total For Location	\$ 32,996,792	\$ 34,435,663	\$ 34,656,623	\$ 34,715,505	\$ 35,492,152	\$ 35,996,164	100.0%	\$ 37,158,773	\$ 17,584,063	\$ 17,927,654	\$ 19,417,426	\$ 19,909,366	\$ 21,417,282	\$ 23,107,388	100.0%	\$ 23,799,791





Bozeman Public Schools  
2023-24 General Funds  
Expenditure by Function

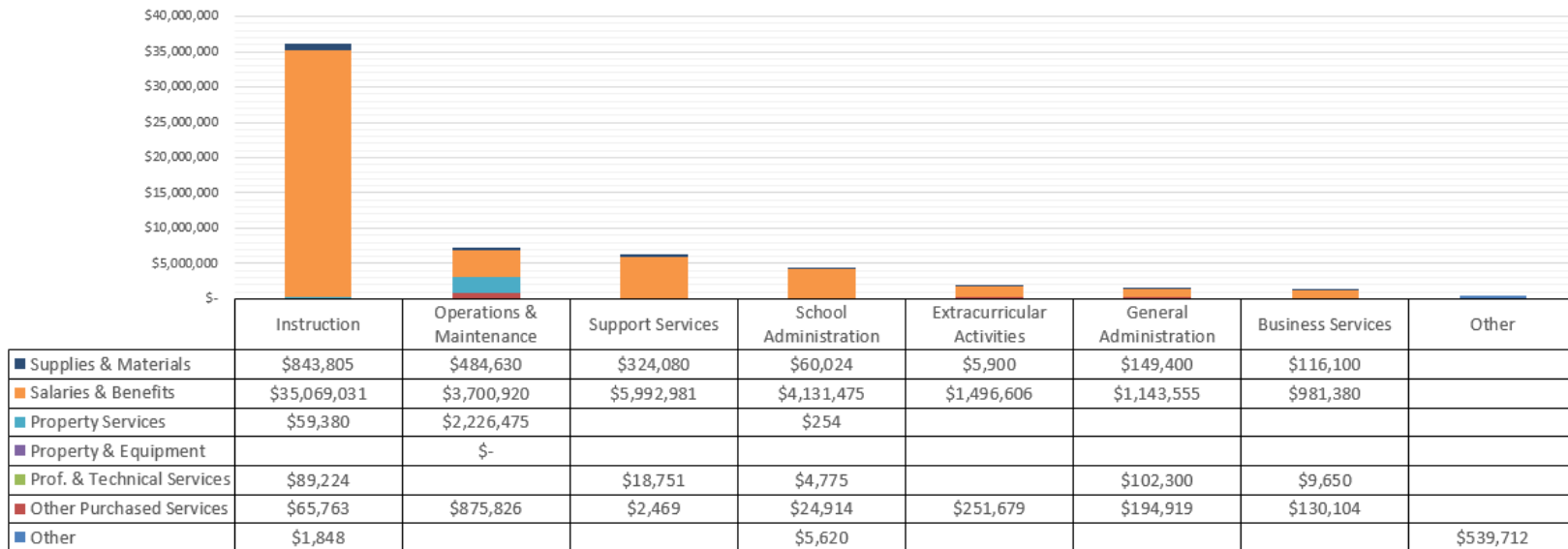
- Instruction
- Operations & Maintenance
- Support Services
- School Administration
- Extracurricular Activities
- General Administration
- Business Services
- Other



Bozeman Public Schools  
2023-24 General Funds  
Expenditure by Function

- Salaries & Benefits
- Property Services
- Supplies & Materials
- Other Purchased Services
- Other
- Prof. & Technical Services
- Property & Equipment

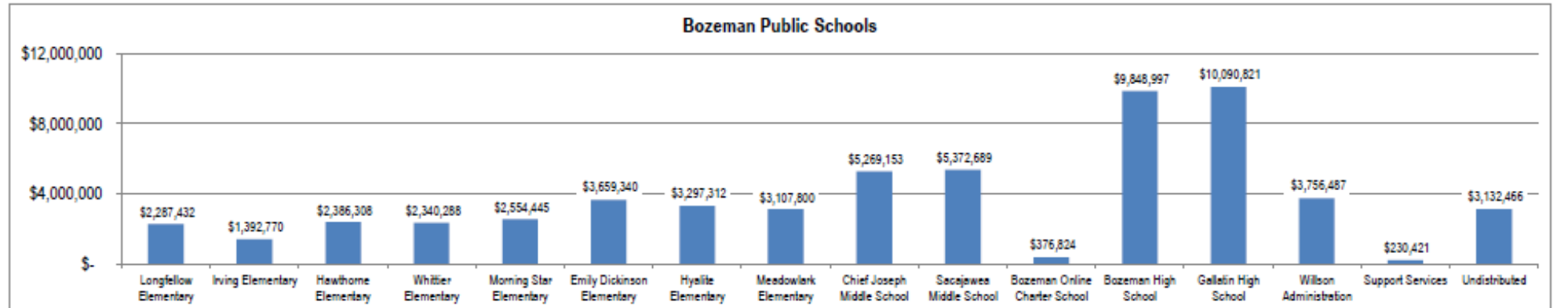
Bozeman Public Schools  
2023-24 General Fund Budget by Function and Object



Source: District records

**Bozeman Public Schools**  
**2023-24 General Fund Expenditure Budget Summary by Location**

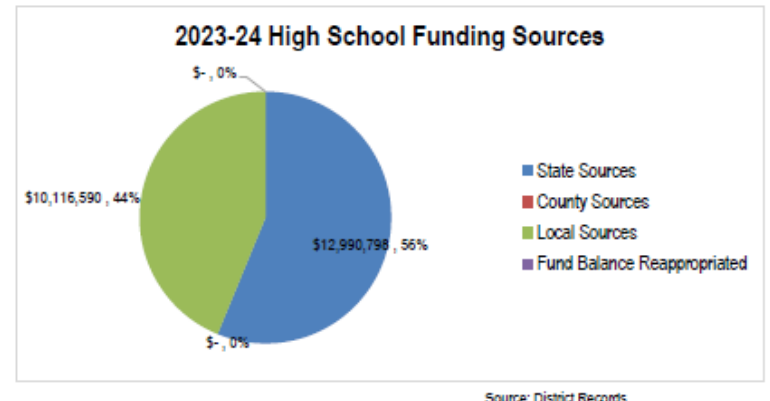
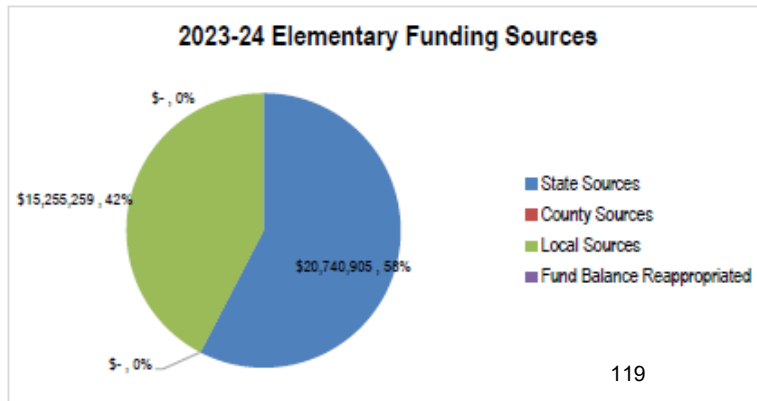
	Elementary District															High School District					
	Longfellow Elementary	Iving Elementary	Hawthorne Elementary	Whittier Elementary	Morning Star Elementary	Emily Dickinson Elementary	Hyalite Elementary	Meadowlark Elementary	Chief Joseph Middle School	Sacajawes Middle School	Bozeman Online Charter School	Wilson Administration	Support Services	Undistributed	Total	Bozeman High School	Gallatin High School	Wilson Administration	Support Services	Undistributed	Total
Oct 1, 2022 Projected Enrollment Budget Per Student	297 \$7,702	184 \$7,569	348 \$6,857	249 \$9,399	424 \$6,025	519 \$7,051	510 \$6,465	495 \$6,278	752 \$7,007	830 \$6,473	44 \$8,564	7,282 \$290	7,282 \$21	7,282 \$332	\$0	1,279 \$7,701	1,351 \$7,469	2,630 \$627	2,630 \$29	2,630 \$549	2,630 \$8,786
Budget By Function																					
Instruction	\$ 1,561,763	\$ 933,012	\$ 1,679,417	\$ 1,564,675	\$ 1,755,442	\$ 2,731,785	\$ 2,413,786	\$ 2,327,744	\$ 3,863,599	\$ 3,950,646	\$ 317,826	\$ 149,555	\$ -	\$ (809,055)	\$ 22,460,196	\$ 6,381,974	\$ 6,970,440	\$ 181,372	\$ -	\$ 135,070	\$ 13,668,856
Support Services	338,423	219,919	310,012	409,966	360,989	431,693	406,337	340,384	437,135	510,413	-	170,134	25,225	945,067	4,905,696	600,578	633,190	72,861	-	111,557	1,418,185
General Administration	-	-	-	-	-	-	-	-	-	-	-	646,496	-	148,618	795,115	-	-	646,441	-	148,618	795,060
School Administration	175,202	111,204	170,517	175,599	222,165	266,652	202,550	224,042	370,356	356,964	58,998	415,509	-	2,169	2,751,927	685,389	723,270	65,027	-	1,450	1,475,135
Business Services	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	-	445,525	54,801	82,243	692,649	10,008	10,008	445,523	35,503	43,543	544,585
Operations & Maintenance	144,020	118,628	171,810	148,169	205,841	219,201	199,352	205,622	458,550	411,218	-	243,462	63,744	1,033,520	3,623,138	1,417,003	1,094,811	199,257	41,148	912,495	3,664,714
Student Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Foods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Extracurricular Activities	-	-	-	-	-	-	-	-	129,504	133,440	-	37,662	-	17,126	317,732	754,046	644,703	37,662	-	43	1,436,453
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38,016	-	44,544	31,872	-	-	65,280	-	-	-	-	-	-	-	449,712	-	14,400	-	-	90,000	104,400
Total For Location	\$ 2,287,432	\$ 1,392,770	\$ 2,386,308	\$ 2,340,288	\$ 2,554,445	\$ 3,659,340	\$ 3,297,312	\$ 3,107,800	\$ 5,269,153	\$ 5,372,689	\$ 376,824	\$ 2,108,344	\$ 153,770	\$ 1,689,689	\$ 35,996,164	\$ 9,848,997	\$ 10,090,821	\$ 1,648,143	\$ 76,651	\$ 1,442,776	\$ 23,107,388
Budget By Object																					
Salaries & Benefits	\$ 2,192,903	\$ 1,318,303	\$ 2,266,584	\$ 2,258,410	\$ 2,441,581	\$ 3,538,689	\$ 3,172,823	\$ 2,984,591	\$ 5,042,639	\$ 5,145,700	\$ 370,877	\$ 1,739,657	\$ 107,489	\$ 237,154	\$ 32,817,399	\$ 8,799,048	\$ 9,175,892	\$ 1,343,937	\$ 53,510	\$ 326,162	\$ 19,696,550
Prof. & Technical Services	-	475	-	-	300	6,000	-	4,000	3,000	4,975	-	-	-	141,475	160,225	-	-	-	-	64,475	64,475
Property Services	44,505	40,557	63,172	37,998	56,584	53,373	47,201	51,141	118,268	114,297	-	49,311	44,948	230,020	951,374	640,953	490,669	49,312	22,474	131,327	1,334,735
Other Purchased Services	12,008	16,108	12,008	12,008	29,358	35,778	12,008	33,958	23,840	22,725	4,947	7,504	1,333	457,743	681,326	137,848	137,848	7,504	667	580,482	864,349
Supplies & Materials	-	16,207	-	-	25,882	24,500	-	32,110	79,845	83,946	1,000	311,673	-	353,297	928,660	271,148	286,412	247,389	-	250,331	1,055,280
Property & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38,016	1,120	44,544	31,872	740	1,000	65,280	2,000	1,562	1,047	-	-	-	-	457,181	-	-	-	-	90,000	90,000
Total For Location	\$ 2,287,432	\$ 1,392,770	\$ 2,386,308	\$ 2,340,288	\$ 2,554,445	\$ 3,659,340	\$ 3,297,312	\$ 3,107,800	\$ 5,269,153	\$ 5,372,689	\$ 376,824	\$ 2,108,344	\$ 153,770	\$ 1,689,689	\$ 35,996,164	\$ 9,848,997	\$ 10,090,821	\$ 1,648,143	\$ 76,651	\$ 1,442,776	\$ 23,107,388
% of Total	6.4%	3.9%	6.6%	6.5%	7.1%	10.2%	9.2%	8.6%	14.6%	14.9%	1.0%	5.9%	0.4%	4.7%	100.0%	42.6%	43.7%	7.1%	0.3%	6.2%	100.0%



Source: District records

**Bozeman Public Schools**  
**2023-24 Revenue and Funding Source Budget**  
**General Fund**

Revenue by Source	Elementary District						High School District							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget		
<u>State of Montana:</u>														
Direct State Aid	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	\$ 13,976,914	38.8%	\$ 14,661,780	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 8,751,281	\$ 9,404,764	40.7%	\$ 9,686,907
Quality Educator Payment	\$ 1,146,437	\$ 1,209,981	\$ 1,214,609	\$ 1,258,565	\$ 1,421,322	3.9%	\$ 1,252,068	\$ 1,146,437	\$ 1,209,981	\$ 1,214,609	\$ 622,894	\$ 775,462	3.4%	\$ 796,726
At-Risk Student Payment	\$ 69,830	\$ 69,707	\$ 67,339	\$ 71,922	\$ 79,959	0.2%	\$ 72,131	\$ 69,830	\$ 69,707	\$ 67,339	\$ 34,957	\$ 36,345	0.2%	\$ 37,435
Indian Education for All Payment	\$ 109,273	\$ 112,896	\$ 111,117	\$ 114,258	\$ 115,724	0.3%	\$ 121,161	\$ 109,273	\$ 112,896	\$ 111,117	\$ 60,225	\$ 64,724	0.3%	\$ 66,666
American Indian Achievement Gap Payment	\$ 27,432	\$ 31,680	\$ 32,335	\$ 33,663	\$ 34,780	0.1%	\$ 32,832	\$ 27,432	\$ 31,680	\$ 32,335	\$ 11,908	\$ 15,980	0.1%	\$ 16,459
State Special Ed.	\$ 1,572,497	\$ 1,528,900	\$ 1,456,300	\$ 1,505,086	\$ 1,482,664	4.1%	\$ 1,567,018	\$ 1,572,497	\$ 1,528,900	\$ 1,456,300	\$ 525,911	\$ 556,586	2.4%	\$ 573,284
Data for Achievement Payment	\$ 104,645	\$ 108,099	\$ 106,368	\$ 109,399	\$ 110,788	0.3%	\$ 116,030	\$ 104,645	\$ 108,099	\$ 106,368	\$ 57,664	\$ 61,963	0.3%	\$ 63,822
State Tuition for State Placement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Natural Resources Development Payment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Guaranteed Tax Base Subsidy	\$ 4,156,023	\$ 4,338,029	\$ 4,458,826	\$ 4,485,086	\$ 3,518,754	9.8%	\$ 4,289,916	\$ 4,156,023	\$ 4,338,029	\$ 4,458,826	\$ 2,400,872	\$ 2,074,973	9.0%	\$ 2,137,222
Total State of Montana Revenue	\$ 20,419,824	\$ 20,956,766	\$ 20,817,481	\$ 21,387,675	\$ 20,740,905	57.6%	\$ 22,112,936	\$ 20,419,824	\$ 20,956,766	\$ 20,817,481	\$ 12,465,714	\$ 12,990,798	56.2%	\$ 13,380,522
<u>Gallatin County:</u>														
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<u>District Revenue:</u>														
Property Tax Levy	\$ 13,321,188	\$ 13,460,300	\$ 13,752,251	\$ 8,882,583	\$ 15,205,853	42.2%	\$ 14,996,430	\$ 7,525,546	\$ 7,871,325	\$ 8,221,710	\$ 5,615,733	\$ 10,089,315	43.7%	\$ 10,391,994
Penalties and Interest on Delinquent Taxes	\$ 18,038	\$ 23,588	\$ 32,700	\$ 22,776	\$ -	0.0%	\$ -	\$ 11,135	\$ 15,109	\$ 16,253	\$ 14,850	\$ -	0.0%	\$ -
Tax Audit Receipts	\$ 11,682	\$ 8,832	\$ 128,245	\$ 5,189,391	\$ -	0.0%	\$ -	\$ 6,237	\$ 7,539	\$ 78,015	\$ 3,303,654	\$ -	0.0%	\$ -
Tax Increment Finance District Proceeds	\$ 767,296	\$ 96,407	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 115,201	\$ 583,240	\$ 45,000	\$ 135,421	\$ -	0.0%	\$ -
Tuition - Individual	\$ 40,877	\$ 22,674	\$ 24,331	\$ 21,574	\$ -	0.0%	\$ -	\$ 22,032	\$ 16,770	\$ 32,491	\$ 24,029	\$ -	0.0%	\$ -
Investment Earnings	\$ 109,086	\$ 29,990	\$ 16,945	\$ 49,406	\$ 49,406	0.1%	\$ 49,406	\$ 134,788	\$ 10,842	\$ 8,559	\$ 27,275	\$ 27,275	0.1%	\$ 27,275
Total District Revenue	\$ 14,268,168	\$ 13,641,791	\$ 13,954,471	\$ 14,165,730	\$ 15,255,259	42.4%	\$ 15,045,837	\$ 7,814,939	\$ 8,504,824	\$ 8,402,029	\$ 9,120,963	\$ 10,116,590	43.8%	\$ 10,419,269
Total Revenue	\$ 34,687,992	\$ 34,598,557	\$ 34,771,952	\$ 35,553,405	\$ 35,996,164	100.0%	\$ 37,158,773	\$ 28,234,764	\$ 29,461,590	\$ 29,219,510	\$ 21,586,677	\$ 23,107,388	100.0%	\$ 23,799,791
Fund Balance Reappropriated	\$ 147,781	\$ 78,838	\$ 21,150	\$ -	\$ -	0.0%	\$ -	\$ 43,879	\$ 42,049	\$ -	\$ -	\$ -	0.0%	\$ -
Total Funding Sources	\$ 34,835,774	\$ 34,677,395	\$ 34,793,103	\$ 35,553,405	\$ 35,996,164	100.0%	\$ 37,158,773	\$ 28,278,643	\$ 29,503,639	\$ 29,219,510	\$ 21,586,677	\$ 23,107,388	100.0%	\$ 23,799,791
Tax Information	Elementary District						High School District							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget		
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795		
Levied Mills	72.24	70.66	61.59	60.98	42.58	41.16	33.93	34.47	30.59	32.16	23.26	23.48		

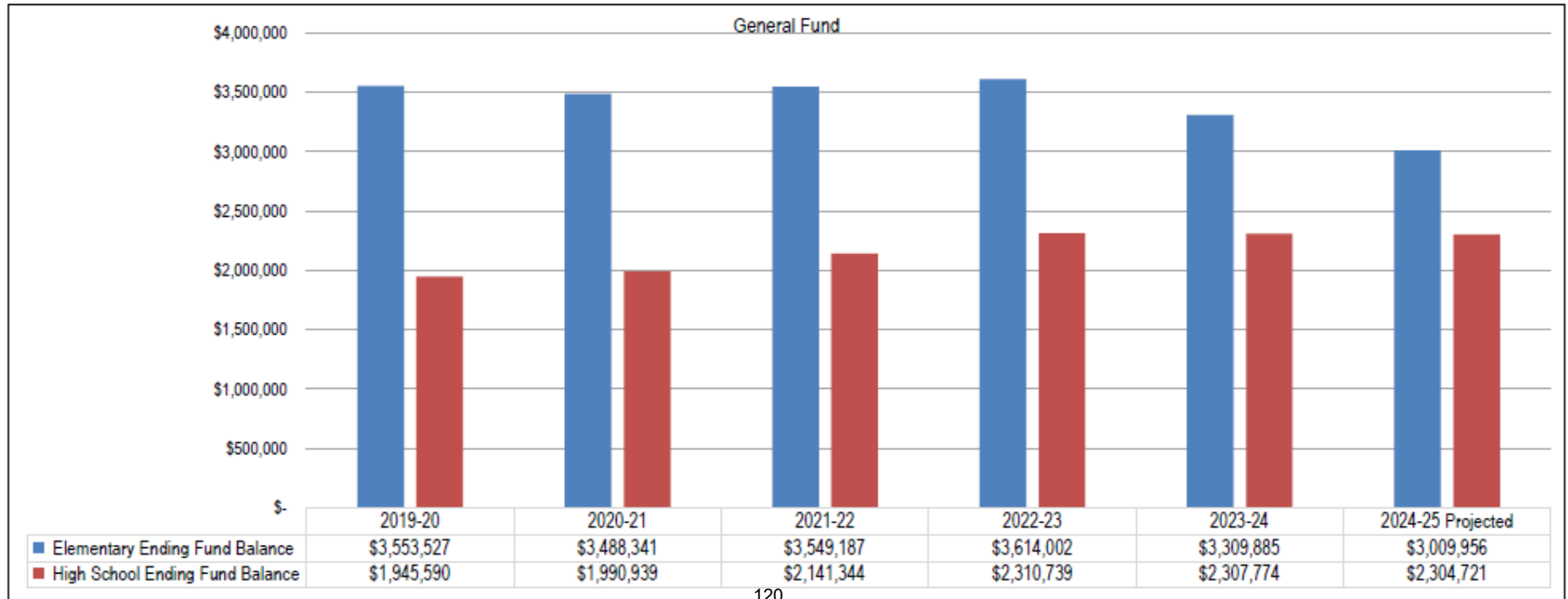


Source: District Records

# **Bozeman Public Schools** **Fund Balance and Reserve Analysis** **General Fund**

Fund Balance Analysis and Projections	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,614,002	\$ 3,309,885	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,310,739	\$ 2,307,774
Plus: Revenue & Other Sources	34,687,992	34,601,437	34,776,351	35,556,966	35,692,047	36,858,844	18,026,582	19,462,774	20,059,792	21,586,677	23,104,423	23,796,738
Less: Expenditures & Other Uses*	34,426,683	34,666,623	34,715,505	35,492,152	35,996,164	37,158,773	17,927,654	19,417,426	19,909,386	21,417,282	23,107,388	23,799,791
Ending Fund Balance	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,614,002	\$ 3,309,885	\$ 3,009,956	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,310,739	\$ 2,307,774	\$ 2,304,721

Reserves Analysis	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	3,144,436	3,474,689	3,467,191	3,549,187	3,599,616	3,309,885	1,802,783	1,903,542	1,990,939	2,141,344	2,310,739	2,307,774
Plus: Fund Balance Reappropriated	147,781	78,838	21,150	-	14,385	-	43,879	42,049	-	-	-	-
Beginning Fund Balance	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,614,002	\$ 3,309,885	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,310,739	\$ 2,307,774
Budget Amount	\$ 34,246,657	\$ 34,746,887	\$ 34,671,905	\$ 35,492,152	\$ 35,996,164	\$ 37,158,773	\$ 18,027,833	\$ 19,035,418	\$ 19,909,386	\$ 21,417,282	\$ 23,107,388	\$ 23,799,791
Reserves as a Percent of Budget	9.18%	10.00%	10.00%	10.00%	10.00%	8.91%	10.00%	10.00%	10.00%	10.00%	10.00%	9.70%
Legal Reserves Limit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%



# **Bozeman Public Schools**



**2023-24 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 \$4,938,890 or 4.2% of the District's 2023-24 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 December 2022 and the contract was awarded to First Student January 9, 2023. The contract, which covers fiscal years 2023-24 through 2027-28, is based on per-route rates for regular and special ed buses. The RFP process required contractors to:

- Continued use of propane fuel for home-to-school transportation
- Continued use of student seat belts on all buses
- The contractor to determine the appropriate fleet size, rather than have it specified in the contract
- The District—rather than the contractor—to pay for fuel. The District’s preliminary budget includes \$200,000 for home-to-school fuel in 2023-24.

Included within the RFP process and Board discussion was the use of propane buses, despite the potential for higher costs. Trustees noted that propane buses have served the community well for the last decade. Although diesel-fueled buses continue to improve and are more efficient than ever, propane buses are quieter, perform well in cold weather, and offer environmental benefits over diesel buses. The District also received bids for electric buses, but they were much more expensive and cost prohibitive.

The original First Student RFP submission did contain an exception to the original bid specifications. To take advantage of safety and efficiency improvements and help ensure reliability, the District has historically required that contractors use buses that are ten years old or newer. This is an internal requirement, not one required by statute.

As a part of their initial bid submission, First Student requested an exception to this requirement. Their request read, “As stated in the RFP, a bidder may suggest contractual language changes that would benefit the district. We would request that the district change the maximum age of a vehicle to be 14 years versus the 10 years listed in the RFP. As the current School Bus partner for Bozeman Public Schools, our buses run limited miles as we only operate a single tier with each bus. Most of the buses that we operate for other school districts service 2 to 3 tiers each morning and afternoon with a single bus which results in higher mileage. This is the main reason that we have maximum age requirements of 10 to 12 years there. Our buses in Bozeman have lower miles than average and our maintenance shop is a Lean Gold, and Blue Seal Certified shop. This rating is the highest excellence rating that a maintenance shop can achieve. By adjusting the maximum age limit of the buses to 14 years, the district would save substantially from the base bid that we have provided in our proposal. To ensure that we stayed in compliance with the RFP, we did not submit any

additional pricing pages however we did want to highlight the savings that the district would save as it is very substantial. We are happy to discuss those potential savings options with the District.”

A price for this option was not included with the initial bid; however, the Board of Trustees discussed this request at its December 12, 2022 meeting and expressed an interest in obtaining a for the older buses. In doing so, the Board acknowledged that knowing the other bid amounts might give First Student a significant—and arguably unfair— advantage, but felt the potential lower cost to taxpayers justified the risk. As a result of this request, the bid process was reopened to contractors interested in supplying a bid using older buses.

Based on the updated RFP, First Student was able to offer the contracted rates as follows:

Contract Rates

Year	Regular Ed Per Route Rate	Special Ed Per Route Rate
2023-24	\$ 192.01	\$ 262.04
2024-25	\$ 199.69	\$ 272.52
2025-26	\$ 207.67	\$ 283.42
2026-27	\$ 215.98	\$ 294.76
2027-28	\$ 224.62	\$ 306.55

Source: District records

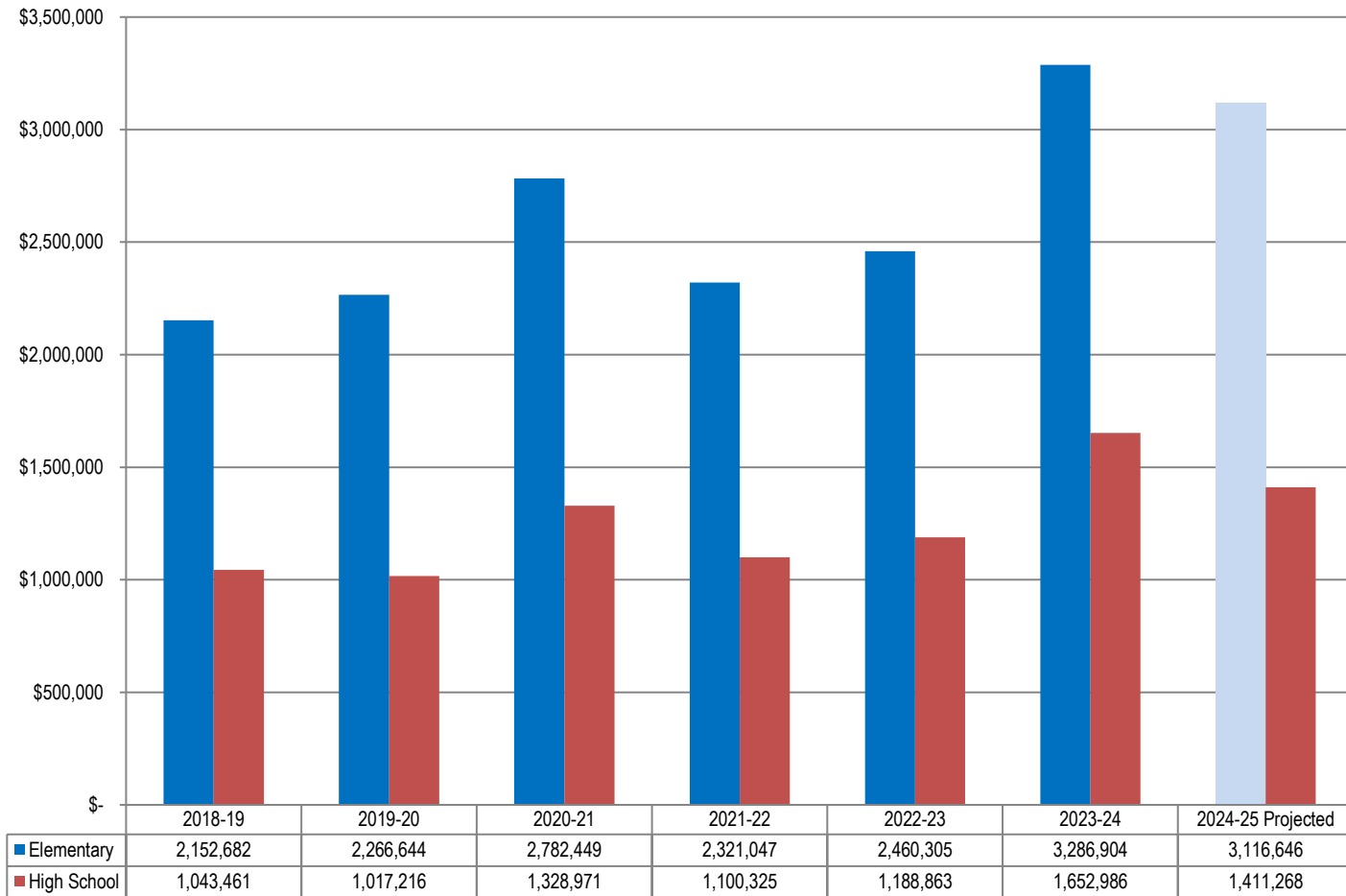
The 2023-24 Transportation Fund budget includes \$4,061,066 for the First Student contract. In addition to the costs of the First Student contract, Bozeman’s Transportation Fund costs also include bus fuel, salary and benefit costs of the District’s Transportation Supervisor, and an allocation of other administrative costs. Bus route detail is included in the following pages.

### Budget and Taxation History

With more bus miles to cover and the increased contract renewal cost, the Transportation Fund levies have not only increased for this year, but have been increasing over time:

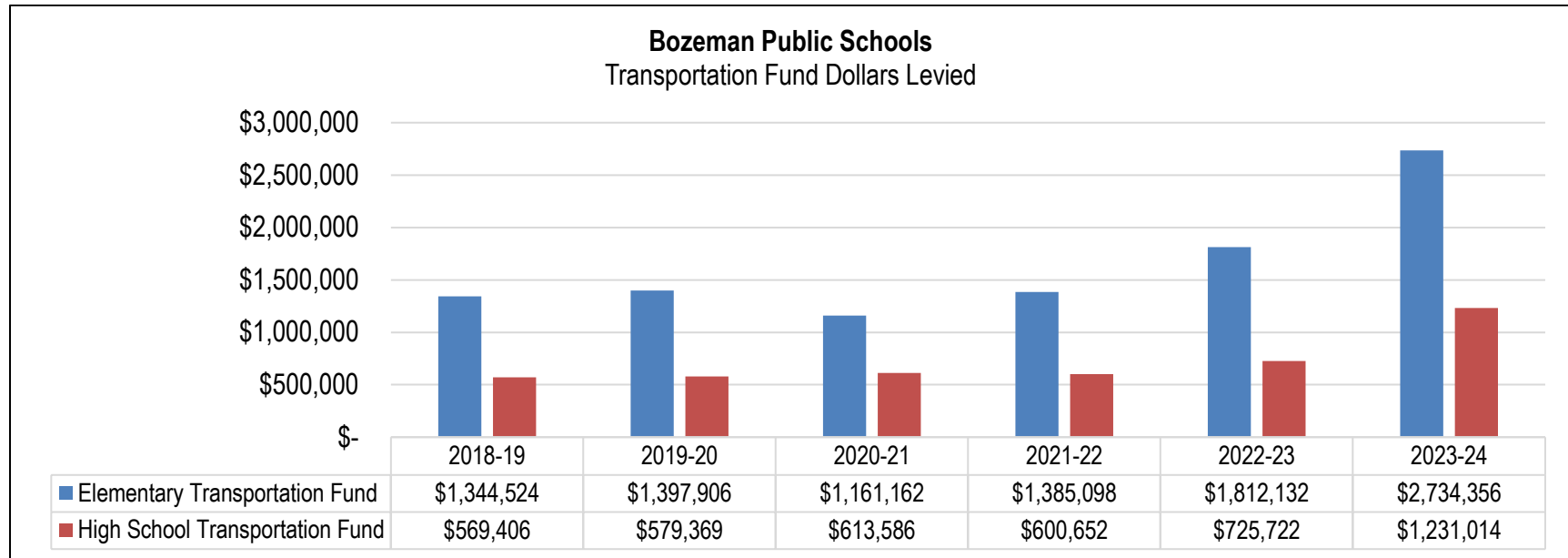


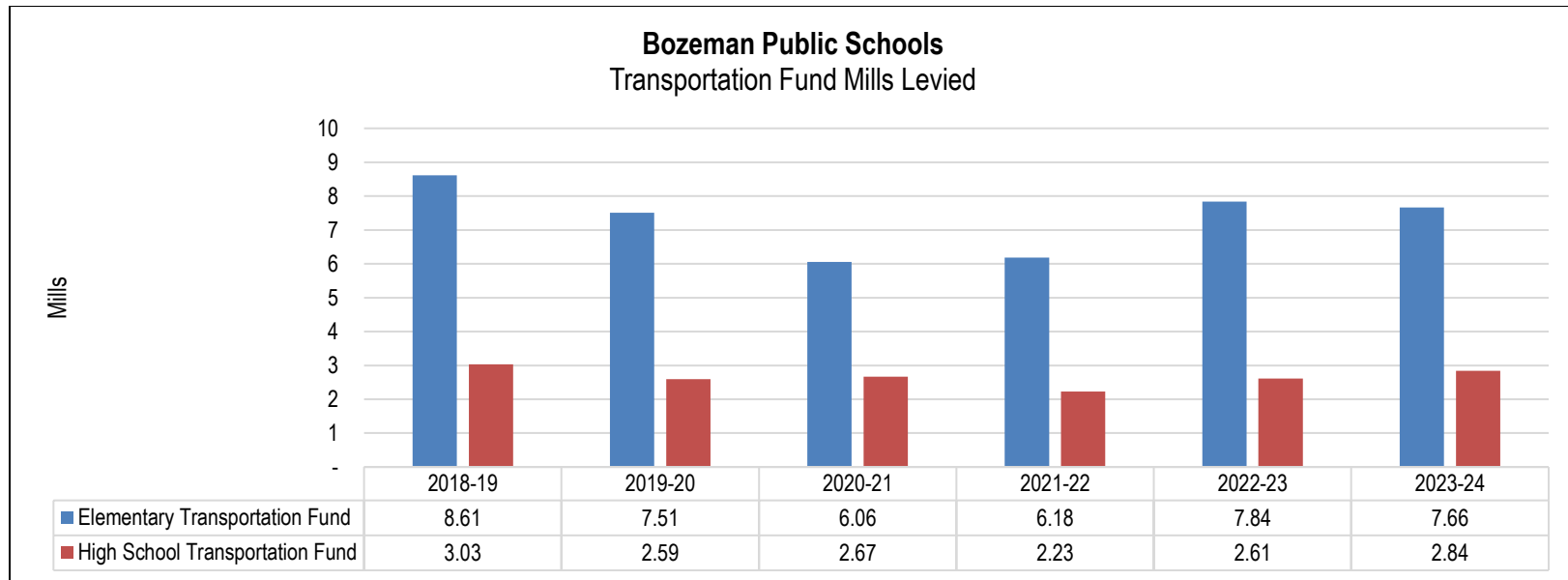
### Bozeman Public Schools Transportation Fund Budget History



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 2023-24, the Elementary and High School Districts will levy 7.66 mills and 2.84 mills, respectively. The 10.50 total K-12 Transportation Fund mills represents 2.5% of the District's tax burden this year:





Source: District records

## Fund Balances and Reserves

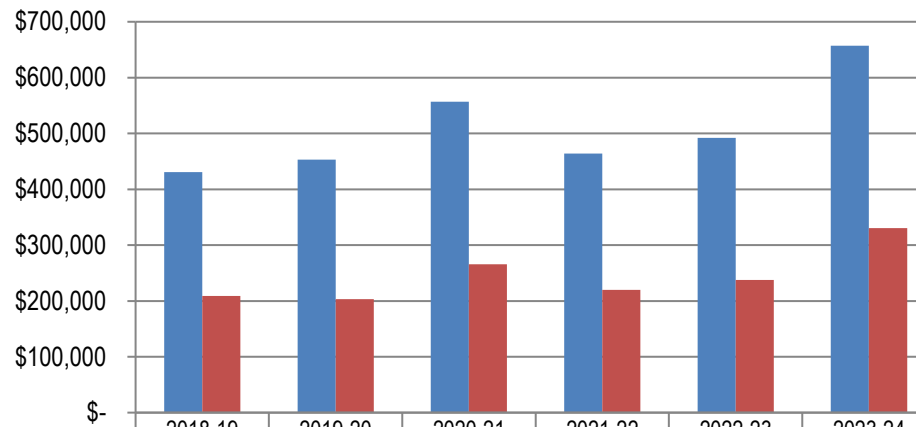
Because state law restricts Transportation Fund expenditures to home-to-school costs, Transportation Fund balances are considered restricted fund balances in accordance with GASB Statement 54. State law (20-10-144, MCA) limits districts to a maximum reserve of 20% in the Transportation Fund. Fund balances 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.

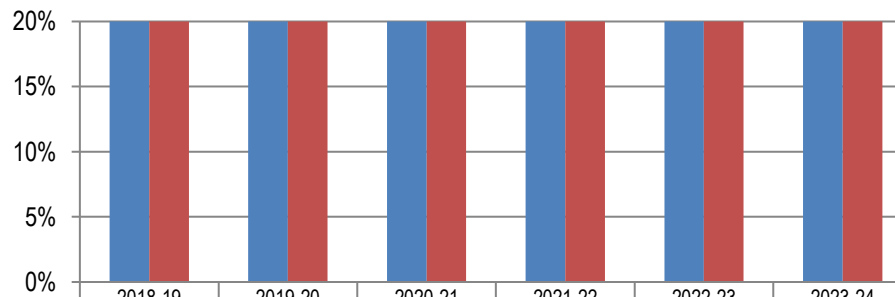
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Transportation Fund balances have not been made.

**Bozeman Public Schools**  
Transportation Fund Reserves



Elementary Transportation Fund	430,536	453,329	556,590	464,209	492,061	657,181
High School Transportation Fund	208,692	203,443	265,794	220,065	237,773	330,597

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



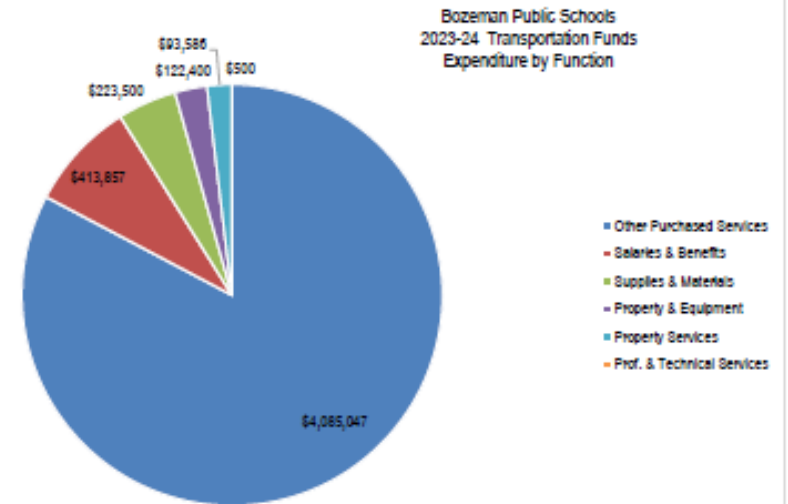
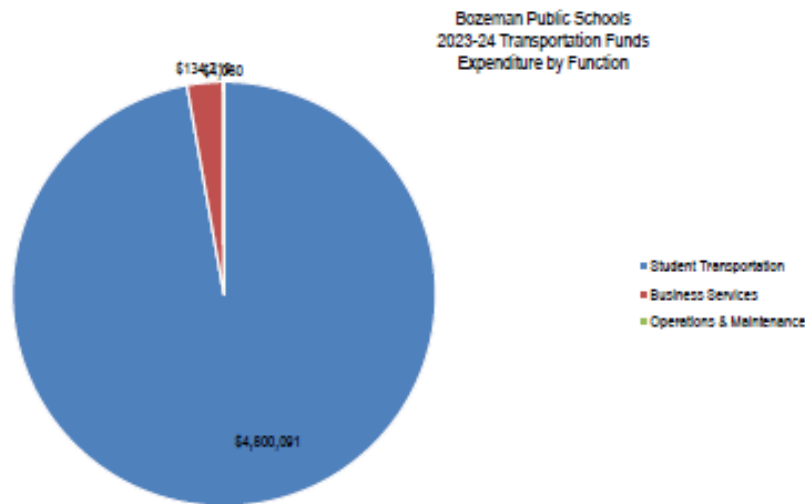
Elementary Transportation Fund	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
High School Transportation Fund	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%

Source: District Records

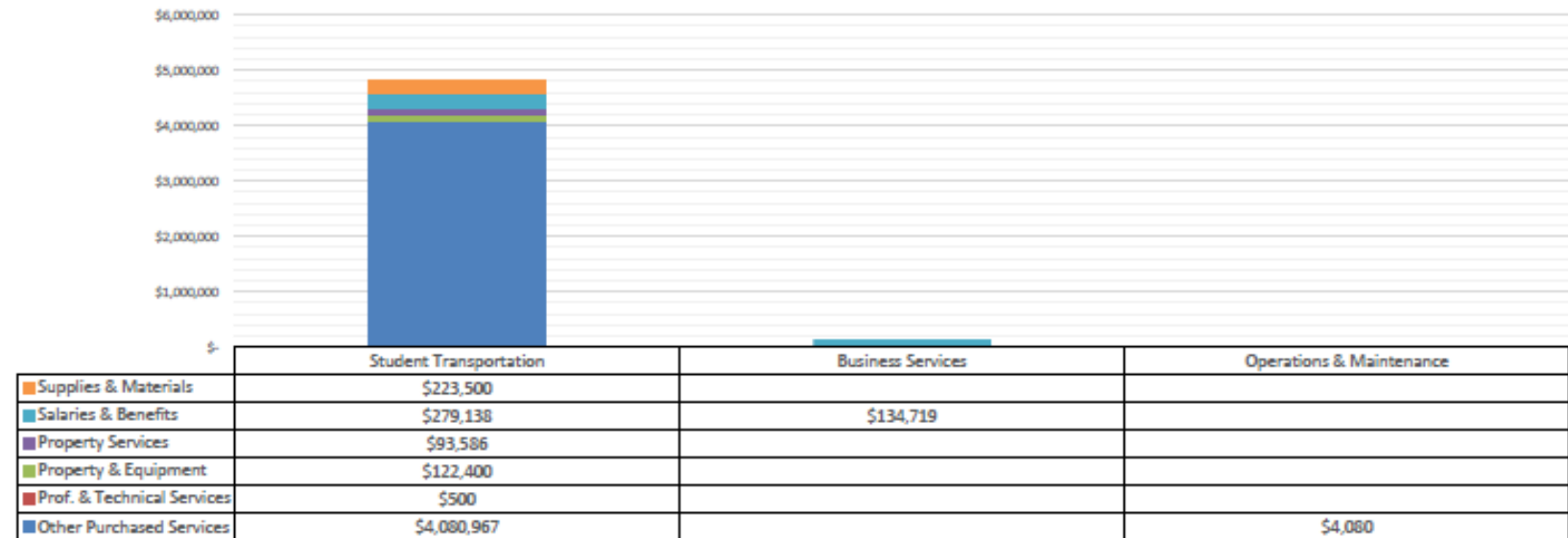
**Bozeman Public Schools  
2023-24 Expenditure History and Budget  
Transportation Fund**

Location:

	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652	5,130	2,224	2,224	2,260	2,398	2,509	2,630	2,651
Budget Per Student	\$ 390.29	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 706.34	\$ 607.53	\$ 383.81	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 628.51	\$ 532.35
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted 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	77,576	67,463 2.1%	69,582	84,915	87,793	78,953	73,422	77,576	67,256 4.1%	69,355
Operations & Maintenance	5,954	11,346	1,614	2,568	3,841	2,040 0.1%	2,162	5,954	11,323	935	2,568	3,841	2,040 0.1%	-
Student Transportation	1,756,268	1,220,144	2,144,892	1,895,537	2,072,467	3,216,401 97.9%	3,044,902	747,786	517,633	966,815	734,165	824,346	1,583,689 95.8%	-
School Foods	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Extracurricular Activities	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Other	14,932	-	14,932	-	-	- 0.0%	-	14,932	-	14,932	-	(1,942)	- 0.0%	1,341,913
<b>Total For Location</b>	<b>\$ 1,862,069</b>	<b>\$ 1,319,282</b>	<b>\$ 2,225,458</b>	<b>\$ 1,972,008</b>	<b>\$ 2,151,942</b>	<b>\$ 3,285,904 100.0%</b>	<b>\$ 3,116,647</b>	<b>\$ 853,587</b>	<b>\$ 616,749</b>	<b>\$ 1,046,703</b>	<b>\$ 810,155</b>	<b>\$ 903,821</b>	<b>\$ 1,652,986 100.0%</b>	<b>\$ 1,411,268</b>
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25
Salaries & Benefits	\$ 229,167	\$ 227,713	\$ 239,831	\$ 236,636	\$ 217,847	\$ 294,535 9.0%	\$ 309,438	\$ 115,693	\$ 119,763	\$ 112,867	\$ 110,039	\$ 114,619	\$ 119,322 7.2%	\$ 123,599
Prof. & Technical Services	3,279	7,775	935	-	2,943	500 0.0%	500	4,939	9,133	935	-	2,943	- 0.0%	-
Property Services	4,694	4,781	981	1,563	58	56,175 1.7%	57,275	4,694	4,781	303	1,563	58	37,411 2.3%	38,511
Other Purchased Services	1,446,119	998,800	1,878,025	1,594,494	1,702,261	2,730,244 83.1%	2,547,864	614,907	444,108	877,605	624,305	672,033	1,354,803 82.0%	1,113,738
Supplies & Materials	133,817	80,213	105,686	138,836	230,777	143,250 4.4%	150,750	68,361	38,965	54,992	74,248	116,111	80,250 4.9%	84,600
Property & Equipment	44,950	-	-	-	(1,942)	61,200 1.9%	50,820	44,950	-	-	-	(1,942)	61,200 3.7%	50,820
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Other	44	-	-	480	-	- 0.0%	-	44	-	-	-	-	- 0.0%	-
<b>Total For Location</b>	<b>\$ 1,862,069</b>	<b>\$ 1,319,282</b>	<b>\$ 2,225,458</b>	<b>\$ 1,972,008</b>	<b>\$ 2,151,942</b>	<b>\$ 3,285,904 100.0%</b>	<b>\$ 3,116,647</b>	<b>\$ 853,587</b>	<b>\$ 616,749</b>	<b>\$ 1,046,703</b>	<b>\$ 810,155</b>	<b>\$ 903,821</b>	<b>\$ 1,652,986 100.0%</b>	<b>\$ 1,411,268</b>



Bozeman Public Schools  
2023-24 Transportation Fund Budget by Function and Object



Source: District Records

**BOZEMAN PUBLIC SCHOOLS  
2023-24 TRANSPORTATION ROUTE BUDGET**

Route #	Route Type	E/H/S	Buildings Served	Eligible Route?	Routes/ Day	Miles/ Day	Days/ Year	Miles/ Year	Elementary			High School			K-12 Total			
									Base Annual Contract \$192.01	SpEd Annual Contract \$262.04	On-Schedule Reimbursement \$1.57	Base Annual Contract \$192.01	SpEd Annual Contract \$262.04	On-Schedule Reimbursement \$1.57	Base Annual Contract \$192.01	SpEd Annual Contract \$262.04	Total Contract Cost - All Routes	On-Schedule Reimbursement \$1.57
1	Reg		Route Cancelled 8-30-2021	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Reg	S	1 BHS-CJ-ED-GHS-HY-IR-LO-ML-SMS	Y	2	45	178	8,010	34,177.78	0.00	6,287.85	34,177.78	0.00	6,287.85	68,355.56	0.00	68,355.56	12,575.70
3	Reg	S	K-12 BHS-CJ-HY-IR-SMS-HY	Y	2	77	178	13,706	34,177.78	0.00	10,759.21	34,177.78	0.00	10,759.21	68,355.56	0.00	68,355.56	21,518.42
4	Reg	H	9-12 BHS- GHS	Y	2	61	175	10,675	0.00	0.00	0.00	67,203.50	0.00	16,759.75	67,203.50	0.00	67,203.50	16,759.75
5	Reg	S	K-12 BHS-CJ-HA-SMS-WH	Y	2	61	178	10,858	34,177.78	0.00	8,523.53	34,177.78	0.00	8,523.53	68,355.56	0.00	68,355.56	17,047.06
6	Reg	E	K-8 CJ-WH	Y	2	43	178	7,654	68,355.56	0.00	12,016.78	0.00	0.00	0.00	68,355.56	0.00	68,355.56	12,016.78
7	Reg	E	K-5 HA ONLY	Y	2	35	176	6,160	67,587.52	0.00	9,671.20	0.00	0.00	0.00	67,587.52	0.00	67,587.52	9,671.20
8	Reg	S	K-12 BHS-ED-GHS-HY-MS-SMS-WH	Y	2	56	178	9,968	34,177.78	0.00	7,824.88	34,177.78	0.00	7,824.88	68,355.56	0.00	68,355.56	15,649.76
9	Reg		Route Cancelled 8-30-2021	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Reg		Route Cancelled 8-30-2021	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Reg	S	-12 BHS-BOCS-CJ-GHS-HY-IR-ML-SM	Y	2	101	178	17,978	34,177.78	0.00	14,112.73	34,177.78	0.00	14,112.73	68,355.56	0.00	68,355.56	28,225.46
12	Reg	S	K-12 BHS-LO-SMS	Y	2	53	178	9,434	34,177.78	0.00	7,405.69	34,177.78	0.00	7,405.69	68,355.56	0.00	68,355.56	14,811.38
13	Reg	E	6-8 SMS ONLY	Y	2	48	176	8,448	67,587.52	0.00	13,263.36	0.00	0.00	0.00	67,587.52	0.00	67,587.52	13,263.36
14	Reg	E	K-5 IR ONLY	N	2	32	176	5,632	67,587.52	0.00	0.00	0.00	0.00	0.00	67,587.52	0.00	67,587.52	0.00
15	Reg	S	K-12 BHS-HA-HY-MS-SMS	Y	2	60	176	10,560	33,793.76	0.00	8,289.60	33,793.76	0.00	8,289.60	67,587.52	0.00	67,587.52	16,579.20
16	Reg	E	K-8 MS-SMS	Y	2	47	178	8,366	68,355.56	0.00	13,134.62	0.00	0.00	0.00	68,355.56	0.00	68,355.56	13,134.62
17	Reg	E	K-5 ML ONLY	Y	2	38	178	6,764	68,355.56	0.00	10,619.48	0.00	0.00	0.00	68,355.56	0.00	68,355.56	10,619.48
18	Reg		Route Cancelled 8-30-2021	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Reg	S	12 BHS-CJ-GHS-HY-IR-LO-MS-SMS-V	Y	2	28	178	4,984	34,177.78	0.00	3,912.44	34,177.78	0.00	3,912.44	68,355.56	0.00	68,355.56	7,824.88
20	Reg	E	K-8 MS-SMS	Y	2	45	178	8,010	68,355.56	0.00	12,575.70	0.00	0.00	0.00	68,355.56	0.00	68,355.56	12,575.70
21	Reg	H	9-12 GHS ONLY	Y	2	72	175	12,600	0.00	0.00	0.00	67,203.50	0.00	19,782.00	67,203.50	0.00	67,203.50	19,782.00
22	Reg	S	K-12 BHS-BOCS-GHS-HY-IR-MS-SMS	Y	2	62	178	11,036	34,177.78	0.00	8,663.26	34,177.78	0.00	8,663.26	68,355.56	0.00	68,355.56	17,326.52
23	Reg	S	K-12 BHS-CJ-GHS-HA-HY-IR-SMS-WH	Y	2	68	178	12,104	34,177.78	0.00	9,501.64	34,177.78	0.00	9,501.64	68,355.56	0.00	68,355.56	19,003.28
24	Reg	E	K-5 ML ONLY	Y	2	54	176	9,504	67,587.52	0.00	14,921.28	0.00	0.00	0.00	67,587.52	0.00	67,587.52	14,921.28
25	Reg	S	12 BHS-ED-GHS-HA-HY-IR-ML-SMS-V	Y	2	50	178	8,900	34,177.78	0.00	6,986.50	34,177.78	0.00	6,986.50	68,355.56	0.00	68,355.56	13,973.00
26	Reg	E	6-8 SMS ONLY	Y	2	38	176	6,688	67,587.52	0.00	10,500.16	0.00	0.00	0.00	67,587.52	0.00	67,587.52	10,500.16
27	Reg		Route Cancelled 8-30-2021	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Reg	S	K-12 BHS-GHS-HY-ML-MS-SMS-WH	Y	2	62	176	10,912	33,793.76	0.00	8,565.92	33,793.76	0.00	8,565.92	67,587.52	0.00	67,587.52	17,131.84
29	Reg	E	K-5 HA ONLY	Y	2	49	176	8,624	67,587.52	0.00	13,539.68	0.00	0.00	0.00	67,587.52	0.00	67,587.52	13,539.68
30	Reg		Route Cancelled 8-30-2021	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Reg	E	K-8 MS-SMS	Y	2	57	178	10,146	68,355.56	0.00	15,929.22	0.00	0.00	0.00	68,355.56	0.00	68,355.56	15,929.22
32	Reg	E	6-8 SMS ONLY	Y	2	36	176	6,336	67,587.52	0.00	9,947.52	0.00	0.00	0.00	67,587.52	0.00	67,587.52	9,947.52
33	Reg	S	12 BHS-CJ-ED-GHS-HY-ML-SMS-WH	Y	2	87	178	15,486	34,177.78	0.00	12,156.51	34,177.78	0.00	12,156.51	68,355.56	0.00	68,355.56	24,313.02
34	Reg	E	6-8 CJ ONLY	Y	2	34	176	5,984	67,587.52	0.00	9,394.88	0.00	0.00	0.00	67,587.52	0.00	67,587.52	9,394.88
35	Reg	E	K-5 ED ONLY	Y	2	20	176	3,520	67,587.52	0.00	5,526.40	0.00	0.00	0.00	67,587.52	0.00	67,587.52	5,526.40
36	Reg	S	K-12 BHS-CJ-GHS-LO-ML-SMS	Y	2	44	178	7,832	34,177.78	0.00	6,148.12	34,177.78	0.00	6,148.12	68,355.56	0.00	68,355.56	12,296.24
37	Reg	E	K-5 LO ONLY	Y	2	48	174	8,352	66,819.48	0.00	13,112.64	0.00	0.00	0.00	66,819.48	0.00	66,819.48	13,112.64
38	Reg	E	K-5 HY ONLY	Y	2	46	174	8,004	66,819.48	0.00	12,566.28	0.00	0.00	0.00	66,819.48	0.00	66,819.48	12,566.28
39	Reg	S	12 BHS-ED-GHS-HA-HY-IR-ML-SMS-I	Y	2	43	177	7,611	33,985.77	0.00	5,974.64	33,985.77	0.00	5,974.64	67,971.54	0.00	67,971.54	11,949.27
40	Reg	E	6-8 CJ ONLY	Y	2	50	176	8,800	67,587.52	0.00	13,816.00	0.00	0.00	0.00	67,587.52	0.00	67,587.52	13,816.00
41	Reg	S	12 BHS-CJ-GHS-ED-HA-HY-SMS-WH	Y	2	53	177	9,381	33,985.77	0.00	7,364.09	33,985.77	0.00	7,364.09	67,971.54	0.00	67,971.54	14,728.17
80	SpEd	E	K-8 IR-SMS	Y	2	44	176	7,744	0.00	92,238.08	12,158.08	0.00	0.00	0.00	0.00	92,238.08	92,238.08	12,158.08
81	SpEd	S	6-12 BHS-CJ-GHS - YDI	Y	2	48	177	8,496	0.00	46,381.08	6,669.36	0.00	46,381.08	6,669.36	0.00	92,762.16	92,762.16	13,338.72
82	SpEd	H	9-12 BHS	Y	2	96	175	16,800	0.00	0.00	0.00	0.00	91,714.00	26,376.00	0.00	91,714.00	91,714.00	26,376.00
83	SpEd	E	K-5 HY-ML	Y	2	60	174	10,440	0.00	91,189.92	16,390.80	0.00	0.00	0.00	0.00	91,189.92	91,189.92	16,390.80
84	SpEd	E	K-5 ED	Y	2	34	174	5,916	0.00	91,189.92	9,288.12	0.00	0.00	0.00	0.00	91,189.92	91,189.92	9,288.12
85	SpEd	S	6-12 CJ-GHS	Y	2	42	177	7,434	0.00	46,381.08	5,835.69	0.00	46,381.08	5,835.69	0.00	92,762.16	92,762.16	11,671.38
86-1	SpEd	E	K-8 MS-SMS (2 days a week)	Y	2	44	66	2,904	0.00	34,589.28	4,559.28	0.00	0.00	0.00	0.00	34,589.28	34,589.28	4,559.28
86-2	SpEd	E	K-5 WH Only (3 days a week)	Y	2	59	110	6,490	0.00	57,648.80	10,189.30	0.00	0.00	0.00	0.00	57,648.80	57,648.80	10,189.30
87	SpEd	E	K-5 WH Only	Y	2	26	177	4,602	0.00	92,762.16	7,225.14	0.00	0.00	0.00	0.00	92,762.16	92,762.16	7,225.14
87-1	SpEd		Route Cancelled 8-29-2022	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87-2	SpEd		Route Cancelled 8-29-2022	Y	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MidDay Routes	SpEd	S	TBD	Y	8	26	178	18,512	0.00	186,572.48	14,531.92	0.00	186,572.48	14,531.92	0.00	373,144.96	373,144.96	29,063.84
Add'l Routes as Needed	Reg	E	TBD	Y	6	44	178	23,496	205,066.68	0.00	36,888.72	0.00	0.00	0.00	205,066.68	0.00	205,066.68	36,888.72

**BOZEMAN PUBLIC SCHOOLS  
2023-24 TRANSPORTATION ROUTE BUDGET**

									Elementary			High School			K-12 Total			
Route #	Route Type	E/H/S	Buildings Served	Eligible Route?	Routes/ Day	Miles/ Day	Days/ Year	Miles/ Year	Base Annual Contract \$192.01	SpEd Annual Contract \$262.04	On-Schedule Reimbursement \$1.57	Base Annual Contract \$192.01	SpEd Annual Contract \$262.04	On-Schedule Reimbursement \$1.57	Base Annual Contract \$192.01	SpEd Annual Contract \$262.04	Total Contract Cost - All Routes	On-Schedule Reimbursement \$1.57
Add'l Routes as Needed	Reg	H	TBD	Y	6	44	177	23,364	0.00	0.00	0.00	203,914.62	0.00	36,681.48	203,914.62	0.00	203,914.62	36,681.48
Bus Route Totals					2,370		455,225		\$ 1,902,051.06	\$ 738,952.80	\$ 446,748.21	\$ 884,014.04	\$ 371,048.64	\$ 264,112.80	\$ 2,796,065.10	\$ 1,110,001.44	\$ 3,906,066.54	\$ 715,861.01
Individual Contracts									\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
GRAND TOTAL									\$ 1,907,051.06	\$ 738,952.80	\$ 451,748.21	\$ 889,014.04	\$ 371,048.64	\$ 264,112.80	\$ 2,796,065.10	\$ 1,110,001.44	\$ 3,906,066.54	\$ 715,861.01



**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Transportation Fund**

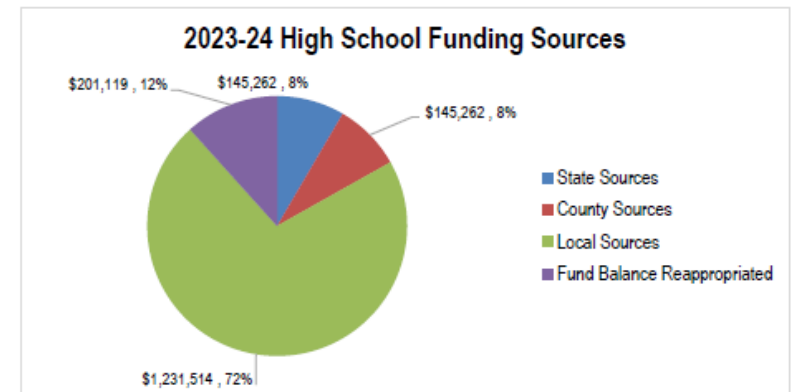
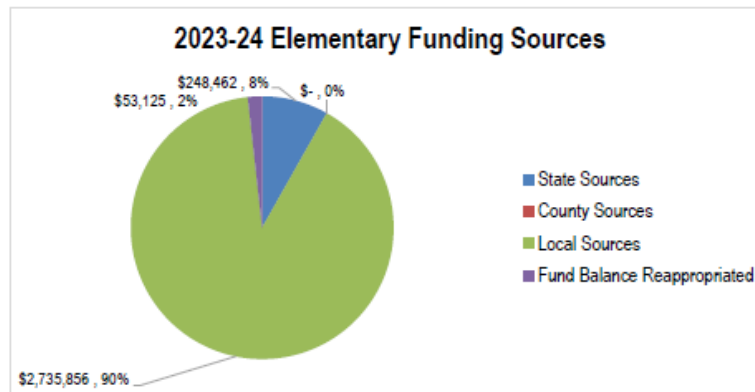
Revenue by Source	Elementary District						High School District					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
<b>State of Montana:</b>												
State Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ 248,462	8.2%	\$ 227,395	\$ 202,925	\$ 181,630	\$ 109,573	\$ 145,262	8.4%
State Coronavirus Relief Funds	\$ -	\$ 280,580	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 280,580	\$ -	\$ -	\$ -	0.0%
<b>Total State of Montana Revenue</b>	<b>\$ 227,395</b>	<b>\$ 483,504</b>	<b>\$ 181,630</b>	<b>\$ 202,172</b>	<b>\$ 248,462</b>	<b>8.2%</b>	<b>\$ 227,395</b>	<b>\$ 483,504</b>	<b>\$ 181,630</b>	<b>\$ 109,573</b>	<b>\$ 145,262</b>	<b>8.4%</b>
<b>Gallatin County:</b>												
County Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ 248,462	8.2%	\$ 227,395	\$ 202,925	\$ 181,630	\$ 109,573	\$ 145,262	8.4%
<b>Total Gallatin County Revenue</b>	<b>\$ 227,395</b>	<b>\$ 202,925</b>	<b>\$ 181,630</b>	<b>\$ 202,172</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 227,395</b>	<b>\$ 202,925</b>	<b>\$ 181,630</b>	<b>\$ 109,573</b>	<b>\$ 145,262</b>	<b>8.4%</b>
<b>District Revenue:</b>												
Property Tax Levy	\$ 1,385,926	\$ 1,161,076	\$ 1,387,128	\$ -	\$ 2,734,356	90.0%	\$ 575,123	\$ 610,117	\$ 606,115	\$ -	\$ 1,231,014	71.4%
Penalties and Interest on Delinquent Taxes	\$ 1,863	\$ 2,245	\$ 3,070	\$ 2,664	\$ -	0.0%	\$ 869	\$ 1,182	\$ 1,208	\$ 1,160	\$ -	0.0%
Investment Earnings	\$ 12,435	\$ 5,156	\$ 2,546	\$ 6,715	\$ 1,500	0.0%	\$ 4,778	\$ 2,163	\$ 1,476	\$ 3,386	\$ 500	0.0%
<b>Total District Revenue</b>	<b>\$ 1,400,224</b>	<b>\$ 1,168,477</b>	<b>\$ 1,392,744</b>	<b>\$ 9,379</b>	<b>\$ 2,735,856</b>	<b>90.1%</b>	<b>\$ 580,770</b>	<b>\$ 613,462</b>	<b>\$ 608,799</b>	<b>\$ 4,547</b>	<b>\$ 1,231,514</b>	<b>71.5%</b>
<b>Total Revenue</b>	<b>\$ 1,855,015</b>	<b>\$ 1,854,905</b>	<b>\$ 1,756,003</b>	<b>\$ 413,723</b>	<b>\$ 2,984,317</b>	<b>98.3%</b>	<b>\$ 1,035,561</b>	<b>\$ 1,299,891</b>	<b>\$ 972,058</b>	<b>\$ 223,692</b>	<b>\$ 1,522,039</b>	<b>88.3%</b>
Fund Balance Reappropriated	\$ 244,405	\$ 676,977	\$ 398,704	\$ 154,848	\$ 53,125	1.7%	\$ 107,917	\$ 208,598	\$ 201,119	\$ 181,431	\$ 201,119	11.7%
<b>Total Funding Sources</b>	<b>\$ 2,099,420</b>	<b>\$ 2,531,882</b>	<b>\$ 2,154,708</b>	<b>\$ 568,571</b>	<b>\$ 3,037,443</b>	<b>100.0%</b>	<b>\$ 1,143,478</b>	<b>\$ 1,508,489</b>	<b>\$ 1,173,178</b>	<b>\$ 405,123</b>	<b>\$ 1,723,159</b>	<b>100.0%</b>

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981
Levied Mills	7.51	6.06	6.18	7.84	7.66	7.04

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget
\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
2.59	2.67	2.23	2.61	2.84	2.24

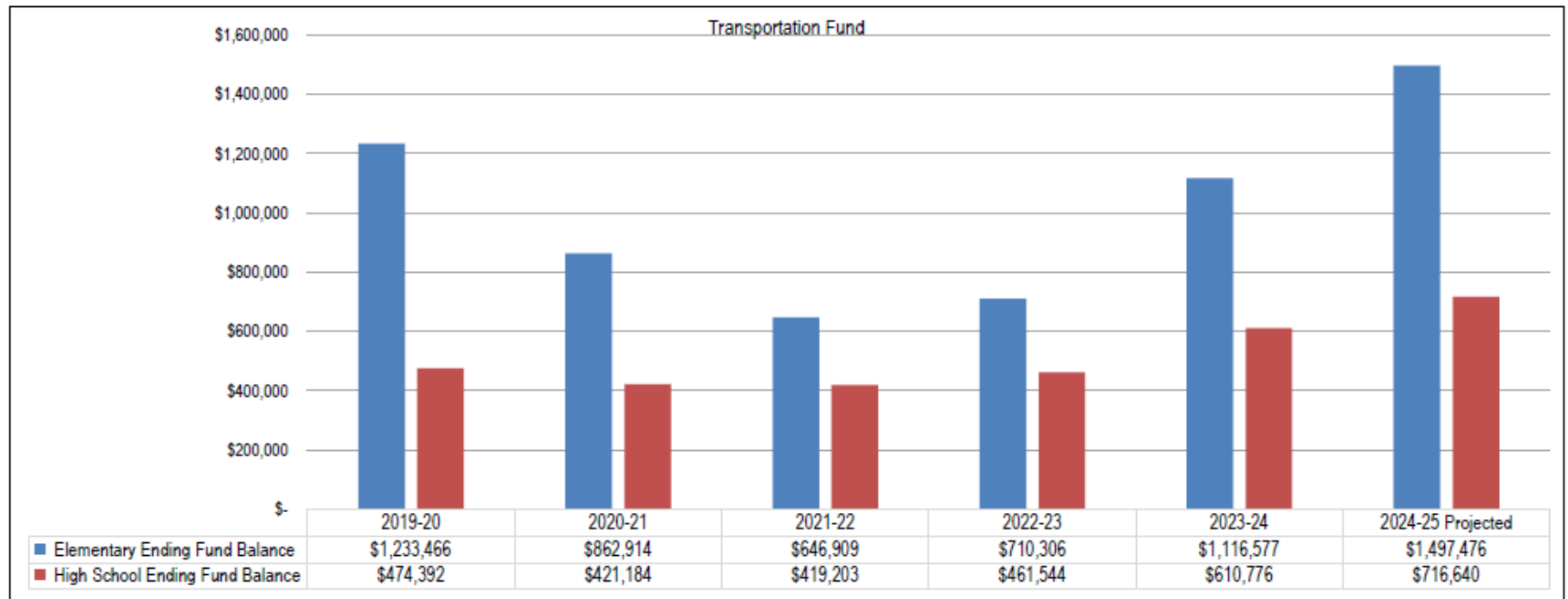


Source: District Records

**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Transportation Fund

Fund Balance Analysis and Projections	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 710,306	\$ 1,116,577	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 461,544	\$ 610,776
Plus: Revenue & Other Sources	1,855,015	1,854,905	1,756,003	2,215,339	3,101,056	2,936,876	779,781	993,495	808,174	946,162	1,456,056	1,221,590
Less: Expenditures & Other Uses*	1,319,282	2,225,458	1,972,008	2,151,942	2,694,785	2,555,976	616,749	1,046,703	810,155	903,821	1,306,824	1,115,726
Ending Fund Balance	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 710,306	\$ 1,116,577	\$ 1,497,476	\$ 474,392	\$ 421,184	\$ 419,203	\$ 461,544	\$ 610,776	\$ 716,640

Reserves Analysis	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	453,329	556,490	464,209	492,061	657,181	623,329	203,443	265,794	220,065	237,773	330,597	282,254
Plus: Fund Balance Reappropriated	244,405	676,977	398,704	154,848	53,125	493,247	107,917	208,598	201,119	181,431	130,947	328,522
Beginning Fund Balance	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 710,306	\$ 1,116,577	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 461,544	\$ 610,776
Budget Amount	\$ 2,266,644	\$ 2,782,449	\$ 2,321,047	\$ 2,460,305	\$ 3,285,904	\$ 3,116,647	\$ 1,017,216	\$ 1,328,971	\$ 1,100,325	\$ 1,188,863	\$ 1,652,986	\$ 1,411,268
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%
Legal Reserves Limit	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%



# Bozeman Public Schools



**2023-24 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 \$621,820, or < 1% of the District's 2023-24 budgeted funds.

### **Financing**

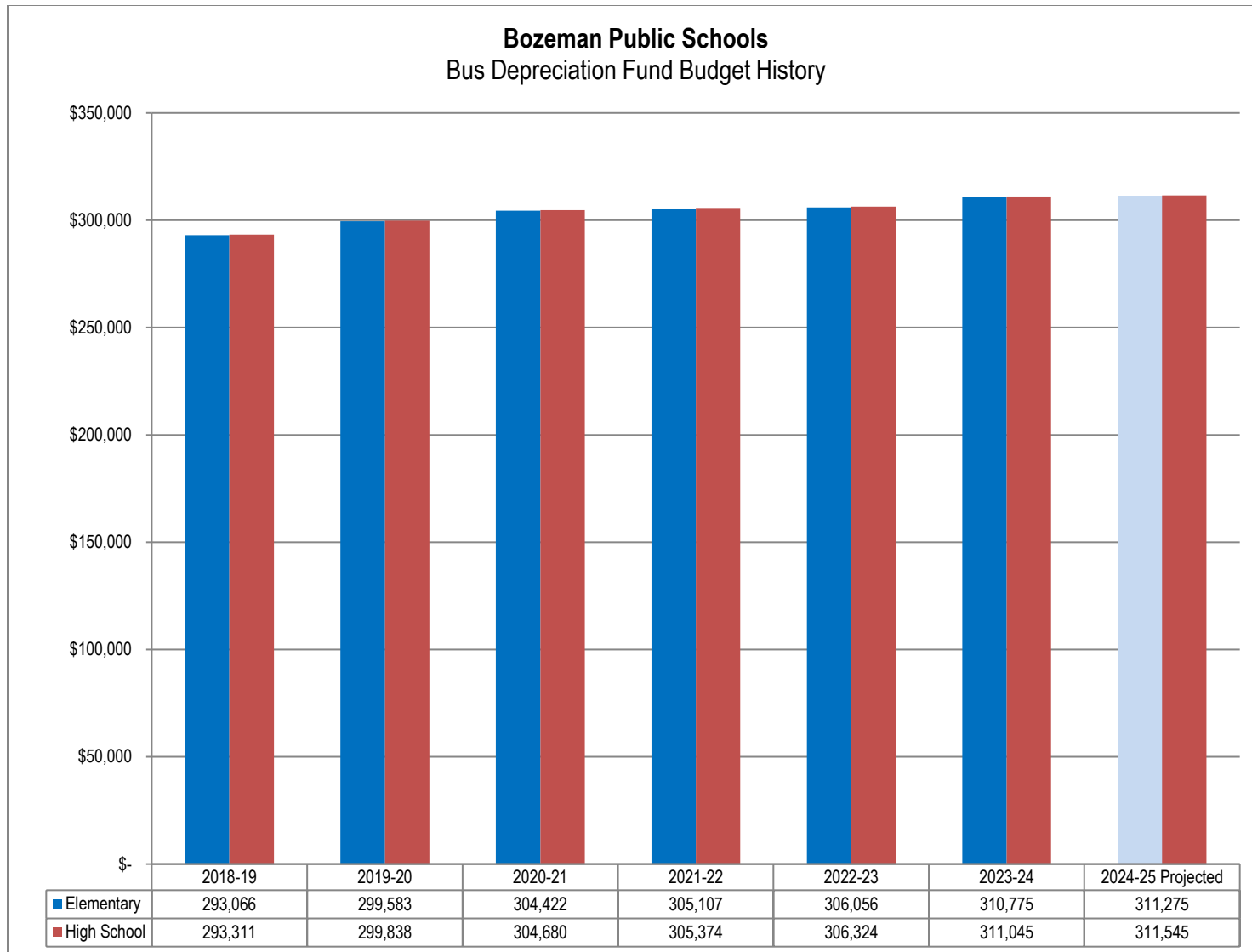
The trustees may permissively levy an amount each year that does not exceed 20% of the original cost of each District-owned bus or a two-way radio in support of the Bus Depreciation Fund. The amount levied may not, over time, exceed 150% of the original cost of the equipment. There is no reserve limit 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 2023-24.

### **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 buses are replaced. As a result, ending fund balance—and therefore, spending authority—tend to increase slowly 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.

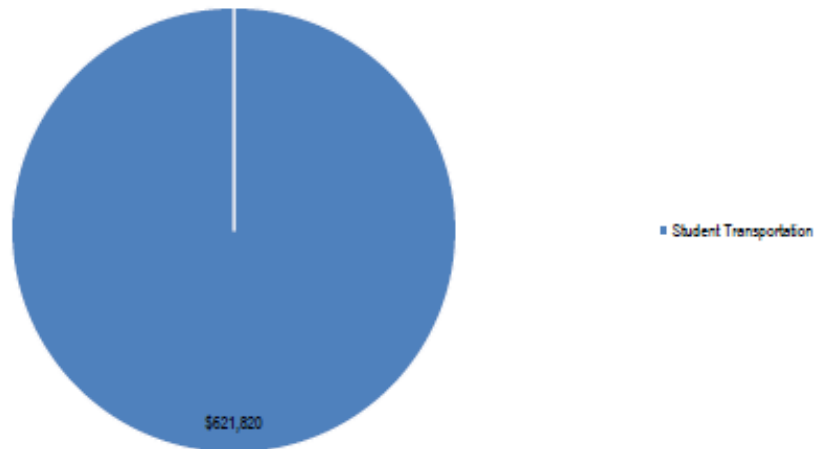
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Bus Depreciation Fund balances have not been made.

**Bozeman Public Schools**  
**2023-24 Expenditure History and Budget**  
**Bus Depreciation Fund**

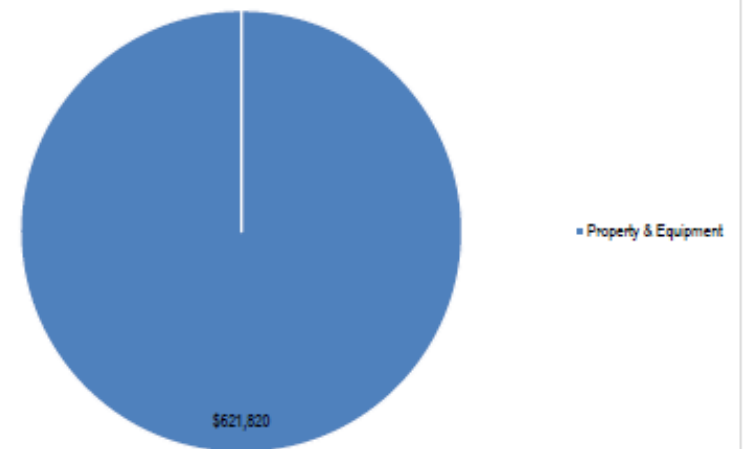
Location:

	Elementary District							High School District						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652	5,130	2,224	2,224	2,260	2,398	2,509	2,630	2,651
Budget Per Student	\$ 0.05	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 66.80	\$ 60.68	\$ 0.12	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 118.27	\$ 117.52
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted 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	-	-	-	-	310,775 100.0%	311,275	258	-	-	-	-	311,045 100.0%	-
School Foods	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Extracurricular Activities	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Other	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	311,545
<b>Total For Location</b>	<b>\$ 258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 310,775 100.0%</b>	<b>\$ 311,275</b>	<b>\$ 258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311,045 100.0%</b>	<b>\$ 311,545</b>
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted 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	-	-	-	-	-	310,775 100.0%	311,275	-	-	-	-	-	311,045 100.0%	311,545
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
Other	-	-	-	-	-	- 0.0%	-	-	-	-	-	-	- 0.0%	-
<b>Total For Location</b>	<b>\$ 258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 310,775 100.0%</b>	<b>\$ 311,275</b>	<b>\$ 258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311,045 100.0%</b>	<b>\$ 311,545</b>

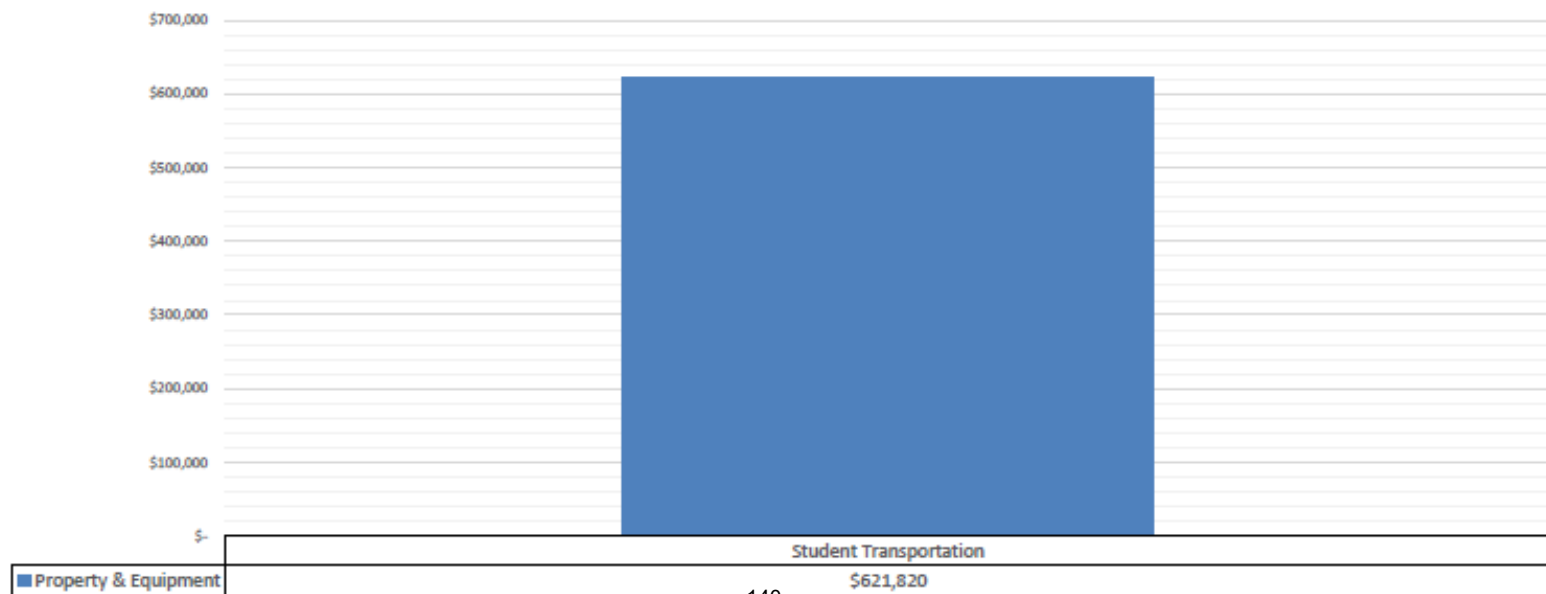
Bozeman Public Schools  
2023-24 Bus Depreciation Funds  
Expenditure by Function



Bozeman Public Schools  
2023-24 Bus Depreciation Funds  
Expenditure by Function



Bozeman Public Schools  
2023-24 Bus Depreciation Fund Budget by Function and Object

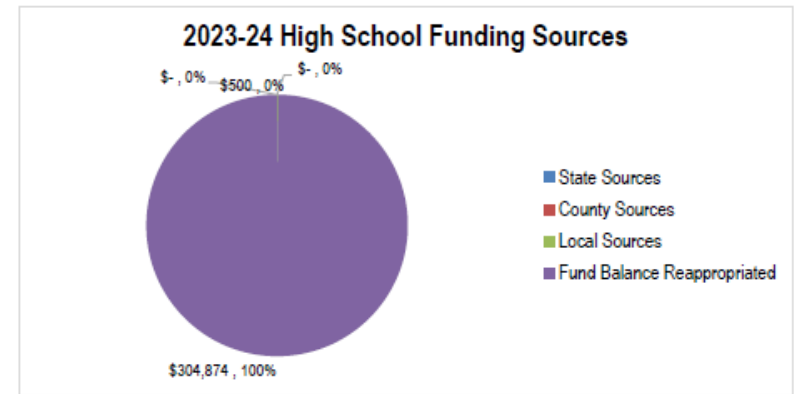
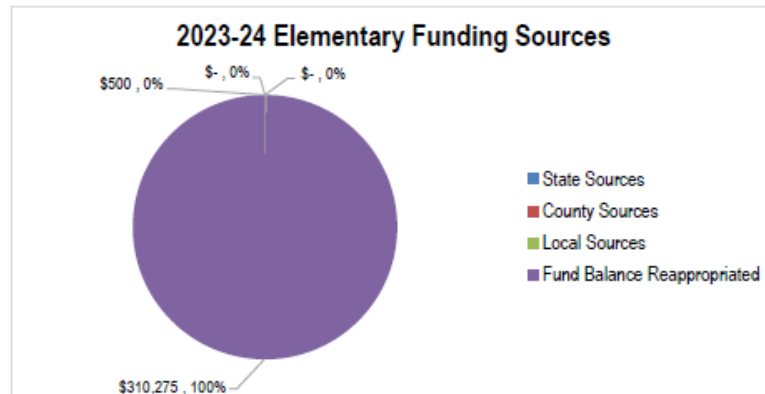




**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Bus Depreciation Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted 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%	\$ 8	\$ 6	\$ 1	\$ -	\$ -	0.0%
Penalties and Interest on Delinquent Taxes	\$ 2	\$ 0	\$ 0	\$ -	\$ -	0.0%	\$ 2	\$ 3	\$ 0	\$ -	\$ -	0.0%
Investment Earnings	\$ 4,827	\$ 684	\$ 948	\$ 4,319	\$ 500	0.2%	\$ 4,832	\$ 685	\$ 949	\$ 4,321	\$ 500	0.2%
Total District Revenue	\$ 4,830	\$ 685	\$ 948	\$ 4,319	\$ 500	0.2%	\$ 4,842	\$ 694	\$ 950	\$ 4,321	\$ 500	0.2%
Total Revenue	\$ 4,830	\$ 685	\$ 948	\$ 4,319	\$ 500	0.2%	\$ 4,842	\$ 694	\$ 950	\$ 4,321	\$ 500	0.2%
Fund Balance Reappropriated	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	99.8%	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 304,874	99.8%
Total Funding Sources	\$ 303,913	\$ 304,607	\$ 305,555	\$ 309,875	\$ 310,775	100.0%	\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,145	\$ 305,375	100.0%

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
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



Source: District Records

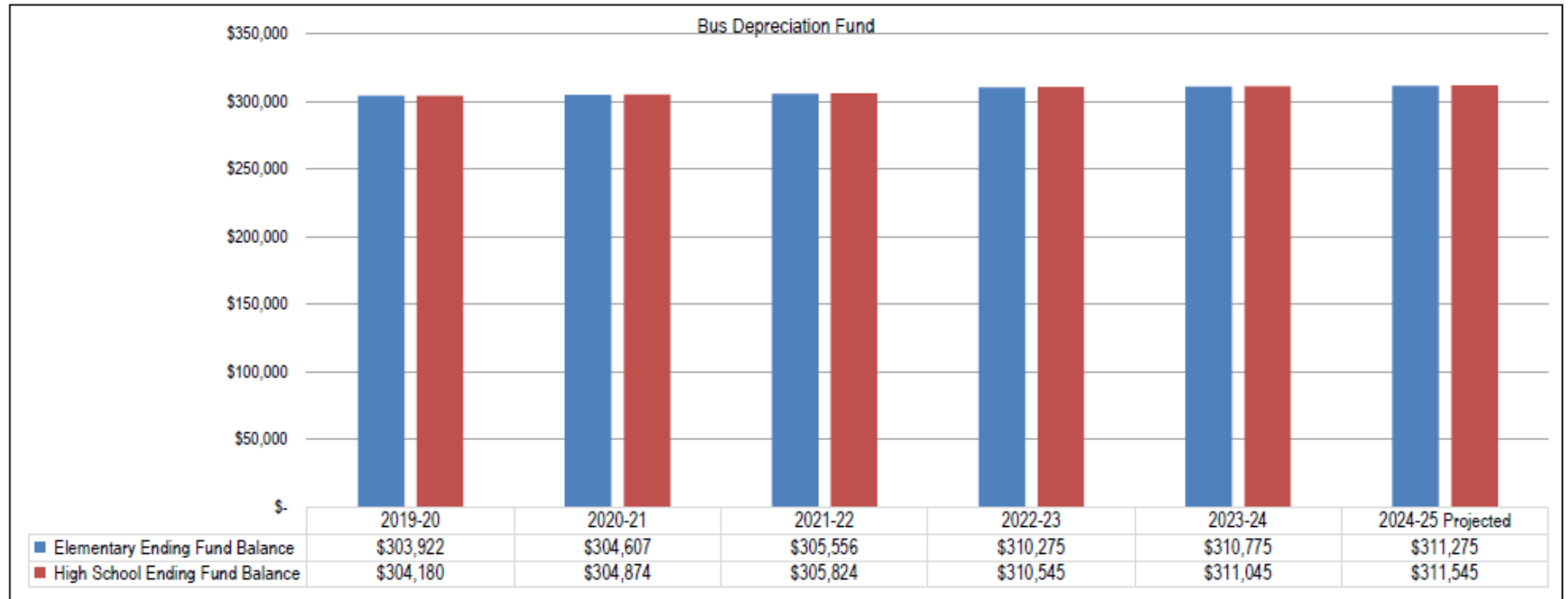
**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Bus Depreciation Fund

Fund Balance Analysis and Projections	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	\$ 310,775
Plus: Revenue & Other Sources	4,839	685	948	4,719	500	500
Less: Expenditures & Other Uses*	-	-	-	-	-	-
Ending Fund Balance	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	\$ 310,775	\$ 311,275

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,545	\$ 311,045
Plus: Revenue & Other Sources	4,842	694	950	4,721	500	500
Less: Expenditures & Other Uses*	-	-	-	-	-	-
Ending Fund Balance	\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,545	\$ 311,045	\$ 311,545

Reserves Analysis	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	299,083	303,922	304,607	305,556	310,275	310,775
Beginning Fund Balance	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	\$ 310,775
Budget Amount	\$ 299,583	\$ 304,422	\$ 305,107	\$ 306,056	\$ 310,775	\$ 311,275
Reserves as a Percent of Budget	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

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	299,338	304,180	304,874	305,824	310,545	311,045
Beginning Fund Balance	\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,545	\$ 311,045
Budget Amount	\$ 299,838	\$ 304,680	\$ 305,374	\$ 306,324	\$ 311,045	\$ 311,545
Reserves as a Percent of Budget	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



# Bozeman Public Schools



**2023-24 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 2023-24 and payment in 2024-25, those limits are \$1,275.08 for students in grades K-6 and \$1,618.48 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 \$1,232,271 or 1% of the District's 2023-24 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 can best fill the positions. Placement within either of these programs is driven by the need for higher levels of support, as outlined in a child's Individualized Education Program and mental health Treatment Plan. For 2023-24, the programs are structured as follows:

	Youth Dynamics, Inc. (YDI)	Intermountain Children’s Home (IMCH)
Grades Served	6-12	K-6
Student Capacity	20	12
Mental Health Staff (Contractor employed)	1.0 FTE therapist, 2.0 FTE mental health paraprofessional	1.0 FTE therapist,
Instructional Staff (District employed)	2 FTE teacher, 1.75 FTE paraprofessional	2 FTE teacher, 1.75 FTE paraprofessional

Although Day Treatment programs are generally allowed expenditures in the Tuition Fund, the mental health service providers do 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 2023-24 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 FY2023-24, the High School District is responsible for \$12,525. Multiple students generated these costs throughout the school year. In addition the Elementary detention center costs accounted for \$2,500 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 2023-24, it is projected that two Bozeman high school students will attend Shields Valley.

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, 2023 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 2023-24, the Bozeman Elementary and High School Districts do not have any payable tuition to other Districts.

The Bozeman High School District has previously reserved funds for multiple students that had the potential to be placed at an out-of-state residential treatment facility. As the number and risk factor of students change throughout time, there are currently two 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.

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 \$410,199 and \$250,000 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.

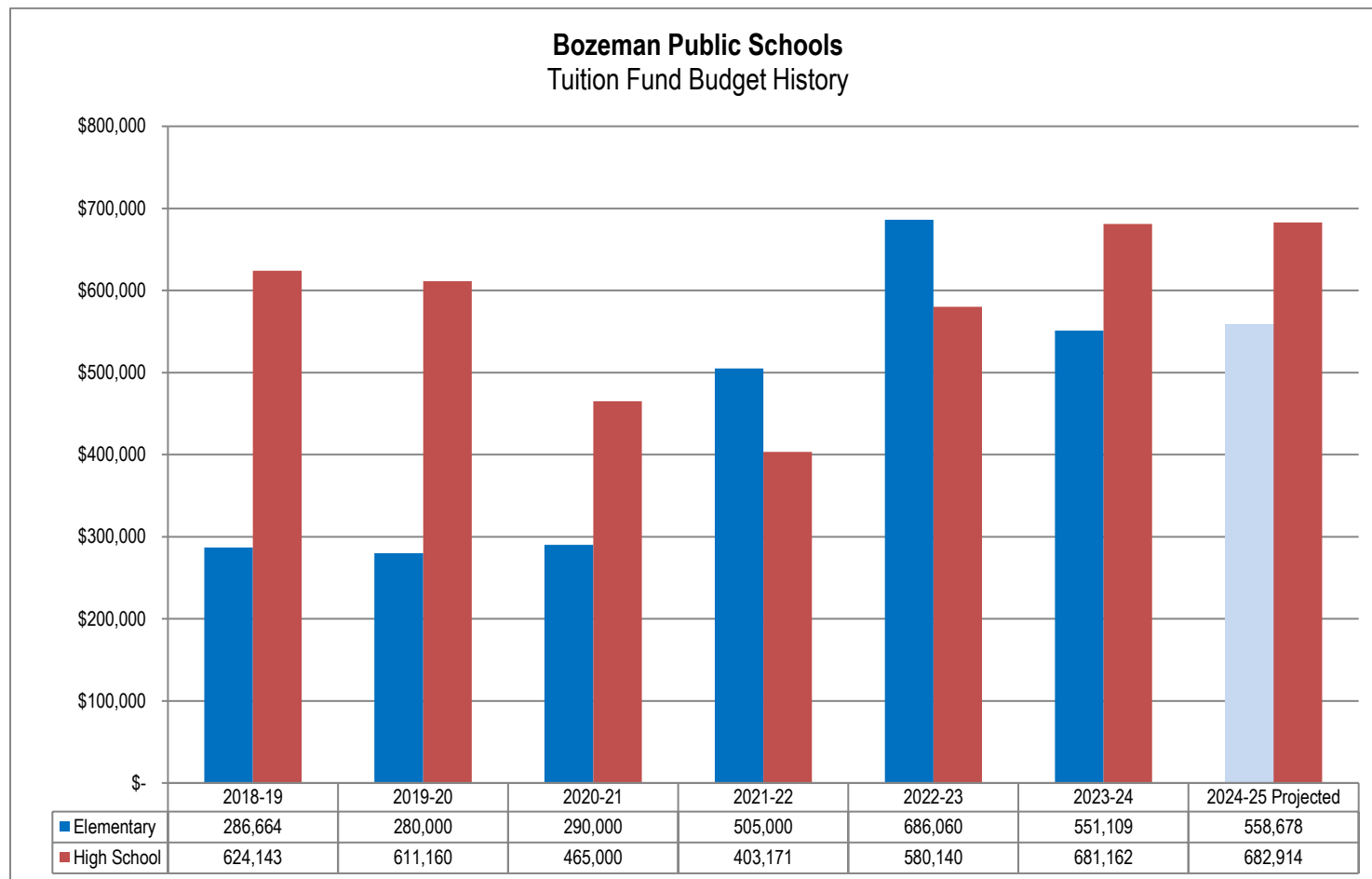
The following table recaps these purposes, which total the 2023-24 adopted Tuition Fund budgets:

	Elementary	High School	K-12 Total
Day Treatment Placements	\$ 30,000	\$ 28,637	\$ 58,637
Detention Facility Placements	6,000	12,525	18,525
Out-of-District Placements	105,000	390,000	495,000
In-District Special Ed Costs	410,109	250,000	660,109
Total	\$ 551,109	\$ 681,162	\$ <u>1,232,271</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.

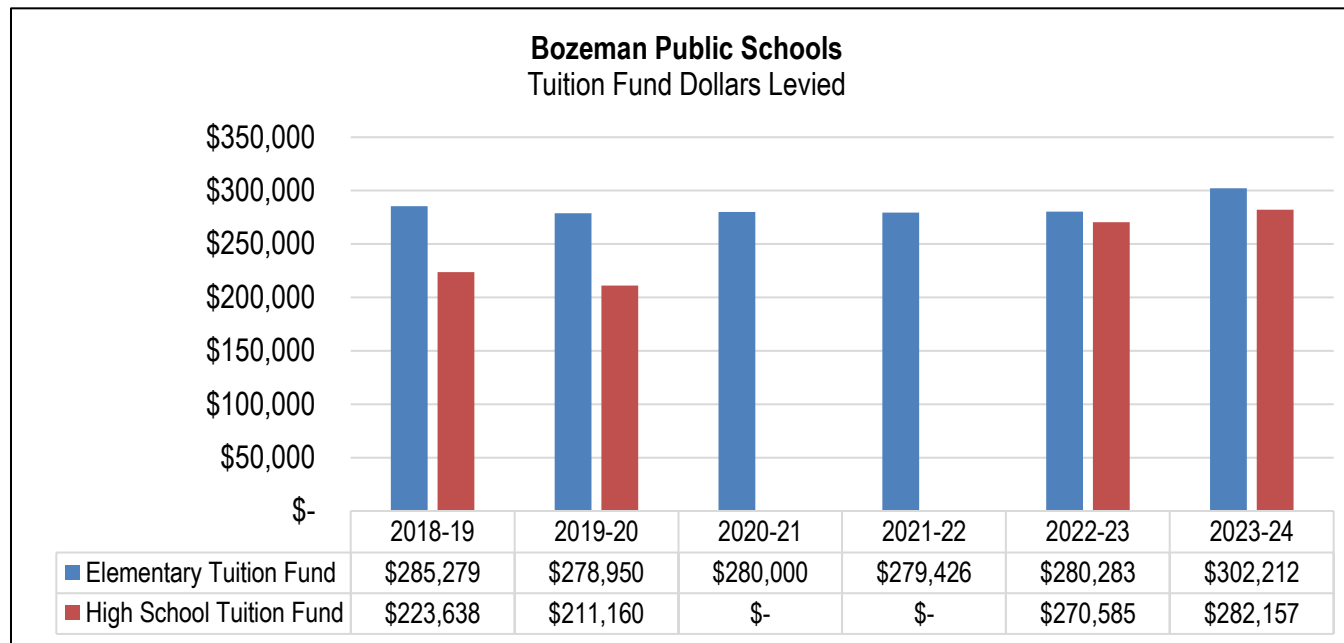
The following graph shows the history of the adopted Tuition Fund budgets:



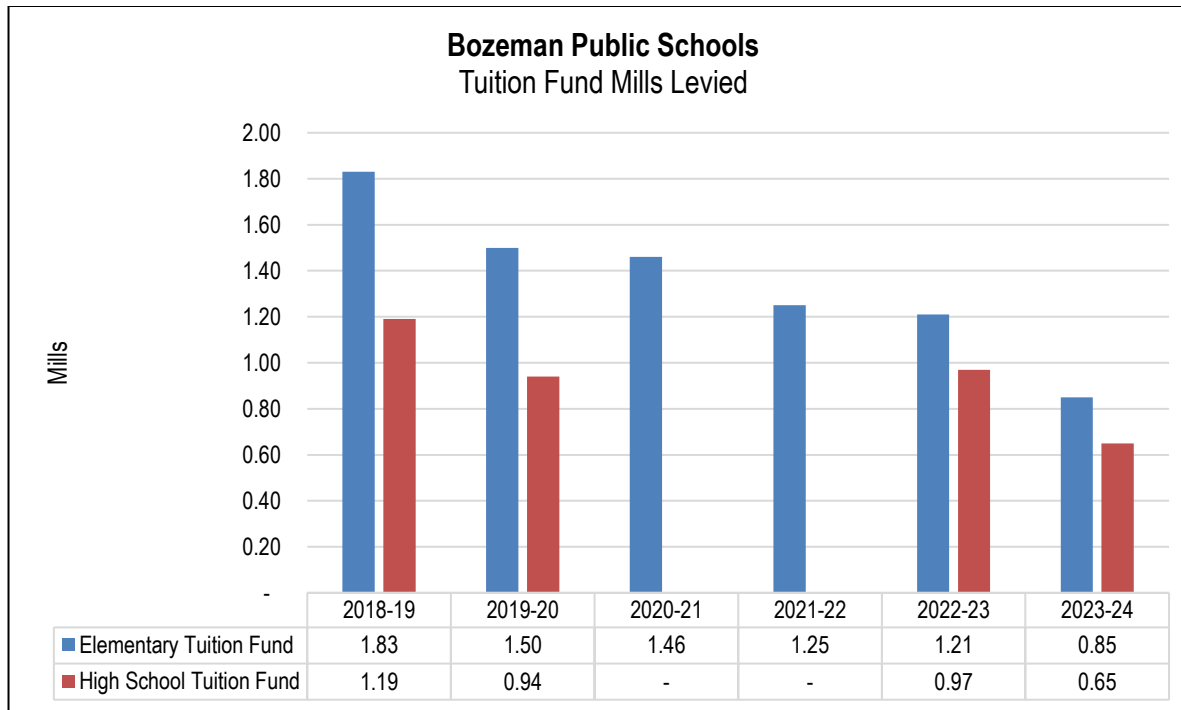
Source: District records

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. In addition, the 2023 legislature passed HB203 that creates open enrollment for students to attend any public institution within the State of Montana without exceptional circumstances. This bill would require the District of residence to pay tuition to the District of choice. These fee's will be eligible to be levied via the tuition fund permissive levy and will go into effect July 1, 2024. This not only creates many unknowns within the enrollment projections, but it also creates additional taxes paid by the local taxpayers for students and their parents to send them to their District of choice. At this time, Bozeman School District is unsure how this will affect our enrollment projections. However, it will likely lead to increases in the tuition fund in the future.

The following graphs present a five-year history of Tuition Fund dollars and mills levied for both the Elementary and High School Districts. In 2023-24, the Elementary and High School Districts will levy 0.85 mills and 0.65 mills, respectively. The 1.5 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.

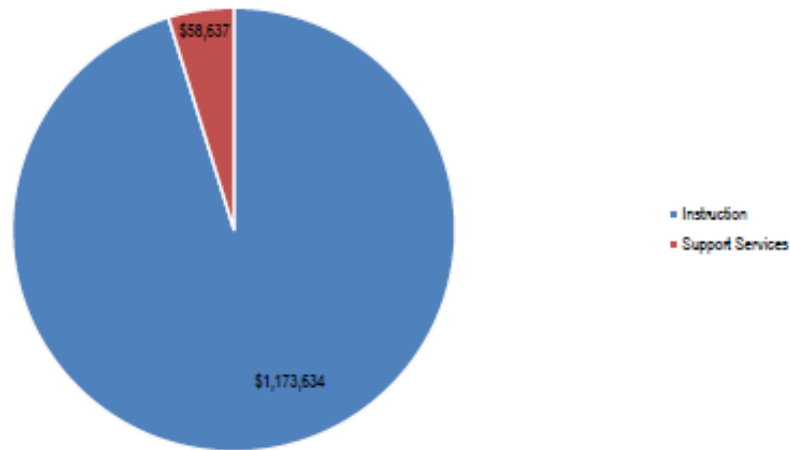
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Tuition Fund balances have not been made.

**Bozeman Public Schools**  
**2023-24 Expenditure History and Budget**  
**Tuition Fund**

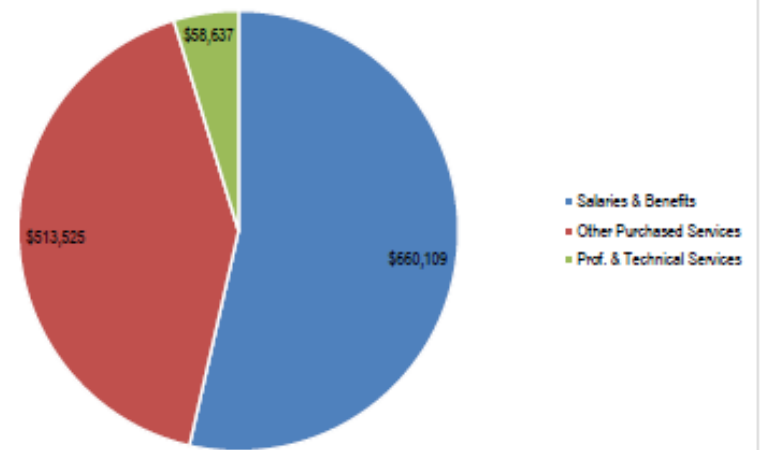
Location:

	Elementary District								High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652		5,130	2,224	2,224	2,260	2,398	2,509	2,630		2,651
Budget Per Student	\$ 60.08	\$ 7,215.82	\$ 7,146.26	\$ 7,773.29	\$ 7,538.69	\$ 118.47		\$ 69.92	\$ 106.72	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 259.00		\$ 106.72
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
						\$	%							\$	%	
Instruction	\$ 279,313	270,127	63,590	103,653	437,287	\$ 521,109	94.6%	\$ 328,678	\$ 230,031	152,365	70,934	95,548	\$ 177,409	\$ 652,525	95.8%	\$ 254,278
Support Services	7,326	-	-	-	1,863	30,000	5.4%	30,000	7,325	-	-	-	-	28,637	4.2%	28,637
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%	-
<b>Total For Location</b>	<b>\$ 286,638</b>	<b>\$ 270,127</b>	<b>\$ 63,590</b>	<b>\$ 103,653</b>	<b>\$ 439,150</b>	<b>\$ 551,109</b>	<b>100.0%</b>	<b>\$ 358,678</b>	<b>\$ 237,356</b>	<b>\$ 152,365</b>	<b>\$ 70,934</b>	<b>\$ 95,548</b>	<b>\$ 177,409</b>	<b>\$ 681,162</b>	<b>100.0%</b>	<b>\$ 282,915</b>
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
						\$	%							\$	%	
Salaries & Benefits	\$ 282,556	\$ 248,606	\$ 62,470	\$ 69,595	\$ 423,965	\$ 410,109	74.4%	\$ 417,078	\$ 218,957	\$ 20,302	\$ -	\$ -	\$ 108,116	\$ 250,000	36.7%	\$ 250,000
Prof. & Technical Services	-	-	-	-	1,863	30,000	5.4%	30,000	-	58,500	16,500	-	-	28,637	4.2%	28,637
Property Services	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Other Purchased Services	4,082	21,521	1,120	34,058	13,322	111,000	20.1%	(88,400)	18,399	73,562	54,434	95,548	69,293	402,525	59.1%	4,278
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Other	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
<b>Total For Location</b>	<b>\$ 286,638</b>	<b>\$ 270,127</b>	<b>\$ 63,590</b>	<b>\$ 103,653</b>	<b>\$ 439,150</b>	<b>\$ 551,109</b>	<b>100.0%</b>	<b>\$ 358,678</b>	<b>\$ 237,356</b>	<b>\$ 152,365</b>	<b>\$ 70,934</b>	<b>\$ 95,548</b>	<b>\$ 177,409</b>	<b>\$ 681,162</b>	<b>100.0%</b>	<b>\$ 282,915</b>

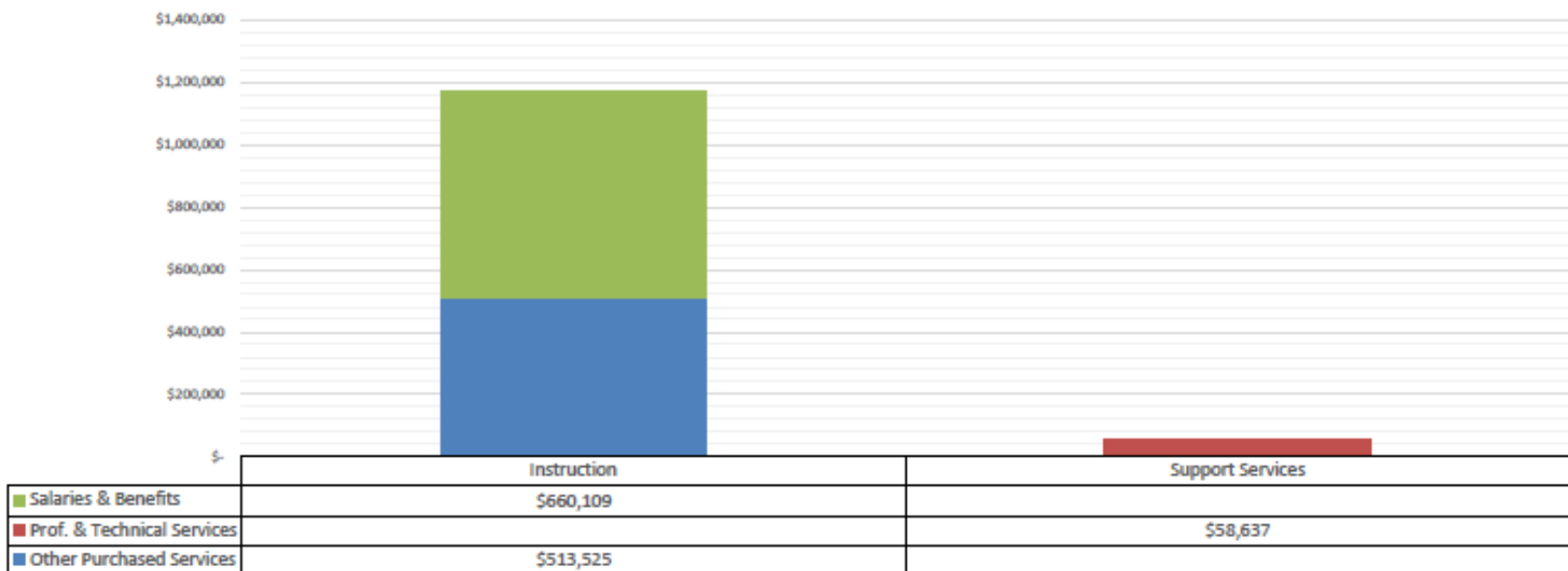
Bozeman Public Schools  
2023-24 Tuition Funds  
Expenditure by Function



Bozeman Public Schools  
2023-24 Tuition Funds  
Expenditure by Function

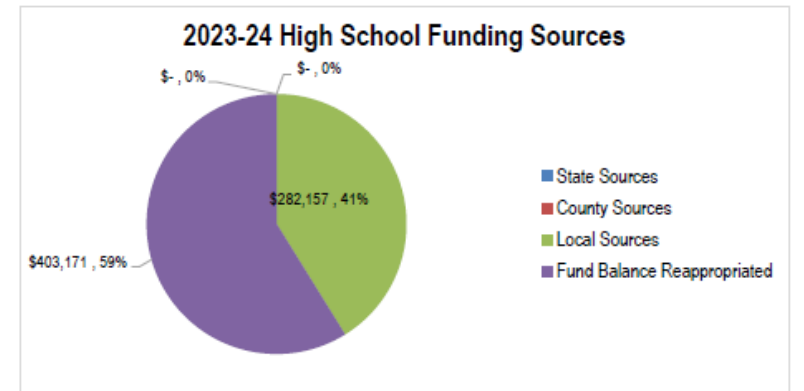
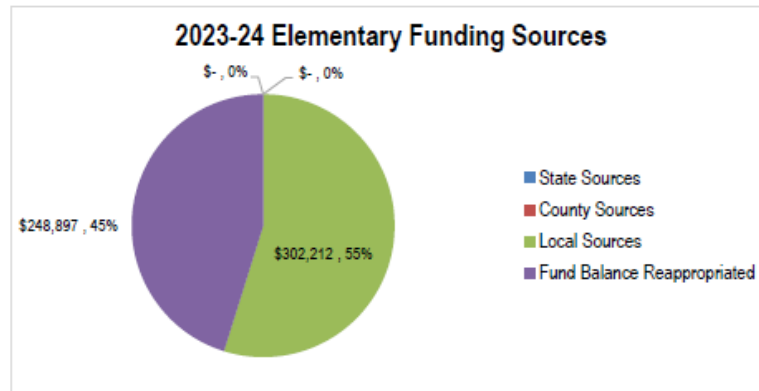


Bozeman Public Schools  
2023-24 Tuition Fund Budget by Function and Object



**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Tuition Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted 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	\$ 277,165	\$ 278,336	\$ 281,840	\$ -	\$ 302,212	54.8%	\$ 209,217	\$ 5,336	\$ 581	\$ -	\$ 282,157	41.2%
Penalties and Interest on Delinquent Taxes	\$ 385	\$ 487	\$ 670	\$ 456	\$ -	0.0%	\$ 330	\$ 221	\$ 19	\$ 291	\$ -	0.0%
<u>Investment Earnings</u>	\$ 1,528	\$ 340	\$ 1,346	\$ 2,490	\$ -	0.0%	\$ 7,818	\$ 1,913	\$ 1,333	\$ 2,066	\$ -	0.0%
Total District Revenue	\$ 279,077	\$ 279,164	\$ 283,856	\$ 2,946	\$ 302,212	54.8%	\$ 217,365	\$ 7,470	\$ 1,933	\$ 2,357	\$ 282,157	41.2%
Total Revenue	\$ 279,077	\$ 279,164	\$ 283,856	\$ 2,946	\$ 302,212	54.8%	\$ 217,365	\$ 7,470	\$ 1,933	\$ 2,357	\$ 282,157	41.2%
Fund Balance Reappropriated	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	45.2%	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 403,171	58.8%
Total Funding Sources	\$ 280,127	\$ 289,164	\$ 509,430	\$ 408,723	\$ 551,109	100.0%	\$ 617,365	\$ 472,470	\$ 405,103	\$ 311,912	\$ 685,328	100.0%
Tax Information	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
Levied Mills	1.50	1.46	1.25	1.21	0.85	0.85	0.94	0.00	1.00	0.97	0.65	0.64



Source: District Records

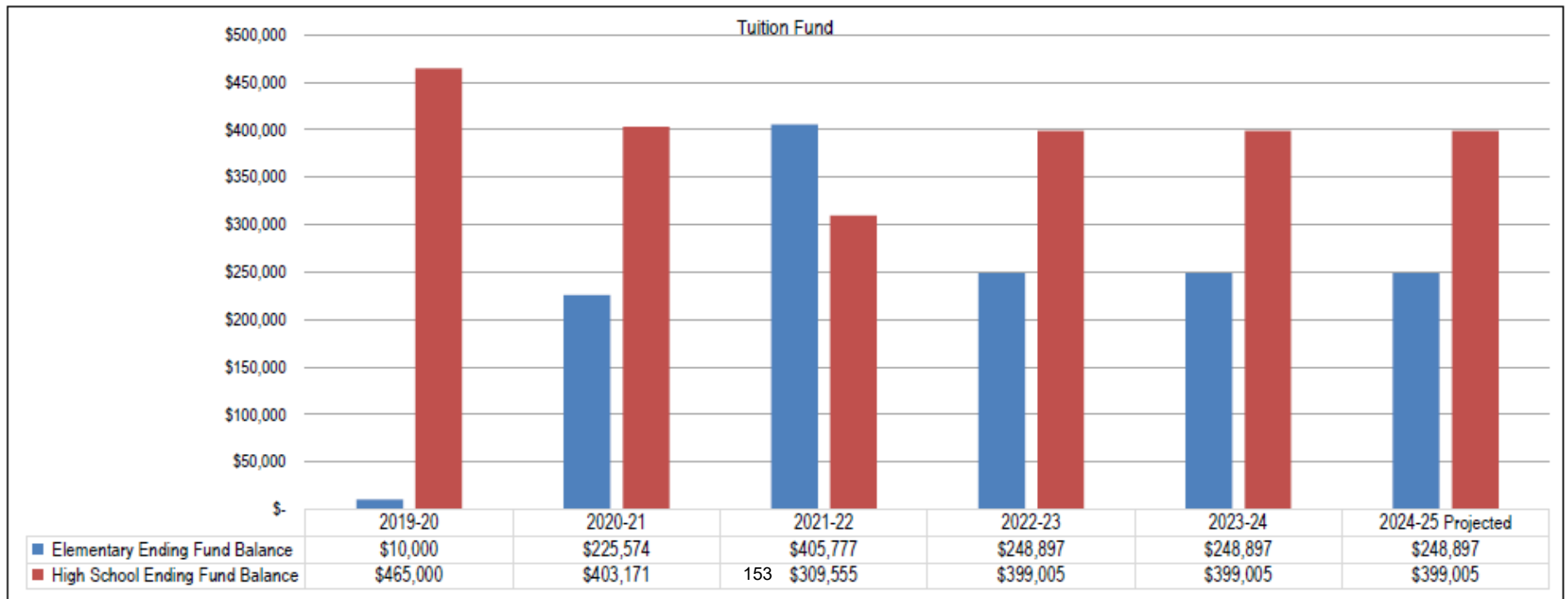
**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Tuition Fund

Fund Balance Analysis and Projections	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	\$ 248,897
Plus: Revenue & Other Sources	279,077	279,164	283,856	282,270	293,146	300,488
Less: Expenditures & Other Uses*	270,127	63,590	103,653	439,150	293,146	300,488
Ending Fund Balance	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	\$ 248,897	\$ 248,897

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 399,005	\$ 399,005
	217,365	9,105	1,933	266,859	273,692	273,692
	152,365	70,934	95,548	177,409	273,692	273,692
	\$ 465,000	\$ 403,171	\$ 309,555	\$ 399,005	\$ 399,005	\$ 399,005

Reserves Analysis	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	1,050	10,000	225,574	405,777	248,897	248,897
Beginning Fund Balance	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	\$ 248,897
Budget Amount	\$ 280,000	\$ 290,000	\$ 505,000	\$ 686,060	\$ 551,109	\$ 558,678
Reserves as a Percent of Budget	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

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	400,000	465,000	403,171	309,555	399,005	399,005
	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 399,005	\$ 399,005
	\$ 611,160	\$ 465,000	\$ 403,171	\$ 580,140	\$ 681,162	\$ 682,915
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	N/A	N/A	N/A	N/A	N/A	N/A



# Bozeman Public Schools



**2023-24 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 \$10,400,000, or 8.8% of the District's 2023-24 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 FY2023-24 to account for negotiated pay raises 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, 2023. Those amounts were:

<b>System</b>	<b>Retirement System Total</b>	<b>Bozeman Elementary Allocated Portion</b>	<b>Bozeman High School Allocated Portion</b>	<b>Bozeman School District (K-12) Allocated Portion</b>
Public Employees' Retirement System (PERS)	3,025,571	4,495,659	4,626,199	9,121,858
Teachers' Retirement System	32,457,839	38,891,724	19,863,320	58,755,044
Total Reported Liability as of 6/30/23	35,483,410	43,387,383	24,489,519	67,876,902

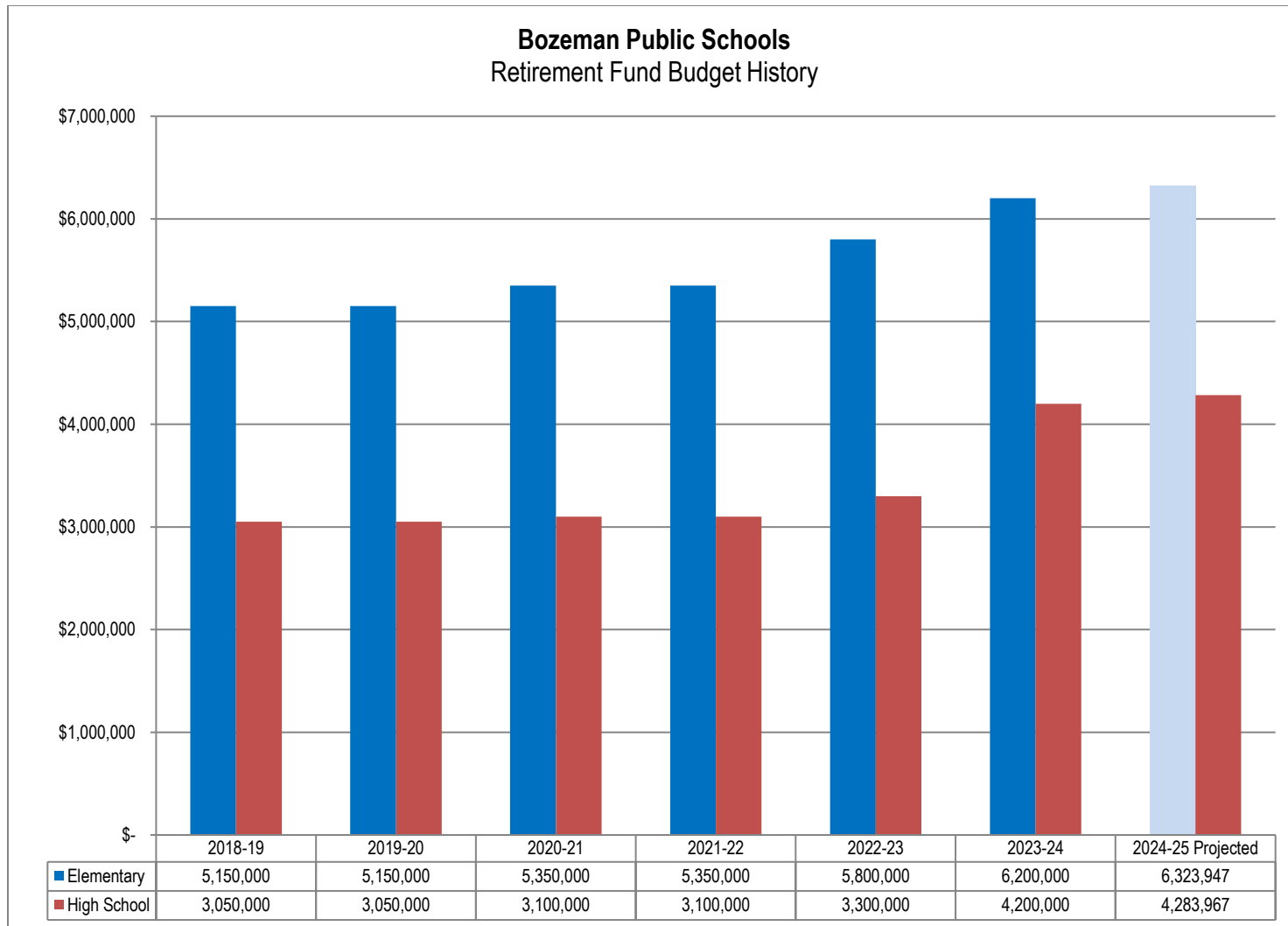
Source: District records

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

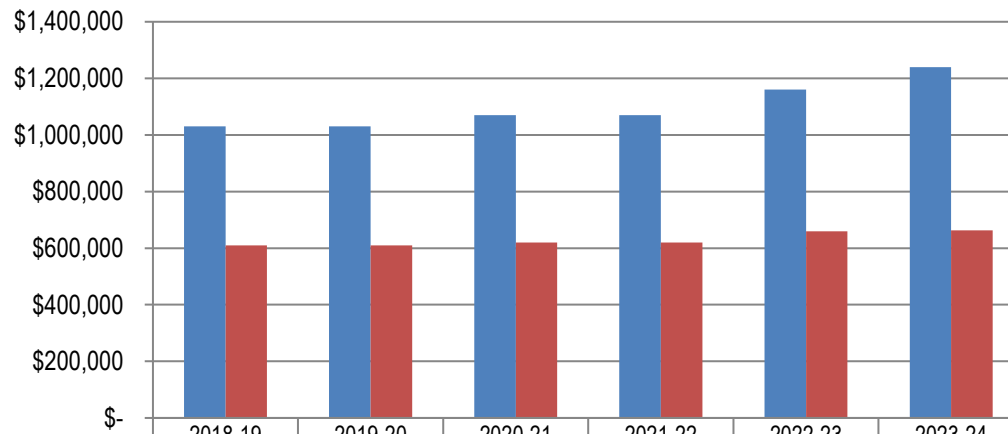
Because state law restricts Retirement Fund expenditures to certain costs, Retirement Fund balances are considered restricted fund balances in accordance with GASB Statement 54. State law (20-9-501, MCA) limits districts to a maximum reserve of 20% in the Retirement Fund. Fund balances above that amount must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year. The District was unable to reserve the full 20% for the High School District for the 2023-24 school year. This is in part due to a high volume of termination payouts at the end of FY23, in addition to a large amount of retirement funds previously being funded through one-time ESSER funds. The District underestimated the allocation necessary to keep the reserves at 20% for fiscal year 2024. By levying additional amounts for the upcoming fiscal year, the intent is to build the reserves back up to 20% in the near future.

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.

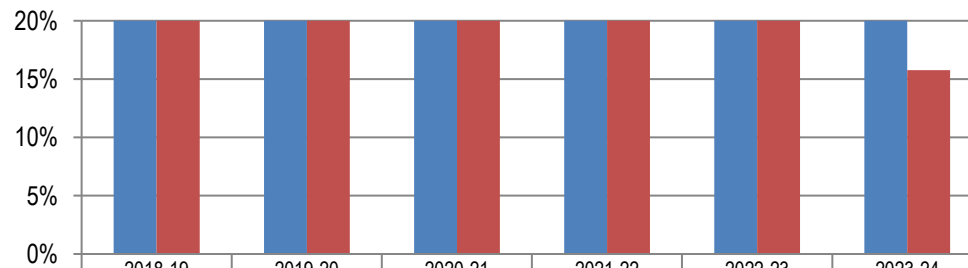
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Retirement Fund balances have not been made.

**Bozeman Public Schools**  
Retirement Fund Reserves



■ Elementary Retirement Fund	1,030,000	1,030,000	1,070,000	1,070,000	1,160,000	1,240,000
■ High School Retirement Fund	610,000	610,000	620,000	620,000	660,000	662,356

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



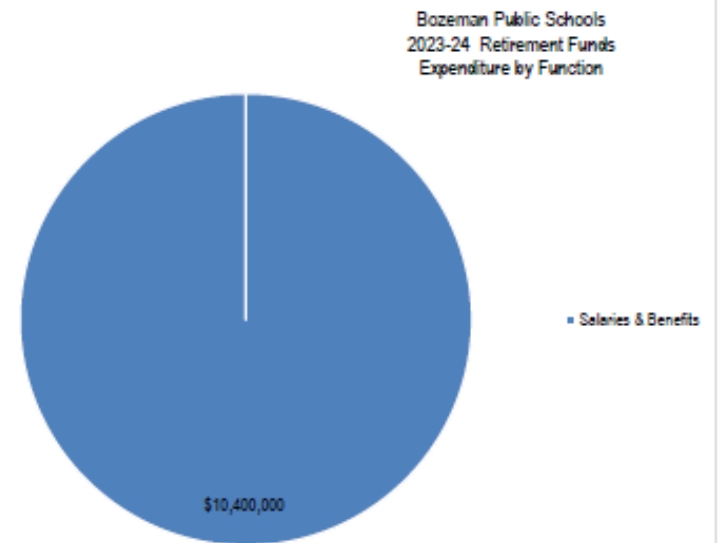
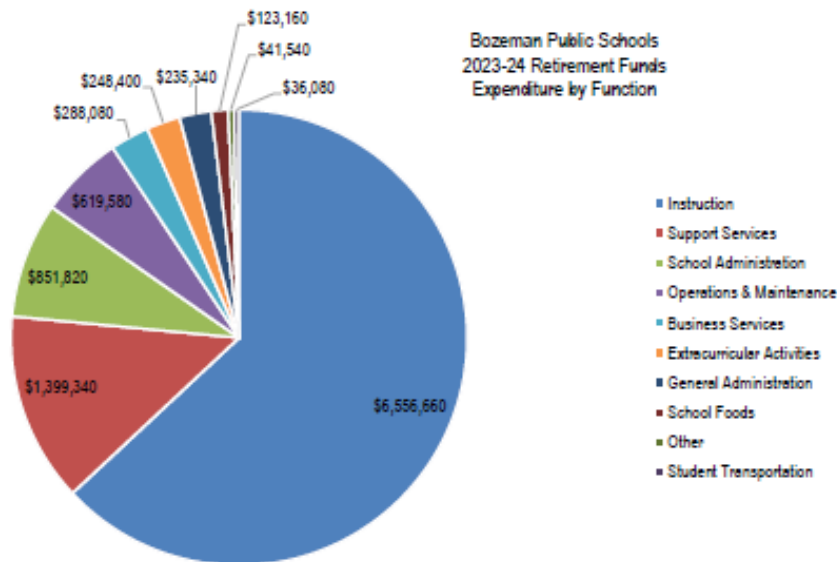
■ Elementary Retirement Fund	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
■ High School Retirement Fund	20.00%	20.00%	20.00%	20.00%	20.00%	15.77%

Source: District records

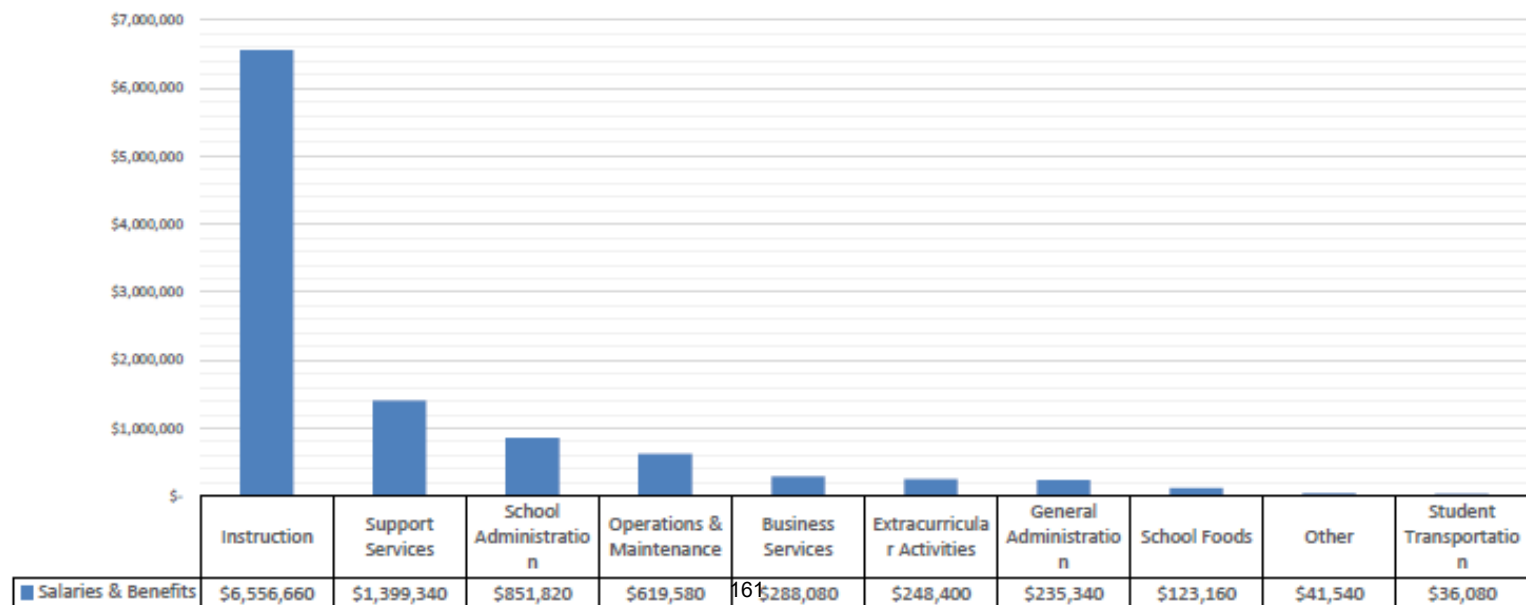
**Bozeman Public Schools  
2023-24 Expenditure History and Budget  
Retirement Fund**

Location:

October 1 Enrollment Budget Per Student	Elementary District							High School District								
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
	4,771	4,771	4,851	4,466	4,708	4,652		5,130	2,224	2,224	2,260	2,398	2,509	2,630		2,651
	\$ 968.49	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 1,332.76		\$ 1,232.74	\$ 1,110.91	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 1,596.96		\$ 1,615.98
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25
Instruction	\$ 3,047,040	3,141,436	3,170,894	3,220,584	3,576,232	\$ 4,098,820 66.1%		\$ 4,180,784	\$ 1,463,790	1,465,344	1,631,348	1,663,986	1,946,952	\$ 2,457,840 58.5%		\$ 2,506,990
Support Services	618,934	747,714	726,247	762,181	755,233	917,600 14.8%		935,939	285,122	308,176	336,091	280,219	324,616	481,740 11.5%		491,366
General Administration	65,913	74,865	84,176	86,044	93,156	108,500 1.8%		110,669	66,079	75,179	85,575	89,436	97,724	126,840 3.0%		129,377
School Administration	345,999	383,816	373,451	425,423	481,839	478,020 7.7%		487,579	204,352	214,086	251,873	257,851	272,900	373,800 8.9%		381,274
Business Services	109,109	110,715	104,514	99,998	99,982	132,680 2.1%		135,333	85,297	84,158	104,274	105,454	107,516	155,400 3.7%		158,506
Operations & Maintenance	218,622	221,708	230,981	231,493	252,663	294,500 4.8%		300,386	163,200	177,283	218,697	230,908	194,907	325,080 7.7%		-
Student Transportation	20,811	19,394	21,973	22,201	19,108	28,520 0.5%		29,085	4,644	4,912	5,482	5,682	5,811	7,560 0.2%		-
School Foods	67,104	78,030	57,143	2	-	71,920 1.2%		73,354	52,488	34,559	34,499	140,998	184,146	51,240 1.2%		52,263
Extracurricular Activities	31,291	29,854	25,285	32,616	29,461	27,900 0.5%		28,448	145,690	109,090	150,124	161,596	165,427	220,500 5.3%		224,900
Debt Service	-	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-
Other	95,828	92,290	95,828	98,600	33,836	41,540 0.7%		42,370	-	-	-	-	0	- 0.0%		339,291
Total For Location	\$ 4,620,651	\$ 4,906,134	\$ 4,828,499	\$ 4,962,965	\$ 5,406,025	\$ 6,200,000 100.0%		\$ 6,323,947	\$ 2,470,661	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	\$ 4,200,000 100.0%		\$ 4,283,967
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25
Salaries & Benefits	\$ 4,620,651	\$ 4,906,134	\$ 4,828,499	\$ 4,962,965	\$ 5,406,025	\$ 6,200,000 100.0%		\$ 6,323,947	\$ 2,470,661	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	\$ 4,200,000 100.0%		\$ 4,283,967
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	\$ 4,962,965	\$ 5,406,025	\$ 6,200,000 100.0%		\$ 6,323,947	\$ 2,470,661	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	\$ 4,200,000 100.0%		\$ 4,283,967



Bozeman Public Schools  
2023-24 Retirement Fund Budget by Function and Object

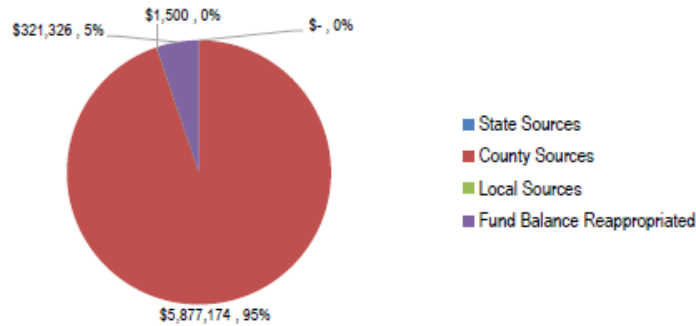


**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Retirement Fund**

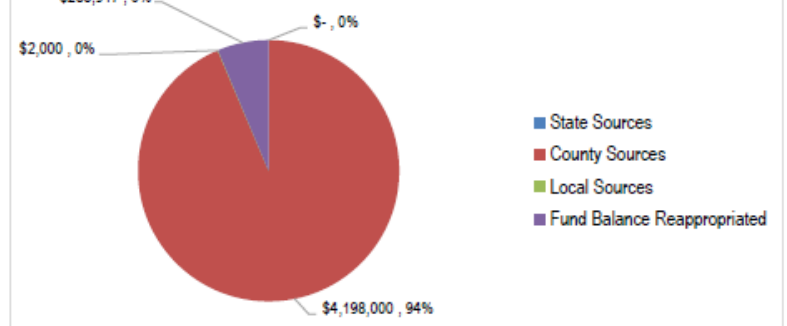
Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
<u>State of Montana:</u>												
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>Gallatin County:</u>												
County Transportation Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Retirement Distribution	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 5,497,920	\$ 5,877,174	94.8%	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 3,173,940	\$ 4,198,000	93.6%
Total Gallatin County Revenue	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 5,497,920	\$ 5,877,174	94.8%	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 3,173,940	\$ 4,198,000	93.6%
<u>District Revenue:</u>												
Investment Earnings	\$ 22,314	\$ 5,724	\$ 5,045	\$ 8,424	\$ 1,500	0.0%	\$ 18,882	\$ 4,077	\$ 2,189	\$ 4,356	\$ 2,000	0.0%
Other Revenue	\$ 5,326	\$ -	\$ -	\$ 427	\$ -	0.0%	\$ 5,326	\$ -	\$ -	\$ -	\$ -	0.0%
Total District Revenue	\$ 27,640	\$ 5,724	\$ 5,045	\$ 8,851	\$ 1,500	0.0%	\$ 24,208	\$ 4,077	\$ 2,189	\$ 4,356	\$ 2,000	0.0%
<b>Total Revenue</b>	<b>\$ 4,628,748</b>	<b>\$ 5,124,218</b>	<b>\$ 4,827,820</b>	<b>\$ 5,506,771</b>	<b>\$ 5,878,674</b>	<b>94.8%</b>	<b>\$ 4,625,316</b>	<b>\$ 5,122,571</b>	<b>\$ 4,824,965</b>	<b>\$ 3,178,296</b>	<b>\$ 4,200,000</b>	<b>93.7%</b>
Fund Balance Reappropriated	\$ 547,392	\$ 230,006	\$ 525,724	\$ 300,580	\$ 321,326	5.2%	\$ 594,476	\$ 588,697	\$ 283,947	\$ 124,060	\$ 283,947	6.3%
<b>Total Funding Sources</b>	<b>\$ 5,176,140</b>	<b>\$ 5,354,224</b>	<b>\$ 5,353,545</b>	<b>\$ 5,807,351</b>	<b>\$ 6,200,000</b>	<b>100.0%</b>	<b>\$ 5,219,792</b>	<b>\$ 5,711,268</b>	<b>\$ 5,108,912</b>	<b>\$ 3,302,356</b>	<b>\$ 4,483,947</b>	<b>100.0%</b>

Tax Information	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
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

**2023-24 Elementary Funding Sources**



**2023-24 High School Funding Sources**

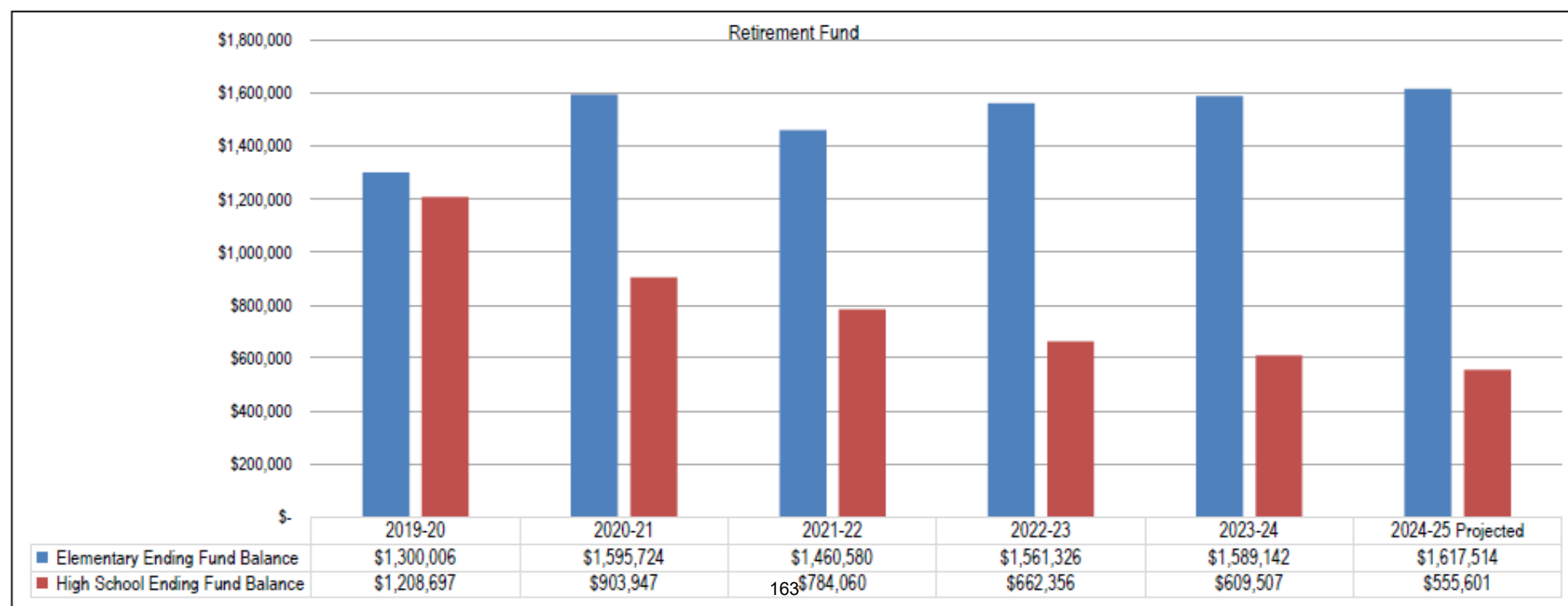


Source: District Records

# **Bozeman Public Schools** **Fund Balance and Reserve Analysis** **Retirement Fund**

Fund Balance Analysis and Projections	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,580	\$ 1,561,326	\$ 1,589,142	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 662,356	\$ 609,507
Plus: Revenue & Other Sources	4,628,748	5,124,218	4,827,820	5,506,771	5,787,228	5,902,923	2,477,007	2,513,380	2,816,242	3,178,296	3,676,136	3,749,630
Less: Expenditures & Other Uses*	4,906,134	4,828,499	4,962,965	5,406,025	5,759,412	5,874,551	2,472,787	2,818,130	2,936,129	3,300,000	3,728,985	3,803,535
Ending Fund Balance	\$ 1,300,006	\$ 1,595,724	\$ 1,460,580	\$ 1,561,326	\$ 1,589,142	\$ 1,617,514	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 662,356	\$ 609,507	\$ 555,601

Reserves Analysis	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	1,030,000	1,070,000	1,070,000	1,160,000	1,240,000	1,264,789	610,000	620,000	620,000	660,000	662,356	609,507
Plus: Fund Balance Reappropriated	547,392	230,006	525,724	300,580	321,326	324,353	594,476	588,697	283,947	124,060	-	-
Beginning Fund Balance	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,580	\$ 1,561,326	\$ 1,589,142	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 662,356	\$ 609,507
Budget Amount	\$ 5,150,000	\$ 5,350,000	\$ 5,350,000	\$ 5,800,000	\$ 6,200,000	\$ 6,323,947	\$ 3,050,000	\$ 3,100,000	\$ 3,100,000	\$ 3,300,000	\$ 4,200,000	\$ 4,283,967
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%	15.77%	14.23%
Legal Reserves Limit	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%



# Bozeman Public Schools



**2023-24 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 \$876,526, or < 1% of the District's 2023-24 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. Although, with time, this revenue source is diminishing as the Adult Education department is no longer responsible for the fees charged and incurred by students for participation in the HiSet testing. In addition, the Adult Education department no longer offers the same course offerings as it did prior to the COVID pandemic. 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 three largest aspects of the program now consist of offering the HiSet (high school equivalency exam), the Early Childhood Literacy program, and parent liaison's through THRIVE. 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 2023, the ESOL program had 110 enrolled, while the HiSet (HSE – High School Equivalency) education had 87 students.

In 2022, 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.

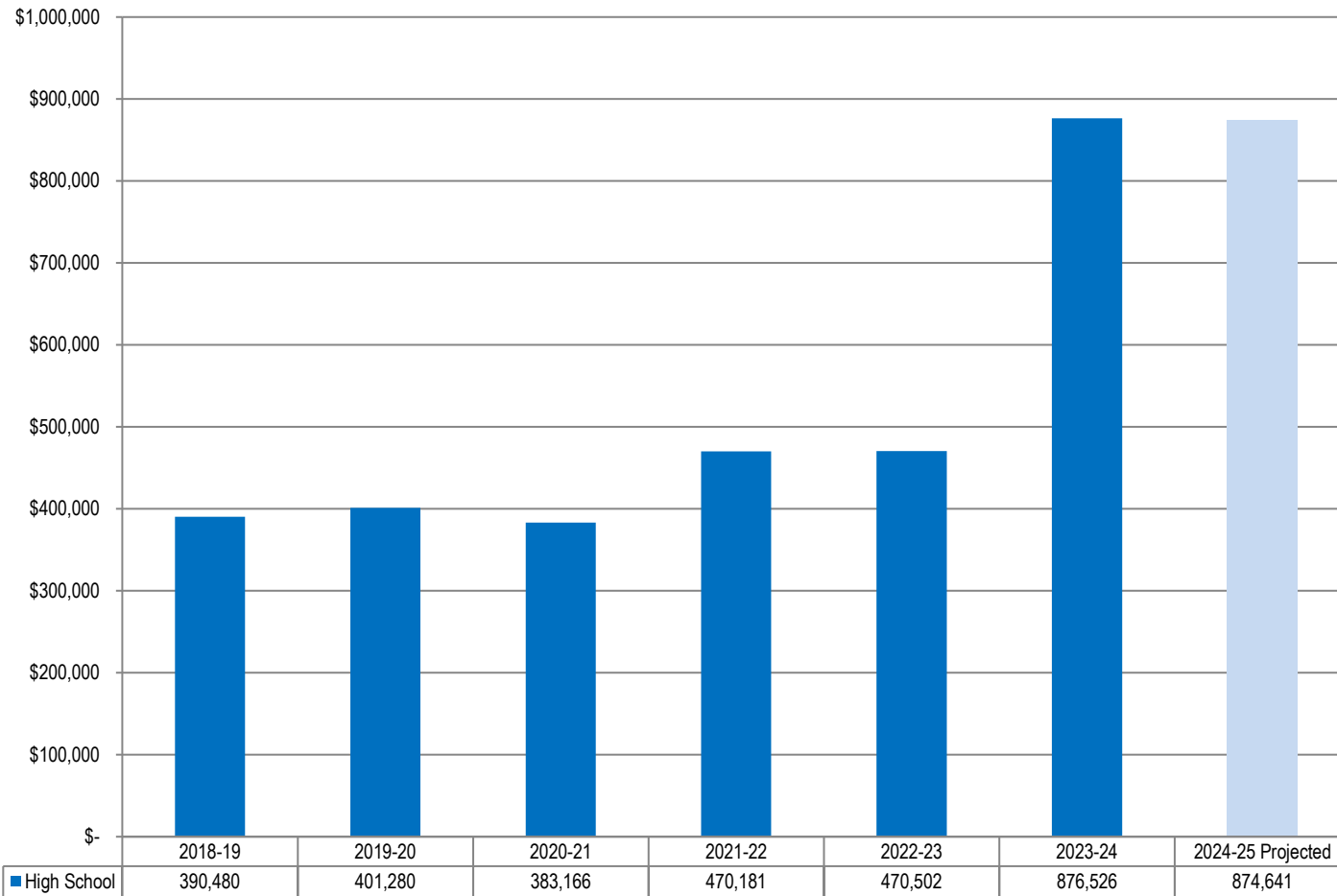
With the renewal of the THRIVE contract, the District restructured the payment terms to primarily pay for parent liaison’s. Parent Liaison’s work solely between District personnel and parents of District students. Therefore, it is a permissible expense through the Adult Ed funding structure, as the education being provided is between adults. Previously, the annual contract was primarily funded via the General Fund, Adult Ed and Title I funds. The District renegotiated and recoded contract expenses to have the District portion previously covered by the general fund coded to Adult Ed permissive levy (Parent Liaisons). This resulted in \$195,000 savings to the General Fund and an increase of local Adult Ed taxes in the same amount.

### Budget and Taxation History

The District’s Adult Ed program has changed over time. The District currently has four 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 2023-24 to cover the cost of the Early Childhood program and the restructuring of the THRIVE contract.

The graph below shows the growing budgets for this fund:

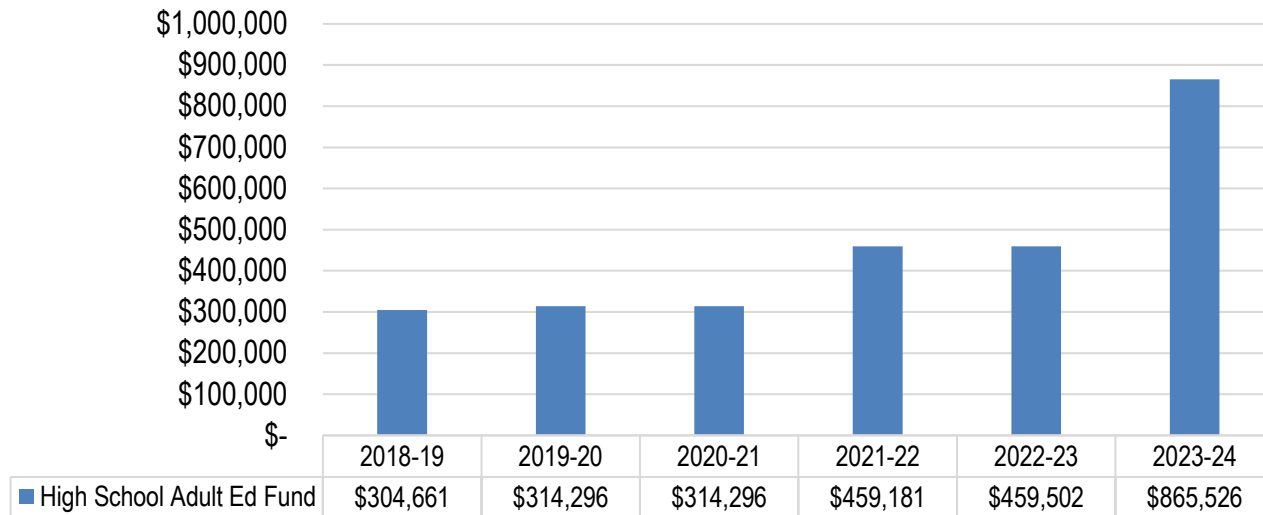
### Bozeman Public Schools Adult Education Fund Budget History



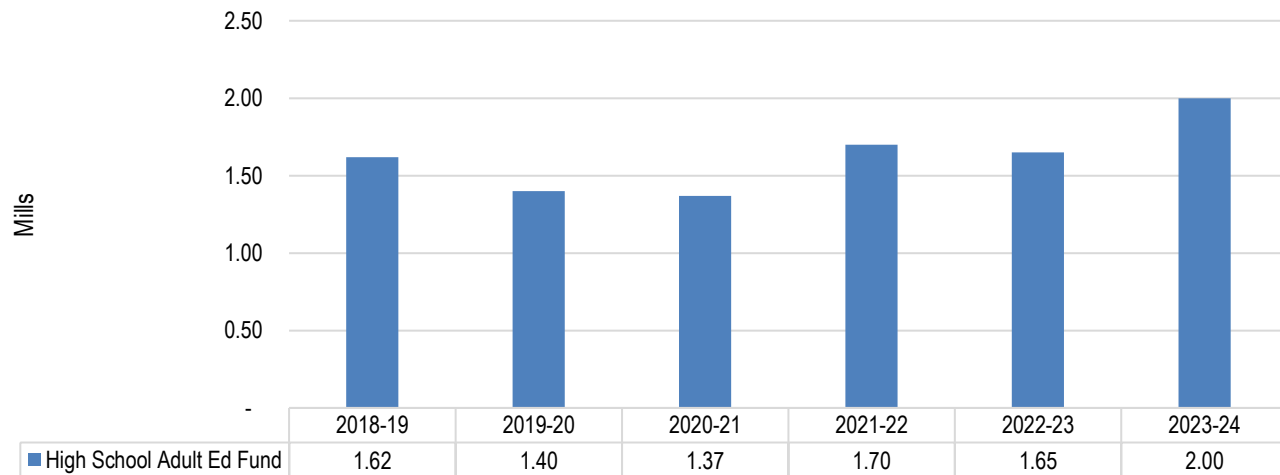
Source: District records

The following graphs present a five-year history of Adult Education Fund dollars and mills levied. In 2023-24, the High School Districts will levy 2.0 mills, which represents < 1% of the District's tax burden this year:

**Bozeman Public Schools**  
Adult Education Fund Dollars Levied



**Bozeman Public Schools**  
Adult Education Fund Mills Levied



Source: District records

## Fund Balances and Reserves

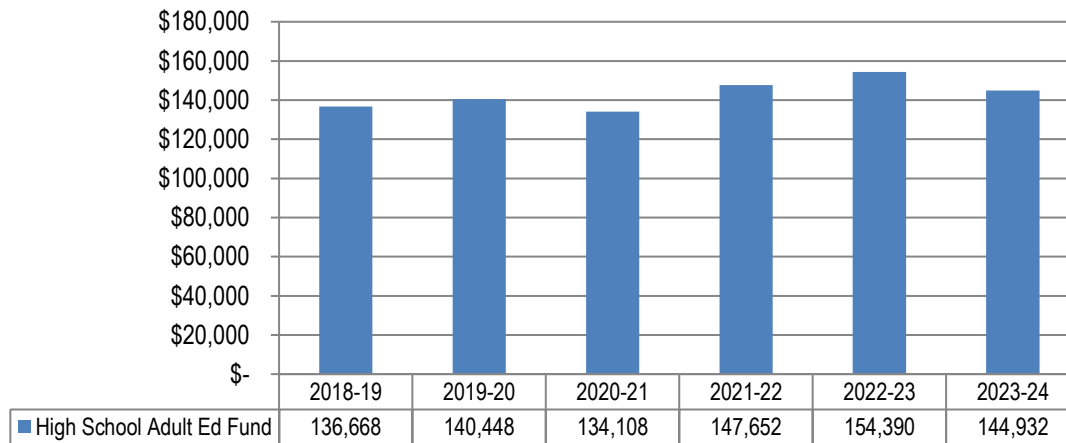
Because state law restricts Adult Ed Fund expenditures to adult education costs, Adult Ed Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Adult Ed Fund. State law (20-7-713, MCA) limits districts to a maximum reserve 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. While the District was unable to reserve the full 35% for the 2023-24 fiscal year, the increase in tax revenue will allow future reserves to be increased back toward the 35% limit.

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

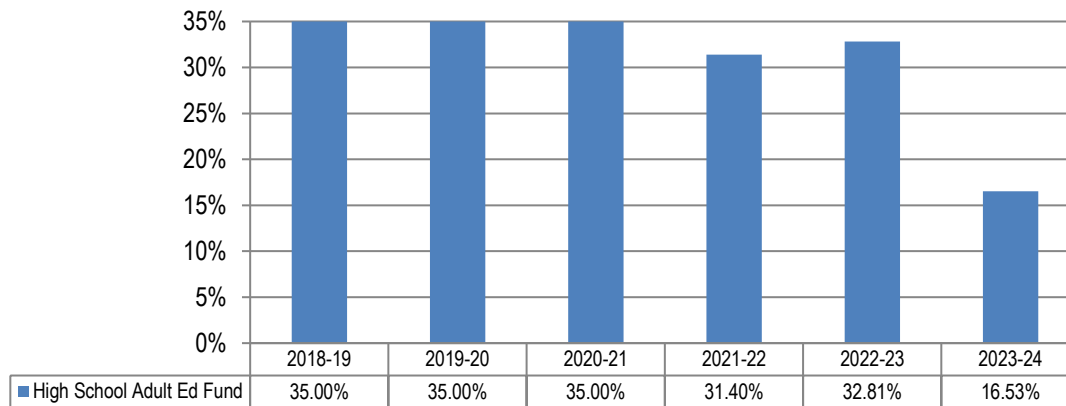
- Reserves are important to ensure adequate cash flow
- Reserves can be used as a funding source for emergency budget amendments
- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore,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

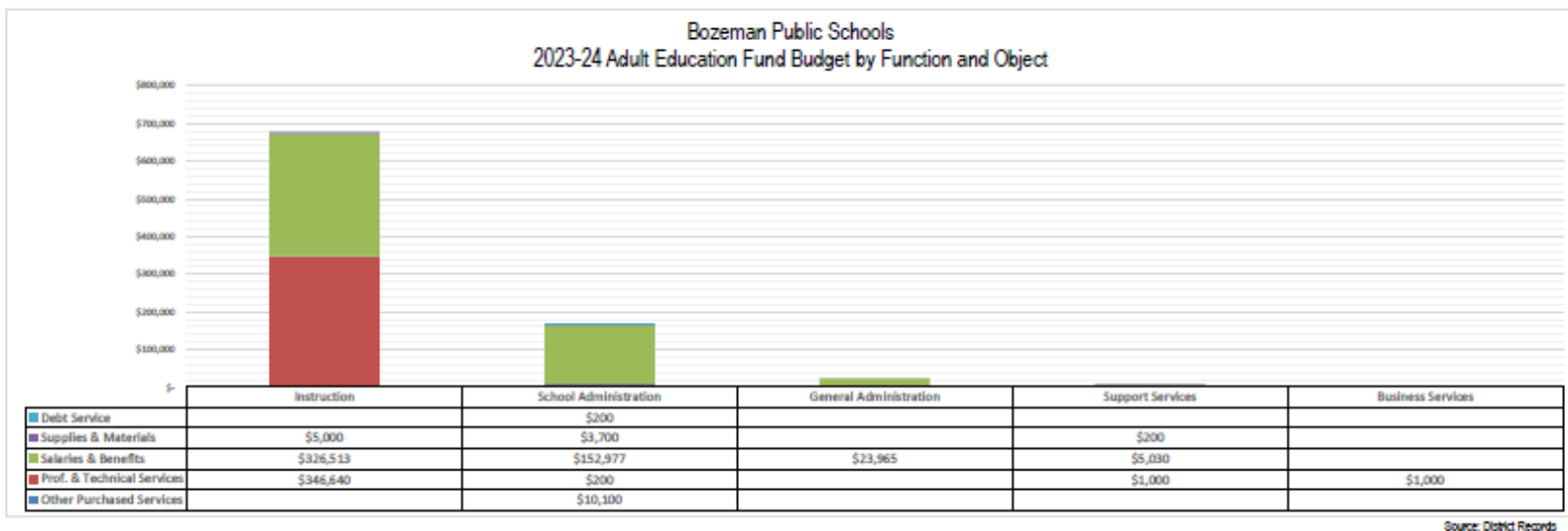
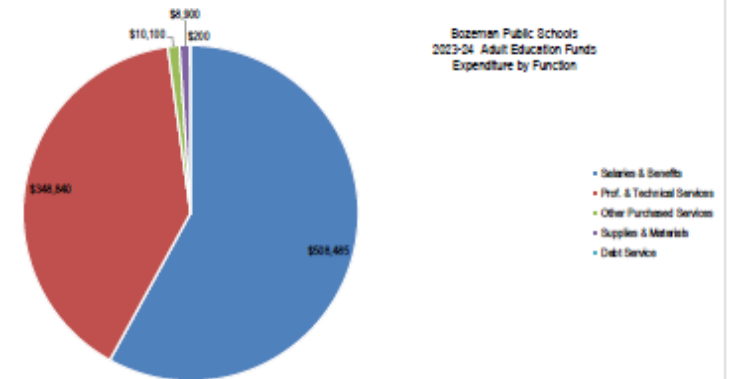
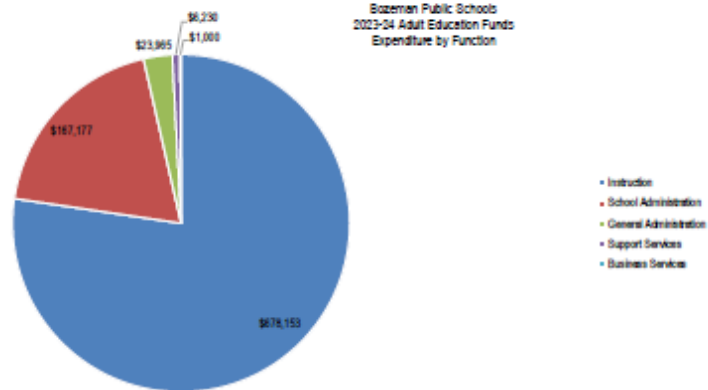


Source: District records

**Bozeman Public Schools  
2023-24 Expenditure History and Budget  
Adult Education Fund**

Location:

	Elementary District							High School Disrict						
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652	5,130	2,224	2,224	2,260	2,398	2,509	2,630	2,651
Budget Per Student	\$ -	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.89	\$ -	\$ -	\$ 150.96	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 333.28	\$ 360.11
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25
Instruction	\$ -	-	-	-	-	\$ -	\$ -	\$ 143,924	153,531	153,824	246,639	\$ 297,691	\$ 678,153 77.4%	\$ 752,834
Support Services	-	-	-	-	-	-	-	4,253	3,434	4,977	5,492	5,090	6,230 0.7%	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-	23,965 2.7%	24,684
School Administration	-	-	-	-	-	-	-	186,565	192,307	193,071	203,446	167,711	167,177 19.1%	177,124
Business Services	-	-	-	-	-	-	-	995	768	107	79	10	1,000 0.1%	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Lacy (Lacy.Clark@bsd7.org) is signed in 8	\$ 350,040	\$ 351,980	\$ 455,655	\$ 470,502	\$ 876,526 100.0%	\$ 954,642	
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %	Projected Budget 2024-25
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,218	\$ 337,562	\$ 343,970	\$ 436,924	\$ 407,421	\$ 508,485 58.0%	\$ 523,002
Prof. & Technical Services	-	-	-	-	-	-	-	1,914	1,451	780	1,105	50,683	348,840 39.8%	426,640
Property Services	-	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-
Other Purchased Services	-	-	-	-	-	-	-	10,278	9,486	3,935	3,288	6,508	10,100 1.2%	-
Supplies & Materials	-	-	-	-	-	-	-	4,327	1,541	3,296	14,339	5,890	8,900 1.0%	5,000
Property & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	- 0.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	200 0.0%	-
Total For Location	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,738	\$ 350,040	\$ 351,980	\$ 455,655	\$ 470,502	\$ 876,526 100.0%	\$ 954,642



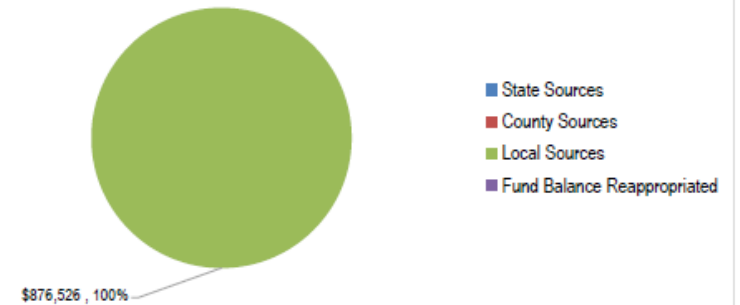
Source: District Records



**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Adult Education Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
<u>State of Montana:</u>												
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Gallatin County:</u>												
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>District Revenue:</u>												
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,753	\$ 313,410	\$ 457,159	\$ -	\$ 865,526	\$ 863,642
Penalties and Interest on Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451	\$ 599	\$ 827	\$ 774	\$ -	\$ -
Community Education User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,145	\$ 4,097	\$ 3,869	\$ -	\$ 6,500	\$ 6,500
HISSET Testing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552	\$ 4,000	\$ 4,000
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,238	\$ 548	\$ 538	\$ 1,627	\$ 500	\$ 500
Total District Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,586	\$ 318,654	\$ 462,393	\$ 2,953	\$ 876,526	\$ 874,642
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,586	\$ 318,654	\$ 462,393	\$ 2,953	\$ 876,526	\$ 874,642
Fund Balance Reappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,984	\$ 46,870	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,570	\$ 365,524	\$ 462,393	\$ 2,953	\$ 876,526	\$ 874,642
Tax Information	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
Levied Mills	0.00	0.00	0.00	0.00	0.00	1.00	1.40	1.37	1.70	1.65	2.00	1.95

**2023-24 High School Funding Sources**



Source: District Records

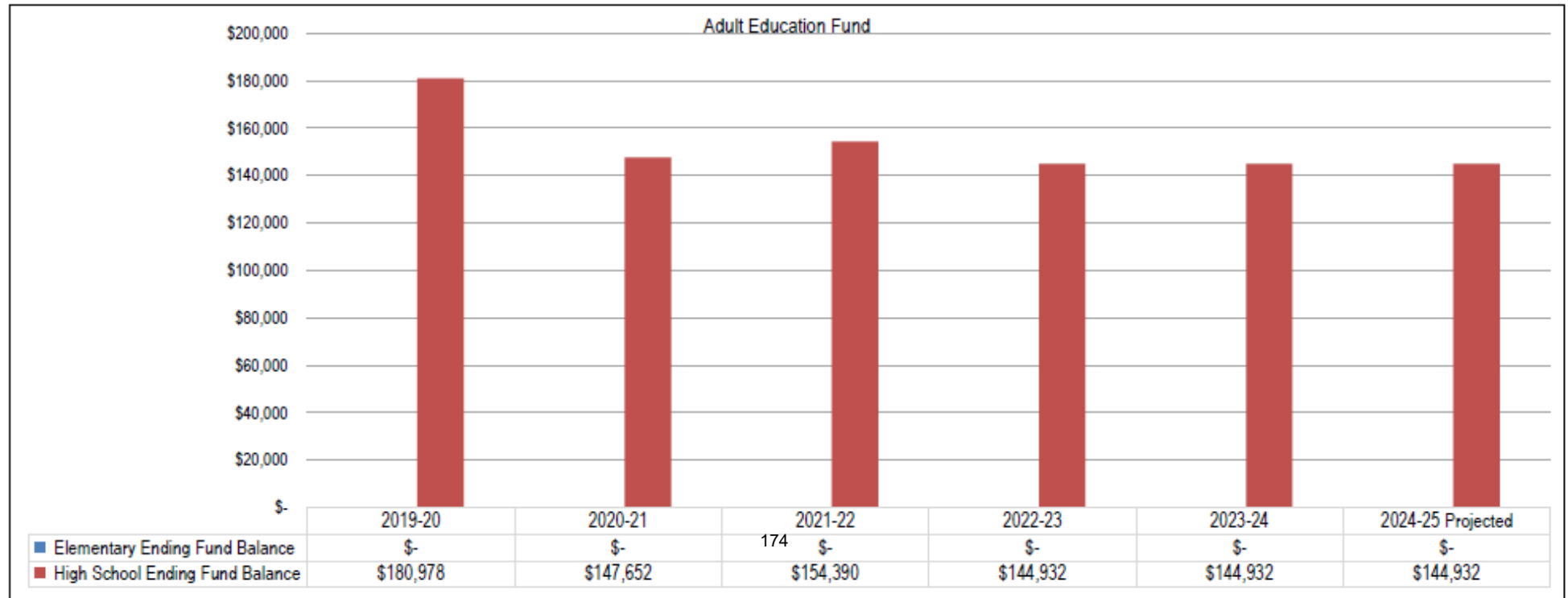
**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Adult Education Fund

Fund Balance Analysis and Projections	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Revenue & Other Sources	-	-	-	-	-	-
Less: Expenditures & Other Uses*	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 144,932	\$ 144,932
	337,586	318,654	462,393	461,045	752,352	750,735
	350,040	351,980	455,655	470,502	752,352	750,735
	\$ 180,978	\$ 147,652	\$ 154,390	\$ 144,932	\$ 144,932	\$ 144,932

Reserves Analysis	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	-	-	-	-	-	-
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves as a Percent of Budget	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

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	140,448	134,108	147,652	154,390	144,932	144,932
	52,984	46,870	-	-	-	-
	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 144,932	\$ 144,932
	\$ 401,280	\$ 383,166	\$ 470,181	\$ 470,502	\$ 876,526	\$ 874,642
	35.00%	35.00%	31.40%	32.81%	16.53%	16.57%
	35%	35%	35%	35%	35%	35%



# Bozeman Public Schools



**2023-24 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 \$2,322,579 or 2% of the District’s 2023-24 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 2023-24, 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, expiring in 2032.

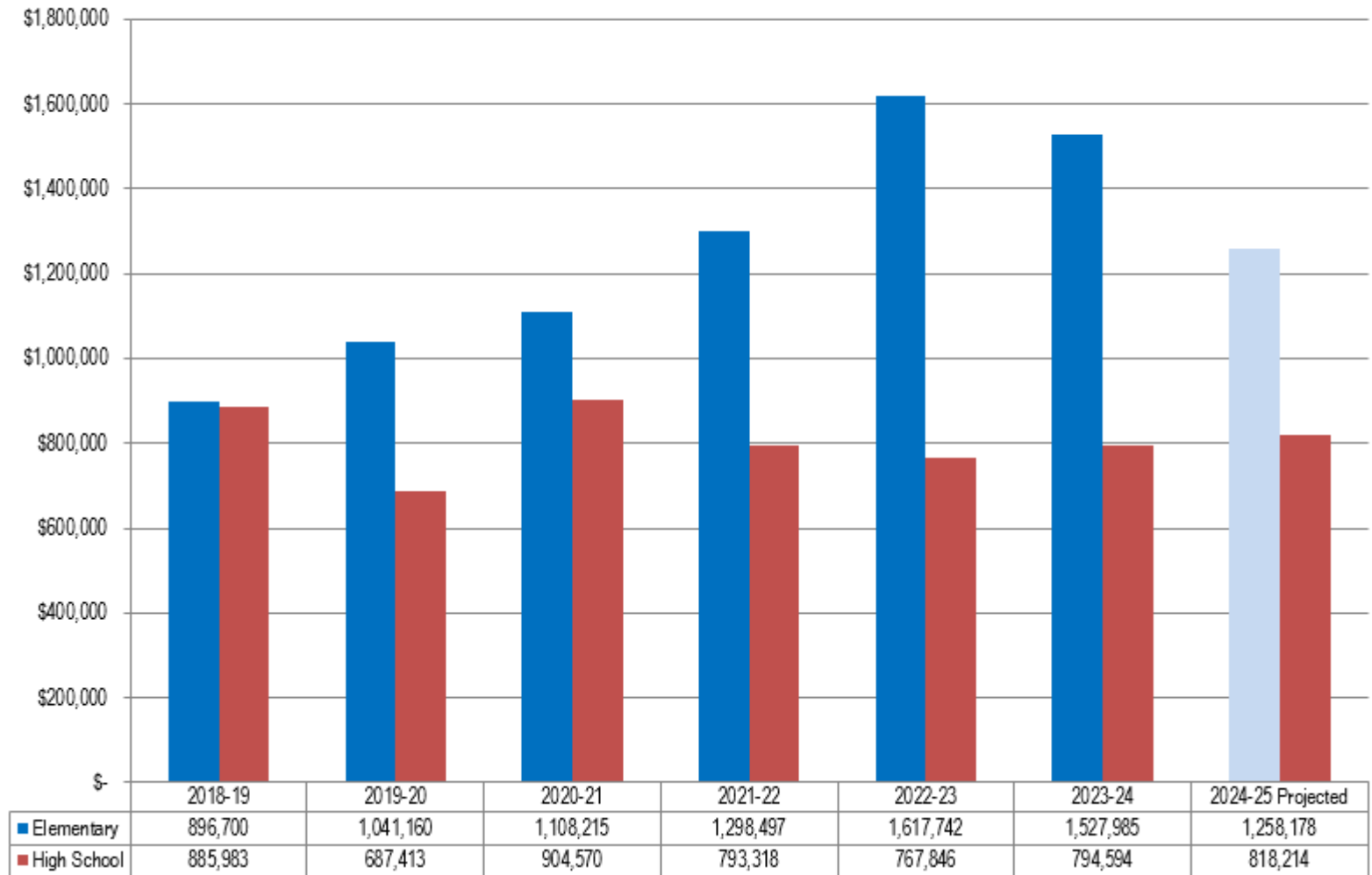
The change on the High School levy was due to the District closely monitoring the adequacy of the previous High School Technology Fund levy of \$200,000 per year. Costs charged to that fund typically exceeded the revenue afforded by the state funding and the previous fixed levy. Therefore, the previous 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:

### Bozeman Public Schools Technology Fund Budget History

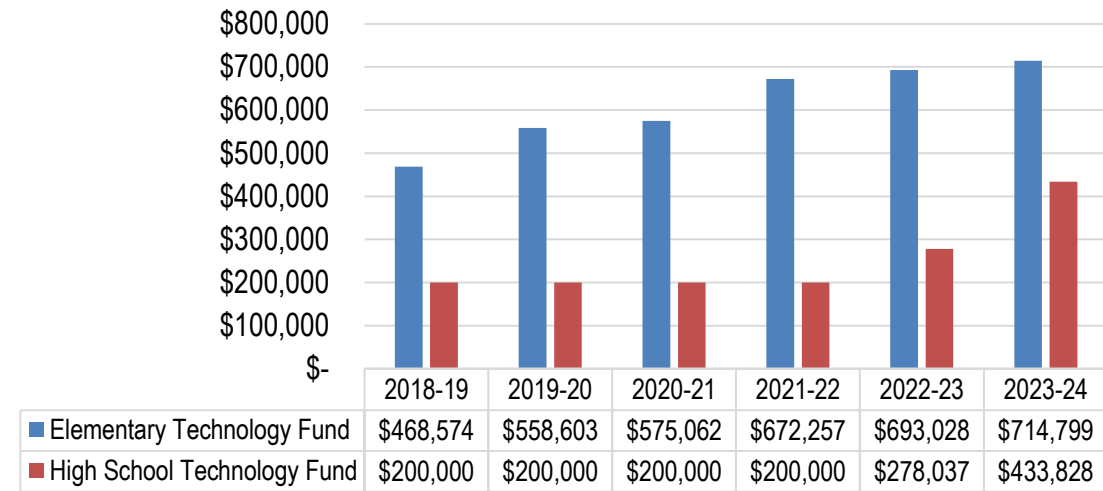


Source: District records

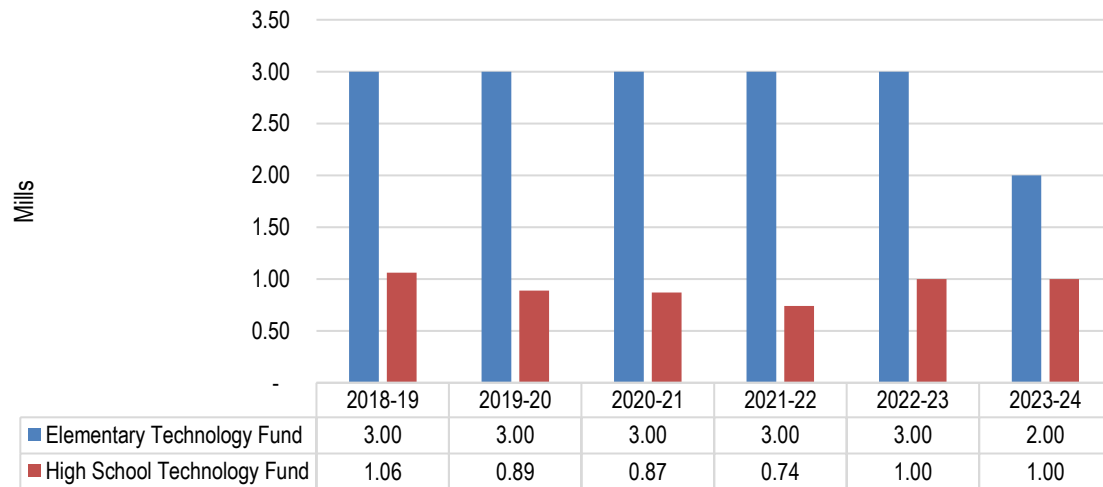
The District currently has a permanent Elementary levy for 3 mills, totaling \$1,071,509 for FY24. However, because the Elementary levy was passed prior to 2013, state law mandates that any expenditure from the technology fund must be an amount each fiscal year that does not exceed 20% of the original cost of any technological equipment, including computers and computer network access, that is owned by the district. The amount budgeted pursuant to levies approved prior to July 1, 2013, may not, over time, exceed 150% of the original cost of the equipment. Because of this, and calculated expenditures, the District is only able to levy 2.00 mills--\$714,799--for the 2023-24 fiscal year. The High School Technology Fund was passed after 2013 as is subject to different rules. The District requested a one mill annual levy for the duration of ten years to replace an existing permanent \$200,000 levy in the High School District. This one mill levy passed and is currently in the second year of a ten-year levy, resulting in a total of \$433,828 for 2023-24. Historical expenditures are not required to justify that levy amount. The following graphs present a five-year history of Technology Fund dollars and mills levied for both the Elementary and High School Districts. In 2023-24, the Elementary and High School Districts will levy 2.00 mills and 1.00 mill, respectively.

The 3.00 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 Mills Levied



Source: District records



## Fund Balances and Reserves

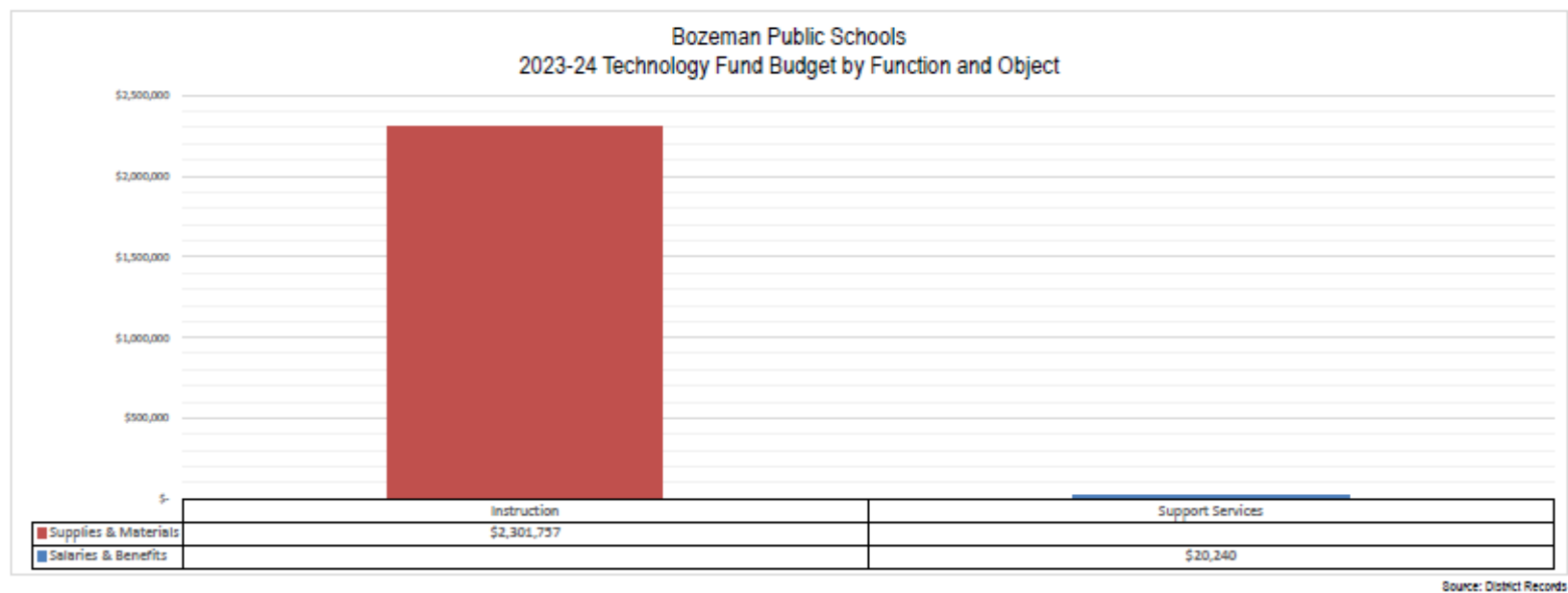
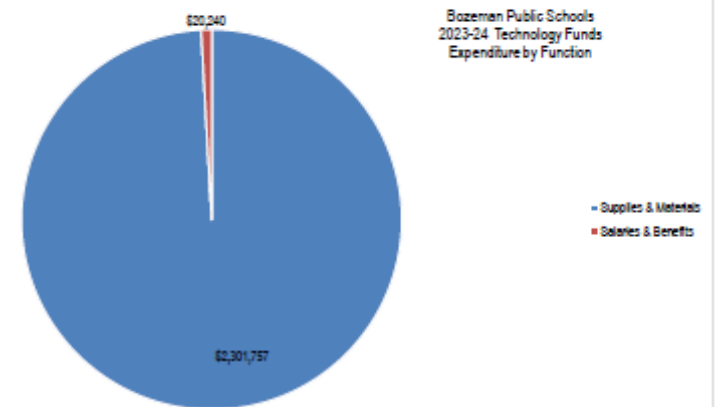
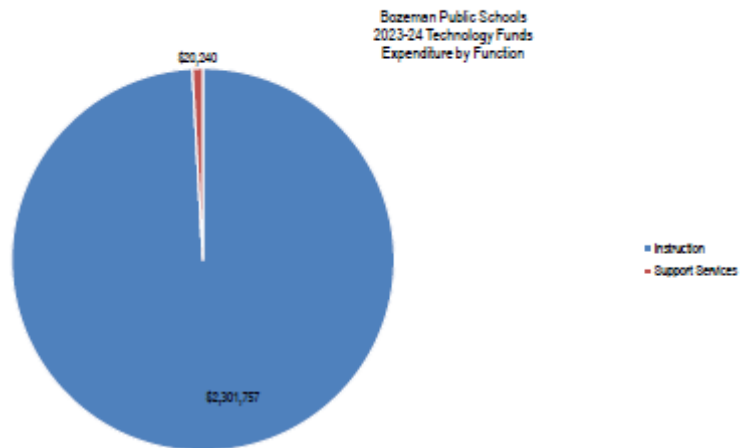
Because state law restricts Technology Fund expenditures to specific purposes, Technology Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to remain sufficient in the Technology Fund. State law does not allow a reserve in the Technology 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**  
**2023-24 Expenditure History and Budget**  
**Technology Fund**

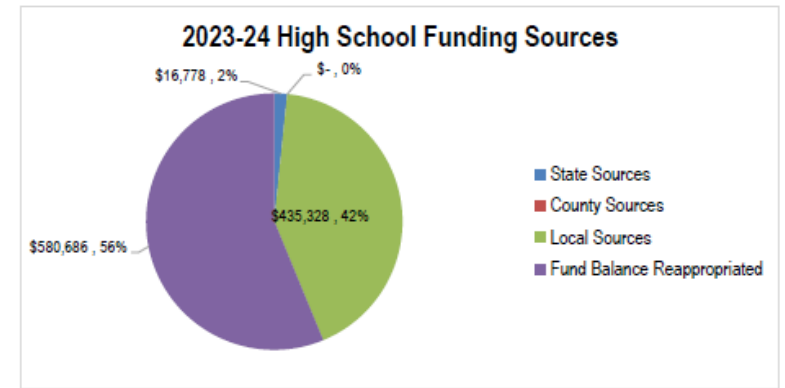
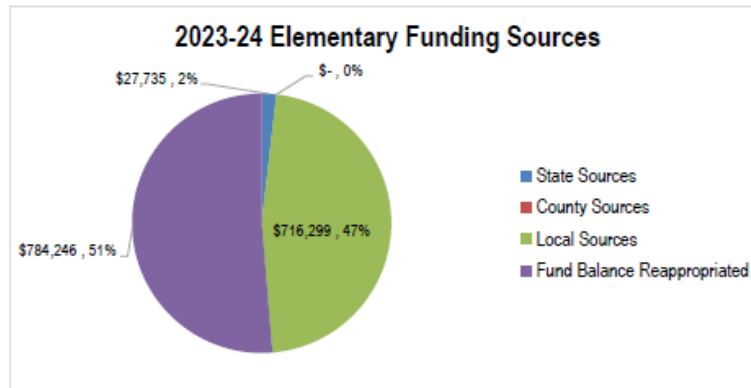
Location:

October 1 Enrollment Budget Per Student	Elementary District								High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
	4,771	4,771	4,851	4,466	4,708	4,652		5,130	2,224	2,224	2,260	2,398	2,509	2,630		2,651
	\$ 94.02	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 328.52		\$ 245.26	\$ 189.40	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 301.79		\$ 310.83
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25
Instruction	\$ 321,600	379,592	285,849	307,989	432,998	\$ 1,513,823 99.1%		\$ 1,243,721	\$ 288,712	-	133,980	261,812	\$ 264,017	\$ 787,933 99.3%		\$ 818,214
Support Services	14,657	13,850	34,559	33,539	13,978	14,457 0.9%		14,457	2,608	-	17,710	13,527	5,700	5,783 0.7%		5,783
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	433,179	- 0.0%		-	129,906	256	174,355	193,460	199,665	- 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	\$ 880,155	\$ 1,528,280 100.0%		\$ 1,258,178	\$ 421,226	\$ 256	\$ 326,046	\$ 468,800	\$ 469,382	\$ 793,716 100.0%		\$ 823,997
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25
Salaries & Benefits	\$ 14,657	\$ 13,850	\$ 14,199	\$ 13,679	\$ 13,978	\$ 14,457 0.9%		\$ 14,457	\$ 2,608	\$ -	\$ 5,366	\$ 4,184	\$ 5,700	\$ 5,783 0.7%		\$ 5,783
Prof. & Technical Services	154,626	184,797	207,932	212,026	219,789	- 0.0%		-	128,265	-	198,779	203,483	237,489	- 0.0%		-
Property Services	-	-	-	-	700	- 0.0%		-	-	-	-	-	700	- 0.0%		-
Other Purchased Services	-	124	-	171	-	- 0.0%		-	3,080	-	-	-	-	- 0.0%		-
Supplies & Materials	255,490	337,640	238,116	333,989	645,506	1,513,823 99.1%		1,243,721	256,414	256	80,309	261,133	225,308	787,933 99.3%		818,214
Property & Equipment	23,793	-	41,591	-	-	- 0.0%		-	30,859	-	41,591	-	-	- 0.0%		-
Debt Service	-	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-
Other	-	-	-	-	182	- 0.0%		-	-	-	-	-	184	- 0.0%		-
Total For Location	\$ 448,567	\$ 536,411	\$ 501,838	\$ 559,865	\$ 880,155	\$ 1,528,280 100.0%		\$ 1,258,178	\$ 421,226	\$ 256	\$ 326,046	\$ 468,800	\$ 469,382	\$ 793,716 100.0%		\$ 823,997



**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Technology Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
<u>State of Montana:</u>												
State Technology Payment	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	\$ 27,735	1.8%	\$ 28,791	\$ 28,601	\$ 20,886	\$ 16,778	\$ 16,778	1.6%
Total State of Montana Revenue	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	\$ 27,735	1.8%	\$ 28,791	\$ 28,601	\$ 20,886	\$ 16,778	\$ 16,778	1.6%
<u>Gallatin County:</u>												
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>District Revenue:</u>												
Property Tax Levy	\$ 552,200	\$ 571,508	\$ 673,409	\$ -	\$ 714,799	46.8%	\$ 197,709	\$ 199,060	\$ 201,047	\$ -	\$ 433,828	42.0%
Penalties and Interest on Delinquent Taxes	\$ 685	\$ 986	\$ 1,485	\$ 1,103	\$ -	0.0%	\$ 298	\$ 392	\$ 398	\$ 423	\$ -	0.0%
Investment Earnings	\$ 4,410	\$ 1,525	\$ 2,171	\$ 4,517	\$ 1,500	0.1%	\$ 4,192	\$ 2,784	\$ 1,378	\$ 2,210	\$ 1,500	0.1%
Other Revenue	\$ 363	\$ 20	\$ 153,540	\$ 43,643	\$ -	0.0%	\$ 363	\$ 20	\$ 153,540	\$ 43,524	\$ -	0.0%
Total District Revenue	\$ 557,657	\$ 574,038	\$ 830,605	\$ 49,263	\$ 716,299	46.9%	\$ 202,562	\$ 202,257	\$ 356,364	\$ 46,158	\$ 435,328	42.2%
Total Revenue	\$ 586,448	\$ 602,639	\$ 851,492	\$ 76,997	\$ 744,034	48.7%	\$ 231,353	\$ 230,858	\$ 377,250	\$ 62,935	\$ 452,106	43.8%
Fund Balance Reappropriated	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	51.3%	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 580,686	56.2%
Total Funding Sources	\$ 1,039,464	\$ 1,105,691	\$ 1,455,345	\$ 972,477	\$ 1,528,280	100.0%	\$ 702,031	\$ 919,076	\$ 957,936	\$ 534,468	\$ 1,032,793	100.0%
<u>Tax Information</u>												
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589		\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
Levied Mills	3.00	3.00	3.00	3.00	2.00	2.10	0.89	0.87	0.74	1.00	1.00	1.05



Source: District Records

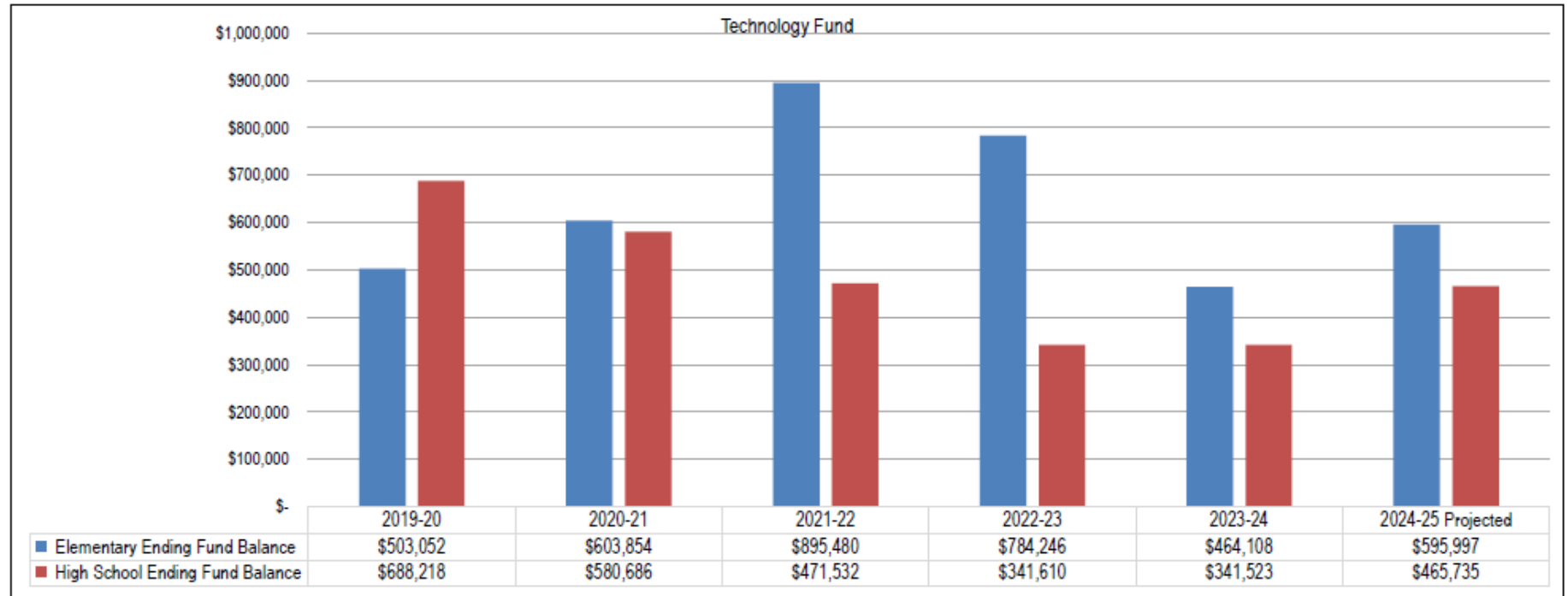
**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Technology Fund

Fund Balance Analysis and Projections	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	\$ 464,108
Plus: Revenue & Other Sources	586,448	602,639	851,492	768,921	722,590	771,125
Less: Expenditures & Other Uses*	536,411	501,838	559,865	880,155	1,042,728	639,236
Ending Fund Balance	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	\$ 464,108	\$ 595,997

Fund Balance Analysis and Projections	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 341,610	\$ 341,523
Plus: Revenue & Other Sources	217,796	218,514	359,646	339,460	439,091	468,548
Less: Expenditures & Other Uses*	256	326,046	468,800	469,382	439,178	344,336
Ending Fund Balance	\$ 688,218	\$ 580,686	\$ 471,532	\$ 341,610	\$ 341,523	\$ 465,735

Reserves Analysis	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	453,016	503,052	603,854	895,480	784,246	464,108
Beginning Fund Balance	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	\$ 464,108
Budget Amount	\$ 1,041,160	\$ 1,108,215	\$ 1,298,497	\$ 1,617,742	\$ 1,528,280	\$ 1,258,178
Reserves as a Percent of Budget	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

Reserves Analysis	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	470,678	688,218	580,686	471,532	341,610	341,523
Beginning Fund Balance	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 341,610	\$ 341,523
Budget Amount	\$ 687,413	\$ 904,570	\$ 793,318	\$ 767,846	\$ 793,716	\$ 823,997
Reserves as a Percent of Budget	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



# Bozeman Public Schools



**2023-24 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 \$49,448, less than 1% of the District's 2023-24 budgeted funds.

### Financing

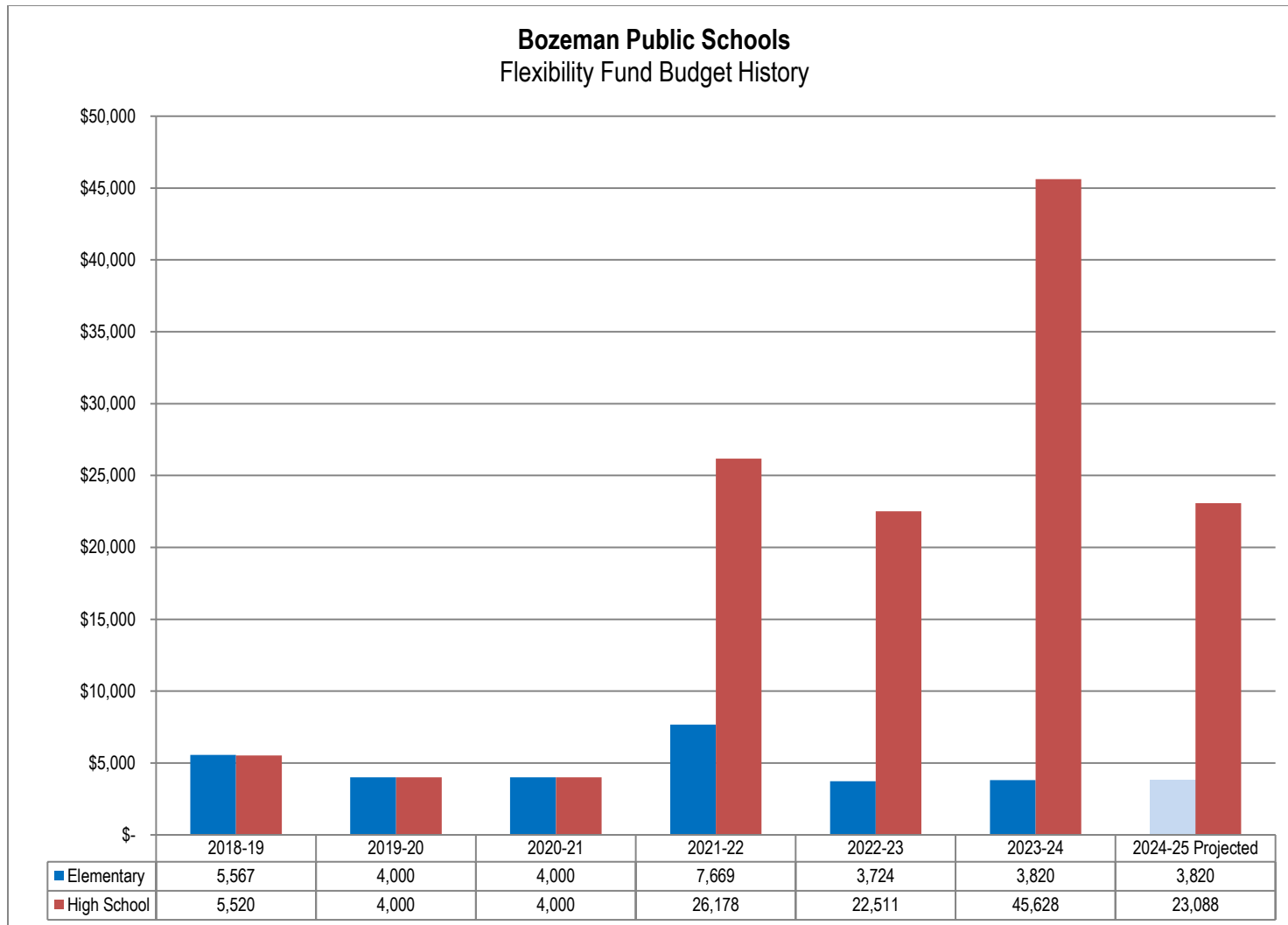
HB351 from the 2019 legislative session expanded the use of the Flexibility Fund. That bill provided state funding and a permissive local levy to districts offering a non-traditional “transformational learning” program. Bozeman High School has such a program in its Bridger Charter Academy, and the Elementary District also has classes that qualify for funding. In 2023-24, both districts will receive funding under the program: \$3,819 and \$23,088 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 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 2023-24.



## Fund Balances and Reserves

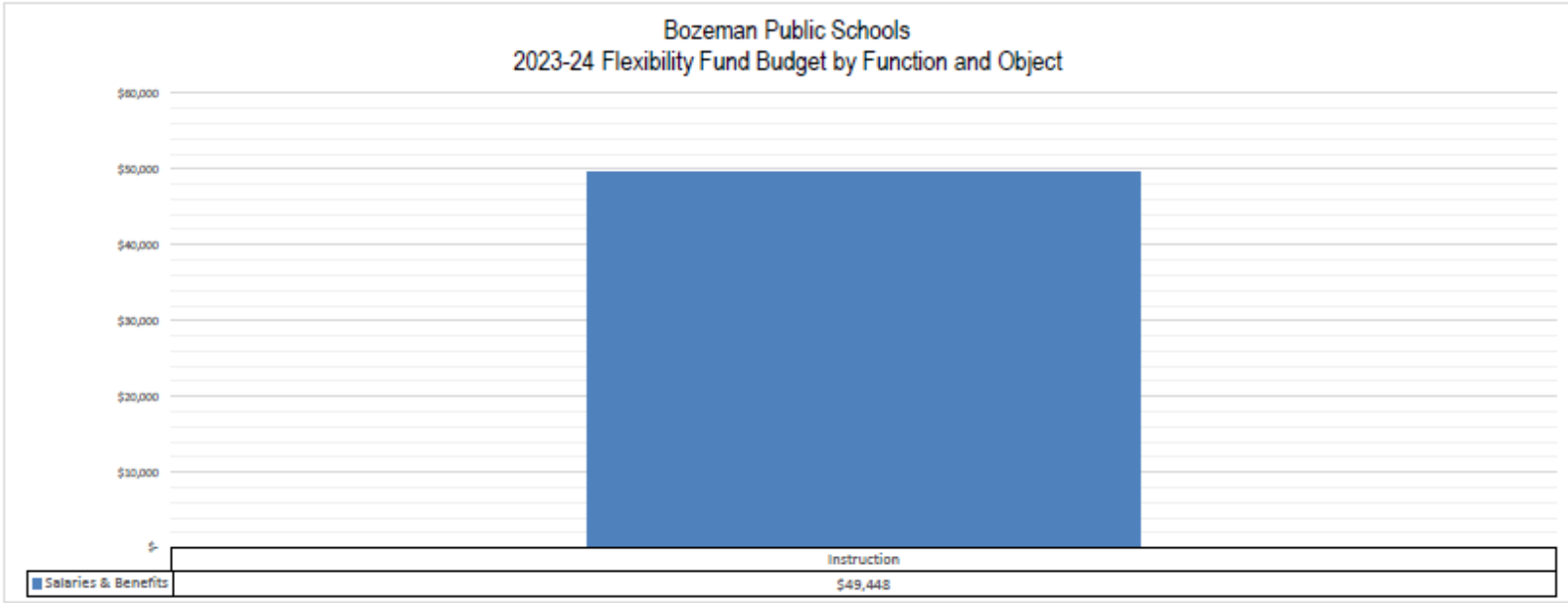
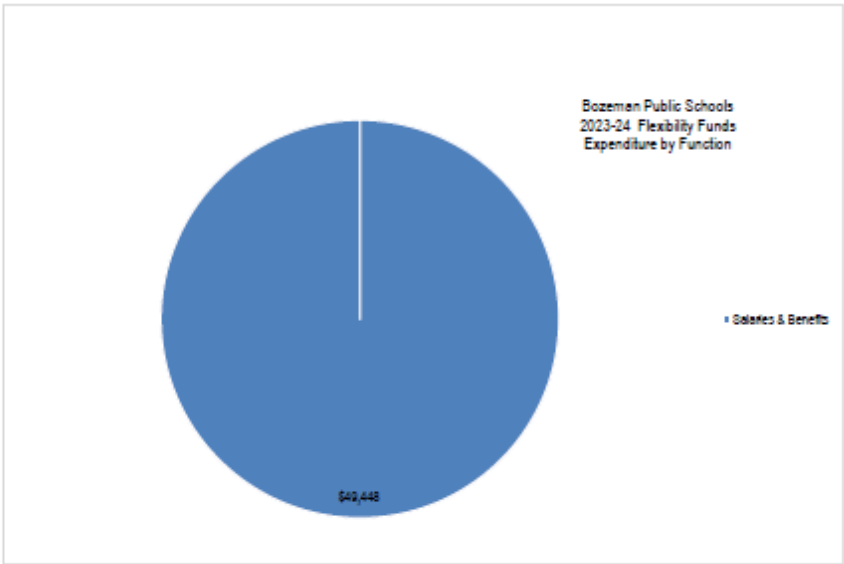
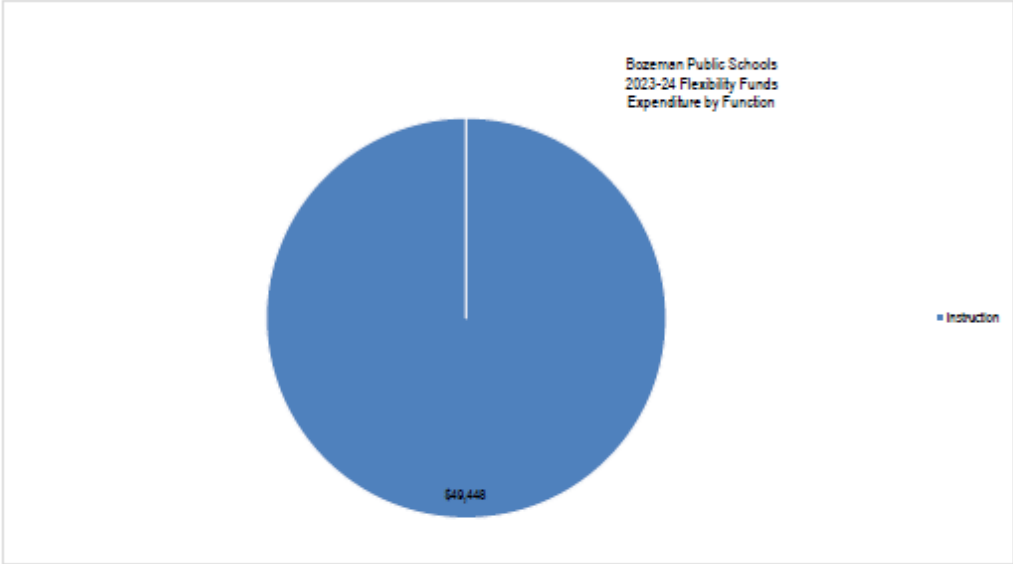
Because state law restricts Flexibility Fund expenditures to specific purposes, Flexibility Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Flexibility Fund. State law does not allow a reserve in the Flexibility 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  
2023-24 Expenditure History and Budget  
Flexibility Fund

Location:

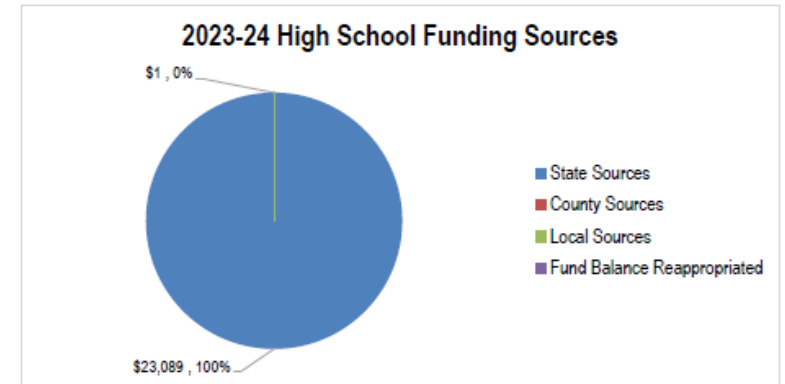
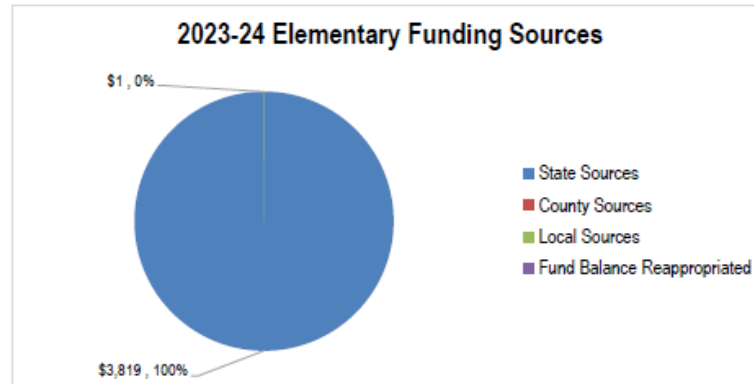
	Elementary District								High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652		5,130	2,224	2,224	2,260	2,398	2,509	2,630		2,651
Budget Per Student	\$ 0.36	\$ 7,215.82	\$ 7,145.28	\$ 7,773.29	\$ 7,538.69	\$ 0.82		\$ 0.74	\$ 0.92	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 17.35		\$ 8.71
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
						\$	%							\$	%	
Instruction	\$ -	-	-	3,669	3,724	\$ 3,820	100.0%	\$ 3,820	\$ -	-	-	22,178	\$ -	\$ 45,628	100.0%	\$ 23,088
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	\$ 3,820	100.0%	\$ 3,820	\$ 2,042	\$ -	\$ -	\$ 22,178	\$ -	\$ 45,628	100.0%	\$ 23,088
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
						\$	%							\$	%	
Salaries & Benefits	\$ -	-	-	3,669	3,724	\$ 3,820	100.0%	\$ 3,820	\$ -	-	-	22,178	\$ -	\$ 45,628	100.0%	\$ 23,088
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	\$ 3,820	100.0%	\$ 3,820	\$ 2,042	\$ -	\$ -	\$ 22,178	\$ -	\$ 45,628	100.0%	\$ 23,088



Source: District Records

**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Flexibility Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
<u>State of Montana:</u>												
Transformational Learning Aid	-	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,819	100.0%	\$ -	\$ -	\$ -	\$ 22,510	\$ 23,089
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,819	100.0%	\$ -	\$ -	\$ -	\$ 22,510	\$ 23,089
<u>Gallatin County:</u>												
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
<u>District Revenue:</u>												
Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	0.0%	\$ -	\$ -	\$ -	\$ 28	\$ 1
Total District Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	0.0%	\$ -	\$ -	\$ -	\$ 28	\$ 1
Total Revenue	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,820	100.0%	\$ -	\$ -	\$ 3,669	\$ 22,539	\$ 23,089	100.0%
Fund Balance Reappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,820	100.0%	\$ -	\$ -	\$ 3,669	\$ 22,539	\$ 23,090	100.0%
Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
	Actual	Actual	Actual	Actual	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
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



Source: District Records

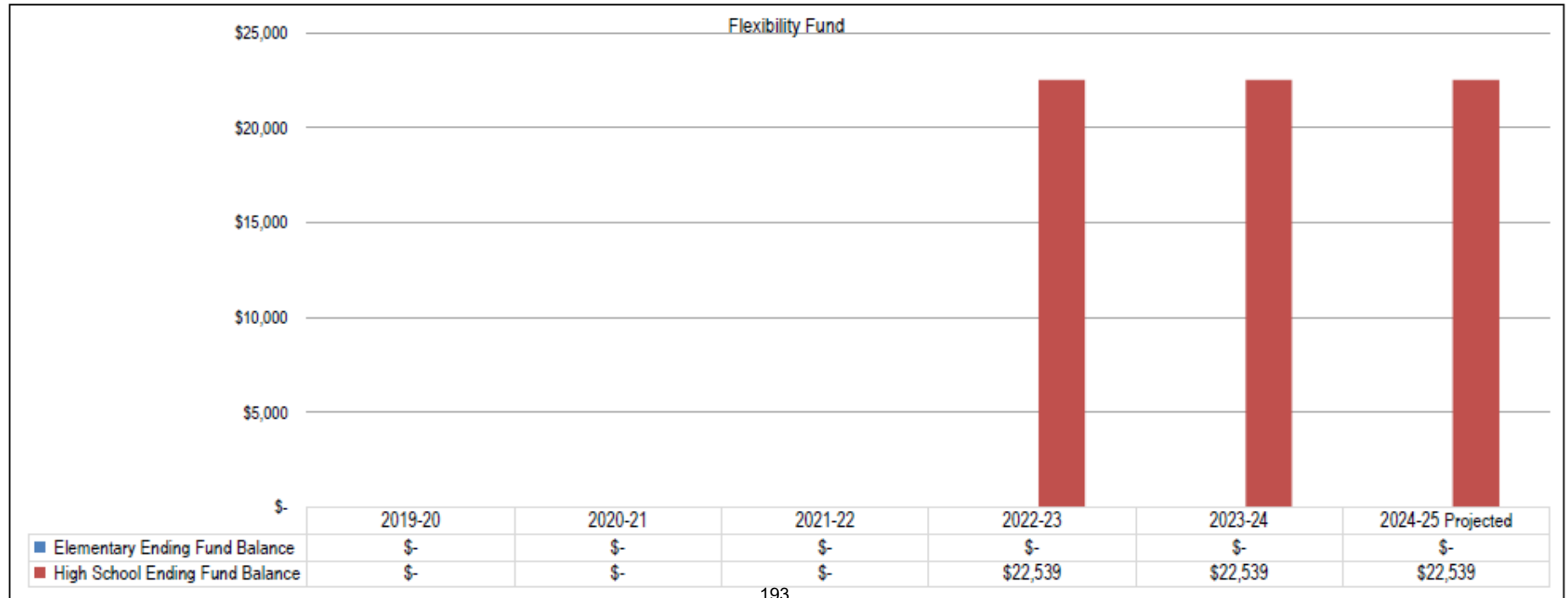
**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Flexibility Fund

Fund Balance Analysis and Projections	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Revenue & Other Sources	-	-	3,669	3,724	3,669	3,669
Less: Expenditures & Other Uses*	-	-	3,669	3,724	3,669	3,669
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,539	\$ 22,539
Plus: Revenue & Other Sources	-	-	22,178	22,539	23,089	22,178
Less: Expenditures & Other Uses*	-	-	22,178	-	23,089	22,178
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 22,539	\$ 22,539	\$ 22,539

Reserve Analysis	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	-	-	-	-	-	-
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Amount	\$ 4,000	\$ 4,000	\$ 7,669	\$ 3,724	\$ 3,820	\$ 3,820
Reserves as a Percent of Budget	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

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	-	-	-	-	22,539	22,539
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,539	\$ 22,539
Budget Amount	\$ 4,000	\$ 4,000	\$ 26,178	\$ 22,510	\$ 45,628	\$ 23,088
Reserves as a Percent of Budget	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



# Bozeman Public Schools



**2023-24 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 \$17,848,713, or 15.2% of the District's 2023-24 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 a possibility. 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 2023-24.

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

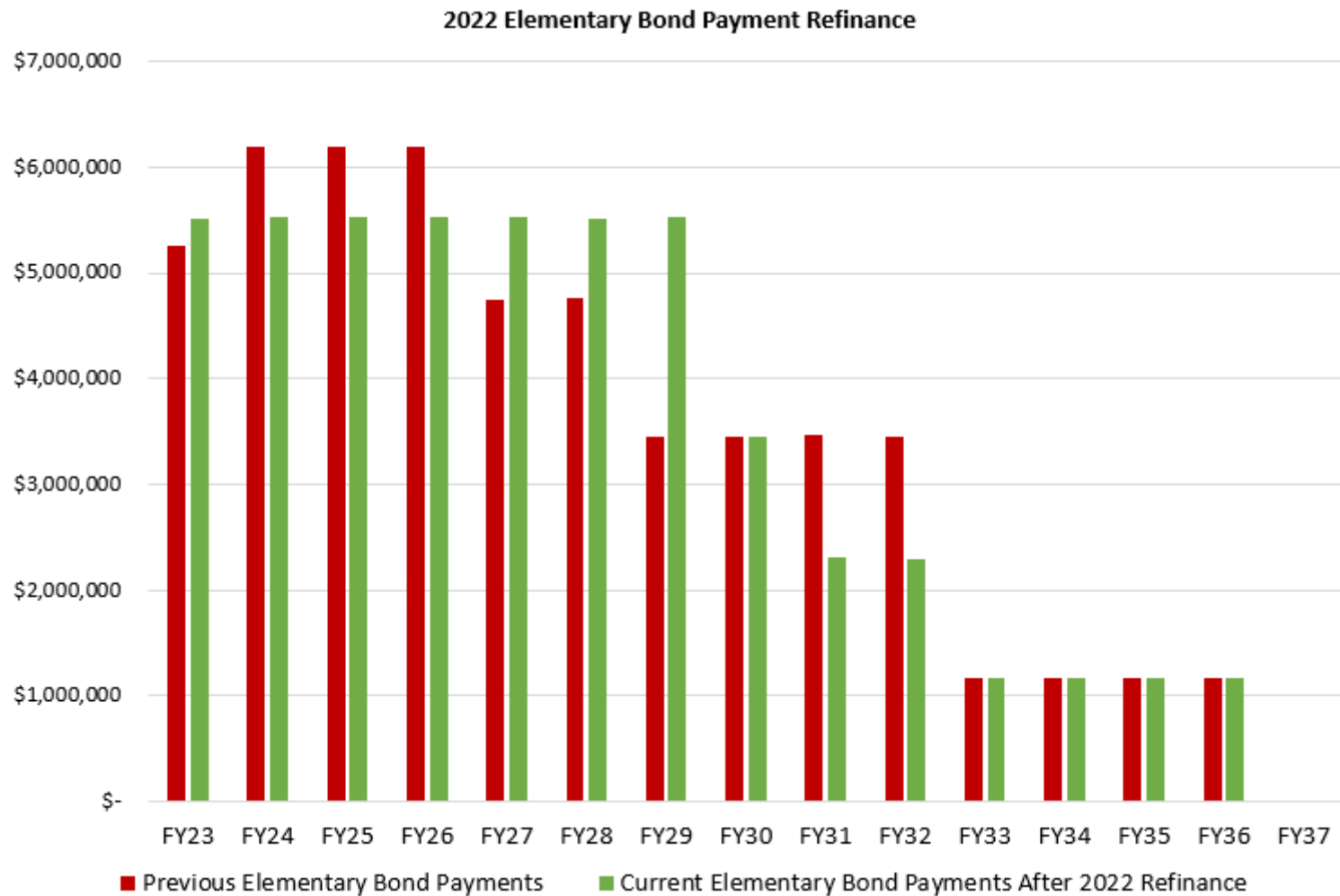
The Debt Service Fund represents Bozeman's second largest fund from a taxation perspective. As a result, the District strives to structure debt and take advantage of refinance opportunities whenever prudent and possible to ease the burden of our local taxpayers.

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 taxpayers in the ensuing years. For 2023-24 the Elementary Debt Service levy will remain neutral with no increase or decrease in taxes levied.

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:



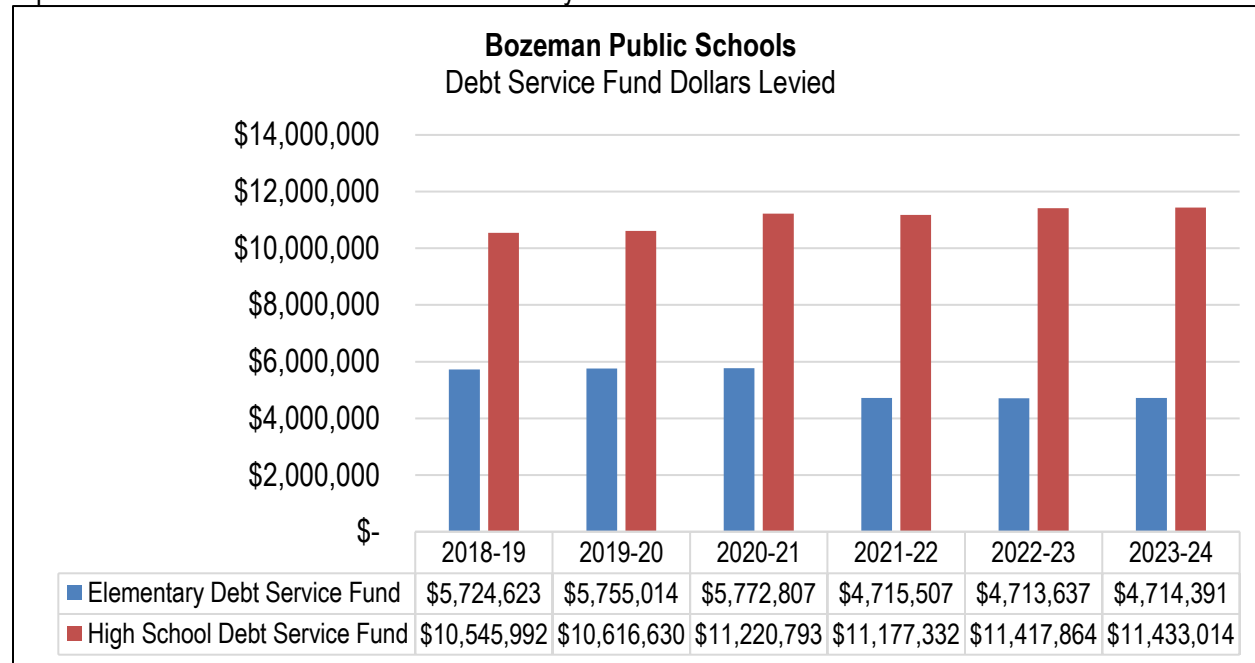


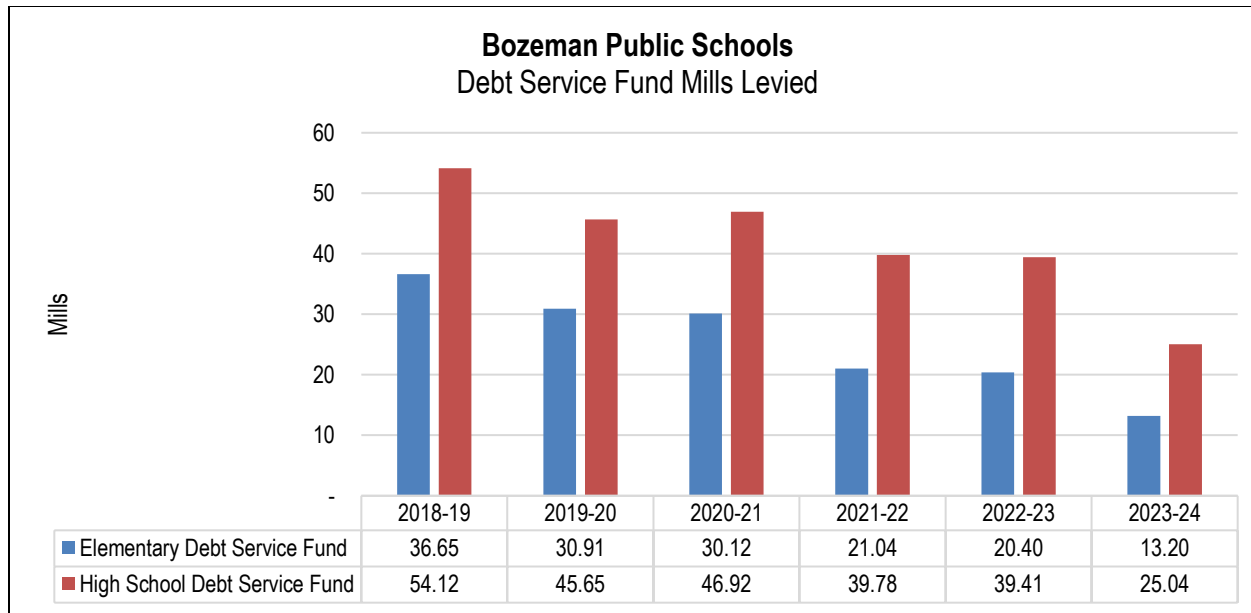
Source: District records

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. The District used investment earnings on construction bond proceeds to reduce the Debt Service levy and offset the tax impact of the Transition levy for the first two years.

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 offset the larger increase that was originally anticipated prior to refinancing the 2013 bond series and, to date, has been paid using Tax Increment Finance District receipts so taxpayers did not have to pay any more for the refinance..

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 2023-24, the Elementary and High School Districts will levy 13.2 mills and 25.04 mills, respectively. The 38.24 total K-12 Debt Service Fund mills represents 27% of the District's tax burden this year:





Source: District records

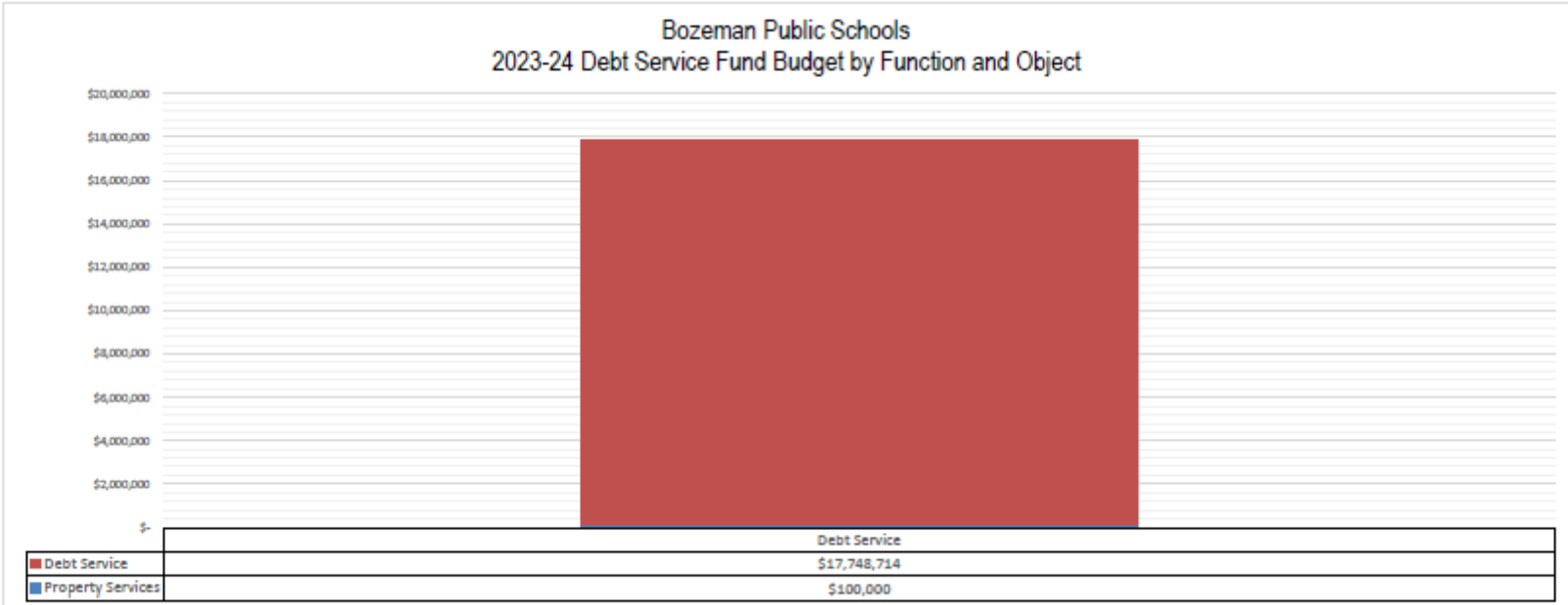
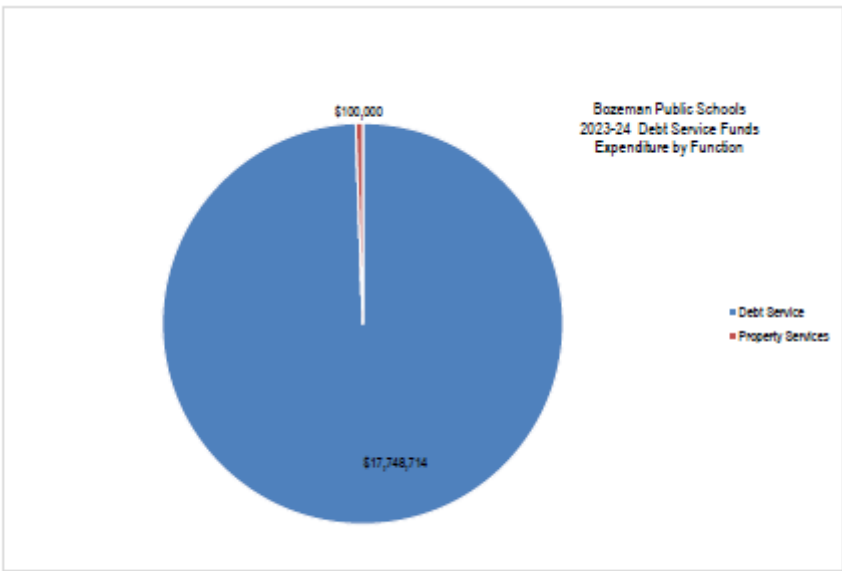
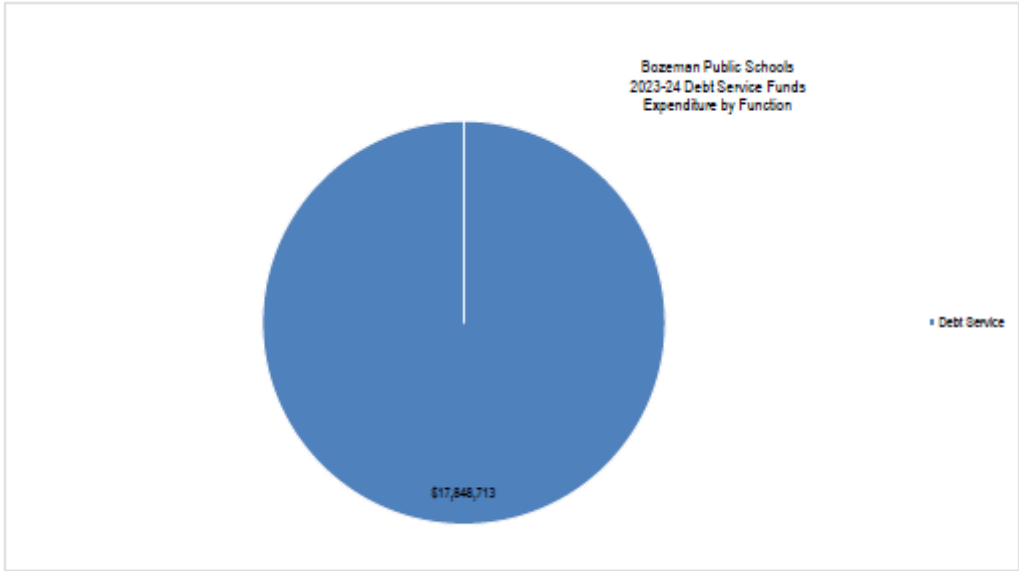
### Fund Balances and Reserves

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**  
**2023-24 Expenditure History and Budget**  
**Debt Service Fund**

Location:

	Elementary District								High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652		5,130	2,224	2,224	2,260	2,398	2,509	2,630		2,651
Budget Per Student	\$ 1,429.37	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 1,208.94		\$ 1,096.65	\$ 4,760.73	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 4,648.18		\$ 4,610.71
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted 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	5,608,032	5,623,987 100.0%		5,625,800	10,587,864	11,288,999	12,175,563	12,199,552	12,205,652	12,224,726 100.0%		12,223,001
Other	-	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-
Total For Location	\$ 6,819,540	\$ 6,233,826	\$ 6,250,507	\$ 14,871,444	\$ 5,608,032	\$ 5,623,987 100.0%		\$ 5,625,800	\$ 10,587,864	\$ 11,288,999	\$ 12,175,563	\$ 12,199,552	\$ 12,205,652	\$ 12,224,726 100.0%		\$ 12,223,001
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24 \$ %		Projected Budget 2024-25
Salaries & Benefits	\$ -	-	-	-	-	\$ - 0.0%		\$ -	\$ -	-	-	-	-	\$ - 0.0%		\$ -
Prof. & Technical Services	-	-	-	-	-	- 0.0%		-	-	-	-	-	-	- 0.0%		-
Property Services	-	-	-	-	83,105	100,000 1.8%		100,000	-	-	-	-	91,202	- 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	5,608,032	5,623,987 100.0%		5,625,800	10,587,864	11,288,999	12,175,563	12,199,552	12,205,652	12,224,726 100.0%		12,223,001
Other	-	-	-	-	(83,105)	(100,000) -1.8%		(100,000)	-	-	-	-	(91,202)	- 0.0%		-
Total For Location	\$ 6,819,540	\$ 6,233,826	\$ 6,250,507	\$ 14,871,444	\$ 5,608,032	\$ 5,623,987 100.0%		\$ 5,625,800	\$ 10,587,864	\$ 11,288,999	\$ 12,175,563	\$ 12,199,552	\$ 12,205,652	\$ 12,224,726 100.0%		\$ 12,223,001

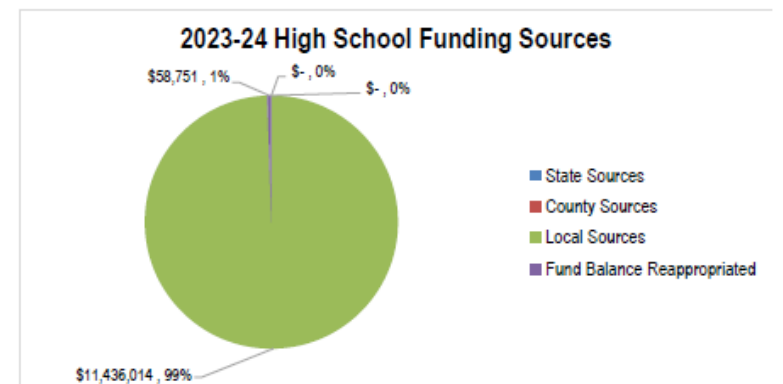
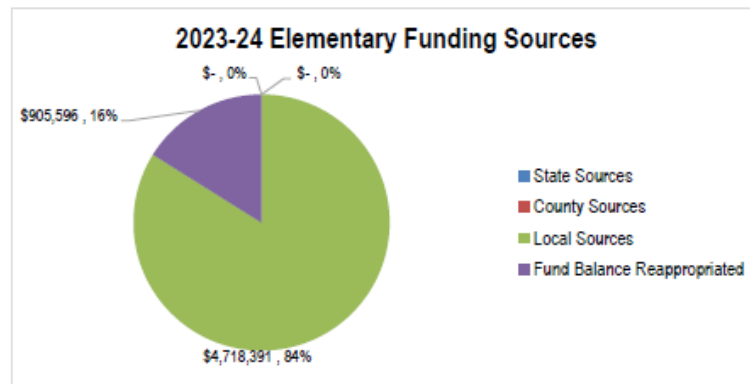


Source: District Records

**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Debt Service Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
<b>State of Montana:</b>												
Guaranteed Tax Base Subsidy	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ -	0.0%	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ -	0.0%
Total State of Montana Revenue	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ -	0.0%	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ -	0.0%
<b>Gallatin County:</b>												
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>District Revenue:</b>												
Property Tax Levy	\$ 5,708,482	\$ 5,742,514	\$ 4,776,100	\$ -	\$ 4,714,391	83.8%	\$ 10,531,274	\$ 11,136,339	\$ 11,276,003	\$ -	\$ 11,433,014	99.5%
Penalties and Interest on Delinquent Taxes	\$ 7,825	\$ 10,083	\$ 12,555	\$ 7,809	\$ -	0.0%	\$ 15,150	\$ 20,506	\$ 22,714	\$ 19,683	\$ -	0.0%
Tax Audit Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increment Finance District Proceeds	\$ 473,700	\$ 472,000	\$ 841,500	\$ 863,000	\$ -	0.0%	\$ -	\$ 58,751	\$ 908,137	\$ 750,000	\$ -	0.0%
Tuition - Individual	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Education User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
HiSET Testing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Investment Earnings	\$ 21,762	\$ 4,799	\$ 4,282	\$ 28,000	\$ 4,000	0.1%	\$ 21,259	\$ 2,073	\$ 5,445	\$ 24,847	\$ 3,000	0.0%
Transportation Fee - Individual	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total District Revenue	\$ 6,211,769	\$ 6,229,395	\$ 5,634,436	\$ 898,809	\$ 4,718,391	83.9%	\$ 10,567,683	\$ 11,217,669	\$ 12,212,299	\$ 794,529	\$ 11,436,014	99.5%
<b>Total Revenue</b>	\$ 6,211,769	\$ 6,234,085	\$ 5,661,134	\$ 898,809	\$ 4,718,391	83.9%	\$ 10,567,683	\$ 11,222,359	\$ 12,238,996	\$ 794,529	\$ 11,436,014	99.5%
Fund Balance Reappropriated	\$ 485,168	\$ 473,700	\$ 472,000	\$ 903,492	\$ 905,596	16.1%	\$ -	\$ -	\$ 58,751	\$ 908,137	\$ 58,751	0.5%
<b>Total Funding Sources</b>	\$ 6,696,937	\$ 6,707,785	\$ 6,133,134	\$ 1,802,301	\$ 5,623,987	100.0%	\$ 10,567,683	\$ 11,222,359	\$ 12,297,747	\$ 1,702,666	\$ 11,494,765	100.0%

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 216,522,572	\$ 259,100,661	\$ 268,294,150	\$ 551,343,139	\$ 540,532,489	\$ 551,343,139
Levied Mills	30.91	30.12	21.04	22.43	13.20	14.23	45.65	46.92	39.78	35.93	25.04	24.11

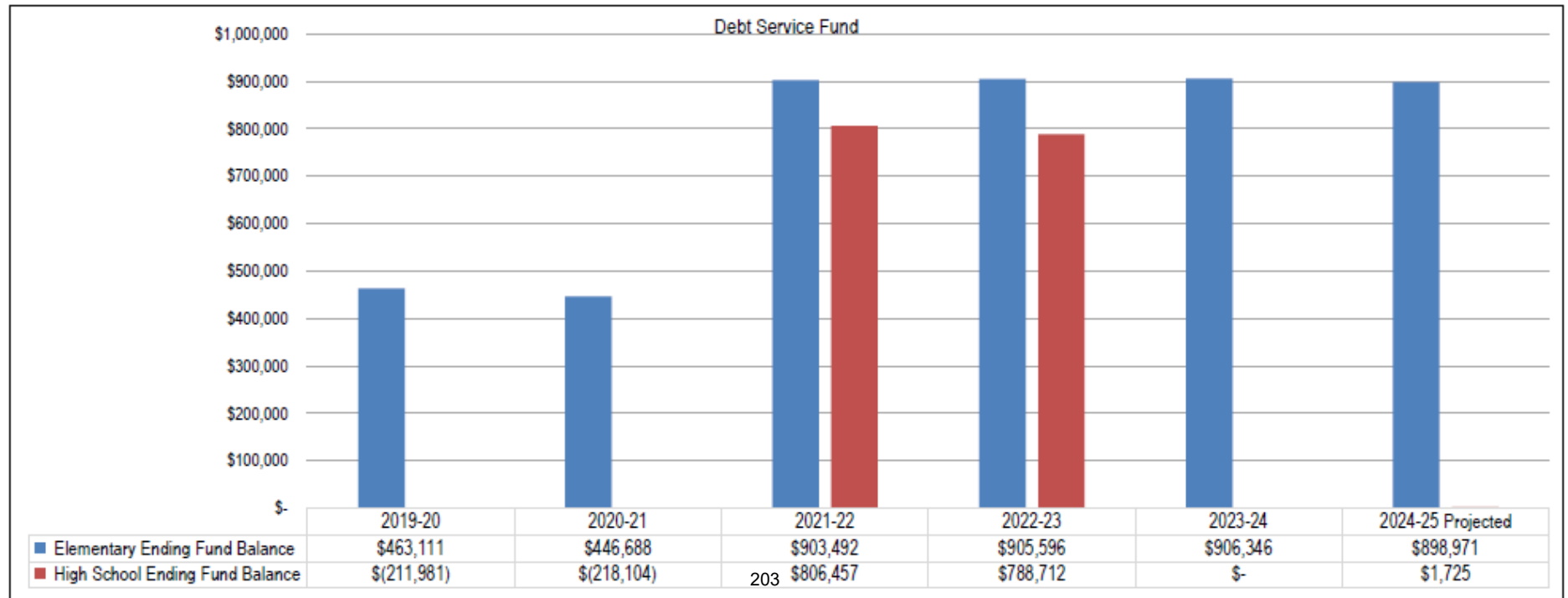


Source: District Records

**Bozeman Public Schools**  
**Fund Balance and Reserve Analysis**  
**Debt Service Fund**

Fund Balance Analysis and Projections	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 905,596	\$ 906,346	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ 788,712	\$ -
Plus: Revenue & Other Sources	6,211,769	6,234,085	15,328,248	5,610,136	5,624,737	5,618,425	11,234,293	12,169,439	13,224,113	12,187,907	11,436,014	12,224,726
Less: Expenditures & Other Uses*	6,233,826	6,250,507	14,871,444	5,608,032	5,623,987	5,625,800	11,288,999	12,175,563	12,199,552	12,205,652	12,224,726	12,223,001
Ending Fund Balance	\$ 463,111	\$ 446,688	\$ 903,492	\$ 905,596	\$ 906,346	\$ 898,971	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ 788,712	\$ -	\$ 1,725

Reserves Analysis	Elementary District						High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ (10,589)	\$ (25,312)	\$ -	\$ -	\$ -	\$ (157,274)	\$ (211,981)	\$ (276,855)	\$ (101,680)	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	485,168	473,700	472,000	903,492	905,596	906,346	-	-	58,751	908,137	788,712	-
Beginning Fund Balance	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 905,596	\$ 906,346	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ 788,712	\$ -
Budget Amount	\$ 6,244,182	\$ 6,250,507	\$ 5,191,507	\$ 5,621,129	\$ 5,623,987	\$ 5,625,800	\$ 11,426,386	\$ 12,175,563	\$ 12,234,552	\$ 12,329,001	\$ 12,224,726	\$ 12,223,001
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%
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



# Bozeman Public Schools



**2023-24 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 (\$554,880 and \$299,570 for the Elementary and High School Districts, respectively, in 2023-24). Schools can permissively levy up to 10 mills to fund the school major maintenance amount.

The bill also created a state payment that subsidizes 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 March—8 months into the fiscal year. The Bozeman School District’s state subsidy is anticipated at \$0.18 per permissive dollar levied for 2023-24.

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 \$19,847,876 or 17% of the District’s 2023-24 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	Operational costs of school safety	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 611: Voted Safety Levy	Subfund 612: Voted Building Projects	Subfund 613: Safety/Major Maintenance Area	Total Elementary	Subfund 611: Voted Safety Levy	Subfund 612: Voted Building Projects	Subfund 613: Safety/Major Maintenance Area	Subfund 614: High School Transition	Total High School	Subfund 611: Voted Safety Levy	Subfund 612: Voted Building Projects	Subfund 613: Safety/Major Maintenance Area	Subfund 614: High School Transition	Total K-12
Funding Sources:														
Beginning Balance	-	\$ 3,516,145	\$ -	\$ 3,516,145	-	\$ 7,288,152	\$ -	\$ 1,656,125	\$ 8,944,277	\$ -	\$ 10,804,298	\$ -	\$ 1,656,125	\$ 12,460,423
Levy Amount	1,428,678	2,000,000	470,237	\$ 3,898,915	867,656	1,225,169	253,873	1,000,000	\$ 3,346,698	\$ 2,296,334	3,225,169	724,110	1,000,000	7,245,613
NonLevy Revenue	-	4,001	84,643	\$ 88,643	-	7,499	45,697	-	\$ 53,197	\$ -	11,500	130,340	-	141,840
Total Budget/ Funding Sources	\$ 1,428,678	\$ 5,520,146	\$ 554,880	\$ 7,503,704	\$ 867,656	\$ 8,520,821	\$ 299,570	\$ 2,656,125	\$ 12,344,172	\$ 2,296,334	\$ 14,040,967	\$ 854,450	\$ 2,656,125	\$ 19,847,876

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 March 6, 2023 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 2023/24 include:

Building	Project Description	Estimated Cost
Whittier Elementary	Purchase & install two boilers	\$ 150,000
Chief Joseph Middle School	PV Array Installation	\$ 75,000
Chief Joseph Middle School	Hot water heater service and upgrade	\$ 75,000
Irving Elementary	New boiler purchase	\$ 75,000

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 2023 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 2023 calendar year are \$4,040,500 and \$1,994,500, respectively. Total unfunded deficiencies for the elementary and high school districts are \$8,130,500 and \$7,187,500, respectively. The District is fortunate to have voter-approved Building Reserve levies in place so these expenditures do not compete for General Fund dollars.

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 Safety/Major Maintenance Area. To the extent possible, the Bozeman School District uses the permissive levy and state funding to fund School Resource Officers along with staff members to serve in safety-related roles.

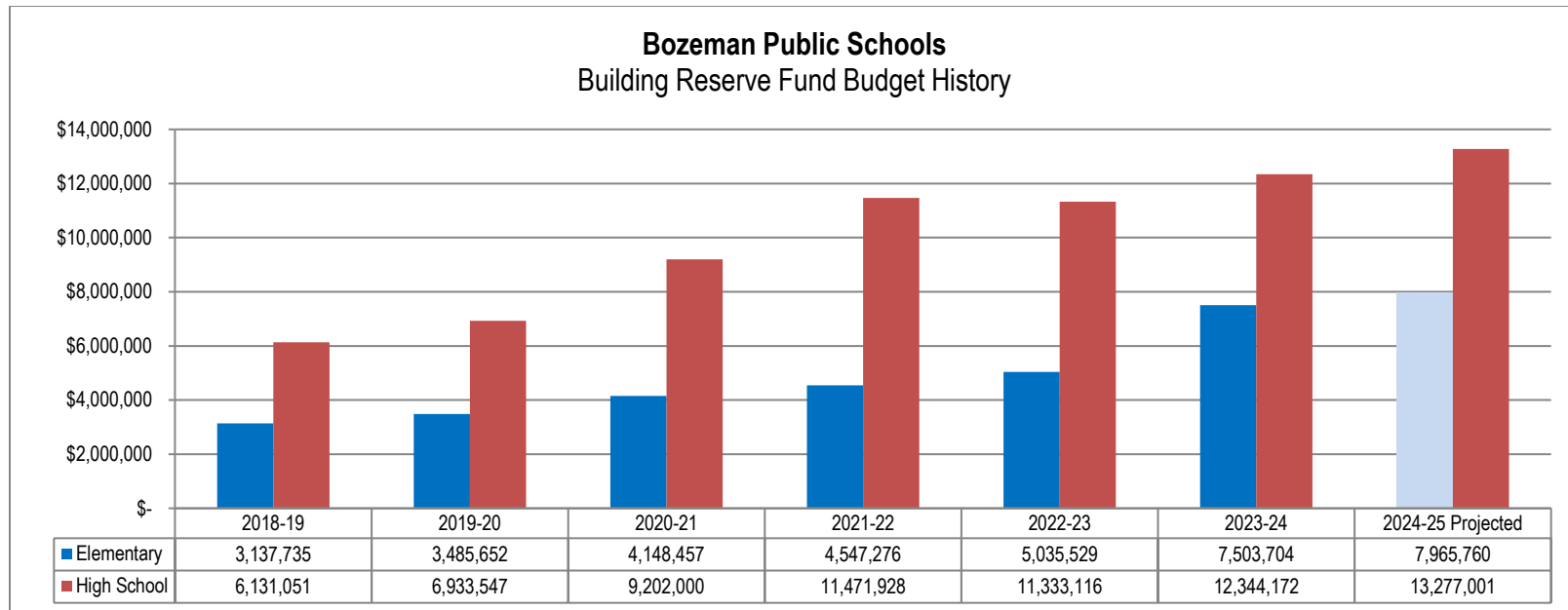
The following table details this sub-fund budget:

	<u>Elementary</u>			<u>High School</u>			<u>K-12 Total</u>		
	Major	School Safety	Total	Major	School	Total	Major	School	Total
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Levy Amount	-	470,237	470,237	-	253,873	253,873	-	724,110	724,110
NonLevy Revenue	-	84,643	84,643	-	45,697	45,697	-	130,340	130,340
Total	\$ -	\$ 554,880	\$ 554,880	\$ -	\$ 299,570	\$ 299,570	\$ -	\$ 854,450	\$ 854,450

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	Estimated Total Levied Through FY24	Annual Maximum Levy	Current Levy Amount
Elementary	5/7/2019	6	2	\$12,000,000	\$ 8,927,037	\$ 2,000,000	\$ 2,000,000
Elementary Safety	5/2/2023	Permanent	n/a	4 Mills/year	\$ 1,428,678	4 Mills	\$ 1,428,678
High School	5/3/2022	6	5	\$ 9,000,000	\$ 2,757,966	\$ 1,500,000	\$ 1,255,169
High School Transition	5/5/2020	6	3	\$ 6,000,000	\$ 3,741,376	\$ 1,000,000	\$ 1,000,000
High School Safety	5/2/2023	Permanent	n/a	2 Mills/year	\$ 867,656	2 Mills	\$ 867,656

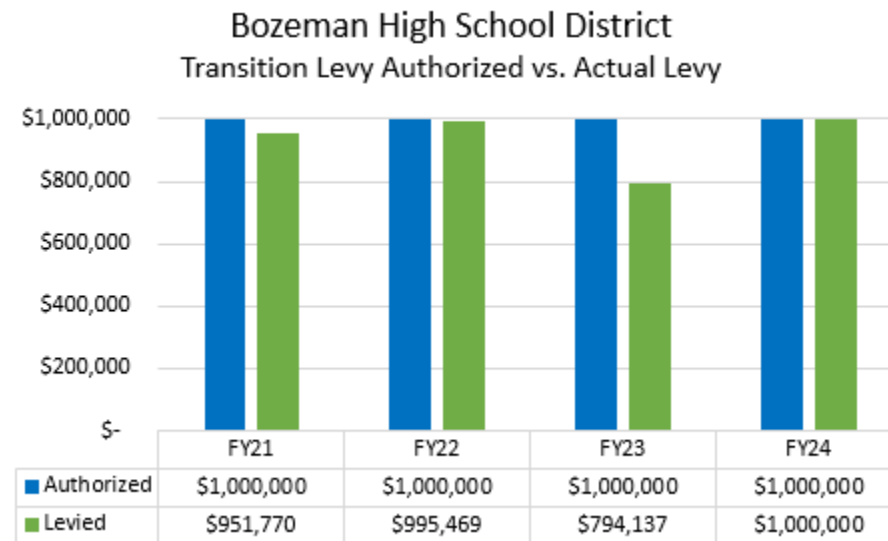
Source: District records

In May 2023, voters approved 4- and 2-mill Safety Levies in the Elementary and High School Building Reserve Funds, respectively. The combined six mills are based on the total taxable value of the District and will increase/decrease based on the assessed value. Based on 20-

9-502, MCA the District may use these funds to cover the operational costs of school and student safety. Therefore, State law dictates these funds may specifically be used to cover the costs of Student Resource Officers, Counselors, and other staff who assist with school and student safety and security. In the past, these expenses had been paid by the General Funds and the District was very clear to voters that the safety-related costs would be removed from the General Funds and coded to the new Safety levies, if approved. Therefore, these levies will directly impact the budget deficit in a positive way.

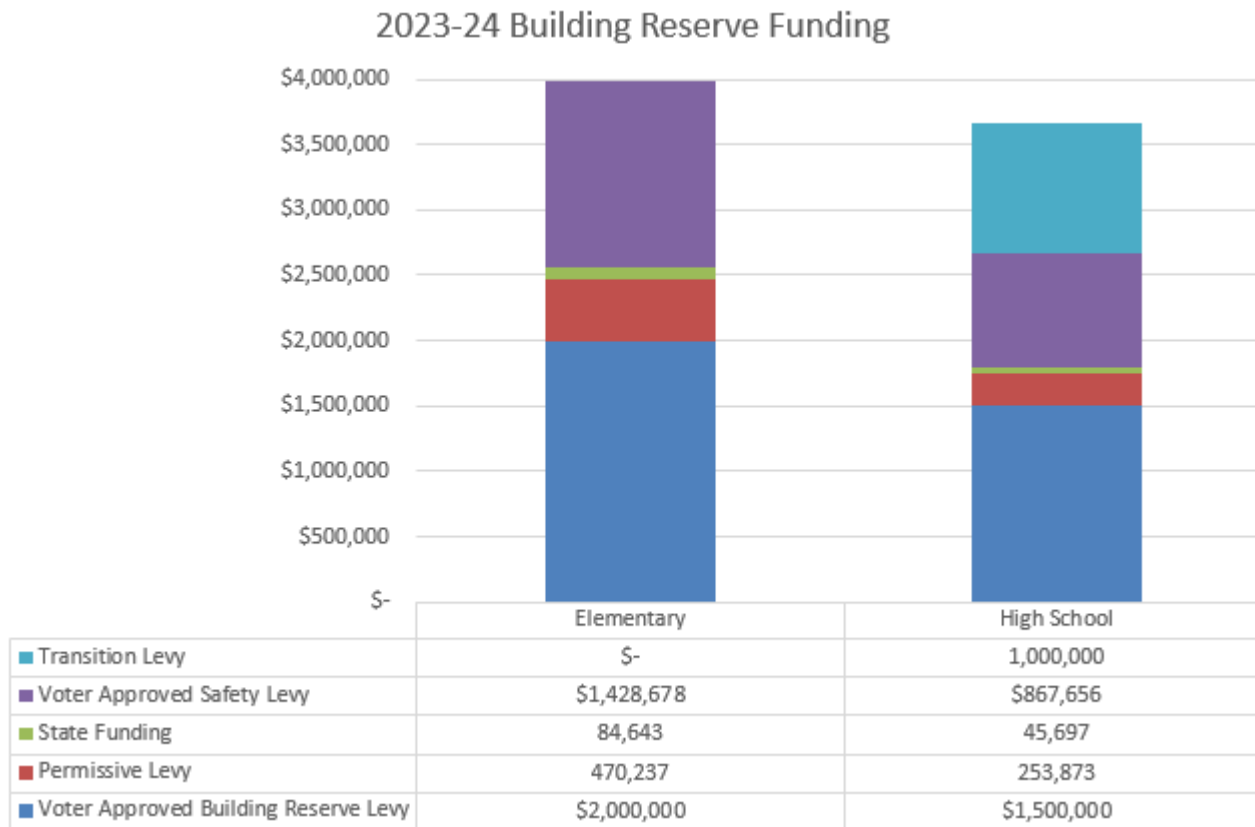
In May 2020, voters approved a six-year, \$1 million per year Transition Levy in the Building Reserve Fund to assist the District with operational costs associated with opening a new high school. The actual amount of the levy will vary from year to year: it is limited to the lesser of 5% of the District's General Fund budget (legal limit) or \$1 million per year (established by the ballot language). In 2023-24, the District's General Fund budget is \$23,107,388, so the Transition Levy will reach its full \$1,000,000 potential with tax offset elsewhere.

In the ballot language, the District required the taxes associated with the Transition Levy to be completely offset. For the first two years of the Transition Levy, the District used investment earnings on construction bond proceeds to reduce the Debt Service levy and offset the tax impact of the Transition Levy. The third and fourth year used the TIF revenue to offset the amount necessary for the Transition Levy. The tax offset for the final Transition Levy's final two years have 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.



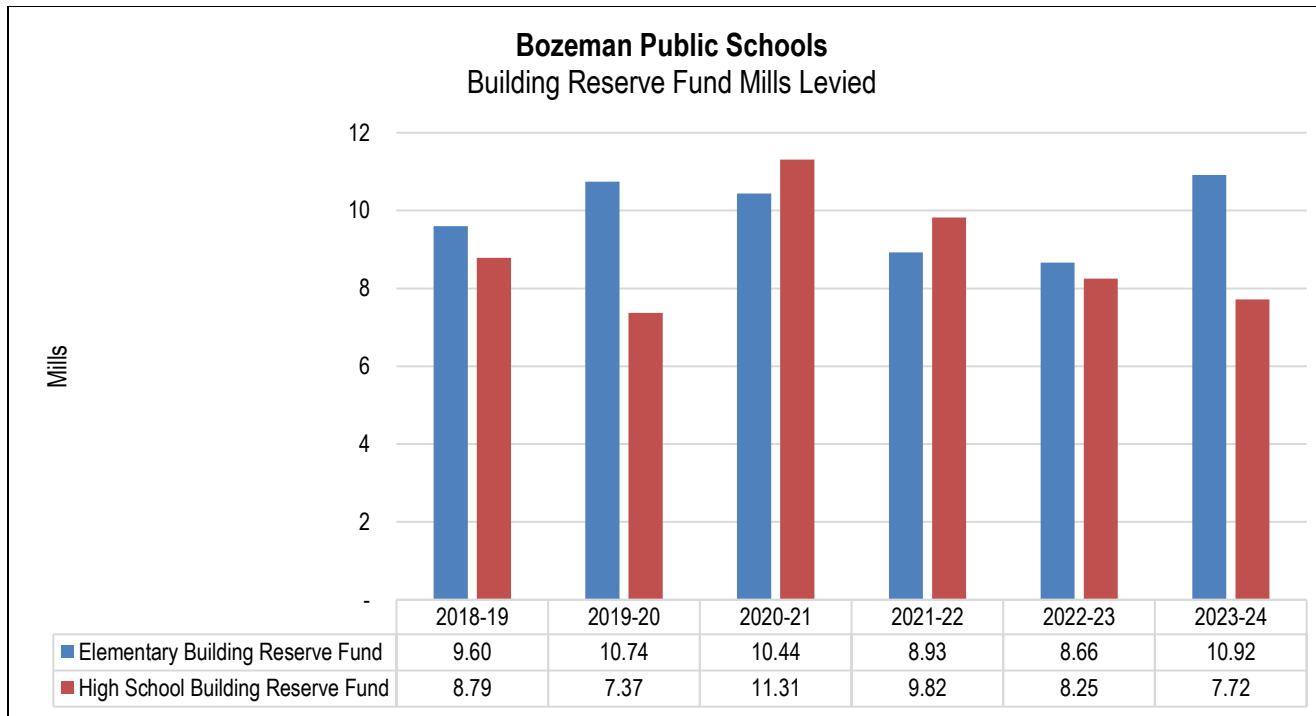
Source: District records

The District will levy permissive taxes in the Building Reserve Fund again in 2023-24. The following graphs gives a breakdown of the Building Reserve Fund dollars and mills levied for both the Elementary and High School Districts. This graph includes the Voter approved Safety Levies (sub fund 611), the Building Reserve levies (sub fund 612), the Permissive Levy and the State Subsidy (sub fund 613), and the Transition Levy (sub fund 614). In 2023-24, the Elementary and High School Districts will levy 10.92 mills and 7.72 mills, respectively, in the Building Reserve Funds. The 18.64 total K-12 Building Reserve Fund mills represents 13.3% of the District's tax burden this year:



Source: District records





Source: District records

## Fund Balances and Reserves

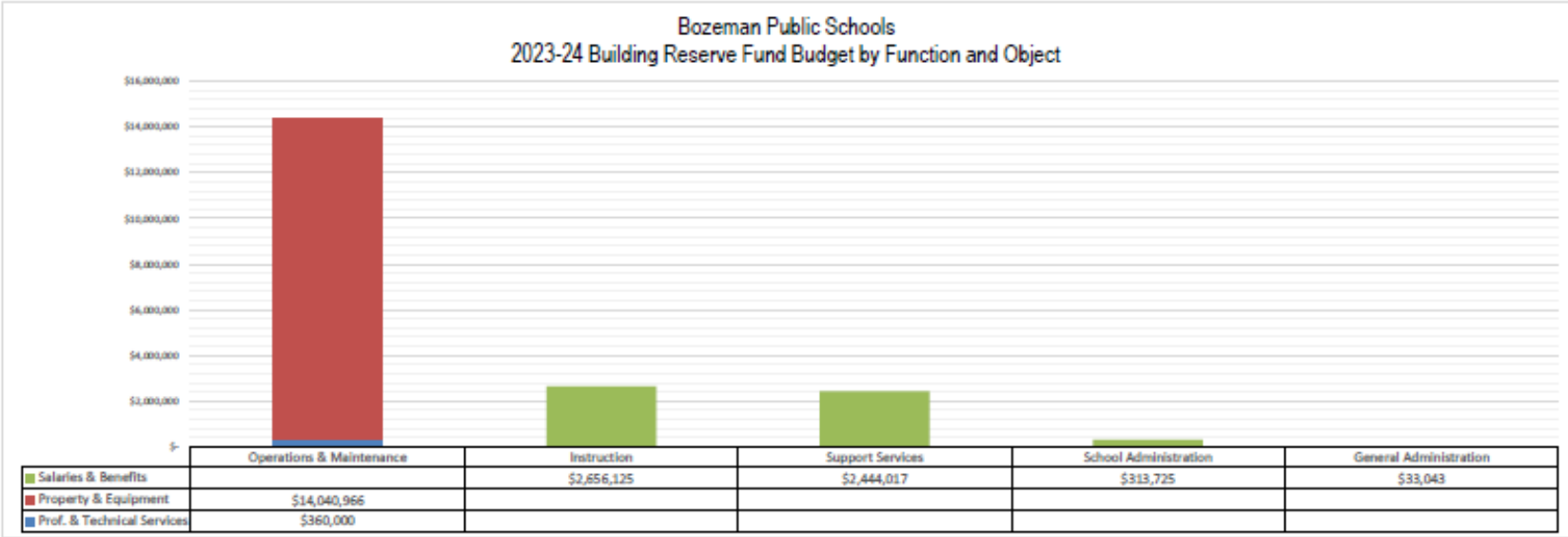
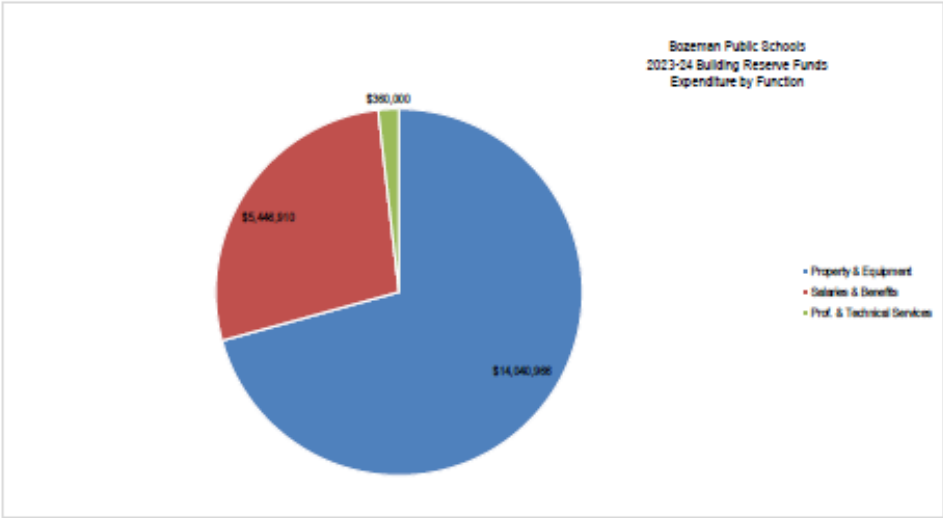
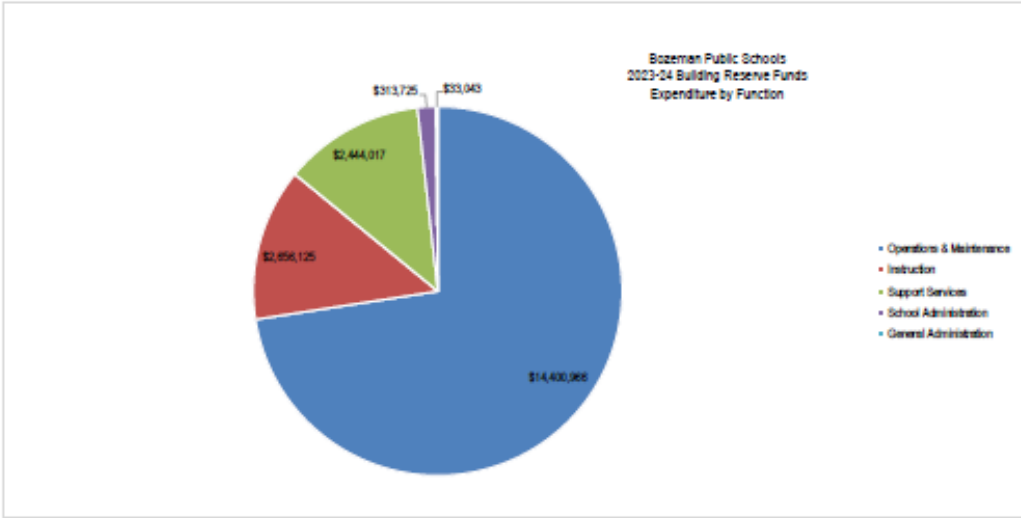
Because state law restricts Building Reserve Fund expenditures to specific building-related purposes, Building Reserve Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Building Reserve Fund. State law does not allow 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**  
**2023-24 Expenditure History and Budget**  
**Building Reserve Fund**

Location:

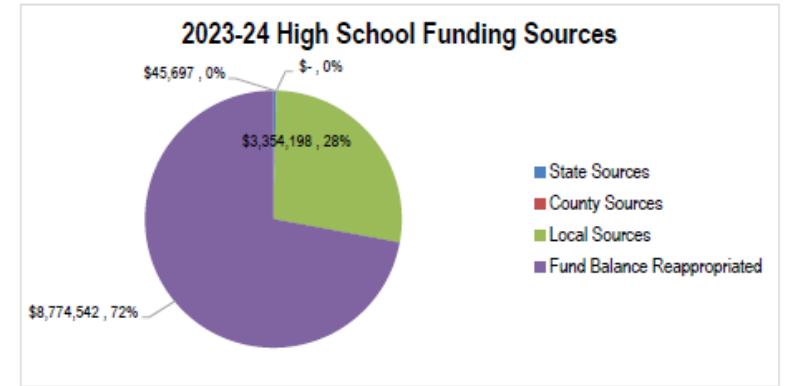
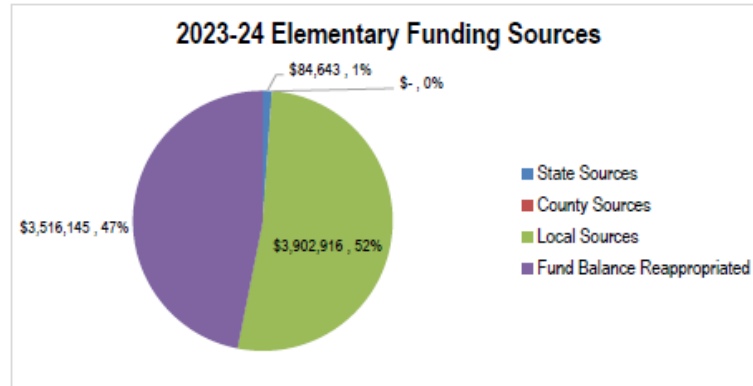
	Elementary District								High School District							
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected 2024-25
October 1 Enrollment	4,771	4,771	4,851	4,466	4,708	4,652		5,130	2,224	2,224	2,260	2,398	2,509	2,630		2,651
Budget Per Student	\$ 445.78	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 1,613.01		\$ 1,552.78	\$ 521.37	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 4,693.60		\$ 5,008.30
Expenditures By Function	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
						\$	%							\$	%	
Instruction	\$ 6,175	-	228	937	-	\$ -	0.0%	\$ -	\$ 151	-	1,265	41,412	\$ 16,210	\$ 2,656,125	21.5%	\$ 3,656,125
Support Services	-	193,732	362,605	332,765	383,254	1,474,358	19.6%	552,612	365	76,408	107,481	39,417	232,586	928,130	7.5%	925,065
General Administration	-	-	-	-	-	16,522	0.2%	17,017	-	-	-	-	-	16,522	0.1%	17,017
School Administration	-	-	-	-	-	282,679	3.8%	1,203,930	-	-	-	-	-	31,046	0.3%	32,164
Business Services	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Operations & Maintenance	796,633	691,253	605,714	630,353	1,006,186	5,730,145	76.4%	6,192,202	293,751	309,817	261,953	382,180	1,610,153	8,670,821	70.2%	-
Student Transportation	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
School Foods	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-	-	-	-	134,457	-	0.0%	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Other	1,323,993	1,007,138	1,323,993	637,918	1,038,150	-	0.0%	-	865,267	344,375	865,267	66,541	794,577	41,529	0.3%	8,646,630
<b>Total For Location</b>	<b>\$ 2,126,802</b>	<b>\$ 1,522,904</b>	<b>\$ 2,006,697</b>	<b>\$ 1,620,315</b>	<b>\$ 1,551,534</b>	<b>\$ 7,503,704</b>	<b>100.0%</b>	<b>\$ 7,965,760</b>	<b>\$ 1,159,534</b>	<b>\$ 452,765</b>	<b>\$ 488,478</b>	<b>\$ 2,582,191</b>	<b>\$ 2,787,984</b>	<b>\$ 12,344,173</b>	<b>100.0%</b>	<b>\$ 13,277,002</b>
Expenditures By Object	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24		Projected Budget 2024-25
						\$	%							\$	%	
Salaries & Benefits	\$ -	\$ 193,732	\$ 362,605	\$ 258,699	\$ 226,110	\$ 1,773,558	23.6%	\$ 1,773,558	\$ -	\$ 76,408	\$ 107,481	\$ 10,503	\$ 138,514	\$ 3,673,352	29.8%	\$ 4,673,352
Prof. & Technical Services	93,860	177,174	234,158	141,422	201,669	210,000	2.8%	210,000	14,744	120,693	153,800	54,418	196,295	150,000	1.2%	150,000
Property Services	484,994	383,110	295,193	405,582	641,798	-	0.0%	-	205,229	166,247	79,667	207,350	910,734	-	0.0%	-
Other Purchased Services	-	-	270	-	2,172	-	0.0%	-	-	-	-	28	386,198	-	0.0%	-
Supplies & Materials	204,057	103,840	76,592	91,621	99,573	-	0.0%	-	73,544	22,878	17,092	180,440	236,120	-	0.0%	-
Property & Equipment	1,342,915	665,047	1,037,880	722,991	380,212	5,520,145	73.6%	5,982,202	865,267	66,541	130,411	2,129,182	895,931	8,520,821	69.0%	8,453,650
Debt Service	-	-	-	-	-	-	0.0%	-	-	-	-	-	-	-	0.0%	-
Other	975	-	-	-	-	-	0.0%	-	750	-	-	298	24,193	-	0.0%	-
<b>Total For Location</b>	<b>\$ 2,126,802</b>	<b>\$ 1,522,904</b>	<b>\$ 2,006,697</b>	<b>\$ 1,620,315</b>	<b>\$ 1,551,534</b>	<b>\$ 7,503,704</b>	<b>100.0%</b>	<b>\$ 7,965,760</b>	<b>\$ 1,159,534</b>	<b>\$ 452,765</b>	<b>\$ 488,478</b>	<b>\$ 2,582,191</b>	<b>\$ 2,787,984</b>	<b>\$ 12,344,173</b>	<b>100.0%</b>	<b>\$ 13,277,002</b>



Source: District Records

**Bozeman Public Schools  
2023-24 Revenue and Funding Source Budget  
Building Reserve Fund**

Revenue by Source	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
<u>State of Montana:</u>												
State Major Maintenance Aid	\$ 75,188	\$ 76,292	\$ 79,307	\$ 84,425	\$ 84,643	1.1%	\$ 35,935	\$ 36,285	\$ 39,417	\$ 43,566	\$ 45,697	0.4%
Total State of Montana Revenue	\$ 75,188	\$ 76,292	\$ 79,307	\$ 84,425	\$ 84,643	1.1%	\$ 35,935	\$ 36,285	\$ 39,417	\$ 43,566	\$ 45,697	0.4%
<u>Gallatin County:</u>												
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>District Revenue:</u>												
Property Tax Levy	\$ 1,973,310	\$ 1,990,136	\$ 2,013,059	\$ 1,999,043	\$ 3,898,916	52.0%	\$ 1,637,224	\$ 2,563,918	\$ 2,664,434	\$ 2,299,019	\$ 3,346,698	27.5%
Penalties and Interest on Delinquent Taxes	\$ 2,330	\$ 3,471	\$ 4,767	\$ 3,249	\$ -	0.0%	\$ 2,474	\$ 4,066	\$ 5,187	\$ 4,139	\$ -	0.0%
Tax Increment Finance District Proceeds	\$ 109,552	\$ 253,458	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 274,831	\$ -	0.0%
Investment Earnings	\$ 23,629	\$ 7,500	\$ 9,818	\$ 27,046	\$ 4,000	0.1%	\$ 90,549	\$ 21,370	\$ 32,899	\$ 105,550	\$ 7,500	0.1%
Transportation Fee - Individual	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Revenue	\$ 235	\$ 73,546	\$ -	\$ -	\$ -	0.0%	\$ 235	\$ 73,546	\$ -	\$ 17,243	\$ -	0.0%
Education Improvement Payment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total District Revenue	\$ 2,109,057	\$ 2,328,111	\$ 2,027,644	\$ 2,029,338	\$ 3,902,916	52.0%	\$ 1,730,481	\$ 2,662,900	\$ 2,702,520	\$ 2,700,782	\$ 3,354,198	27.6%
Total Revenue	\$ 2,184,245	\$ 2,404,403	\$ 2,106,951	\$ 2,113,762	\$ 3,987,558	53.1%	\$ 1,766,416	\$ 2,699,185	\$ 2,741,937	\$ 2,744,348	\$ 3,399,895	27.9%
Fund Balance Reappropriated	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	46.9%	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,774,542	72.1%
Total Funding Sources	\$ 3,585,667	\$ 4,467,166	\$ 4,567,420	\$ 5,060,867	\$ 7,503,704	100.0%	\$ 7,000,791	\$ 9,249,726	\$ 11,516,480	\$ 11,732,261	\$ 12,174,438	100.0%
Tax Information	Elementary District						High School District					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 364,312,981	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 442,504,795
Levied Mills	10.74	10.44	8.93	6.63	10.92	5.49	7.37	11.31	9.82	8.99	7.72	5.60



Source: District Records

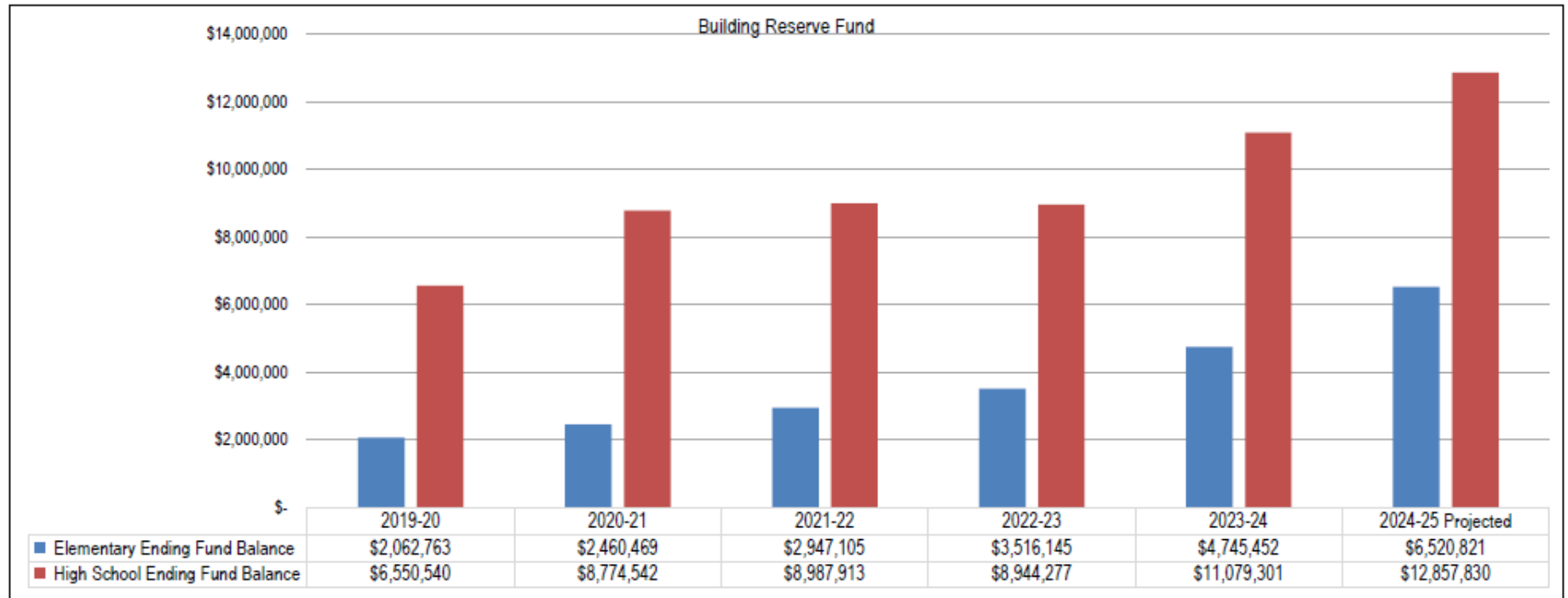
**Bozeman Public Schools**  
Fund Balance and Reserve Analysis  
Building Reserve Fund

Fund Balance Analysis and Projections	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Beginning Fund Balance	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	\$ 4,745,452
Plus: Revenue & Other Sources	2,184,245	2,404,403	2,106,951	2,120,574	3,867,932	2,938,244
Less: Expenditures & Other Uses*	1,522,904	2,006,897	1,620,315	1,551,534	2,638,625	1,162,875
Ending Fund Balance	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	\$ 4,745,452	\$ 6,520,821

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	\$ 11,079,301
	1,768,931	2,712,479	2,795,562	2,744,348	3,297,898	2,702,529
	452,765	488,478	2,582,191	2,787,984	1,162,875	924,000
	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	\$ 11,079,301	\$ 12,857,830

Reserves Analysis	Elementary District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	1,401,422	2,062,763	2,460,469	2,947,105	3,516,145	4,745,452
Beginning Fund Balance	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	\$ 4,745,452
Budget Amount	\$ 3,485,652	\$ 4,148,457	\$ 4,547,276	\$ 5,035,529	\$ 7,503,704	\$ 7,965,760
Reserves as a Percent of Budget	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

	High School District					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget* 2023-24	Projected* 2024-25
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5,234,375	6,550,540	8,774,542	8,987,913	8,944,277	11,079,301
	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	\$ 11,079,301
	\$ 6,933,547	\$ 9,202,000	\$ 11,471,928	\$ 11,333,116	\$ 12,344,172	\$ 13,277,002
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	N/A	N/A	N/A	N/A	N/A	N/A



# **Nonbudgeted Funds**

**Bozeman Public Schools**



**2023-24 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.

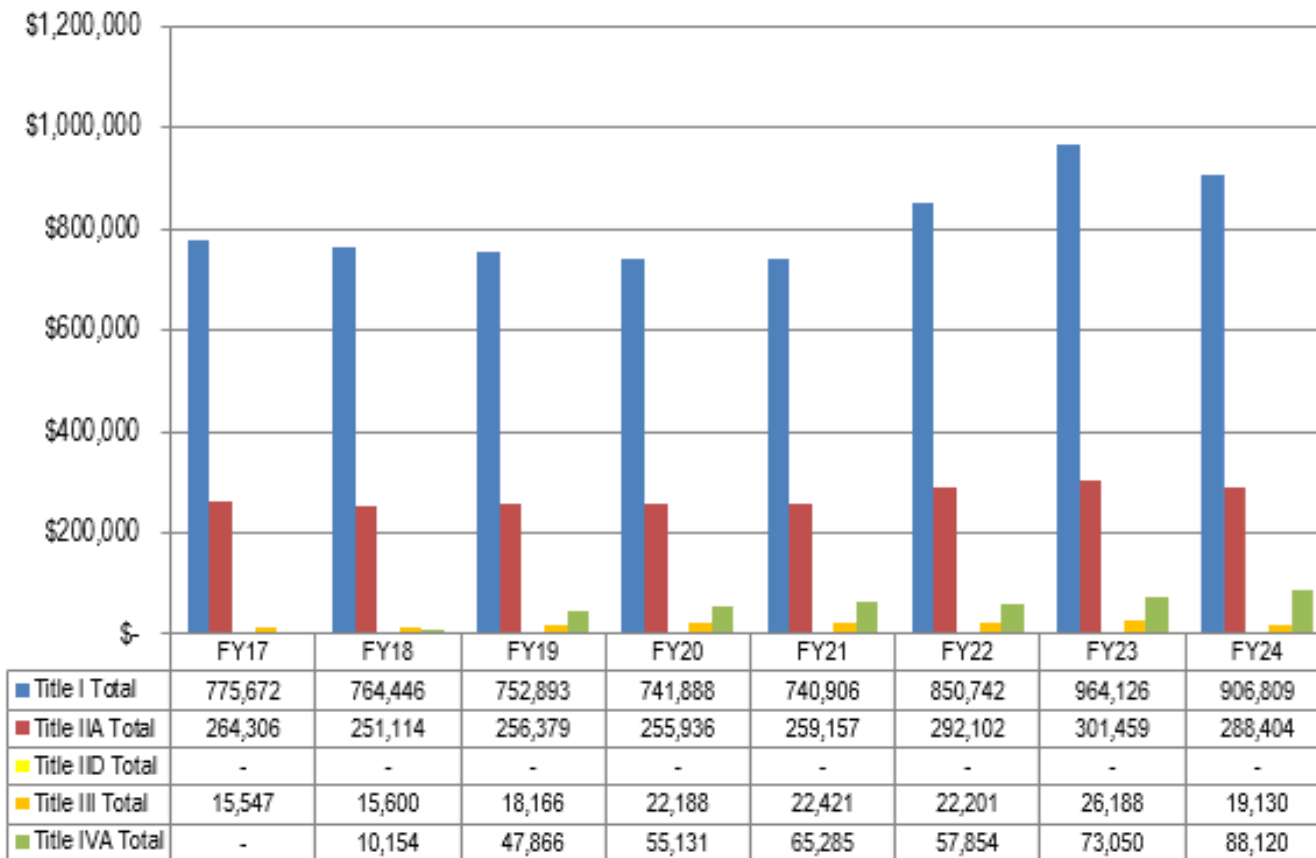
### **Bozeman Public Schools Overview**

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**



**2023-24 Adopted Budget**

**Informational Section**

## PROPERTY TAXES

As with most states, property taxes are a primary funding source for Montana school districts. In 2022-23, 52% of Bozeman residents' property taxes were used to finance education, and 47% of the Bozeman School District's 2023-24 budgets are funded by local property taxpayers. 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 Eighty Thousand Dollars (\$380,000), which is an increase of approximately 1.28 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 \$1.73 and on a home with an assessed market value of \$200,000 by approximately \$3.46. 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). Based on this language, the District can levy \$380,000—regardless of how many mills it takes to generate that amount. Therefore, the dollar amount stays fixed for the duration of the levy, but the mills needed to generate that dollar amount fluctuate each year as taxable value changes. For example, this \$380,000 levy was estimated to cost taxpayers 1.28 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 \$380,000 was only .86 mills—0.42 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, both Bozeman Elementary District and High School District asked voters to approve a specific number of mills for a Building Reserve Safety levy. Therefore, the proceeds from the levy fluctuate with changes in the taxable value. The ballot language on the elementary election read:

Shall the Trustees of Bozeman Elementary School District No. 7 be authorized to annually levy four (4) mills, being approximately \$990,000, each year in the Building Reserve Fund for the purpose of planning for improvements to and maintenance of school and student safety; programs to support school and student safety and security; installing or updating security-related facility improvements; and installing or updating response systems using contemporary technologies?

Passage of this proposal will increase the annual taxes on a home with an assessed market value of \$100,000 by approximately \$5.40 and on a home with an assessed market value of \$200,000 by approximately \$10.80. The durational limit of the levy is intended to be permanent.

In contrast to the more common levy request structure described above, voters were asked to approve the number of mills—again for a specified duration (permanent in this instance). The mill amount stays fixed permanently for this specific levy, but the dollars that 4-mill levy generates fluctuates each year with changes in taxable value. It is important to note that Montana law only allows mill-based levies in the Building Reserve Safety and Technology Funds. All other levies are limited to specified dollar amounts.

Overall, the Bozeman School Districts locally levied mills decreased from 188.14 in 2022-23 to 139.72 in 2022-23, a 25.74% decrease. These decreases are functions of the District's revenue requirements and a significant increase in 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 \$7,276,613 (15.17%) over prior year levels:

District	2022-23 Dollars Levied	2023-24 Dollars Levied	Change
Bozeman Elementary	\$23,586,613	\$27,570,527	\$ 3,983,915 (+16.89%)
Bozeman High School	\$24,388,855	\$27,681,552	\$ 3,292,698 (+13.50%)
K-12 Total	\$47,975,468	\$55,252,079	\$ 7,276,613 (+15.17%)

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.

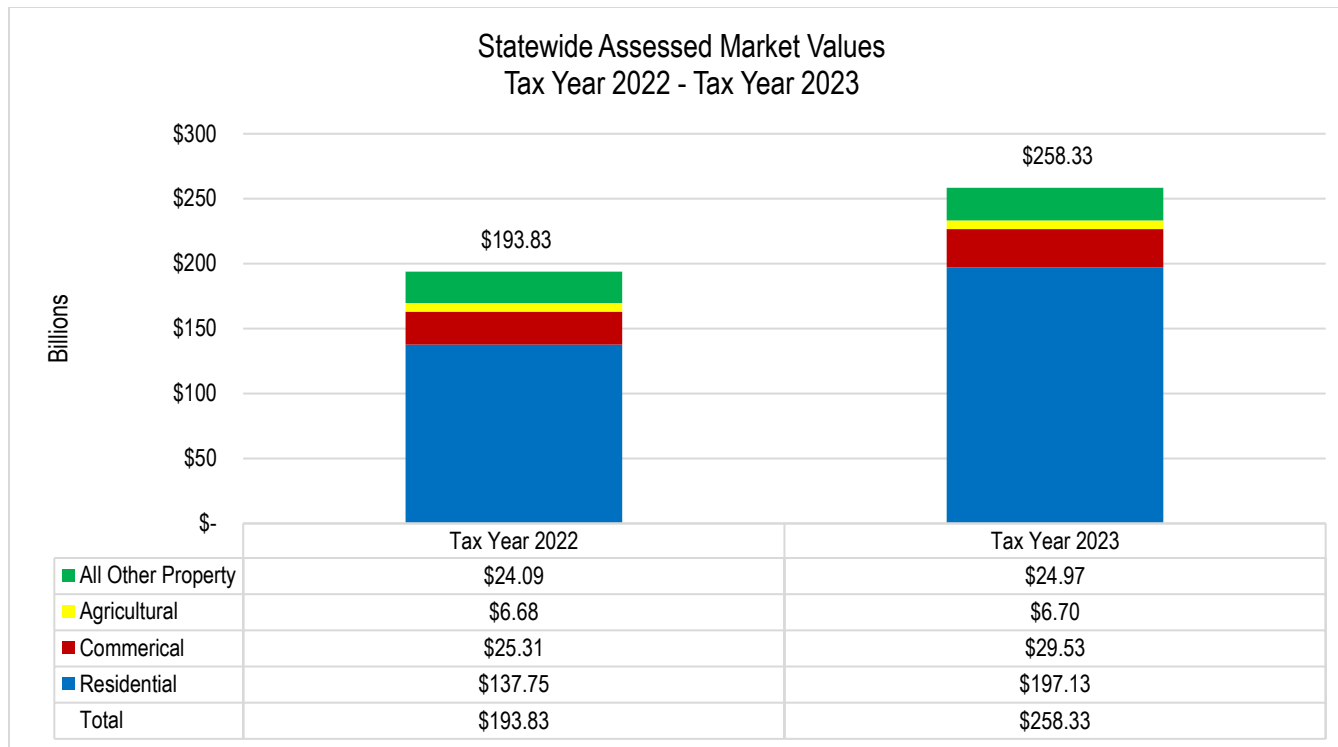
The following table summarizes the base valuation dates and the years for which they apply:

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
FY2025-26 through FY2026-27 (two years)	January 1, 2024

Source: Montana State Law

The two-year reappraisal cycle significantly affects governments—including school districts—and our tax impact by bringing more volatility to our tax base.

The most recent reappraisal cycle was particularly significant. Following the COVID19 pandemic, property values in Montana surged. As the following graph shows, the Department of Revenue estimated that statewide market value increased 33.3% for all properties:



Source: Montana Department of Revenue

As you can see, the bulk of the growth occurred in residential property (+43.1%) and commercial property (+16.7%). Only slight growth occurred in other categories.

While local outcomes don't exactly replicate the statewide data, the statewide data does allow us to draw some useful conclusions:

- Since property taxes are distributed based on assessed value, the dramatic increase in commercial and—in particular—residential property means the burden of the property tax levies will tend to shift *towards* and *onto* those types of property owners.
- The increase in values generally does *not* mean that local governments—including public schools—will generate additional revenue. As noted above, most of our levies are limited by dollars—not property values. Since levy amounts are fixed, the increase in property value will the Bozeman School District and most other local governments will levy substantially fewer mills than they did in previous years.

- Some school-related tax levies are based on mills rather than dollars. Locally, the Bozeman School District has four mill-based levies, and these levies will generate more funds than they did last year:

District/Levy	Voter Approved Mills	2022-23 Revenue	2023-24 Revenue	Change
Elementary Technology Fund*	3.00	\$ 693,028	\$ 714,799	\$ 21,771
High School Technology Fund	1.00	278,037	433,828	155,791
Elementary Building Reserve Safety	4.00	-	1,428,678	1,428,678
High School Building Reserve Safety	2.00	-	867,656	867,656
K-12 Total	10.00	\$ 971,064	\$ 3,444,961	\$ 2,473,897

Source: District Records

Note that voters approved the Building Reserve Safety levies on May 2, 2023, so they were not levied in previous years' amounts. Note also that due to other restrictions in the Technology Fund, the Elementary District reached its cap and was only able to levy 2.00 mills in 2023-24 rather than the 3.00 mills that voters previously approved. More information on that topic is available in the Financial Section of this document.

At a statewide level, the Montana Legislature also levies 95 mills on all property in the state for public school funding. While they are in no way attributable to our District, the fact that they are dedicated to school funding means taxpayers will likely associate them with our District. For that reason, we will briefly address that levy here.

Importantly, the proceeds of this levy do not go directly to local school district; rather they go to the state where they are combined with other state revenue and is then distributed to schools as 'state BASE aid' (enrollment) funding. Although the proceeds of the 95 mills do help finance public schools:

1. Schools do not receive the funds directly,
2. Amounts levied do not necessarily return to the local school district where a taxpayer resides,
3. Increases in levy proceeds do not translate into increased funding for schools, and
4. The mills are levied at the discretion of the legislature, a decision local school districts cannot affect, and 4).

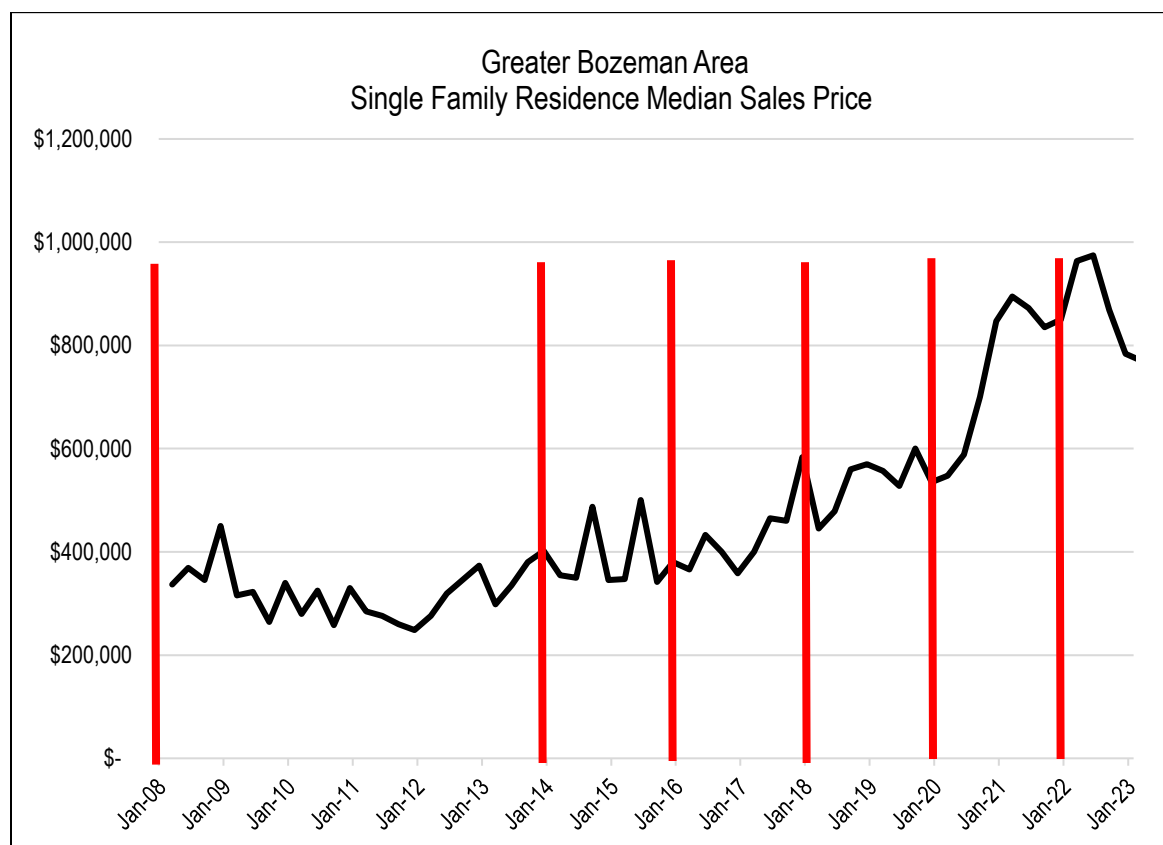
Since the 95 mills generate more funds as property values grow, they will have one of the largest 'felt' impacts on property owners. The 95 mills are expected to raise about \$100 million more this year than they did last year as a result of property value growth, going from



about \$340 million to \$430 million statewide. K-12 base aid is over \$900 million, though, so the state is still subsidizing it with other revenue sources, primarily income tax, from the state general fund—albeit to a lesser extent than it did before property values skyrocketed.

Increases in Bozeman and Gallatin County were among the largest in the state. However, the taxable value now more accurately reflects current marketable values in our area.

Although residential property only makes up a portion of our district's tax base, price trends do help explain the taxable value increases. The following information from the Gallatin Association of Realtors depicts home value trends in our community:



Source: Gallatin Association of Realtors

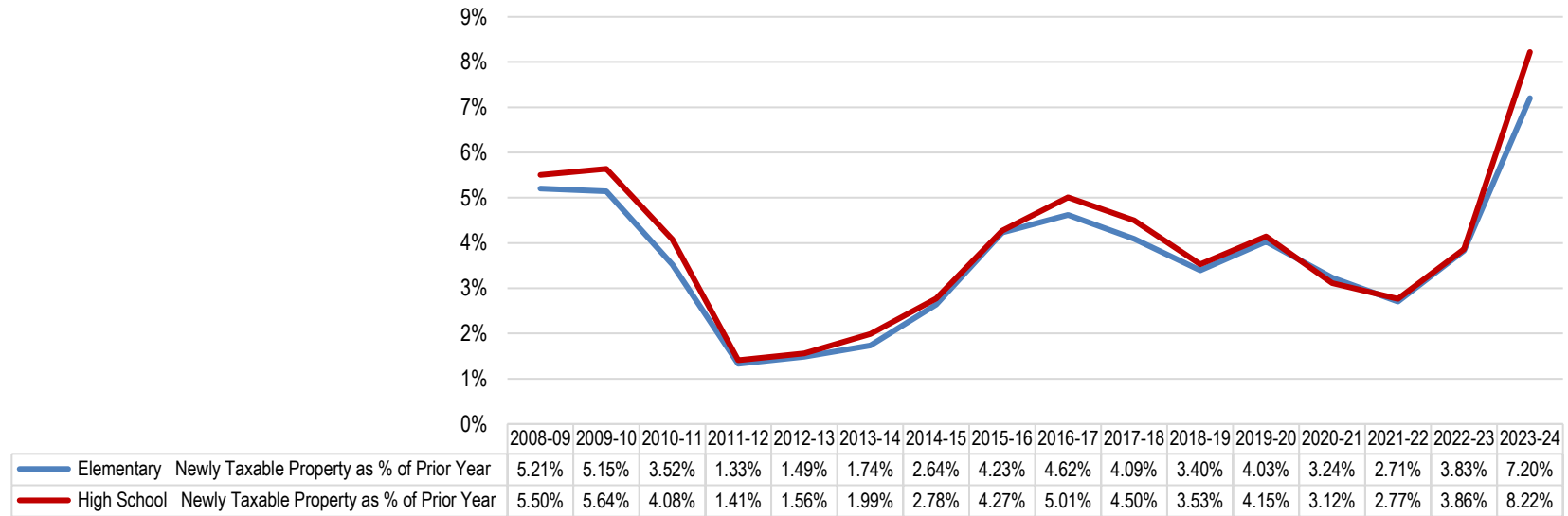
In this chart, the red lines represent the median home value at the base years of each reappraisal cycle. As you can see, home market values declined from 2007 to 2011 as a result of the 2008-2009 recession. Under the former reappraisal system, taxable values in fiscal years 2009-10 through 2014-15 were 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 2022. The market impacts of COVID-19 are not yet fully known, but 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 in December 2022 in Bozeman was \$783,902 compared to \$850,000 in December 2021. As the graph displays, the increases continued well into 2022 and didn't start coming down until the start of 2023 when the federal government's interest rates changes took hold.

Additionally, a significant amount of newly taxable property was added to the tax rolls again this year. Newly taxable property—new construction—accounted for \$16,641,358 of the Elementary District's taxable value increase and \$22,858,410 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 4.0% and 4.22% for the Elementary and High School Districts, respectively, with the most recent valuation being the highest to date:

### Bozeman Public Schools Newly Taxable Property as a Percentage of Prior Year Taxable Value



Source: District records

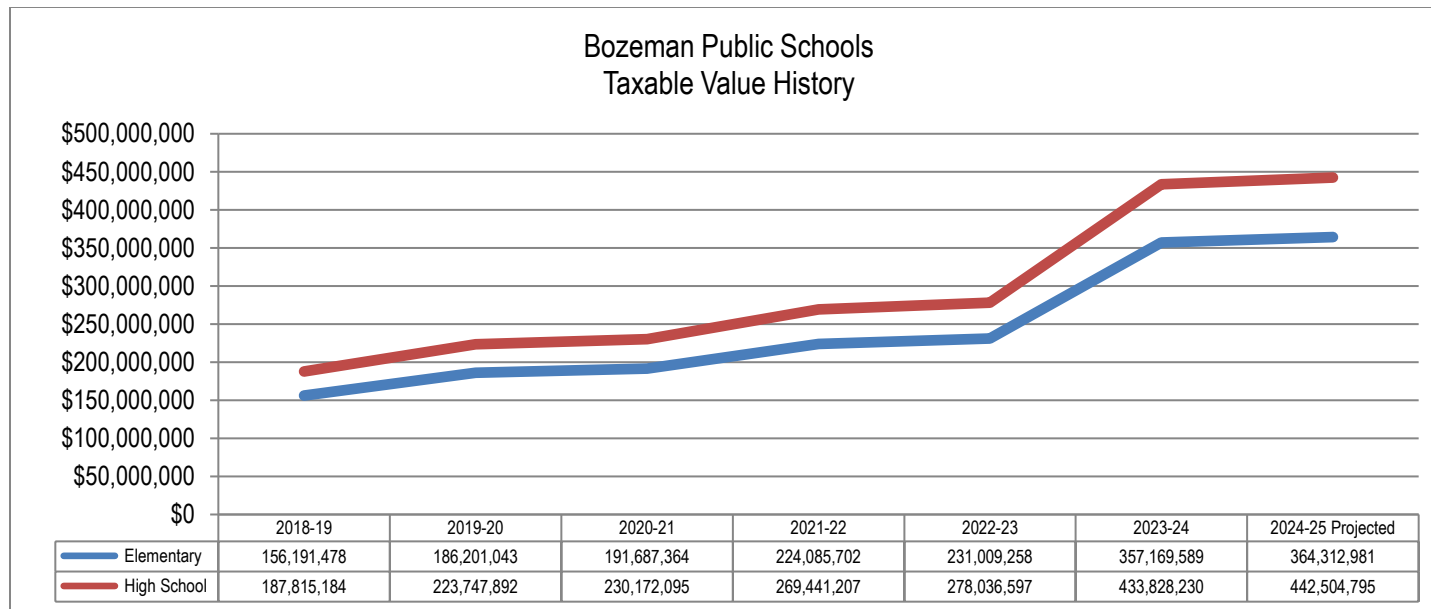
Overall market values for our Districts grew as follows:

District	2022-23 Assessed Market Value	2023-24 Assessed Market Value	Change (%)
Bozeman Elementary	\$ 15,622,410,596	\$ 25,115,336,696	\$ 9,492,926,100 (+62.0%)
Bozeman High School	\$ 18,672,952,333	\$ 30,267,810,327	\$ 11,594,857,994 (+61.6%)

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.

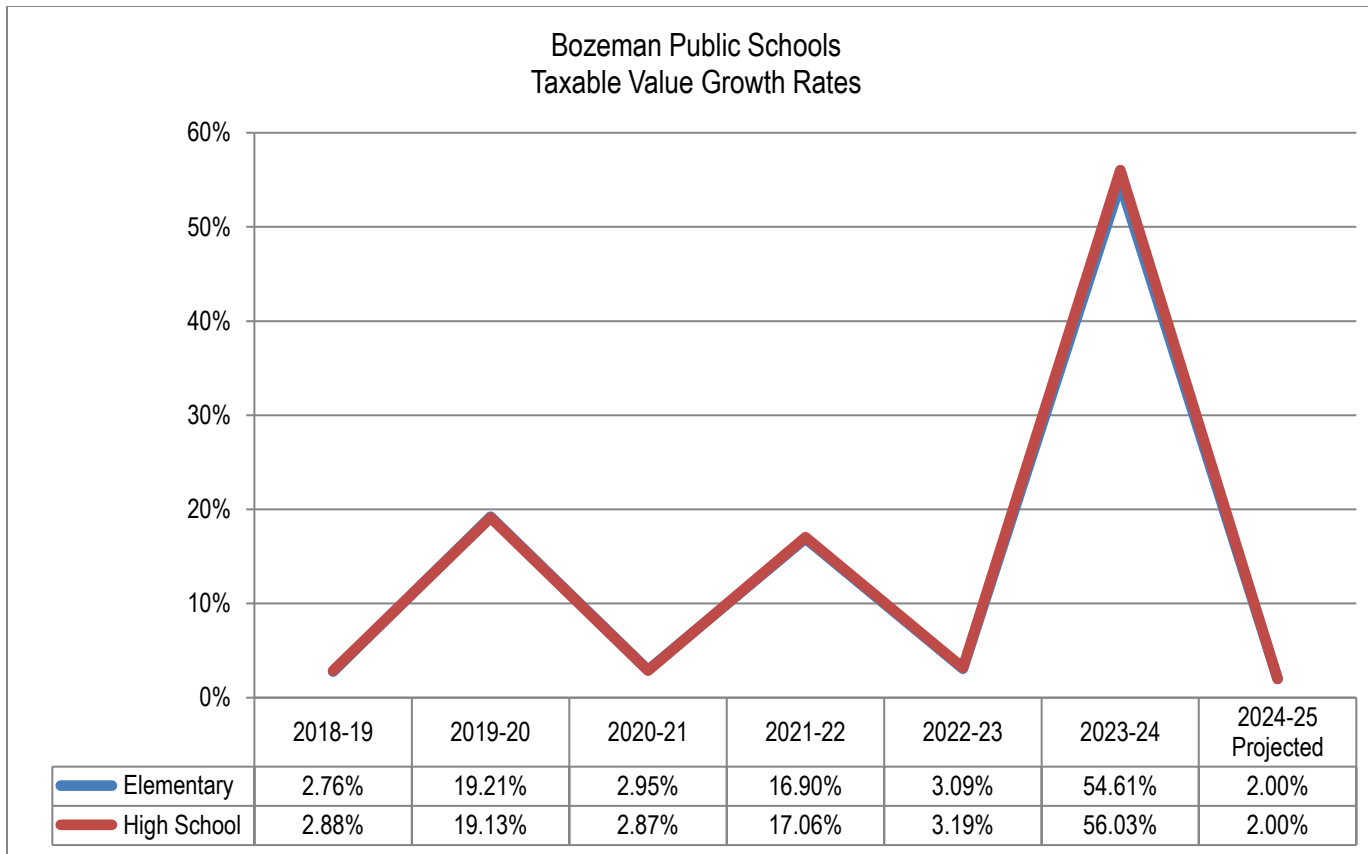
Thanks to the booming real estate market, abundant new growth in the area, and the legislature's decision to leave tax rates unchanged, taxable values increased again this year—with both districts again reaching record highs:



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. As with last year, Bozeman Elementary's tax base continues to make up 83% of that of Bozeman High School.

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



Source: District records

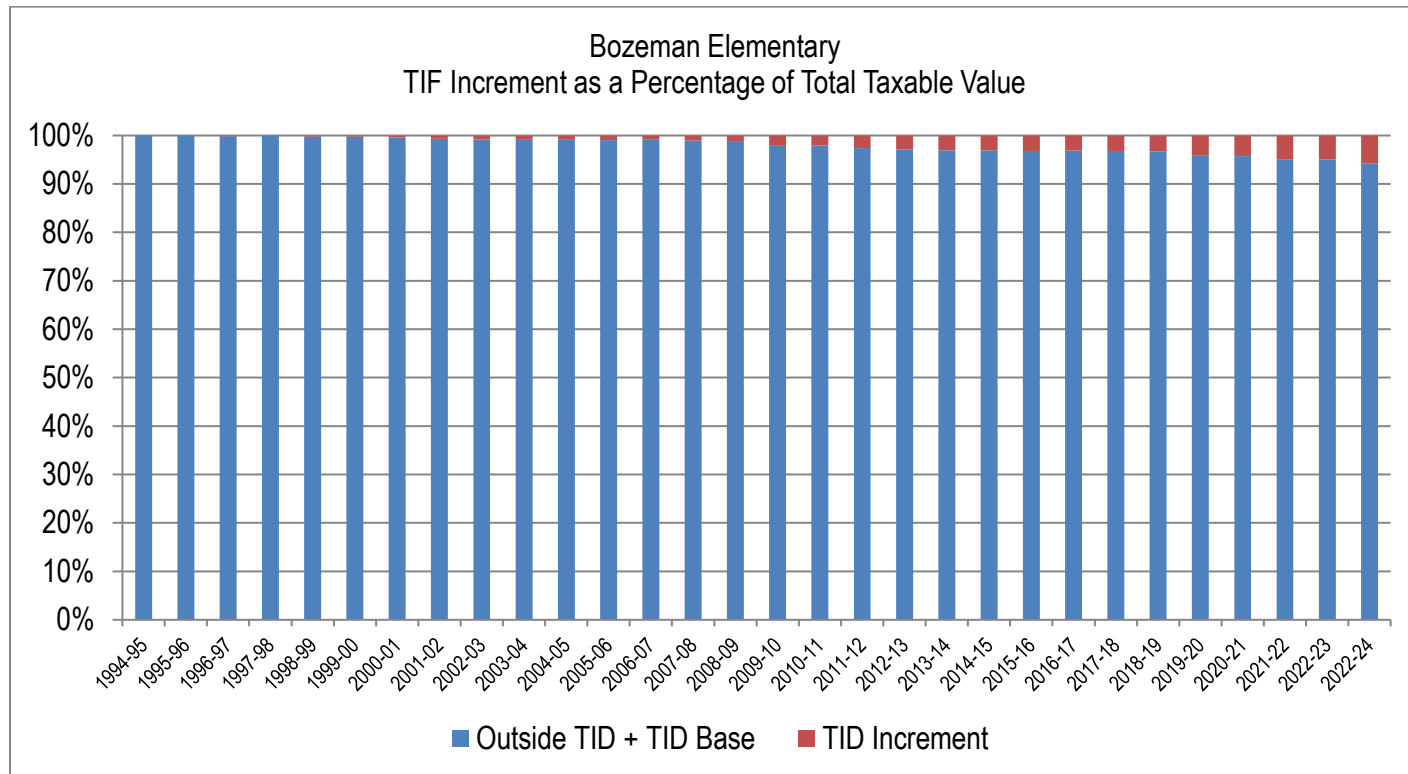
Local property values are surging and area growth remains strong. 2.0% growth rates are assumed for the future non-reappraisal year of 2024-25.

To offset the impact of rising property values, the 2023 State Legislature passed HB 222 that provides a property tax rebate on a principal residence based on a certain amount of property taxes paid; providing a rebate of property taxes up to \$500/year for tax years 2022 and 2023. In addition, HB 192 was also signed into law by the Governor and provides for a distribution of surplus revenue to Montanans based on certain individual income liability for individual income taxes paid. Both of these measures are set to offset some of the rising costs for property taxes.

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:



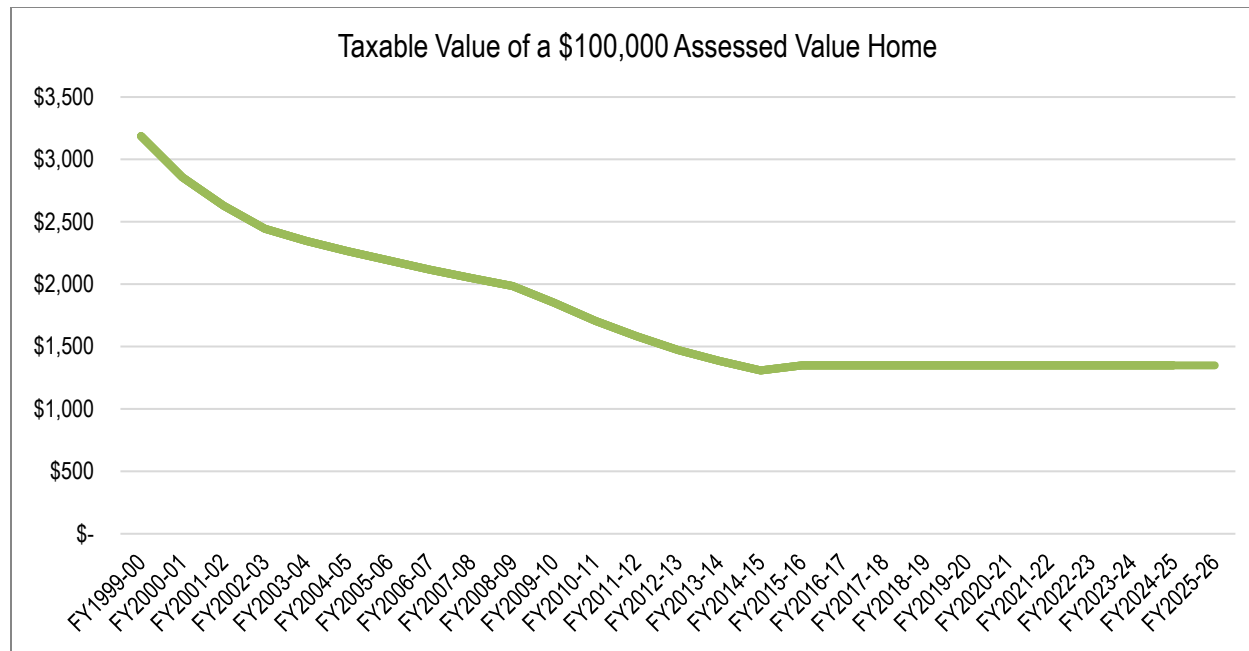
Source: District records

In 2023-24, the increment represents 5.77% of the total Bozeman Elementary District taxable value—up from 4.96% in 2022-23. Though not displayed here, Bozeman High School District shows similar trends with its increment and taxable value. This shows that along with TIF revenue increasing, taxable values across the board increased so significantly, it had a smaller percentage of total taxable value within the TIF.

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.

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 ever 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. An example of these taxes include the 95-mill state equalization levy that is levied on every property owner in the state, described above. In the Bozeman High School District, those 95 mills generated \$26,413,478 in 2022-23. Due to the higher taxable value, those same 95 mills will generate \$41,213,681 in 2023-24, an increase of \$14,800,203.
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 2022-23, it took 8.66 mills to raise that amount; in 2023-24 it will take only 5.60 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.

As a result, a different taxable value applies for those High School bonds originally issued before 2008. That value base includes all of Bozeman High School's taxable value as well as the Big Sky K-12 taxable value. The 2023-24 taxable value for those bonds is \$540,532,489 – an increase of \$209,466,477 from 2022-23. While the Bozeman School District saw an average increase of taxable value at 55.32%, Big Sky saw their taxable value increase by 101%. The calculations for the Big Sky Debt Service payments are based on the taxable values as follows:

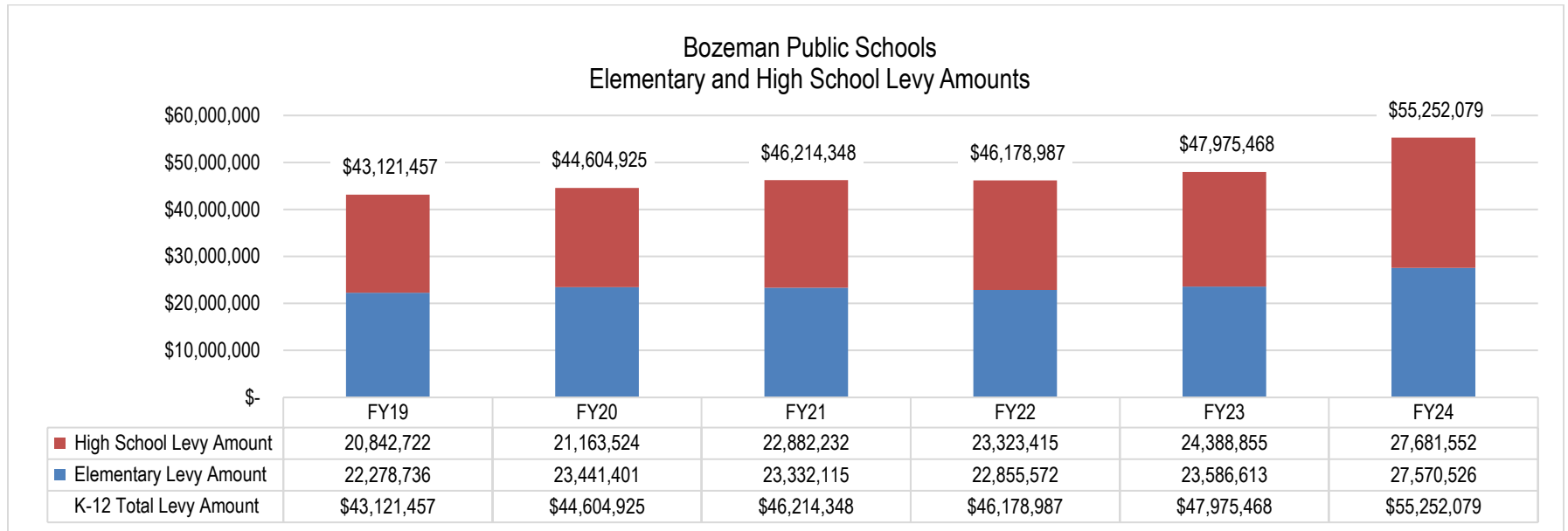
Jurisdiction	2023-24 Taxable Value	% of Total
Bozeman High School	\$ 433,828,230	80.3%
Big Sky K-12 School District	\$ 106,704,259	19.7%
Total	\$ 540,532,489	100.0%

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 FY24 being a "re-appraisal" year, the taxable value increased significantly from FY23. Therefore, the District's total levied K-12 mills in 2023-24 will be 139.72, as opposed to 188.14 in 2022-23—a 25.74% decrease in total mills. However, the revenue increased by \$7,276,613. 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.

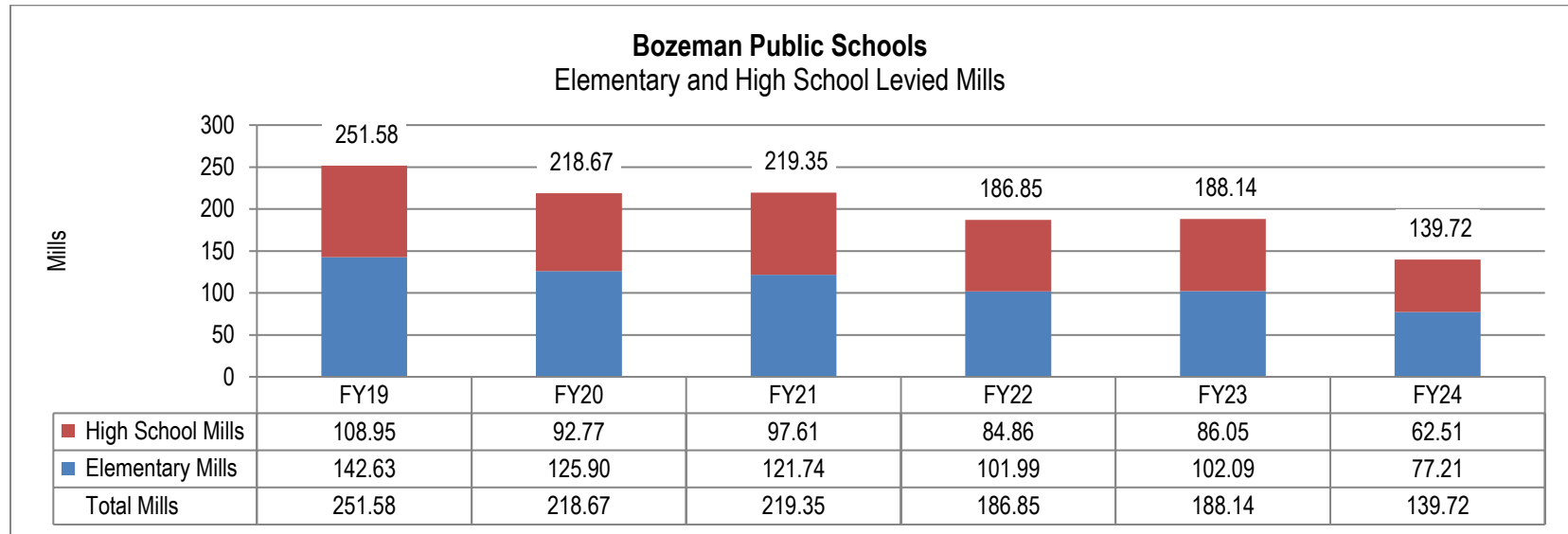
**BOZEMAN PUBLIC SCHOOLS**  
DOLLARS LEVIED BY DISTRICT



Fund	Elementary Levy Amounts			High School Levy Amounts			K-12 Total Levy Amounts		
	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change
General	\$ 14,087,533	\$ 15,205,853	\$ 1,118,320	\$ 8,943,009	\$ 10,089,315	\$ 1,146,306	\$ 23,030,541	\$ 25,295,168	\$ 2,264,626
Transportation	1,812,132	2,734,356	\$ 922,224	725,722	1,231,014	505,292	2,537,854	3,965,370	1,427,516
Bus Depreciation	-	-	\$ -	-	-	-	-	-	-
Tuition	280,283	302,212	\$ 21,929	270,585	282,157	11,572	550,868	584,369	33,501
Adult Education	-	-	\$ -	459,502	865,526	406,024	459,502	865,526	406,024
Technology	693,028	714,799	\$ 21,772	278,037	433,828	155,792	971,065	1,148,627	177,563
Flexibility	-	-	\$ -	-	-	-	-	-	-
Debt Service	4,713,637	4,714,391	\$ 754	11,417,864	11,433,014	15,150	16,131,501	16,147,405	15,904
Building Reserve	2,000,000	3,898,915	\$ 1,898,915	2,294,137	3,346,698	1,052,562	4,294,137	7,245,613	2,951,478
<b>Total</b>	<b>\$ 23,586,613</b>	<b>\$ 27,570,527</b>	<b>\$ 3,983,915</b>	<b>\$ 24,388,855</b>	<b>\$ 27,681,552</b>	<b>\$ 3,292,698</b>	<b>\$ 47,975,467</b>	<b>\$ 55,252,079</b>	<b>\$ 7,276,613</b>

Source: District records

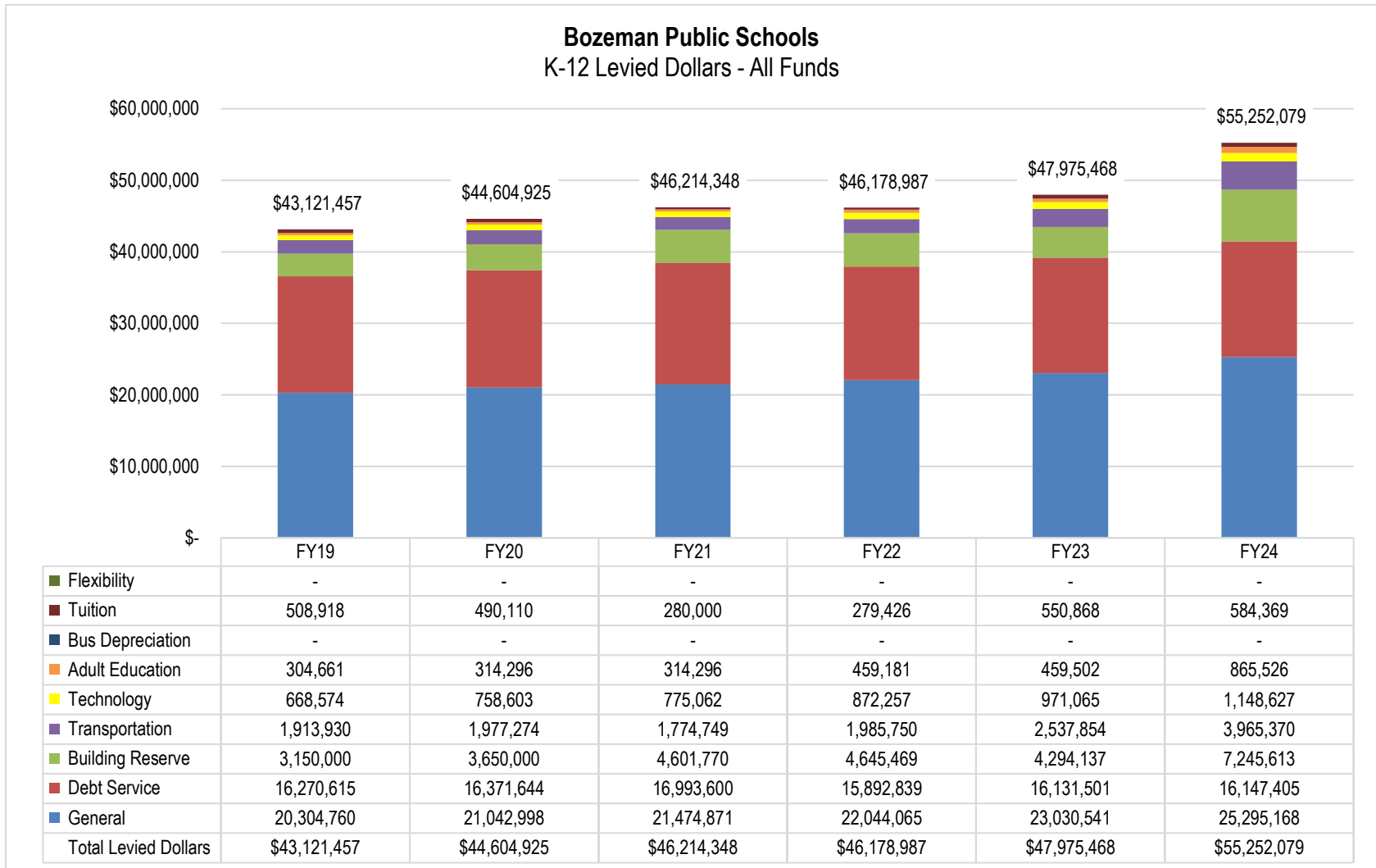
**BOZEMAN PUBLIC SCHOOLS**  
LEVIED MILLS BY DISTRICT



Fund	Elementary Mills Levied			High School Mills Levied			K-12 Total Mills Levied		
	2022-23	2023-24	Change	2022-23	2023-24	Change	2022-23	2023-24	Change
General	60.98	42.58	(18.40)	32.16	23.26	(8.90)	93.14	65.84	(27.30)
Transportation	7.84	7.66	(0.18)	2.61	2.84	0.23	10.45	10.50	0.05
Bus Depreciation	-	-	-	-	-	-	-	-	-
Tuition	1.21	0.85	(0.36)	0.97	0.65	(0.32)	2.18	1.50	(0.68)
Adult Education	-	-	-	1.65	2.00	0.35	1.65	2.00	0.35
Technology	3.00	2.00	(1.00)	1.00	1.00	-	4.00	3.00	(1.00)
Flexibility	-	-	-	-	-	-	-	-	-
Debt Service	20.40	13.20	(7.20)	39.41	25.04	(14.37)	59.81	38.24	(21.57)
Building Reserve	8.66	10.92	2.26	8.25	7.72	(0.53)	16.91	18.64	1.73
<b>Total</b>	<b>102.09</b>	<b>77.21</b>	<b>24.88</b>	<b>86.05</b>	<b>62.51</b>	<b>(23.54)</b>	<b>188.14</b>	<b>139.72</b>	<b>(48.42)</b>

Source: District records

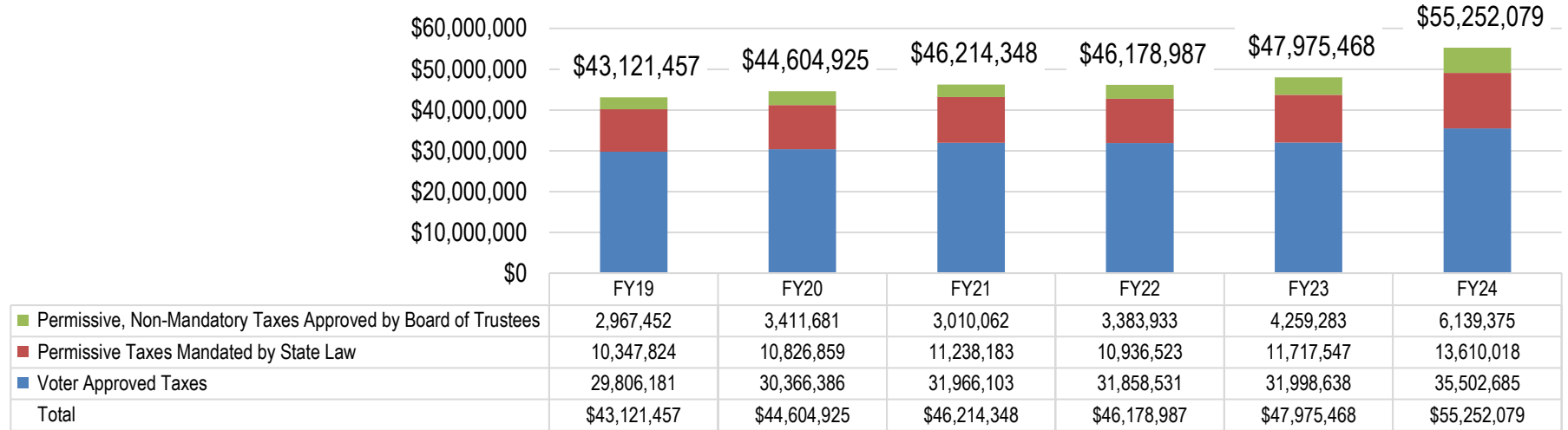
# BOZEMAN PUBLIC SCHOOLS K-12 LEVIES BY FUND



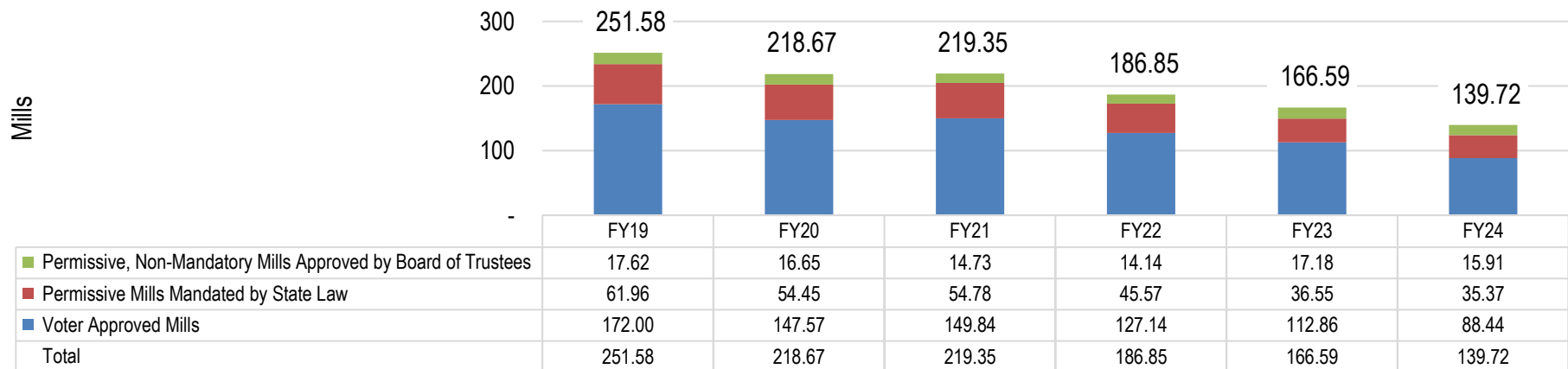
Source: District records

# **BOZEMAN PUBLIC SCHOOLS** LEVIES BY AUTHORIZING ENTITY

Bozeman Public Schools - Authorizing Entity for Local Property Tax Dollars

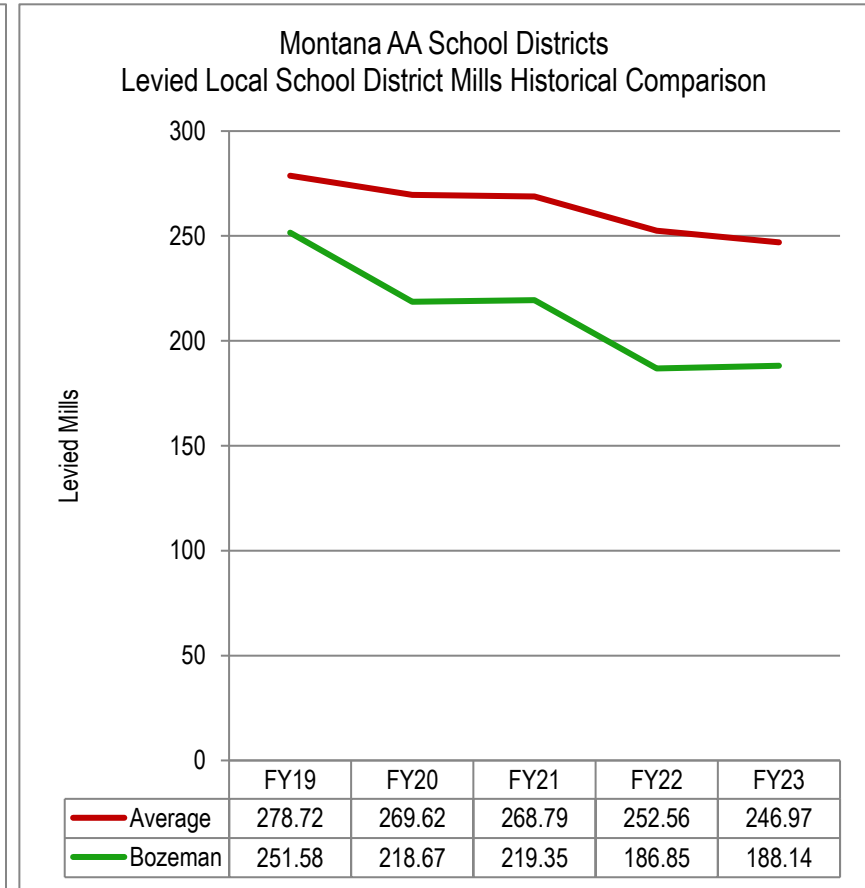
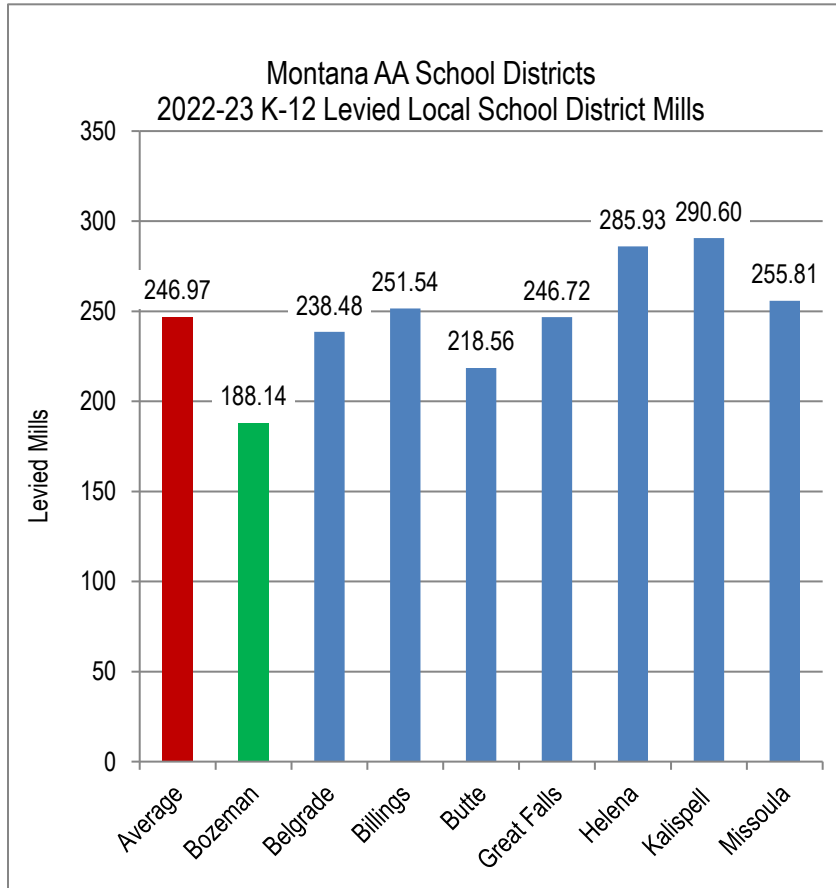


Bozeman Public Schools - Authorizing Entity for Local Property Tax Mills



Source: District records

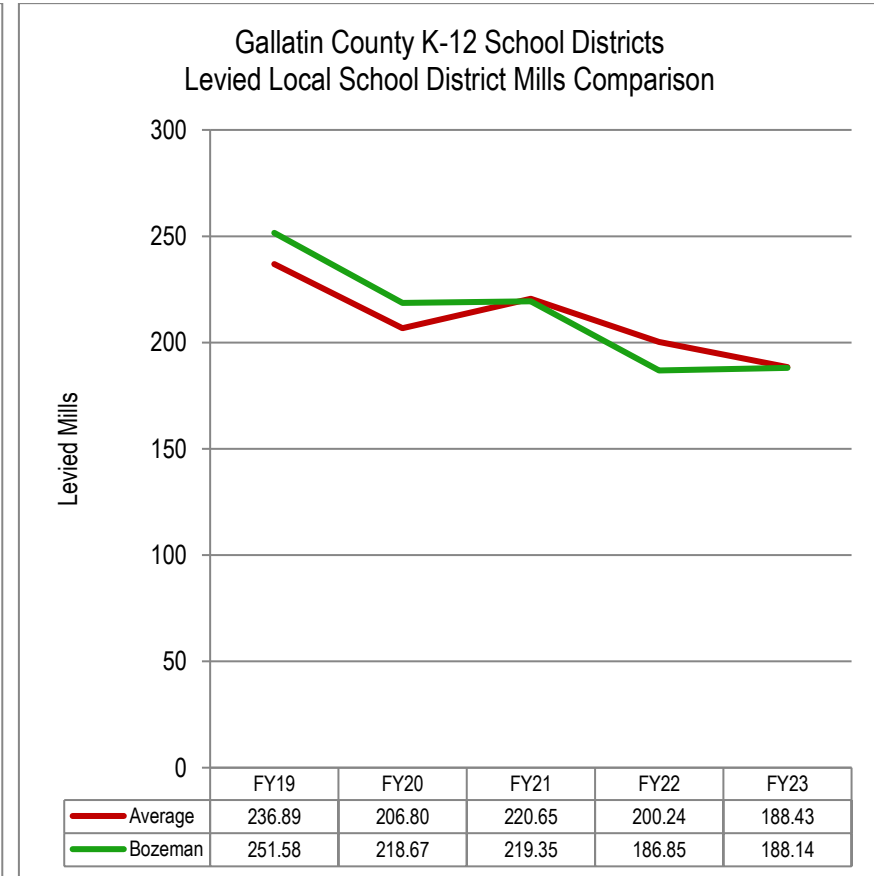
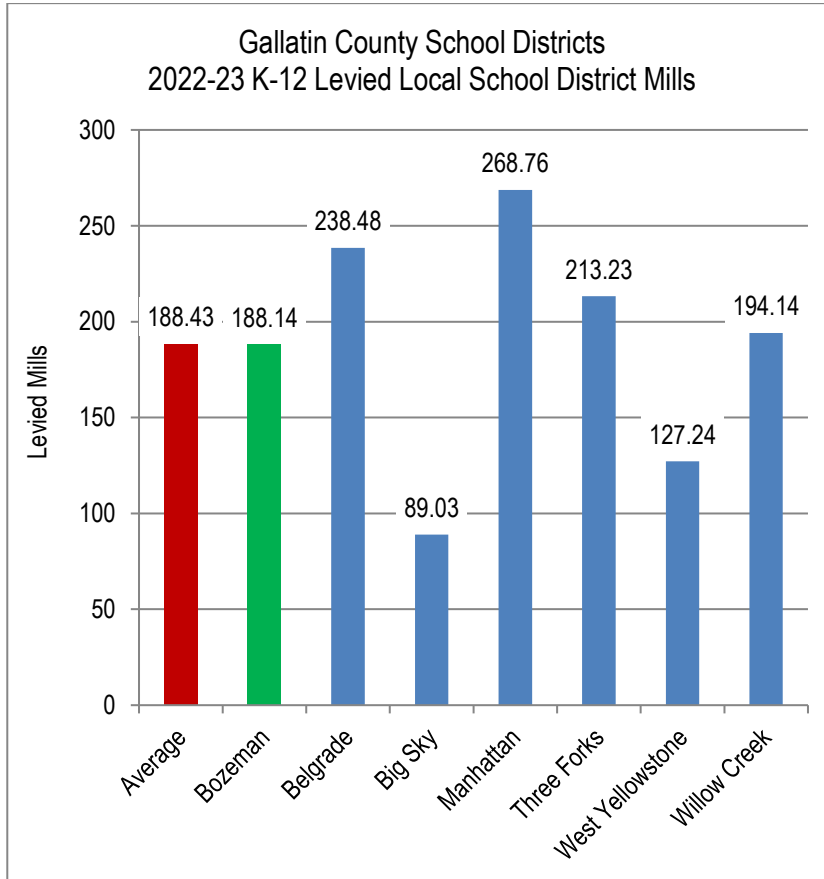
The District tracks how Bozeman's school mills compare to those of other comparable and neighboring districts in the state. The eight largest school districts in the state—of which Bozeman is one—are classified as a 'AA' Districts for extracurricular athletic purposes. Although these districts differ in many ways, they are often compared on various different fronts. Districts are still developing 2023-24 information, but 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.

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 the 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 139.72 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

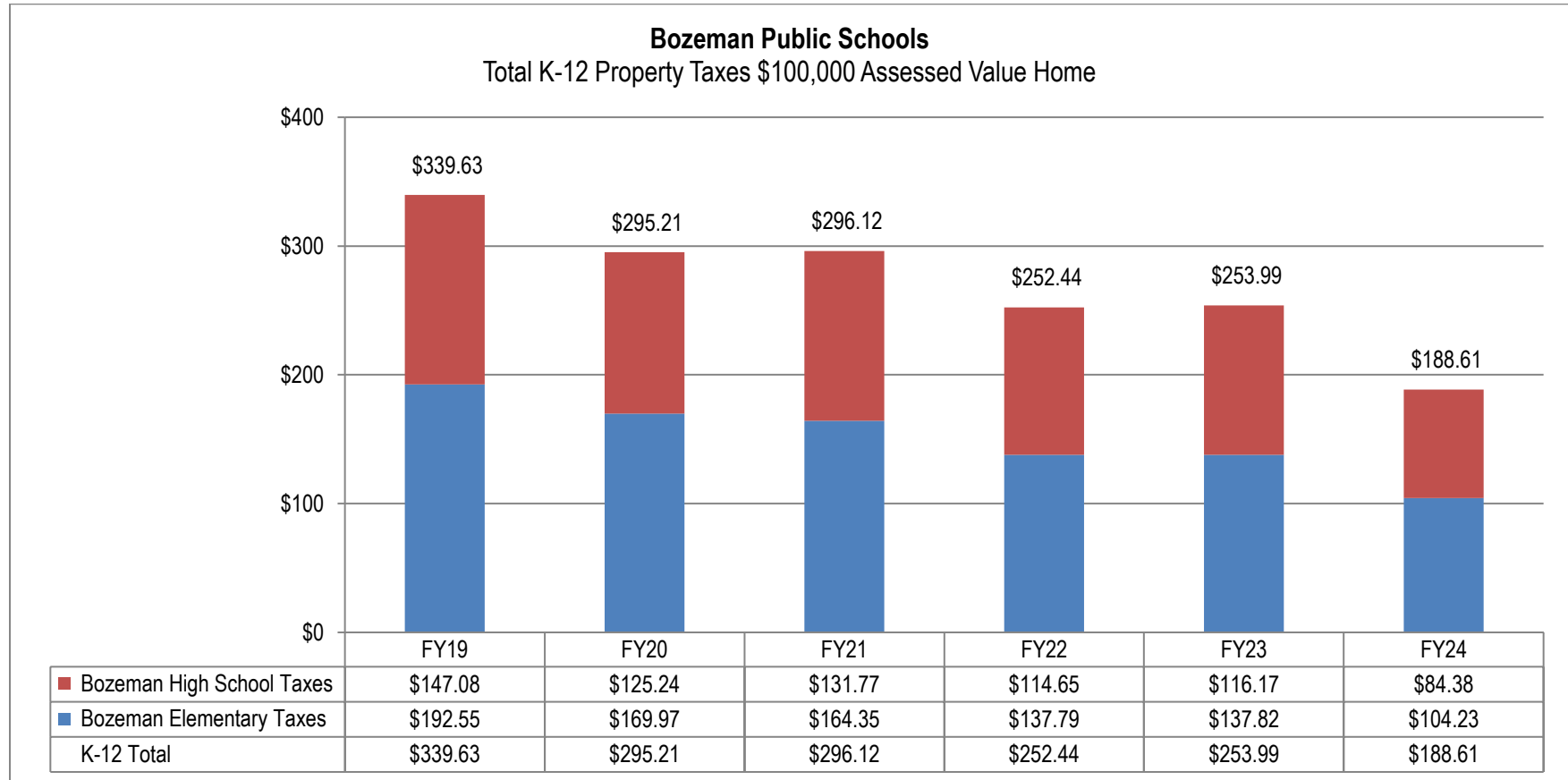
#### Property Tax Liability:

Mills	139.72
Multiply by: Mill value	\$ 1.35
Property Tax Liability	\$ 188.62



## Bozeman Schools Tax Impact

Although the number of levied mills does directly impact an individual's tax bill, other factors—namely relative 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:



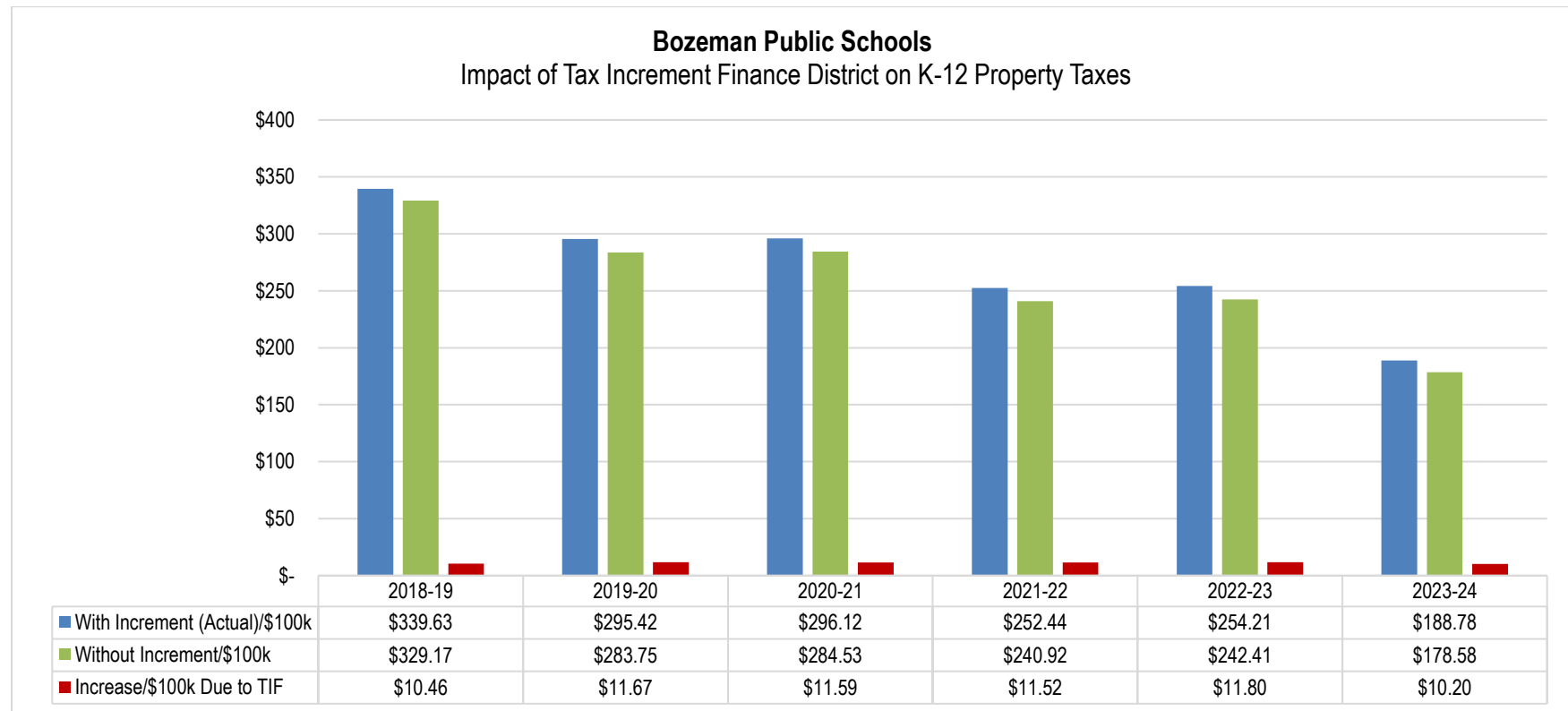
Source: District records

\* 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 2023-24, the Bozeman School District will levy 139.72 mills. Had the increment been included in the taxable value used to calculate those mills, however, only 132.28 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

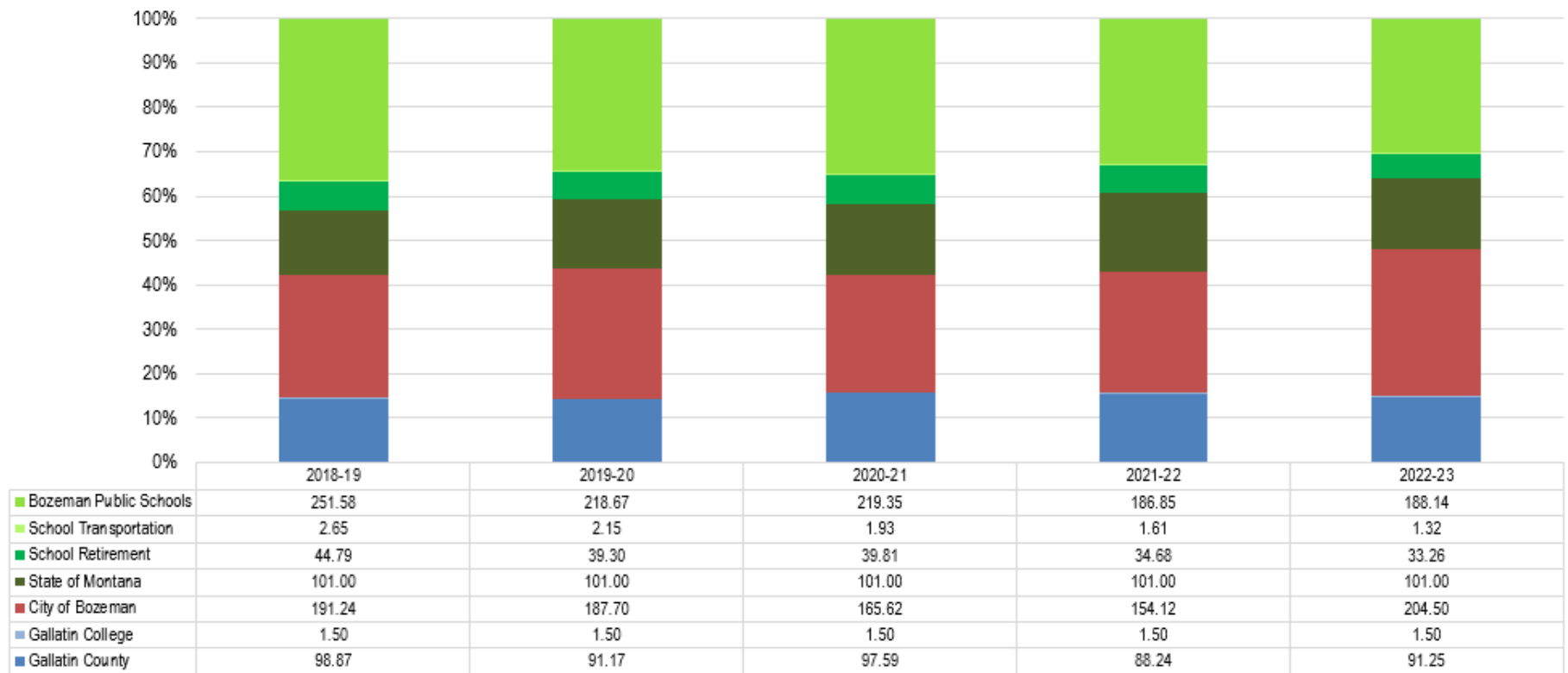
### Total Property Tax Bill

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. Historical amounts must be used at this time, as the mills based on the new taxable value will not be available until tax bills are distributed in October 2023. The intent of this graph is to give an understanding of overall differentiation between taxing jurisdictions and how many mills each requires.

### Bozeman (Proper) Levied Mills

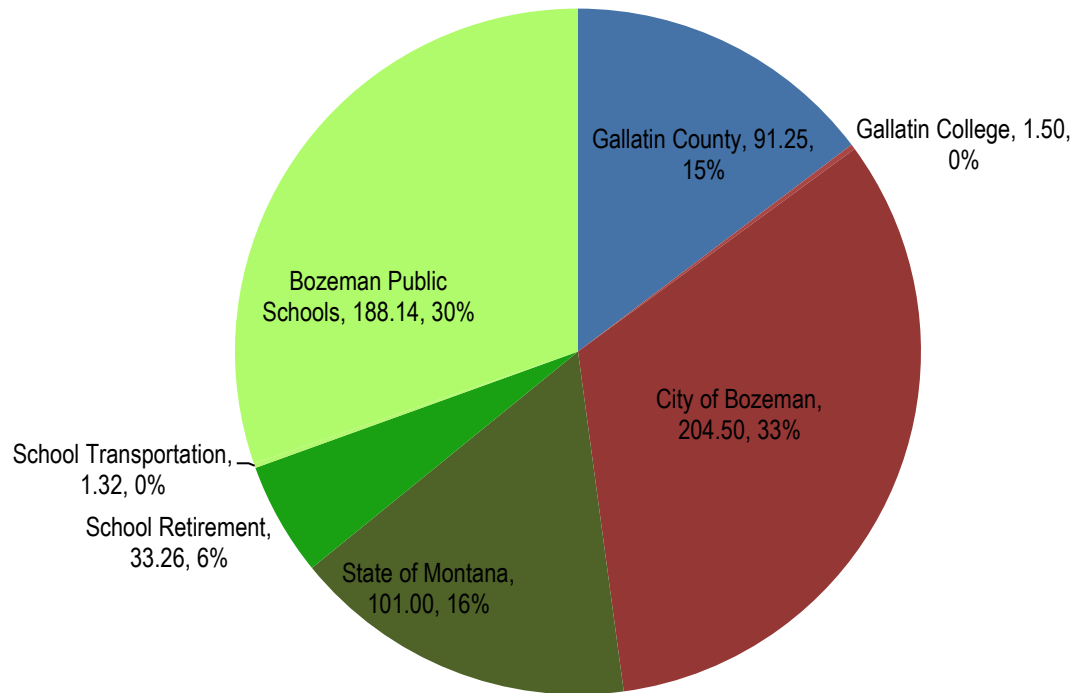


Source: Gallatin County Treasurer

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 represented an 8.5% increase overall. The majority of the increase was due to City of Bozeman mills growing from 154.12 to 204.50, a 50.38 mill increase.

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

## Bozeman (Proper) 2022-23 Levied Mills



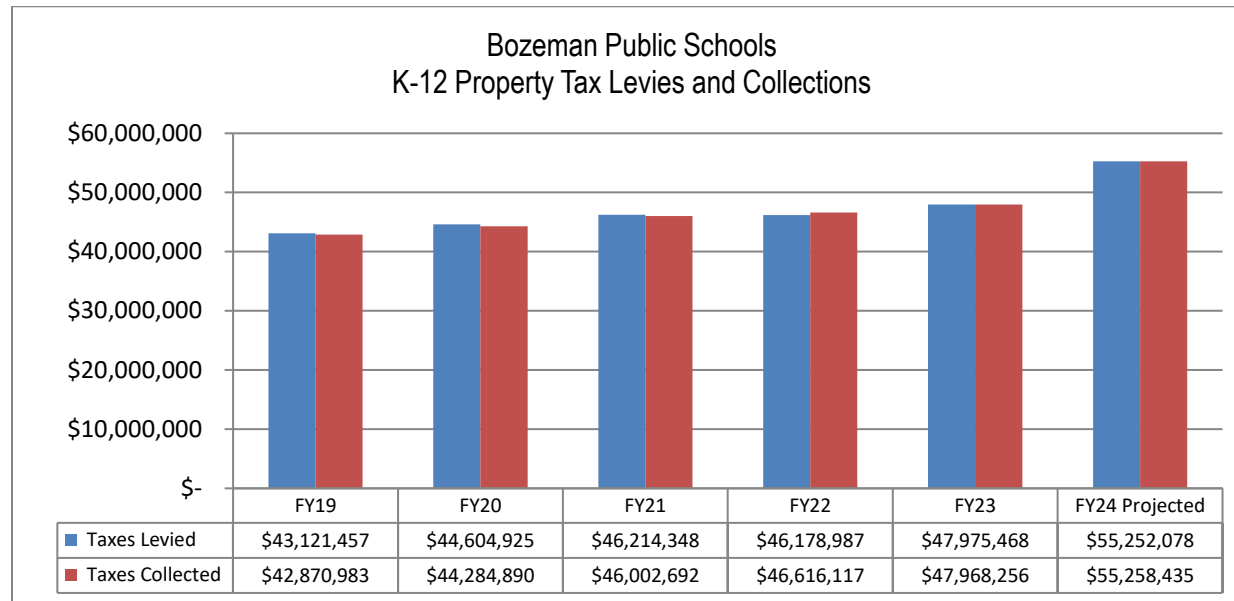
Source: Gallatin County Treasurer

As you can see, Bozeman Public Schools (which includes both the Elementary and High School Districts) accounted 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 325.22 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 99.98% of our taxes levies ultimately being collected in 2023. 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 99.62%.

## 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.

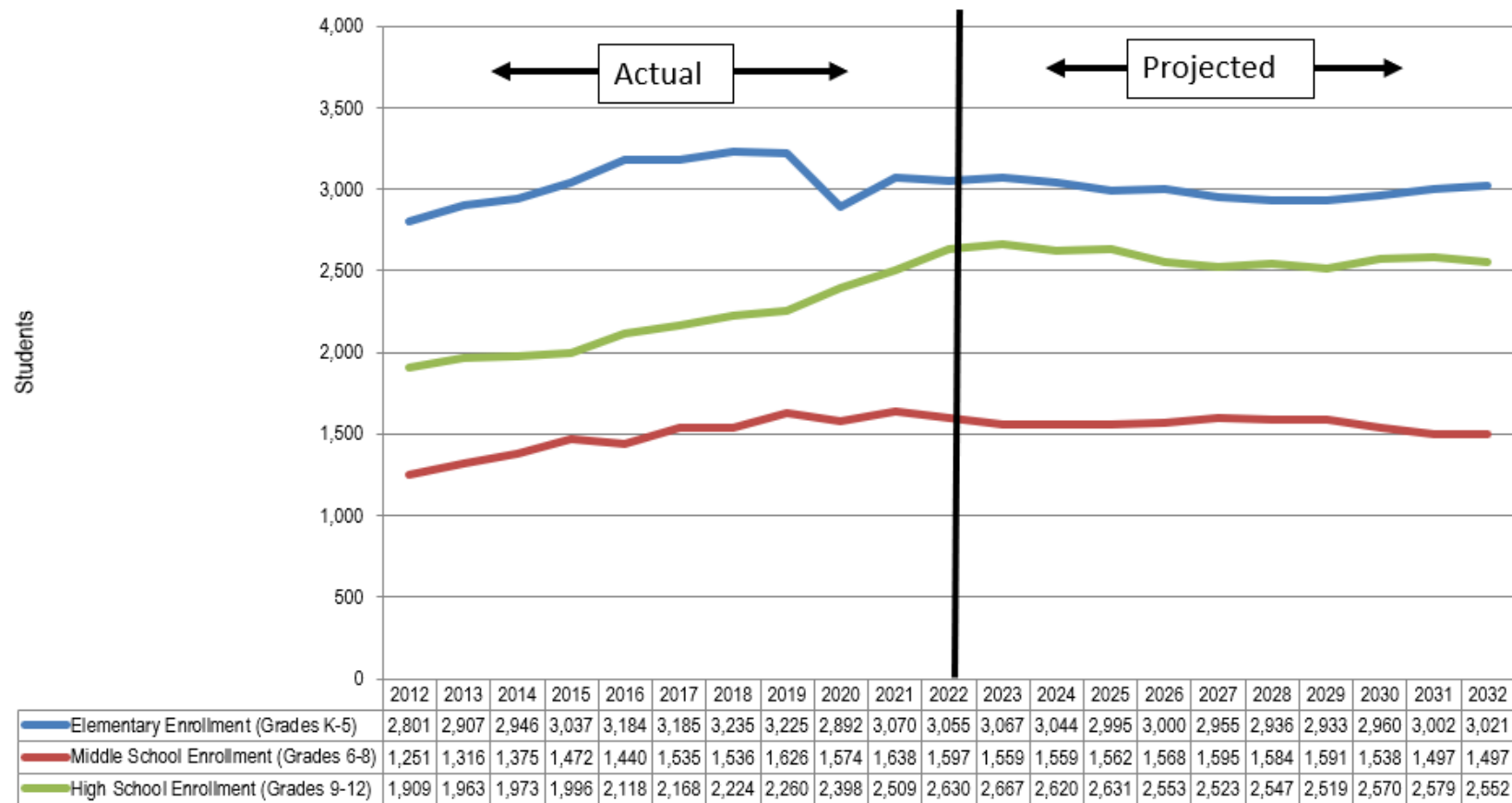
While not exact, historical projections have proven very accurate and reliable over time. Historically, the District's biggest challenge regarding enrollment projections remains accurately forecasting the number of incoming kindergartners. Our current methodology involves a hybrid of live-birth data from Bozeman Deaconess Hospital, Gallatin County, state and county populations trends available from the Montana Department of Health and Human Services, and Census data. In the 2023 State Legislature, HB 203 was signed into law by the Governor. This bill generally revises education laws related to out-of-district attendance. Meaning, it gives students the choice as to which District they wish to attend. The taxpayer dollars follow the student to their District of choice. The open enrollment bill goes into effect July 1, 2025 and will have an unpredictable impact on how enrollment projections are made.

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. With the open enrollment bill going into effect July 1, 2025, it allows the District to accommodate out-of-District students so long as the District buildings have sufficient space. Meaning, once our buildings are full, the District is no longer required to allow out-of-District students into our school. Therefore, staffing—can and will be shifted between buildings to accommodate enrollment shifts. For these reasons, the District historically has not projected enrollment by building beyond the upcoming school year. This may change in future years, as the new bill takes effect.

## 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 2023-24 Elementary and High School enrollment projections. A graph of that official count and projection is presented below:



Source: District Records

Enrollment for Bozeman Public Schools increased by 65 students to 7,282 from October 1, 2021 to October 1, 2022—a 0.9% increase.



As of October 1, 2022, the K-5 elementary, 6-8 middle school, and 9-12 high school total enrollments are 3,055, 1,597, and 2,630, respectively. While the K-8 elementary saw a decrease in enrollment, the high school numbers once again are new record highs. The K-5 decrease is the second drop in enrollment in the last three years. In 2021 the K-5 elementary gained back some of the enrollment that was lost from the COVID pandemic. However, the 2022 numbers decreased by 15 students from last year's count. As a result, K-5 enrollment remains approximately where it was in 2015.

Additional highlights of this year's enrollment count include:

- Kindergarten enrollment decreased 22 students—this comes after an increase of 100 students in 2021-2022, presumably due to the pandemic. While the decrease this year was not large, it is a substantially lower number than the District has seen since 2015, omitting the pandemic enrollment counts.

This year's Kindergartners were likely born around 2017, a year that marked the first of a 4-year decrease in local hospital births. The birth rate at Bozeman Health increased in 2021 when they recorded a record number of deliveries. With the significantly birth rate decrease from 2017-2020, it will likely mean smaller Kindergarten classes through 2024.

- K-5 enrollment saw a small decrease of 15 students. While the majority of grade levels have maintained or grown since 2020, the decreased size of the Kindergarten class makes up the total loss in enrollment. While all buildings rebounded partially after a very significant decrease 2020, again presumably due to the COVID-19 pandemic, Irving and Morning Star have not regained their pre-pandemic enrollment numbers. Overall, the total K-5 enrollment of 3,055 students 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 42 students from its pre-pandemic peak. It is now our third largest elementary building behind Emily Dickinson and Hyalite. Enrollment at Irving also continues to decrease with only 184 students, down from 198 in 2021. Irving is by far our smallest building—nearly one-third smaller than the next smallest school (Whitter). Interestingly, Hyalite and Longfellow have both grown and have continued to grow, even through the pandemic years.

- 6-8 middle school enrollment decreased by 41 students in total. 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 78 more students than Chief Joseph Middle School.

- Bozeman Online Charter School (BOCS) registered 108 students in its first year. With the 2022 enrollment, there was a decrease of 64 total students from the BOCS. K-5 amounted to 40 of those, and middle school enrollment accounted for 24. It is noted that the majority of those students did return to one of the district's physical K-8 locations. Therefore, the decrease specifically to that school does not constitute the loss of those students to other educational opportunities outside of the district.
- 9-12 high school enrollment increased for the twelfth consecutive year. This year, the increase was 121 students—5.05%—to bring the total enrollment to 2,630 students, another all-time high. The previous enrollment record—2,509 students—was set in 2021. High school enrollment will likely continue to grow for at least one more year before levelling off.

2022 marks the second year with two fully operational high schools in the Bozeman School District. During the planning process for the second building, great care was taken to ensure enrollments at the buildings would be as similar as possible. While Gallatin High School currently has 72 more students than Bozeman High School, neither High School are near their functional capacity, and with enrollment anticipated to level off in the next year, both should remain well within their enrollment limits.

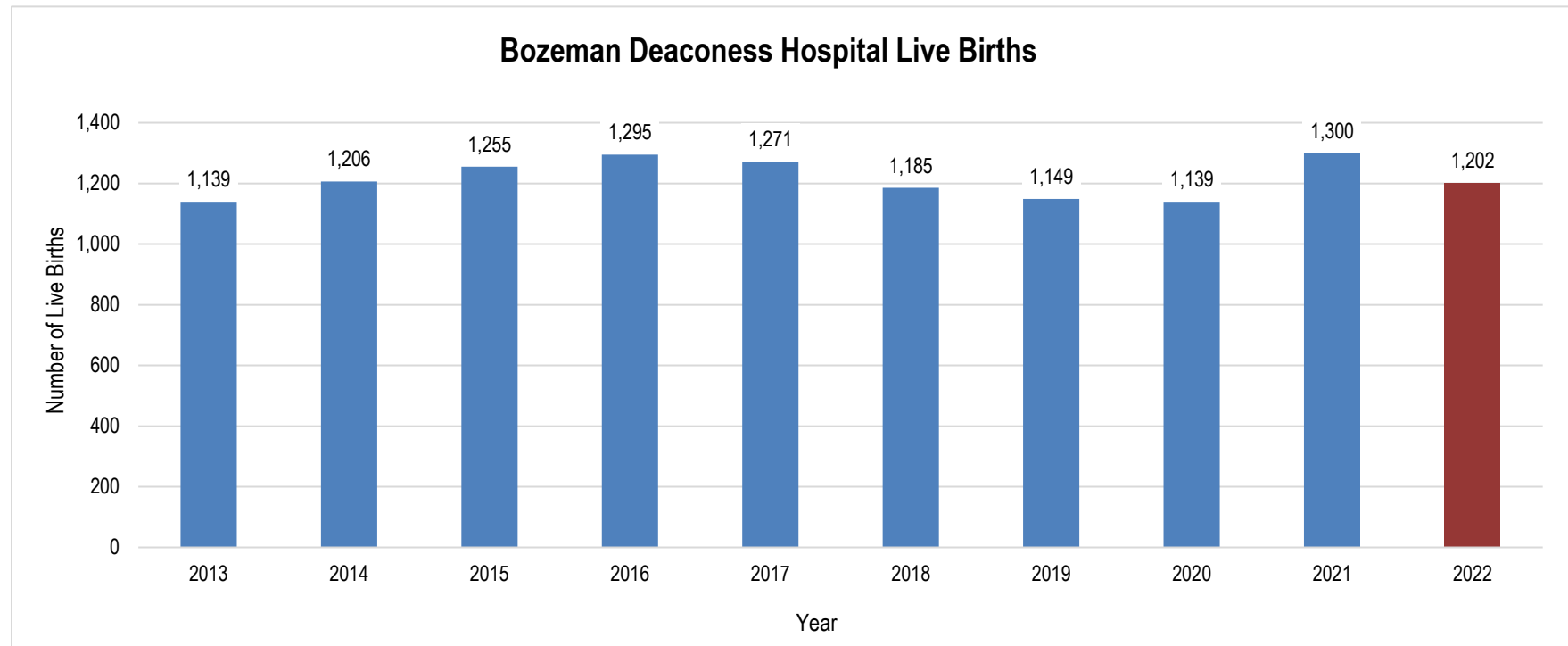
Each year, the District projects future enrollment. Following are the projected enrollment counts for October 2022 that were made last year compared to this year's actual enrollment:

Level	Projected 2022 Enrollment	Actual 2022 Enrollment	Variance
Elementary K-5	3,079	3,055	-24
Middle School 6-8	1,614	1,597	-17
<b>Elementary Subtotal</b>	<b>4,693</b>	<b>4,652</b>	<b>-41</b>
High School 9-12	2,637	2,630	-7
<b>K-12 Total</b>	<b>7,330</b>	<b>7,282</b>	<b>-48</b>

Overall, the District's margin of error on the 2022 projections was 0.65%. Excluding the pandemic years, this margin of error is in line with prior year projections.

Although the District saw an overall enrollment increase in 2022, enrollment trends interestingly do not mirror population 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 decreased in 2022 to 1,202. Bozeman Health confirmed that although the Bozeman community seems to be growing at a rapid pace - they are seeing a decreasing number of anticipated pregnancies within the Bozeman Health system. Therefore, resulting in a decrease of projected Kindergarten enrollment.



Source: Bozeman Health

- Cost of living – While the local housing market has skyrocketed in recent years, the wages have not increased proportionally. While plenty of jobs are available in the area, the salary compared to the cost of living in Gallatin County is not in-line. The community is seeing younger families move out of the area because of the affordability, resulting in less students for the School District.

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-aged 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	FY2017-18 Actual FTE	FY2018-19 Actual FTE	2019-20 Actual FTE	FY2020-21 Actual FTE	FY2021-22 Actual FTE	FY2022-23 Actual FTE	FY2023-24 Projected FTE
Certified	473.5	475.4	484.6	527.3	530.3	538.16**	527.68**
Classified & Professional*	326.5	317.9	312.1	278.47	298.7	283.15	320.0
Administrative	26.0	28.0	27.0	27.0	28.1	29.0	28.0
<b>Total</b>	<b>826.0</b>	<b>821.3</b>	<b>823.7</b>	<b>832.77</b>	<b>857.1</b>	<b>850.31</b>	<b>875.68</b>

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 2023-24 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 2023, the District and BEA agreed to terms of a two-year compensation contract covering years 2023-24 and 2024-25. Financial highlights of the agreement include:
  - A 4.0% and 2.0% raise on base in 2023-24 and 2024-25, 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 increase was estimated at \$4,379,537 (10.65%) over two years:

	2023-24	2024-25	Two-Year Total
Total Prior Year Compensation	\$ 40,081,529	\$ 42,597,822	\$ 82,679,351
Estimated Salary Increase	2,164,530	1,470,707	3,635,237
Estimated Benefit Increase	351,763	392,536	744,300
Total Projected Compensation	\$ 42,597,822	\$ 44,461,066	\$ 87,058,888
Increase \$	\$ 2,516,293	\$ 1,863,244	\$ 4,379,537
Increase %	6.28%	4.37%	10.93%

Source: District records

These costs will be partially reduced by employee turnover.

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 <sup>st</sup> , and 2 <sup>nd</sup> grade teachers	20
3 <sup>rd</sup> and 4 <sup>th</sup> Grade Teachers	28
5 <sup>th</sup> through 12 <sup>th</sup> Grade Teachers	30
6 <sup>th</sup> through 12 <sup>th</sup> Grade Teachers	30
Kindergarten through 12 <sup>th</sup> Grade Counselors	400
Kindergarten through 12 <sup>th</sup> 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 employed by the District. 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 2023, the District and BCEA agreed to terms of a two-year compensation contract covering years 2023-24 and 2024-25. Financial highlights of the agreement include:
  - A 5% raise on base in both 2023-24 and 2024-25. 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 G, H, & FB employees. The increase on these specific columns was to become competitive to similar jobs in the Bozeman community and 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 \$1,297,021 (14.64%) over two years:

	2023-24	2024-25	Two-Year Total
Total Prior Year Compensation	\$ 8,859,479	\$ 9,552,197	\$ 18,411,676
Estimated Salary Increase	588,719	486,446	1,075,165
Estimated Benefit Increase	103,999	117,857	221,856
Total Projected Compensation	\$ 9,552,197	\$ 10,156,500	\$ 19,708,697
Increase \$	\$ 692,719	\$ 604,303	\$ 1,297,021
Increase %	7.82%	6.33%	14.64%

Source: District records

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

- 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. Most professional FLSA non-exempt professional employees will receive 6% salary increases in 2023-24 and 2024-25, while most professional FLSA exempt professional employees will receive 3% salary increase in 2023-24 and 3.5% in 2024-25. All Professional staff also receive additional compensation in the amount of \$14,400 in 2022-23, up from \$13,900 in 2022-23.

Professional staff includes but is not limited to:

- Payroll Supervisor
- Technology Supervisor
- Technology Support Staff
- Superintendent's Secretary
- Assistant to Human Resources Director
- Payroll Specialist
- 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 2.7% base



salary increases in 2023-24 and 3.0% base salary increase in 2024-25. Both of the percentages mirror the inflation rate approved by the Legislature. The increases will cost the District an estimated \$244,150 over those two years:

	2023-24	2024-25	Two Year Total
Total Prior Year Compensation	\$ 3,911,765	\$ 3,896,663	\$ 7,808,428
Estimated Increase	\$ 113,948	\$ 130,202	\$ 244,150
Total Projected Compensation	\$ 3,896,663	\$ 4,026,865	\$ 7,923,528

\*\*The 2023-24 Total Projected Compensation is less than the Total Prior Year Compensation due to the elimination of the Fine Arts Administrator position. While total salary & benefit increases will account for \$113,948. The removal of the Fine Arts position actually removes approximately \$130,000 from the General Fund budget.

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.

## 2023-24 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 flatline for the foreseeable future. Along with enrollment stagnation, the budget reduction recommendations presented to the Board of Trustees included the recommendation to reduce Administration by 1.0 FTE. After thorough review of the organizational chart, duties, etc. it was determined that the Fine Arts Administrator position would have the least overall direct impact on students, and would most closely follow the decision making filter created in policy 3610P. To ensure both the budgeting concerns are addressed and to comply with the accreditation standards, the 2023-24 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	297	1.0	18.4	2.0	1.0	1.5	1.0	0.5	6.5	-	32.0
Irving Elem	184	0.6	13.2	1.3	0.6	1.5	1.0	0.8	6.7	-	25.7
Whittier Elem	249	1.0	19.6	4.6	1.0	1.5	1.0	0.6	10.7	-	39.9
Hawthorne Elem	348	1.0	19.1	3.2	1.0	2.0	1.0	0.3	8.9	-	36.4
Morning Star Elem	424	1.0	21.9	1.6	1.2	2.5	1.8	0.8	7.5	-	38.3
Emily Dickinson Elem	519	2.0	32.2	3.2	1.5	2.5	1.8	1.5	11.6	-	56.3
Hyalite Elem	510	1.0	35.0	4.2	1.0	2.5	1.8	0.9	11.1	-	57.5
Meadowlark Elem	495	1.0	27.8	3.0	1.5	2.5	1.8	0.7	9.1	-	47.3
<b>K-5 Elem Total</b>	<b>3,026</b>	<b>8.6</b>	<b>187.1</b>	<b>23.1</b>	<b>8.8</b>	<b>16.5</b>	<b>11.0</b>	<b>6.1</b>	<b>72.1</b>	<b>-</b>	<b>333.3</b>
Chief Joseph MS	752	2.0	43.2	3.6	1.4	5.5	3.3	2.5	8.9	0.5	71.0
Sacajawea MS	830	2.0	49.0	4.8	1.5	5.5	3.4	2.5	10.0	0.5	79.0
<b>Middle School Total</b>	<b>1,582</b>	<b>4.0</b>	<b>92.1</b>	<b>8.4</b>	<b>2.9</b>	<b>11.0</b>	<b>6.7</b>	<b>5.0</b>	<b>18.9</b>	<b>1.0</b>	<b>150.0</b>
Bozeman Online Charter School	44	0.5	3.0	-	-	-	-	-	0.9	-	4.3
Bozeman High School	1,279	3.5	76.2	6.4	2.0	13.6	7.5	5.2	10.4	1.5	126.3
Gallatin High School	1,351	3.5	85.9	6.8	2.0	11.0	7.5	4.4	9.6	1.5	132.2
<b>High School Total</b>	<b>2,630</b>	<b>7.0</b>	<b>162.1</b>	<b>13.2</b>	<b>4.0</b>	<b>24.6</b>	<b>15.0</b>	<b>9.7</b>	<b>20.0</b>	<b>3.0</b>	<b>258.5</b>
<b>K-12 School Total</b>	<b>7,282</b>	<b>20.0</b>	<b>444.3</b>	<b>44.6</b>	<b>15.7</b>	<b>52.1</b>	<b>32.7</b>	<b>20.8</b>	<b>111.9</b>	<b>4.0</b>	<b>741.8</b>
Willson Admin Building	N/A	8.0	6.0	0.1	-	5.0	26.9	-	-	8.0	54.0
Support Services	N/A	-	-	-	-	5.8	2.9	4.5	-	3.0	16.1
Districtwide/Unallocated	N/A	0.0	9.0	4.2	-	3.8	0.1	-	36.1	3.0	56.2
<b>Districtwide Total</b>	<b>7,282</b>	<b>28.0</b>	<b>459.3</b>	<b>48.9</b>	<b>15.7</b>	<b>66.7</b>	<b>62.6</b>	<b>25.3</b>	<b>148.0</b>	<b>18.0</b>	<b>872.4</b>

Source: District records

The District's transition to two high schools was officially completed during the 2021-22 school year, and due to high school enrollment and class offerings it was necessary in 2022-23 to increase the certified FTE. With a schedule change on the horizon, and mandatory budget cuts, the high school FTE has remained consistent for the 2023-24 school year, meaning no additional FTE was available for the high school certified staff.

Department	2023-24 Budgeted			2022-23	
	BHS Certified FTE	GHS Certified FTE	Districtwide Total FTE	BHS Actual	Change
Art	3.0	4.0	7.0	3.0	0.0
Business	1.4	1.4	2.8	1.3	(0.2)
Family & Consumer Science	1.2	1.8	3.0	1.3	-
World Languages	4.8	5.2	10.0	5.2	-
Language Arts	12.9	13.7	26.6	13.9	(1.0)
Math	10.8	11.4	22.2	10.4	0.6
Music	2.8	2.6	5.4	3.2	0.0
Health Enhancement	5.6	7.0	12.6	5.6	0.2
Science	7.7	9.0	16.7	8.3	(0.4)
Social Studies	10.2	10.3	20.5	10.2	0.3
T & I	3.8	4.2	8.0	4.0	(0.2)
BioMedical Science	1.0	1.9	2.9	1.4	(0.1)
Special Education	9.0	9.0	18.0	9.0	0.1
Library	2.0	2.0	4.0	2.0	-
Counseling	4.0	4.0	8.0	4.0	-
Specialists	4.1	4.0	8.1	4.3	0.1
Total Certified FTE	84.3	91.5	175.8	87.1	(0.6)
Administrators	3.5	3.5	7.0	4.5	-
<b>GRAND TOTAL</b>	<b>87.8</b>	<b>95.0</b>	<b>182.8</b>	<b>91.6</b>	<b>(0.6)</b>

Source: District records

With the decreased enrollment in Elementary district, the district annually assesses the number of enrolled students, and the Certified teaching positions within the District. The District strives to maintain full classes, even though there are often empty classrooms within a facility. By annually reviewing the schedule, the District is able to employ the specific number of Certified employees keep classrooms full and financially efficient. 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	297	184	348	249	424	519	510	495	44	3,070
<u>Certified FTE:</u>										
Kindergarten	2.00	1.00	2.00	2.00	3.00	4.00	4.00	4.00	-	22.00
1st Grade	2.00	2.00	3.00	2.00	3.00	4.00	4.00	4.00	-	24.00
2nd Grade	2.00	2.00	3.00	2.00	3.00	5.00	4.00	4.00	-	25.00
3rd Grade	2.00	1.00	2.00	1.00	2.00	3.00	4.00	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	1.00	1.00	3.00	3.00	3.00	3.00	-	17.00
Combo Class	1.00	-	1.00	1.00	-	-	-	-	1.00	4.00
<b>K-5 Classroom Total</b>	<b>13.00</b>	<b>8.00</b>	<b>14.00</b>	<b>10.00</b>	<b>17.00</b>	<b>22.00</b>	<b>22.00</b>	<b>21.00</b>	<b>1.00</b>	<b>128.00</b>
Prior Year										
K-5 Classroom FTE	13.00	8.00	15.00	10.00	18.00	22.00	21.00	21.00	2.00	130.00
Classroom FTE Change	-	-	(1.00)	-	(1.00)	-	1.00	-	(1.00)	(2.00)

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

## **OUTSTANDING BOND ISSUES**

While the Bozeman community continues to grow, the District enrollment has flatlined. However, in the years prior to the Pandemic, the Bozeman School District was growing at a fast pace. Because of this, facility expansions were necessary to accommodate our increasing enrollment. These expansions and 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.
- 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.

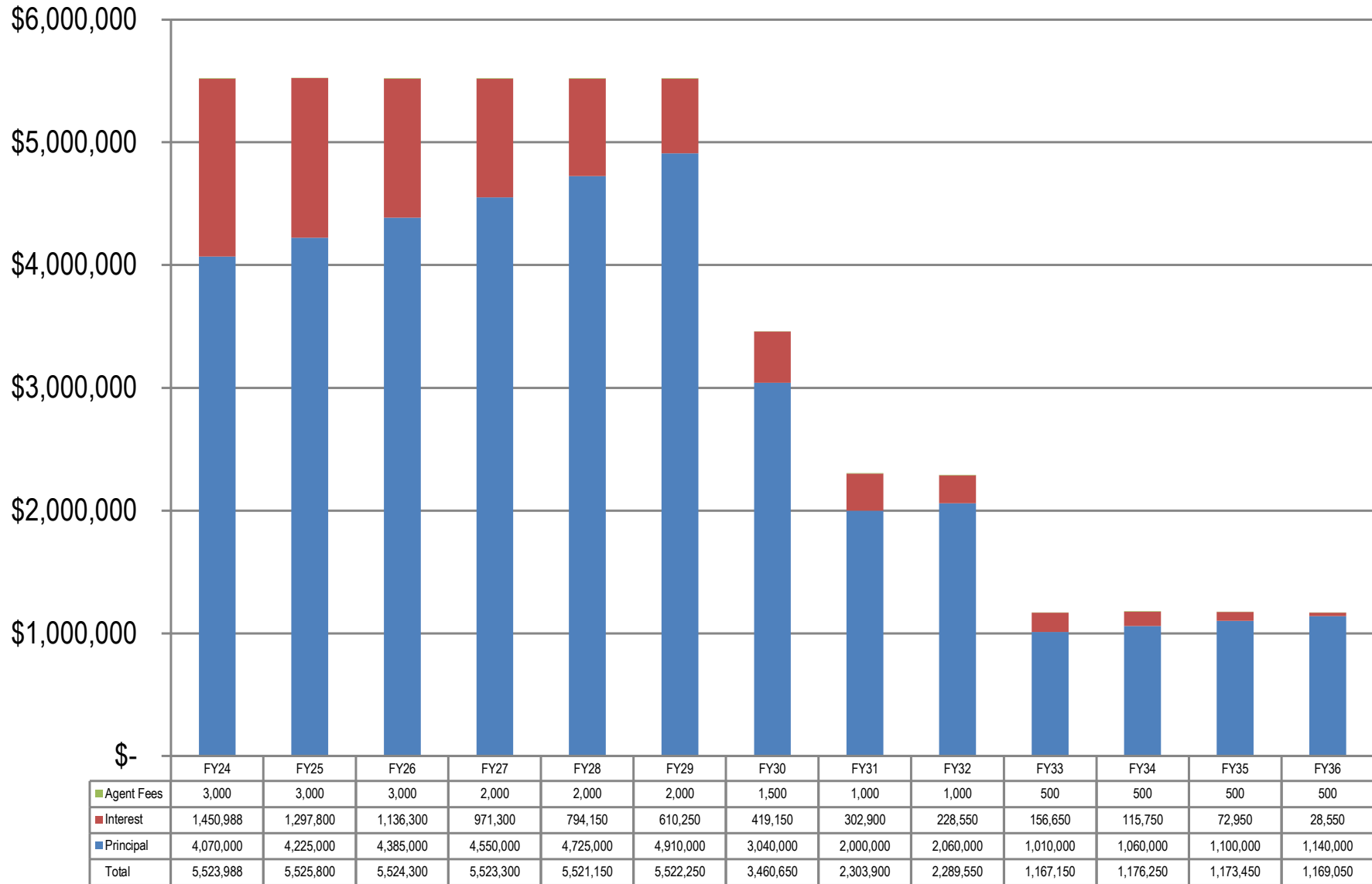
- Gallatin High School Construction and Renovations to Bozeman High School. High school enrollment was expected to exceed Bozeman High School's 2400-student capacity in 2020. In light of these projections, voters approved \$125 million in May 2017 to build a second comprehensive high school (now Gallatin 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 both have capacities 1,500 students. 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
12/1/2023	-	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	
FY24 Subtotal	500,000	152,100	500	1,315,000	130,588	1,000	1,070,000	220,700	500	1,015,000	626,800	500	170,000	320,800	500	\$ 4,070,000	\$ 1,450,988	\$ 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	\$ 5,070,000	\$ 790,050	\$ 4,500	\$ 4,075,000	\$ 255,388	\$ 3,000	\$ 5,785,000	\$ 702,100	\$ 3,000	\$ 15,325,000	\$ 4,149,350	\$ 6,500	\$ 8,020,000	\$ 1,688,400	\$ 3,500	\$ 38,275,000	\$ 7,585,288	\$ 20,500	\$ 45,880,788

## Bozeman Elementary Summary of Outstanding Bond Payments



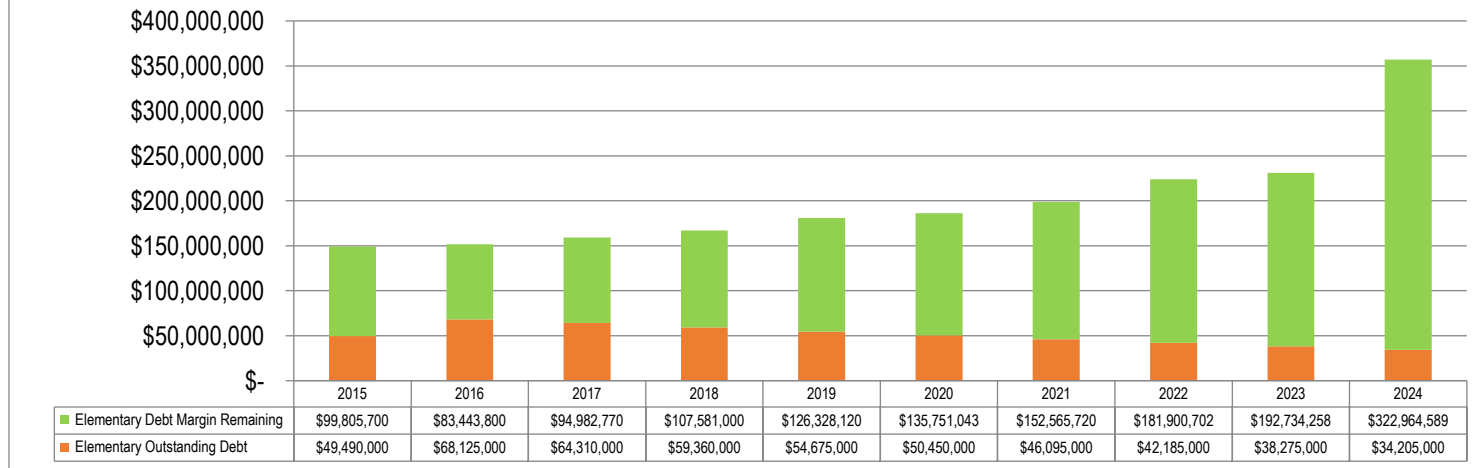


**Bozeman Public Schools  
Debt Limit Analysis**

**Elementary**

Year Ended	Estimated Tax Base	ANB	Debt Service Mill Value per ANB	Estimated Debt Limit	New Issue	Ending Bal Outstanding Bonds	Annual Payment	QZAB 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
2024	357,169,589	4,840	\$ 73.80	357,169,589	-	34,205,000	4,070,000	-	322,964,589

**Bozeman Elementary  
Debt Capacity Analysis**

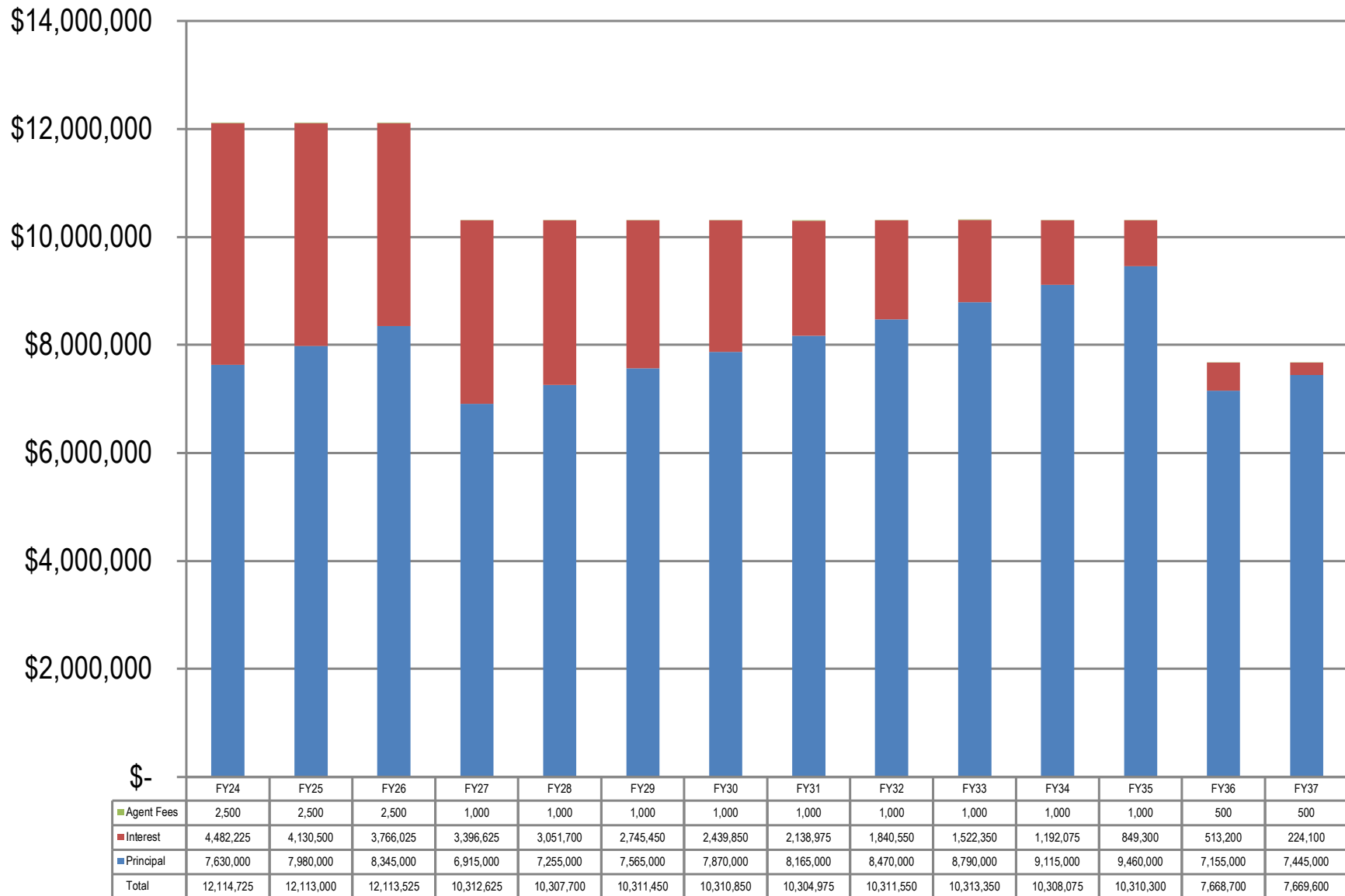


Source: District Records

**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
12/1/2023	-	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
FY24 Subtotal	1,965,000	223,300	1,000	645,000	59,550	500	4,280,000	3,386,925	500	740,000	812,450	500	7,630,000	4,482,225	2,500	\$ 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	\$ 6,120,000	\$ 431,800	\$ 3,000	\$ 1,985,000	\$ 120,150	\$ 1,500	\$ 81,165,000	\$ 26,190,850	\$ 7,000	\$ 22,890,000	\$ 5,550,125	\$ 6,000	112,160,000	32,292,925	17,500	\$ 144,470,425

## Bozeman High School Summary of Outstanding Bond Payments

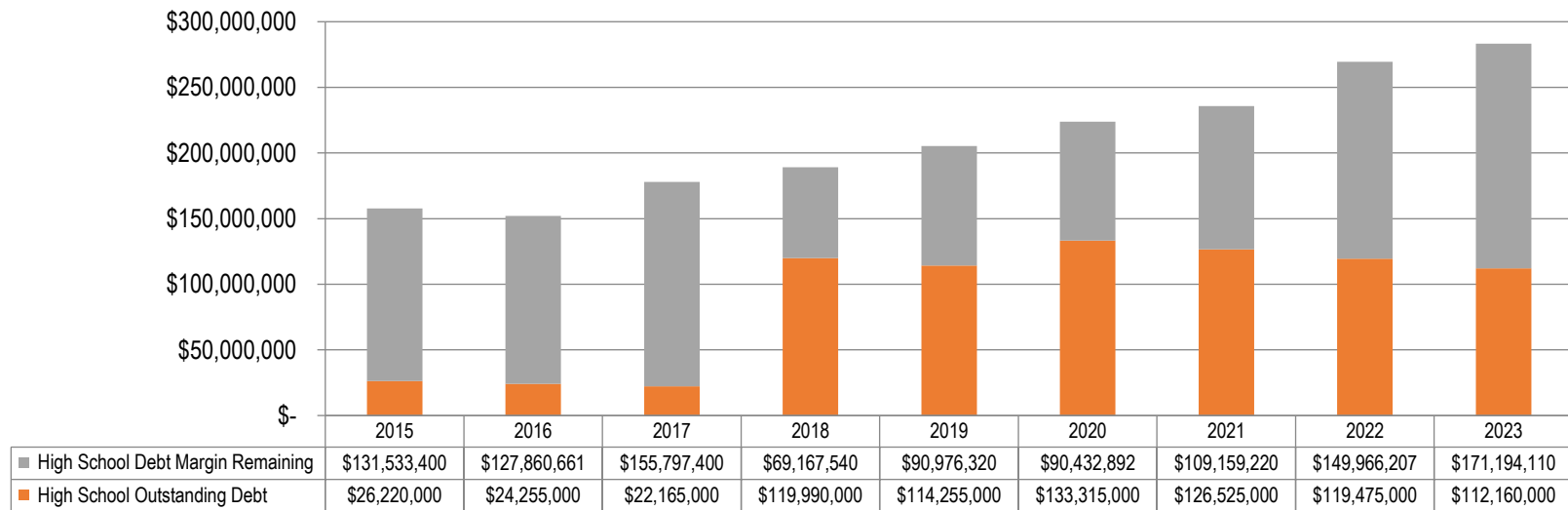


**Bozeman Public Schools  
Debt Limit Analysis**

**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
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
2024	283,597,329	2,707	\$ 104.76	283,597,329	-	104,530,000	7,630,000	-	179,067,329

**Bozeman High School  
Debt Capacity Analysis**



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."*

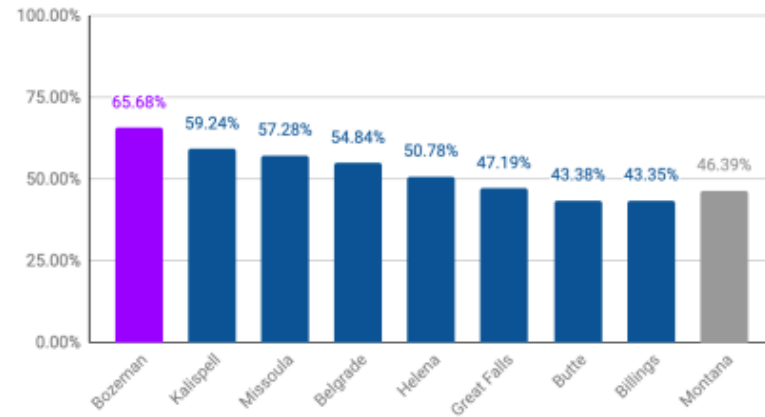
Three, five-year goals help to focus the collective efforts of the District in achieving student success for all:

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.

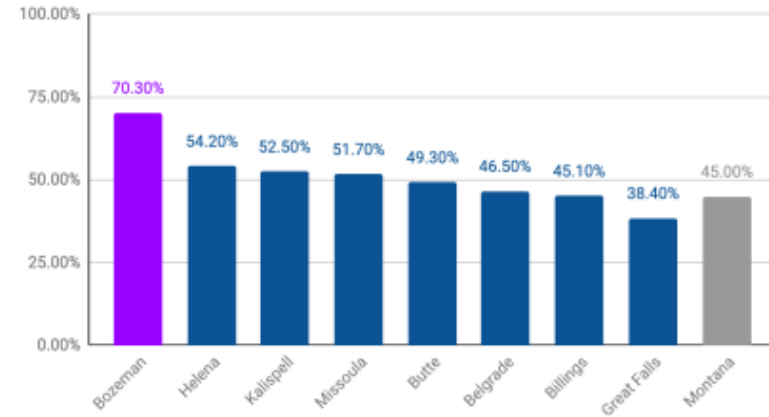
Reporting for prior school year academic status does not typically arrive until the mid-fall of the following school year. The data presented below is from the most recent annual report that the District has published at the time of this report submission. The 2022-23 academic year data will be made available in future budget documents.

## English Language Arts (ELA) - % Proficient or Advanced

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



AA District ACT ELA 2020-2021 (Grade 11)

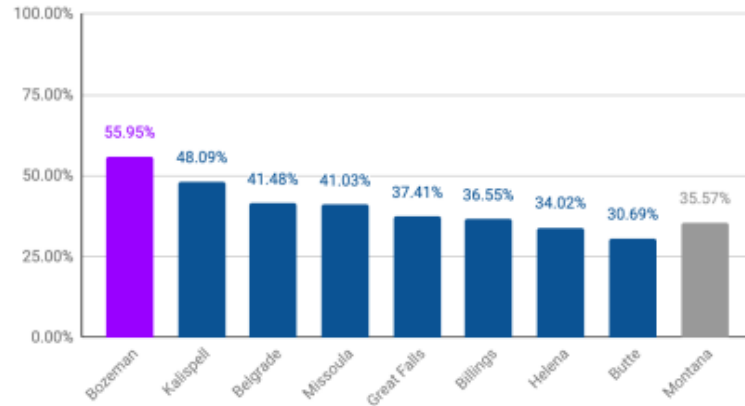


Source: District 2021-2022 Annual Report

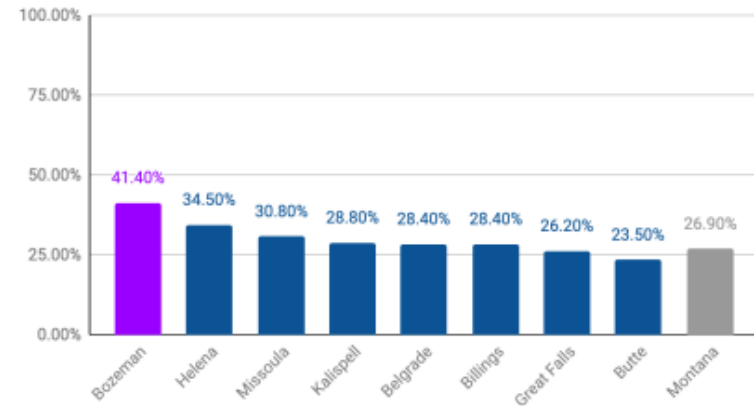


## Math - % Proficient or Advanced

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



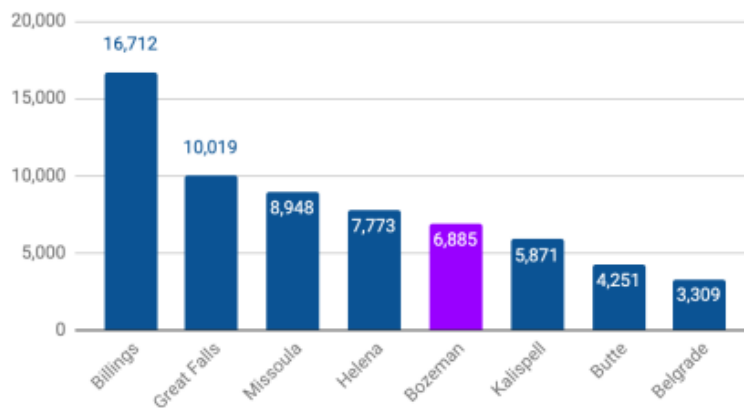
AA District ACT Math 2020-2021 (Grade 11)



Source: District 2021-2022 Annual Report

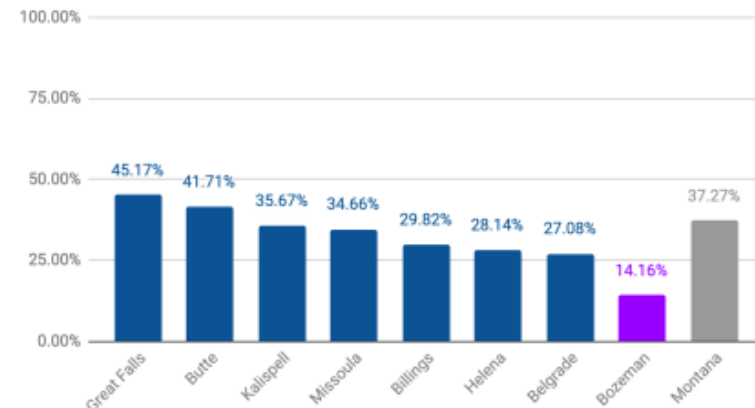
## Total Enrollment

AA District PK-12 Enrollment 2020-2021



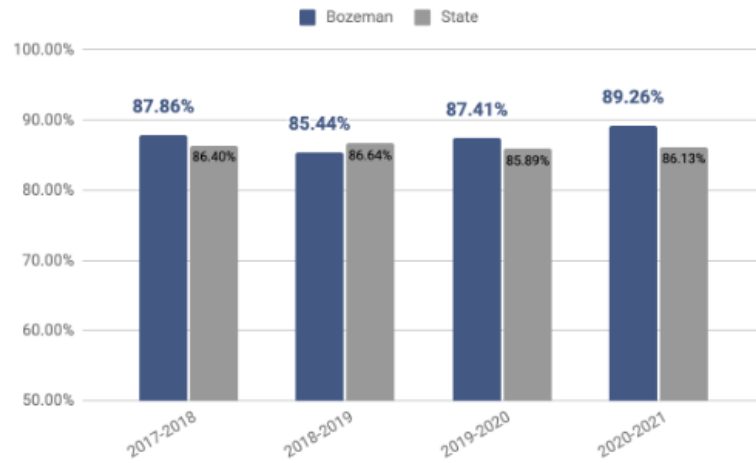
## % Economically Disadvantaged

AA District - % Economically Disadvantaged 2020-2021

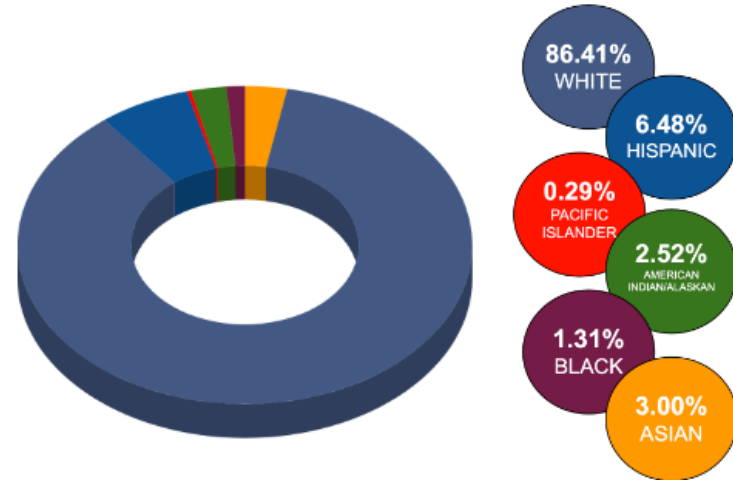


Source: District 2021-2022 Annual Report

## GRADUATION RATES



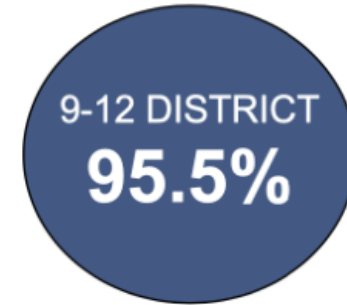
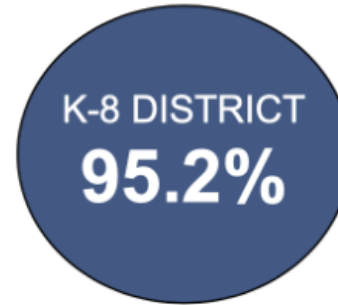
## TOTAL STUDENTS 2022-2023: 7,357



## STUDENT : TEACHER RATIOS



## ATTENDANCE RATES



Source: District 2021-22 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.

**HSE** – High School Equivalency

**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 stars 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



**2023-24 Adopted Budget**

**Appendices**

# Bozeman Public Schools



## 2023-24 Adopted Budget

### Appendix 1: 2023 Capital Projects Plan

The following Capital Projects Plan was approved by the Bozeman School District Board of Trustees on March 6, 2023. 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

2023 Capital Projects Summary

March 3, 2023

	Elementary Building Reserve	High School Building Reserve	K-12 Total Building Reserve	Other Funds	Grand Total
7/1/22 Beginning Balance	\$2,947,105	\$7,062,878	\$10,009,983	N/A	\$10,009,983
Plus FY23 Anticipated Revenue:	\$2,004,000	\$1,507,500	\$3,511,500	N/A	\$3,511,500
<u>Less Recommended Project Costs:</u>					
Districtwide	\$187,500	\$137,500	\$325,000	\$0	\$325,000
Bozeman HS	\$0	\$801,000	\$801,000	\$225,000	\$1,026,000
Gallatin HS	\$0	\$431,000	\$431,000	\$75,000	\$506,000
Van Winkle Stadium	\$0	\$75,000	\$75,000	\$40,000	\$115,000
Chief Joseph MS	\$555,000	\$0	\$555,000	\$75,000	\$630,000
Emily Dickinson	\$181,000	\$0	\$181,000	\$0	\$181,000
Hawthorne	\$381,000	\$0	\$381,000	\$0	\$381,000
Hyalite	\$312,000	\$0	\$312,000	\$0	\$312,000
Irving	\$416,000	\$0	\$416,000	\$0	\$416,000
Longfellow	\$295,000	\$0	\$295,000	\$0	\$295,000
Morning Star	\$244,000	\$0	\$244,000	\$0	\$244,000
Sacajawea MS	\$368,000	\$0	\$368,000	\$35,000	\$403,000
Whittier	\$579,000	\$0	\$579,000	\$0	\$579,000
Meadowlark	\$298,000	\$0	\$298,000	\$0	\$298,000
Willson Building	\$143,250	\$429,750	\$573,000	\$0	\$573,000
Willson Auditorium	\$19,750	\$59,250	\$79,000	\$10,000	\$89,000
Support Services	\$61,000	\$61,000	\$122,000	\$5,000	\$127,000
Bus Barn/Storage	\$0	\$0	\$0	\$99,000	\$99,000
Total Projected Costs	\$4,040,500	\$1,994,500	\$6,035,000	\$564,000	\$6,599,000
Projected Ending Balance	\$910,605	\$6,575,878	\$7,486,483	N/A	\$6,922,483

## BOZEMAN PUBLIC SCHOOLS

2023 Capital Projects Summary

March 3, 2023

	2023	2024	2025	Total
<u>Elementary District:</u>				
Longfellow	\$295,000	\$185,000	\$55,000	<b>\$535,000</b>
Irving	416,000	113,000	57,000	<b>586,000</b>
Hawthorne	381,000	75,000	55,000	<b>511,000</b>
Whittier	579,000	326,000	62,000	<b>967,000</b>
Morning Star	244,000	147,000	47,000	<b>438,000</b>
Emily Dickinson	181,000	57,000	57,000	<b>295,000</b>
Hyalite	312,000	82,000	62,000	<b>456,000</b>
Meadowlark	298,000	61,000	61,000	<b>420,000</b>
Chief Joseph MS	555,000	101,000	70,000	<b>726,000</b>
Sacajawea MS	368,000	63,000	60,000	<b>491,000</b>
Support Services	61,000	12,000	10,500	<b>83,500</b>
Willson Building	143,250	11,750	11,750	<b>166,750</b>
Willson Auditorium	19,750	3,000	3,000	<b>25,750</b>
Districtwide	187,500	0	0	<b>187,500</b>
Elementary Total	\$4,040,500	\$1,236,750	\$611,250	<b>\$5,888,500</b>
<u>High School District:</u>				
Bozeman HS	\$801,000	\$168,000	\$158,000	<b>\$1,127,000</b>
Gallatin HS	431,000	107,000	109,000	<b>647,000</b>
Van Winkle Stadium	75,000	0	0	<b>75,000</b>
Support Services	61,000	12,000	10,500	<b>83,500</b>
Willson Building	429,750	35,250	35,250	<b>500,250</b>
Willson Auditorium	59,250	9,000	9,000	<b>77,250</b>
Districtwide	137,500	0	0	<b>137,500</b>
High School Total	\$1,994,500	\$331,250	\$321,750	<b>\$2,647,500</b>
<b><u>K-12 Total</u></b>	<b>\$6,035,000</b>	<b>\$1,568,000</b>	<b>\$933,000</b>	<b>\$8,536,000</b>

## BOZEMAN PUBLIC SCHOOLS

### 2023 Unfunded Capital Projects Summary

March 3, 2023

Location	Unfunded Elementary Costs	Unfunded High School Costs	Grand Total
Districtwide	\$4,750,000	\$4,750,000	<b>\$9,500,000</b>
Bozeman HS	\$0	\$0	<b>\$0</b>
Gallatin HS	\$0	\$1,000,000	<b>\$1,000,000</b>
Van Winkle Stadium	\$0	\$0	<b>\$0</b>
Chief Joseph MS	\$500,000	\$0	<b>\$500,000</b>
Emily Dickinson	\$800,000	\$0	<b>\$800,000</b>
Hawthorne	\$0	\$0	<b>\$0</b>
Hyalite	\$0	\$0	<b>\$0</b>
Irving	\$0	\$0	<b>\$0</b>
Longfellow	\$1,500,000	\$0	<b>\$1,500,000</b>
Morning Star	\$0	\$0	<b>\$0</b>
Sacajawea MS	\$0	\$0	<b>\$0</b>
Whittier	\$10,000	\$0	<b>\$10,000</b>
Meadowlark	\$8,000	\$0	<b>\$8,000</b>
Willson Building	\$437,500	\$1,312,500	<b>\$1,750,000</b>
Willson Auditorium	\$0	\$0	<b>\$0</b>
Support Services	\$125,000	\$125,000	<b>\$250,000</b>
Bus Barn/Storage	\$0	\$0	<b>\$0</b>
Total Unfunded Costs	\$8,130,500	\$7,187,500	<b>\$15,318,000</b>

Longfellow Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$295,000	\$185,000	\$55,000	\$0	Comments	\$1,500,000	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$40,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. LED relamp project.	\$0	23-01-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$4,000	\$4,000	\$4,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	23-01-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	23-01-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$15,000	\$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. New gym door hardware, closer and electronic card access.	\$0	23-01-04
5	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	23-01-05
6	2	1	Miscellaneous custodial equipment	\$1,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-01-06
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	23-01-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-01-08
9	1,2	1	Miscellaneous concrete repairs	\$10,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Possible sidewalk addition along south face of building to back gym door.	\$0	23-01-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-01-10
11	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. Plan for drainage improvements at south side asphalt (survey).	\$0	23-01-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	23-01-12
13	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-01-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	23-01-14
15	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	23-01-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations.	\$0	23-01-16
17	7	1	Computer lab improvements	\$65,000	\$0	\$0	\$0	Divide space into two separate rooms. New door to the hallway. Replace carpet, remove wood paneling and paint walls.	\$0	23-01-17
18	3,7	2	SPED restroom improvements	\$40,000	\$0	\$0	\$0	Add new restroom, shower and changing room to Lifeskills/SPED room in basement.	\$0	23-01-18
19	3,4,5	2	Mechanical cooling feasibility study	\$30,000	\$0	\$0	\$0	Explore options to provide mechanical cooling to the building.	\$0	23-01-19
20	1,2,3	2	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains (red) and rigging system for stage area.	\$0	23-01-20
21	1,3	3	Interior room signage	\$5,000	\$0	\$0	\$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	\$0	23-01-21
22	1,2,4	4	Reconfigure south side playground	\$0	\$100,000	\$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	
23	7	5	Tractor shed addition and parking lot improvements	\$0	\$15,000		\$0	Addition to tractor shed to provide cover for implements. Evaluate current parking configuration and fencing location. Develop plan for expansion.	\$0	
24	2	5	Asphalt playground maintenance	\$0	\$15,000		\$0	Scheduled maintenance for durability and safety per updated Asphalt & Playground Maintenance Plan.	\$0	
25	5	5	Install cooling system					Install mechanical cooling at air handler	\$1,500,000	

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:	\$416,000	\$113,000	\$57,000	\$0	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	2	Playground drainage and surfacing	\$125,000	\$0	\$0	\$0	Regrade existing playground asphalt area. Fix drainage issues at various spots. New asphalt, concrete curb and landscape areas. Re bid from 2022.	\$0	21-02-18
2	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$40,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. LED relamp project.	\$0	23-02-01
3	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$8,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Add heater to custodial shed.	\$0	23-02-02
4	2,6	1	Miscellaneous interior/exterior painting	\$7,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas. Repaint exterior graffiti.	\$0	23-02-03
5	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$55,000	\$4,000	\$4,000	\$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. Interior door & hardware replacement & re-key project (one system).	\$0	23-02-04
6	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. Resurface playground in 2023.	\$0	23-02-05
7	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-02-06
8	2	1	Miscellaneous flooring	\$20,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Replace vinyl cove base throughout building. New stairwell treatment.	\$0	23-02-07
9	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-02-08
10	1,2	1	Miscellaneous concrete repairs	\$20,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Perimeter sidewalks and bus drop boulevard.	\$0	23-02-09
11	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-02-10
12	4,6	1	Miscellaneous landscape maintenance	\$3,000	\$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	23-02-11
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Replace removed playground equipment.	\$0	23-02-12
14	2	1	Refurbish wood chip area	\$6,000	\$6,000	\$6,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-02-13
15	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	23-02-14
16	1	1	Miscellaneous exterior fence repairs & upgrades	\$3,000	\$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.	\$0	23-02-15
17	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	23-02-16
18	2,5	1	Purchase new boiler	\$75,000	\$0	\$0	\$0	Purchase replacement boiler for 2008 unit	\$0	23-02-17
19	2,5	1	Purchase air handler fan replacements	\$15,000	\$0	\$0	\$0	Purchase air handler supply fan variable speed drive replacement.	\$0	23-02-18
20	2,5	1	Retrocommissioning of HVAC system	\$50,000	\$0	\$0	\$0	Retrocommissioning of HVAC system to gain efficiencies and improve overall system quality.	\$0	23-02-19
21	2,6	2	Wall tile removal	\$5,000	\$0	\$0	\$0	Remove old wall tiles in NE corner (3rd grade). Patch, repair and paint.	\$0	23-02-20
22	6,7	2	PAC playground project	\$5,000	\$0	\$0	\$0	Provide engineering for shade sail project on playground.	\$0	23-02-21
23	1,2,3	2	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains and rigging system for stage area.	\$0	23-02-22
24	2	2	Miscellaneous window screen replacement	\$3,000	\$0	\$0	\$0	Replace damaged window screens.	\$0	23-02-23
25	1	2	Replace basement hatch door	\$3,000	\$0	\$0	\$0	Install new access hatch to basement storage area.	\$0	23-02-24
26	2,5,6	3	Music room bathroom remodel	\$5,000	\$0	\$0	\$0	Replace old toilet and sink. Install modern fixtures.	\$0	23-02-25
27	2	3	Glycol full replacement	\$35,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	23-02-26
28	1,2	5	Removal of old unit ventilators/cabinet heaters	\$0	\$6,000	\$0	\$0	Gym & kitchen area. May require abatement.	\$0	
29	5,7	5	PV array installation	\$0	\$50,000	\$0	\$0	Grant money to install PV array on the roof.	\$0	
30	5	5	Install cooling system	\$0	\$0	\$0	\$0	Install mechanical cooling system.	\$1,500,000	

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:	\$381,000	\$75,000	\$55,000	\$0	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$40,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. LED relamp project. Addition of pedestrian lighting on north sidewalk. Addition of strobe light in kitchen	\$0	23-03-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	23-03-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	23-03-03
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. Replace handrails in stairwell.	\$0	23-03-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.	\$0	23-03-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-03-06
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). Replace vinyl base in areas and address cafeteria floor.	\$0	23-03-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-03-08
9	1,2	1	Miscellaneous concrete repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement.	\$0	23-03-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-03-10
11	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	23-03-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Student desks/chairs - 1st grade	\$0	23-03-12
13	2	1	Refurbish wood chip area	\$7,000	\$7,000	\$7,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-03-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	23-03-14
15	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	23-03-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	23-03-16
17	2,5	2	Purchase and install two boilers	\$150,000	\$0	\$0	\$0	Need to replace primary boiler and second boiler unit for system redundancy.	\$0	23-03-17
18	2,5	2	Purchase spare compressors	\$25,000	\$0	\$0	\$0	Purchase spare compressors (set of 4) for replacement.	\$0	23-03-18
19	1,2,5	2	Gym fan coil unit cleaning	\$7,000	\$0	\$0	\$0	Required cleaning for maintenance and longevity of equipment.	\$0	23-03-19
20	1,2	2	Building fan coil unit access panel	\$20,000	\$0	\$0	\$0	Upgrades to the original building fan coil unit access panel.	\$0	23-03-20
21	1,2,3	2	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains and rigging system for stage area.	\$0	23-03-21
22	2	3	Alta Care room window	\$3,000	\$0	\$0	\$0	Need operable window in Rm 228	\$0	23-03-22
23	1,6,7	3	Playground shade structure	\$35,000	\$0	\$0	\$0	Joint project with PAC to plan, design and install new playground shade structure and landscape plan.	\$0	23-03-23
24	1,2,6,7	3	Cafeteria acoustical sound treatment	\$0	\$20,000	\$0	\$0	Sound mitigation efforts to reduce noise levels in cafeteria. Work to include ceiling treatment as well as possible door openings.	\$0	

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:	\$579,000	\$326,000	\$62,000	\$0	Comments	\$10,000	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$45,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. LED relamp project. Add electrical outlets to pergola & side wall courtyard. Add additional outlet in east hallway.	\$0	23-04-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Replace library faucet.	\$0	23-04-02
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 hallways.	\$0	23-04-03
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. Replace crash bar on S1. Add electronic card access to gym doors.	\$0	23-04-04
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	23-04-05
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. New upright vacuum.	\$0	23-04-06
7	2	1	Miscellaneous flooring	\$45,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (Rms 7,8,9,12).	\$0	23-04-07
8	1,2	1	Miscellaneous roof repairs	\$8,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Explore installing gutters along both wings. Fix gutter around modular and install downspout.	\$0	23-04-08
9	1,2	1	Miscellaneous concrete repairs	\$30,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Replace concrete stoops at classroom exterior doors. Sidewalks on east side of parking lot. Peach St sidewalk.	\$0	23-04-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement. ITO room padding and door hardware. Study carrels and file cabinet.	\$0	23-04-10
11	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 larger landscape improvements around property. Timers for hose irrigation.	\$0	23-04-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	23-04-12
13	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-04-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$3,000	\$3,000	\$3,000	\$0	Annual gym maintenance refinishing. Stage floor refinishing.	\$0	23-04-14
15	1	1	Miscellaneous exterior fence repairs & upgrades	\$10,000	\$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	23-04-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.		23-04-16
17	1,2,3	1	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains and rigging system for stage area.	\$0	23-04-17
18	1,3	1	Structural analysis	\$20,000	\$0	\$0	\$0	Engineer analysis and report.	\$0	23-04-18
19	1,2,3	1	Interior door replacement	\$40,000	\$0	\$0	\$0	Repairs and replacement of aging doors and frames. Cyclical replacement program to replace all wooden interior doors. Include new re-key project for all doors. Costs include doors, frames, existing retrofits plus patching and repairs.	\$0	23-04-19
20	1,2,5	1	Building mechanical upgrades - water heater and mixing valve	\$30,000	\$0	\$0	\$0	Install building wide thermostatic mixing valve and new water heater.	\$0	23-04-20
21	2,3,5	2	Relief fan replacement/upgrade	\$50,000	\$0	\$0	\$0	Address the wornout fans at the ends of each classroom corridor.	\$0	23-04-21
22	1,3	2	Roof access upgrades	\$15,000	\$0	\$0	\$0	Improve roof access with ladders or new attic access.	\$0	23-04-22
23	2,5	2	Purchase and install two boilers	\$150,000	\$0	\$0	\$0	Need to replace primary boiler and second boiler unit for system redundancy.	\$0	23-04-23
24	2,5	2	Pump replacements	\$25,000	\$0	\$0	\$0	Need to replace pumps.	\$0	23-04-24
25	2	2	Upgrade glycol addition tank	\$10,000	\$0	\$0	\$0	Install spare glycol addition tank from BHS.	\$0	23-04-25
26	3,7	3	Gym office on stage	\$5,000	\$0	\$0	\$0	Remodel project to create a new office space for HE teacher. Consultant investigation. Feasibility study.	\$0	23-04-26
27	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	23-04-27
28	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	
29	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	
30	2,7	4	Repair/replace lockers	\$0	\$20,000	\$0	\$0	Repair, replace or repaint lockers. Existing units have surpassed life cycle.	\$0	
31	5	5	Gymnasium window replacement study	\$0	\$0	\$2,000	\$0	Investigate advantages of daylight and thermal upgrades to gym windows.	\$0	
32	2	5	Repairs to exterior cracks in brick	\$0	\$0	\$4,000	\$0	Building envelope repairs. Brick above gym door exit needs repair.	\$0	
33	7	5	Boiler removal	\$0	\$0	\$0	\$0	Disassemble old boiler in basement and remove. Spare parts for Willson boiler.	\$5,000	
34	3	5	Address kiln ventilation	\$0	\$0	\$0	\$0		\$5,000	

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:	\$244,000	\$147,000	\$47,000	\$0	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	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	23-05-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Building wide faucet replacement.	\$0	23-05-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	23-05-03
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.	\$0	23-05-04
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	23-05-05
6	2	1	Miscellaneous custodial equipment	\$10,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. New floor scrubber and new 8gal carpet shampooer	\$0	23-05-06
7	2	1	Miscellaneous flooring	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (2 more classrooms).	\$0	23-05-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-05-08
9	1,2	1	Miscellaneous concrete repairs	\$30,000	\$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 sidewalk and front sidewalk.	\$0	23-05-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-05-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-05-11
12	4,6	1	Miscellaneous landscape maintenance	\$8,000	\$4,000	\$4,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control.	\$0	23-05-12
13	2	1	Miscellaneous furniture replacement	\$10,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Conference table and principal's office.	\$0	23-05-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000		\$0	Annual replenishment. Approx. 4 inch	\$0	23-05-14
15	1	2	Miscellaneous exterior fence repairs & upgrades	\$2,000	\$2,000	\$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. West side greenhouse fencing.	\$0	23-05-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	23-05-16
17	2	2	Ceiling tile replacement	\$10,000	\$0	\$0	\$0	Replace ceiling tiles in 4 bathrooms and kitchen area.	\$0	23-05-17
18	1,2	3	Replace fire alarm system	\$75,000	\$0	\$0	\$0	Existing panel no longer supported by manufacturer.	\$0	23-05-18
19	2	3	Glycol full replacment	\$35,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	23-05-19
20	2	5	Replace gym partition wall	\$0	\$90,000	\$0	\$0	Full replacement of original partition wall.	\$0	

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:	\$181,000	\$57,000	\$57,000	\$0	Comments	\$800,000	Project Number
			Description	CY23	CY24	CY25	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	23-06-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Bathroom plumbing work (sinks, fixtures & partitions). Building wide faucet replacement.	\$0	23-06-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	23-06-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$55,000	\$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 and front door. Complete re-key project.	\$0	23-06-04
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	23-06-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-06-06
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). Walk off carpet at playground doors. Ramp to custodial office.	\$0	23-06-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-06-08
9	1,2	1	Miscellaneous concrete	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Loading dock and sidewalk repairs. East sidewalk and stairs.	\$0	23-06-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$5,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement. New metal door and mag lock.	\$0	23-06-10
11	4,6	1	Miscellaneous bleacher/partition wall repairs & service	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	23-06-11
12	2	1	Miscellaneous landscape maintenance	\$5,000	\$5,000	\$5,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes larger landscape improvements around property.	\$0	23-06-12
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	23-06-13
14	1,2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-06-14
15	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, bollards and equipment screening. Repair fencing at playground.	\$0	23-06-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.		23-06-16
17	2	2	Glycol full replacement	\$35,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	23-06-17
18	2,6,7	4	New school marquee sign	\$8,000	\$0	\$0	\$0	Replace school marquee signage at the corner of Annie.	\$0	23-06-18
	1	5	Parking lot replacement	\$0	\$0	\$0	\$0	Plan long term solution for flow & circulation	\$300,000	
	7	5	Cafeteria addition	\$0	\$0	\$0	\$0	Possible cafeteria addition	\$500,000	

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:	\$312,000	\$82,000	\$62,000	\$0	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	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	23-07-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	23-07-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	23-07-03
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	23-07-04
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. Replace some parking lot signage.	\$0	23-07-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-07-06
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	23-07-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-07-08
9	1,2	1	Miscellaneous concrete	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Sidewalk repairs.	\$0	23-07-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	23-07-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-07-11
12	4,6	1	Miscellaneous landscape maintenance	\$40,000	\$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	23-07-12
13	2	1	Miscellaneous furniture replacement	\$4,000	\$4,000	\$4,000	\$0	Cyclical replacement of old furniture.	\$0	23-07-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-07-14
15	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.	\$0	23-07-15
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	23-07-16
17	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	23-07-17
18	2,5	2	Purchase replacement boiler	\$75,000	\$0	\$0	\$0	Purchase replacement boiler unit.	\$0	23-07-18
19	2	2	Replace building circ pump	\$35,000	\$0	\$0	\$0	Replace failing building circ pump.	\$0	23-07-19
20	2,5	2	Retrocommissioning of HVAC system	\$50,000	\$0	\$0	\$0	Retrocommissioning of HVAC system to gain efficiencies and improve overall system quality.	\$0	23-07-20
21	2	2	Glycol full replacement	\$35,000	\$0	\$0	\$0	Replace glycol throughout entire heating system. Includes strainer clean out and flushing of the system.	\$0	23-07-21
22	4,7	5	Gravel track around playfield	\$0	\$20,000	\$0	\$0	PAC project	\$0	

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:	\$298,000	\$61,000	\$61,000	\$0	Comments	\$8,000	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$3,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	23-08-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$4,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	23-08-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	23-08-03
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.	\$0	23-08-04
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.	\$0	23-08-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-08-06
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	23-08-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-08-08
9	1,2	1	Miscellaneous concrete	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-08-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Cabinet doors in Rm 147	\$0	23-08-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-08-11
12	4,6	1	Miscellaneous landscape maintenance	\$30,000	\$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.	\$0	23-08-12
13	2	1	Miscellaneous furniture replacement	\$4,000	\$4,000	\$4,000	\$0	Cyclical replacement of old furniture. New furniture for library.	\$0	23-08-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-08-14
15	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.	\$0	23-08-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$10,000	\$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. Panic hardware addition to exterior gates.	\$0	23-08-16
17	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.	\$0	23-08-17
18	1	2	Security cameras	\$15,000	\$0	\$0	\$0	Additional interior & exterior security cameras.	\$0	23-08-18
19	2,5	2	New circ pumps	\$35,000	\$0	\$0	\$0	Purchase and install new circ pumps to replace old units.	\$0	23-08-19
20	2,5	2	Purchase replacement boiler	\$75,000	\$0	\$0	\$0	Purchase replacement boiler unit.	\$0	23-08-20
21	2,5	3	Replace relief fans	\$10,000	\$0	\$0	\$0	Replace existing failing units.	\$0	23-08-21
22	2	3	New custodial tractor	\$40,000	\$0	\$0	\$0	Replacement of John Deere tractor with Bobcat tractor.	\$0	23-08-22
23	2	5	Install variable speed drive on supply fan on Heat Recovery Ventilators						\$8,000	

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:	\$555,000	\$101,000	\$70,000	\$75,000	Comments	\$500,000	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$4,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	23-31-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$12,000	\$6,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Kitchen hood fire suppression system.	\$0	23-31-02
3	2,6	1	Miscellaneous interior/exterior painting	\$4,000	\$4,000	\$4,000	\$0	Cyclical repainting of various areas.	\$0	23-31-03
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.	\$0	23-31-04
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.	\$0	23-31-05
6	2	1	Miscellaneous custodial equipment	\$6,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. Purchase 2 new area vacuums.	\$0	23-31-06
7	2	1	Miscellaneous flooring	\$35,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). New flooring in cafeteria and gym hallways.	\$0	23-31-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-31-08
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Concrete infill at flagpole area and repairs to sidewalks.	\$0	23-31-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	23-31-10
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. Replace landscape borders.	\$0	23-31-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	23-31-12
13	2	1	Refurbish wood chip area	\$7,000	\$7,000	\$7,000	\$0	Annual replenishment. Approx. 4 inch	\$0	23-31-13
14	1,2	1	Maintenance finish gym floors	\$7,000	\$7,000	\$7,000	\$0	Annual gym maintenance refinishing.	\$0	23-31-14
15	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Additional exterior security cameras. Elective wing	\$0	23-31-15
16	1	1	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.	\$0	23-31-16
17	5, 7	2	PV array installation	\$75,000	\$0	\$0	\$75,000	Grant money to install PV array on the roof.	\$0	23-31-17
18	2	2	Hot water heater service and upgrade	\$75,000	\$0	\$0	\$0	Replace all hot water heaters (3).	\$0	23-31-18
19	2,5	2	Gym lighting controls	\$50,000	\$0	\$0	\$0	Replace gym lighting and controls to a more modern and maintainable system.	\$0	23-31-19
20	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.	\$0	23-31-20
21	2,5	2	Replace circ pumps	\$35,000	\$0	\$0	\$0	Replace old and failing units.	\$0	23-31-21
22	2,4,5	2	Glycol filtration system	\$10,000	\$0	\$0	\$0	Install glycol filtration system and add chemicals for long term treatment.	\$0	23-31-22
23	2,5	2	Air handler motor replacement	\$25,000	\$0	\$0	\$0	Replace old and failing units.	\$0	23-31-23
24	2,5	2	Replace failing variable speed drives	\$20,000	\$0	\$0	\$0	Replace old and failing units.	\$0	23-31-24
25	2,6,7	3	Music room improvements	\$55,000	\$0	\$0	\$0	Sound proofing at practice room, additional shelving and new instrument storage.	\$0	23-31-25
26	2,6	3	New building marquee signage	\$10,000	\$0	\$0	\$0	Replace old and failing building signage.	\$0	23-31-26
27	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.	\$0	
28	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	

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:	\$368,000	\$63,000	\$60,000	\$35,000	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$15,000	\$5,000	\$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.	\$0	23-32-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$20,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Custodial floor sink replacement (south hall). Kitchen fire hood suppression system. Address boiler room overtemp.	\$0	23-32-02
3	2,6	1	Miscellaneous interior/exterior painting	\$3,000	\$3,000	\$3,000	\$0	Cyclical repainting of various areas.	\$0	23-32-03
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.	\$0	23-32-04
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.	\$0	23-32-05
6	2	1	Miscellaneous custodial equipment	\$15,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. New floor scrubber and area vacuum.	\$0	23-32-06
7	2	1	Miscellaneous flooring	\$60,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (D,E,F #13 &14 and entry vestibule and courtyard entry).	\$0	23-32-07
8	1,2	1	Miscellaneous roof repairs	\$8,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Exterior building repair at main entrance.	\$0	23-32-08
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Front oval & north grade wing. Sidewalk chase replacement.	\$0	23-32-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-32-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	23-32-11
12	4,6	1	Miscellaneous landscape maintenance	\$40,000	\$10,000	\$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 and end of grade wings.	\$0	23-32-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. 15 Music stands.	\$0	23-32-13
14	1,2	1	Maintenance finish gym floors	\$7,000	\$7,000	\$7,000	\$0	Annual gym maintenance refinishing.	\$0	23-32-14
15	1	2	Miscellaneous exterior fence repairs & upgrades	\$10,000	\$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. New fence along Cambridge.	\$0	23-32-15
16	5	2	Remove/reinstall various failed window units	\$5,000	\$0	\$0	\$0	On-going failed window replacements. Cafe windows. Front entry glass. E8, D4	\$0	23-32-16
17	1	2	Security cameras	\$15,000	\$0	\$0	\$0	Additional exterior security cameras. North and south parking lots.	\$0	23-32-17
18	2,5	2	Air handler motor replacement	\$30,000	\$0	\$0	\$0	Replace old and failing units.	\$0	23-32-18
19	2,4	2	Building wide water softner	\$40,000	\$0	\$0	\$0	Install building wide water softner system.	\$0	23-32-19
20	1	3	Intercom visual notification	\$15,000	\$0	\$0	\$0	Purchase and install intercom visual notification systems for both gyms and cafeteria. Match existing systems in place in music wing.	\$0	23-32-20
21	2	3	Gym scoreboard protection	\$25,000	\$0	\$0	\$0	Purchase and install protective screens for gym scoreboards.	\$0	23-32-21
22	2	3	Hot water heater service and upgrade	\$40,000	\$0	\$0	\$0	Possible addition of second hot water heater to provide more storage. Maybe replace kitchen water heater.	\$0	23-32-22
23	2,4,6	3	North retention pond rehabilitation.	\$0	\$0	\$0	\$35,000	Nat Geo Middle School Planetary Stewards grant award.	\$0	

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:	\$801,000	\$168,000	\$158,000	\$225,000		\$0	Project Number
			Description	CY23	CY24	CY25	Other Funds	Comments	Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$50,000	\$10,000	\$10,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	23-41-01
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.	\$0	23-41-02
3	2,6	1	Miscellaneous interior/exterior painting	\$15,000	\$10,000	\$10,000	\$0	Cyclical repainting of various areas. Repaint Hawk courtyard and south entry items.	\$0	23-41-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$50,000	\$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.	\$0	23-41-04
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.	\$0	23-41-05
6	1,2	1	Miscellaneous interior/exterior signage	\$10,000	\$2,000	\$2,000	\$0	Cyclical replacement and additions to exterior signage. Also includes updating interior wayfinding signage	\$0	23-41-06
7	2	1	Miscellaneous custodial equipment	\$20,000	\$20,000	\$10,000	\$0	Replacement and repair of obsolete and worn out equipment. Floor scrubbers and accessories.	\$0	23-41-07
8	2	1	Miscellaneous flooring	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). N wing base and joint repairs. Walk off carpet purchase.	\$0	23-41-08
9	1,2	1	Miscellaneous roof repairs	\$30,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Shop roof leaks. Long term H wing roof replacement. Roof ladder from D wing to H wing.	\$0	23-41-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-41-10
11	1,7	1	Miscellaneous SPED updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-41-11
12	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$10,000	\$10,000	\$10,000	\$0	Cyclical repairs/replacement.	\$0	23-41-12
13	4,6	1	Miscellaneous landscape maintenance	\$60,000	\$15,000	\$15,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigation repairs.	\$0	23-41-13
14	2	1	Miscellaneous furniture replacement	\$20,000	\$10,000	\$10,000	\$0	Cyclical replacement of old furniture.	\$0	23-41-14
15	1,2	1	Maintenance finish gym floors and classrooms	\$30,000	\$30,000	\$30,000	\$0	Annual gym maintenance refinishing.	\$0	23-41-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$15,000	\$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. Fencing improvements around campus	\$0	23-41-16
17	1,2	2	Replacement and upgrades to security cameras	\$15,000	\$0	\$0	\$0	Annual cyclical upgrades to address failed camera units and to increase coverage.	\$0	23-41-17
18	5,7	2	PV array installation	\$75,000	\$0	\$0	\$75,000	Grant money to install PV array on the roof.	\$0	23-41-18
19	2,6,7	2	Main St marquee sign replacement	\$35,000	\$0	\$0	\$0	Replacing old and failing Main St signage.	\$0	23-41-19
20	2	2	Fire suppression repairs	\$20,000	\$0	\$0	\$0	Replace old and failing sections of pipe.	\$0	23-41-20
21	1,2,5,6,7	2	South entry and south cafeteria planning	\$25,000	\$0	\$0	\$0	Design and construction plans for south entry/cafeteria. Update flooring, lighting, trophy cases, concessions and cafeteria. Include south locker room improvements. Also include swim center connection.	\$0	23-41-21
22	2,5	2	Backup electric motors	\$10,000	\$0	\$0	\$0	Purchase backup electric motors for main air handler.	\$0	23-41-22
23	2,5	2	Art room heat	\$15,000	\$0	\$0	\$0	Add supplemental heat to art room in north building.	\$0	23-41-23
24	2,5	2	North building mechanical review	\$50,000	\$0	\$0	\$0	North wing building pressure control mechanical review	\$0	23-41-24
25	1,3	3	Intercom notification system	\$15,000	\$0	\$0	\$0	Install intercom viusal notification system in music rooms.	\$0	23-41-25
26	2,5	3	New garage heating units	\$50,000	\$0	\$0	\$0	Replace old failing heating units in both athletics and Gallatin College garages.	\$0	23-41-26
27	2,3,7	3	Winterization of old Van Winkle concessions	\$20,000	\$0	\$0	\$0	Modifications to concessions building to allow for water shutoff in the winter.	\$0	23-41-27
28	1,2	3	Softball improvements	\$30,000	\$0	\$0	\$0	Infield and drainage improvements to both softball fields.	\$0	23-41-28
29	1,3	4	Hawks Nest exhaust fan	\$5,000	\$0	\$0	\$0	Install additional exhaust fan for Hawk's Nest kitchen area.	\$0	23-41-29
30	1,2,7	4	South gym floor protection	\$15,000	\$0	\$0	\$0	Purchase new floor protection mat for South gym.	\$0	23-41-30
31	1,2	4	Track repairs	\$50,000	\$0	\$0	\$150,000	Facilities needs assessment. Joint effort between Facilities and boosters.	\$0	23-41-31

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:	\$431,000	\$107,000	\$109,000	\$75,000	Comments	\$1,000,000	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$25,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Address library lighting issues.	\$0	23-42-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$5,000	\$5,000	\$6,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	23-42-02
3	2,6	1	Miscellaneous interior/exterior painting	\$10,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas. Paint or vinyl wrap for C wing hallway.	\$0	23-42-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$15,000	\$5,000	\$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. Add door window to A113	\$0	23-42-04
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.	\$0	23-42-05
6	1,2	1	Miscellaneous interior/exterior signage	\$10,000	\$1,000	\$1,000	\$0	Cyclical replacement and additions to exterior signage. Also includes updating interior wayfinding signage	\$0	23-42-06
7	2	1	Miscellaneous custodial equipment	\$2,000	\$3,000	\$3,000	\$0	New equipment to assist in building upkeep.	\$0	23-42-07
8	2	1	Miscellaneous flooring	\$2,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	\$0	23-42-08
9	1,2	1	Miscellaneous roof repairs	\$2,000	\$3,000	\$4,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Shop roof leaks.	\$0	23-42-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$20,000	\$3,000	\$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.	\$0	23-42-10
11	1,7	1	Miscellaneous SPED updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Patch and repair walls. Add wall padding.	\$0	23-42-11
12	1,2	1	Miscellaneous bleacher/partion wall repairs & service	\$2,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-42-12
13	4,6	1	Miscellaneous landscape maintenance	\$75,000	\$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. Football field soil improvements.	\$0	23-42-13
14	2	1	Miscellaneous furniture replacement	\$30,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Additional athletic lockers and unisex lockers.	\$0	23-42-14
15	1,2	1	Maintenance finish gym floors	\$35,000	\$30,000	\$30,000	\$0	Annual gym maintenance finishing.	\$0	23-42-15
16	1	1	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. New gate opening near trash enclosure.	\$0	23-42-16
17	2,3,7	2	Winterization of Comfort Station	\$10,000	\$0	\$0	\$0	Modifications to concessions building to allow for water shutoff in the winter.	\$0	23-42-17
18	5,7	2	PV array installation	\$75,000	\$0	\$0	\$75,000	Grant money to install PV array on the roof.	\$0	23-42-18
19	1,2	3	Softball improvements	\$50,000	\$0	\$0	\$0	Infield and drainage improvements to both softball fields.	\$0	23-42-19
20	1,7	4	Custodial tractor	\$50,000	\$0	\$0	\$0	Purchase Kubota/Bobcat for snow removal and untility work.	\$0	23-42-20
21	2,6,7	5	New turf field	\$0	\$0	\$0	\$0	Facilities needs assessment.	\$1,000,000	
22	7	5	Expanded weight room	\$0	\$0	\$0	\$0	Facilities needs assessment.		

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:	\$75,000	\$0	\$0	\$40,000	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$5,000	\$0	\$0	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	23-49-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$0	\$0	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Repair or replace uni heaters.	\$0	23-49-02
3	2,6	1	Miscellaneous interior/exterior painting	\$1,000	\$0	\$0	\$0	Cyclical repainting of various areas. Unpainted ceilings in concession areas.	\$0	23-49-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$5,000	\$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.	\$0	23-49-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$1,000	\$0	\$0	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.	\$0	23-49-05
6	1,2	1	Miscellaneous exterior signage	\$1,000	\$0	\$0	\$0	Cyclical replacement and additions to exterior signage.	\$0	23-49-06
7	2	1	Miscellaneous custodial equipment	\$1,000	\$0	\$0	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	23-49-07
8	2	1	Miscellaneous flooring	\$1,000	\$0	\$0	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	\$0	23-49-08
9	1,2	1	Miscellaneous roof repairs	\$1,000	\$0	\$0	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	23-49-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$2,000	\$0	\$0	\$0	Cyclical repairs/replacement.	\$0	23-49-10
11	1,2	1	Miscellaneous bleacher/partion wall repairs & service	\$10,000	\$0	\$0	\$0	Cyclical repairs/replacement. Repair damaged bleacher sections on home side.	\$0	23-49-11
12	4,6	1	Miscellaneous landscape maintenance	\$2,000	\$0	\$0	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigaton repairs.	\$0	23-49-12
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.	\$0	23-49-13
14	2,3,7	2	Winterization of all buildings	\$20,000	\$0	\$0	\$0	Modifications to all buildings to allow for water shutoff in the winter.	\$0	23-49-14
15	2,7	3	Upgrade stadium sound system	\$10,000	\$0	\$0	\$40,000	Improve sound quality at stadium.	\$0	23-49-15

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:	\$143,250	\$429,750	\$573,000	\$47,000	\$47,000	\$0		\$1,750,000	Project Number
			Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2,3	1	New storefront and doors at West gym entrance	\$31,250	\$93,750	\$125,000	\$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.	\$0	17-50-07
2	2	2	Exterior site improvements	\$31,250	\$93,750	\$125,000	\$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.	\$0	21-50-15
3	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$11,250	\$33,750	\$45,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading exterior lights to LED. LED relamp project.	\$0	23-50-01
4	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$47,500	\$142,500	\$190,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Investigate heating upgrades. Focus on Admin wing improvements. Chemistry control on boiler.	\$0	23-50-02
5	2,6	1	Miscellaneous interior/exterior painting	\$1,250	\$3,750	\$5,000	\$3,000	\$3,000	\$0	Cyclical repainting of various areas. Gym painting. 3rd floor offices.	\$0	23-50-03
6	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$3,750	\$11,250	\$15,000	\$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	23-50-04
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.	\$0	23-50-05
8	2	1	Miscellaneous custodial equipment	\$2,500	\$7,500	\$10,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. New floor scrubber and area vacuum.	\$0	23-50-06
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).	\$0	23-50-07
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.	\$0	23-50-08
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$3,000	\$4,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	23-50-09
12	4,6	1	Miscellaneous landscape maintenance	\$1,250	\$3,750	\$5,000	\$5,000	\$5,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control.	\$0	23-50-10
13	2	1	Miscellaneous furniture replacement	\$750	\$2,250	\$3,000	\$3,000	\$3,000	\$0	Cyclical replacement of old furniture.	\$0	23-50-11
14	1,2	1	Miscellaneous SPED updates & repairs	\$1,250	\$3,750	\$5,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	23-50-12
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.	\$0	23-50-13
16	1,2	1	Replace custodial shop garage door	\$2,500	\$7,500	\$10,000	\$0	\$0	\$0	Install new custodial shop garage. Replace old garage door with updated and safer model.	\$0	23-50-14
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.	\$0	23-50-15
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	

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:	\$19,750	\$59,250	\$79,000	\$12,000	\$12,000	\$10,000		\$0	Project Number
			Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1, 2	1	Miscellaneous electrical/lighting updates & repairs	\$750	\$2,250	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading lights to LED.		23-AUD-01
2	1, 2	1	Miscellaneous mechanical/plumbing updates & repairs	\$8,750	\$26,250	\$35,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Additional stage heat. Smoke vents condensation treatment.		23-AUD-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$500	\$1,500	\$2,000	\$2,000	\$2,000	\$0	Cyclical repainting of various areas.		23-AUD-03
4	2	1	Miscellaneous auditorium shop equipment	\$250	\$750	\$1,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment.		23-AUD-04
5	2	1	Miscellaneous flooring	\$250	\$750	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement of various flooring. Includes refinishing and/or sealing.		23-AUD-05
6	1, 2	1	Miscellaneous auditorium repairs & service	\$500	\$1,500	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement of seats, stage, handrails, etc.		23-AUD-06
9	2	1	Replace stage curtains	\$8,750	\$26,250	\$35,000	\$0	\$0	\$0	Replace stage curtains. Existing are worn out and colors are mismatched. Utilize auditorium capital campaign funds.		23-AUD-07
10	2	5	Fly loft	\$0	\$0	\$0	\$0	\$0	\$10,000	Replace original timber planks with steel. Utilize auditorium capital campaign funds.		

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:	\$61,000	\$61,000	\$122,000	\$24,000	\$21,000	\$5,000		\$250,000	Project Number
			Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds CY23	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$2,000	\$2,000	\$4,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading exterior lights to LED.	\$0	23-61-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$20,000	\$20,000	\$40,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Replace HVAC front end and add to supervisor. Chemistry on boiler.	\$0	23-61-02
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.	\$0	23-61-03
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.	\$0	23-61-04
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.	\$0	23-61-05
6	1,2	1	Miscellaneous roof repairs	\$20,000	\$20,000	\$40,000	\$5,000	\$2,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Loading dock stairs ice issue. Gutters, heat tape and snow cleats.	\$0	23-61-06
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.	\$0	23-61-07
8	2	1	Miscellaneous flooring	\$1,000	\$1,000	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Epoxy coating on kitchen floor.	\$0	23-61-08
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.	\$0	23-61-09
10	2	1	Replace chill/cook compressor	\$0	\$0	\$0	\$0	\$0	\$5,000	Compressor starved for oil. Needs to be replaced.	\$0	23-61-10
11	2	2	New floor scrubber	\$5,000	\$5,000	\$10,000	\$0	\$0	\$0	Purchase new scrubber.	\$0	23-61-11
12	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	

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	\$99,000	Comments	\$0	Project Number
			Description	CY23	CY24	CY25	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.		23-62-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$0	\$0	\$0	\$5,000	Cyclical repairs/replacement of mechanical/plumbing fixtures.		23-62-02
3	2,6	1	Miscellaneous interior/exterior painting	\$0	\$0	\$0	\$2,000	Interior walls. Clean up occupied office areas.		23-62-03
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).		23-62-04
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).		23-62-05
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.		23-62-06
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.		23-62-07
8	1,2	2	Miscellaneous doors/hardware	\$0	\$0	\$0	\$4,000	Cyclical repairs to office doors, garage doors, etc.		23-62-08
9	1	2	Security cameras	\$0	\$0	\$0	\$15,000	Install security cameras around the exterior of the buidings and property.		23-62-09

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:	\$187,500	\$137,500	\$325,000	\$0	\$0	\$0		\$9,500,000	Project Number
			Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds	CY24	CY25	Other Funds		Unfunded / Unscheduled	
1	1,2,3	1	Facilities Condition Inventory (FCI)	\$62,500	\$62,500	\$125,000	\$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.		23-99-01
2	1,2	1	Asphalt maintenance program	\$15,000	\$15,000	\$30,000	\$0	\$0	\$0	Setup up maintenance program to address all parking lots in 2023		23-99-02
3	1	1	Vanderbilt lock controls maintenance contract	\$10,000	\$10,000	\$20,000	\$0	\$0	\$0	Contract to manage lock control software at all buildings.		23-99-03
4	1,7	1	Main office lockdown control uniformity	\$37,500	\$37,500	\$75,000	\$0	\$0	\$0	Install yellow and red plungers for shelter in place and lockdown.		23-99-04
5	1,3	1	Woodland Park sidewalks	\$50,000	\$0	\$50,000	\$0	\$0	\$0	Complete the sidewalks around our future school property.		23-99-05
6	1,3	1	AED replacement project	\$12,500	\$12,500	\$25,000	\$0	\$0	\$0	District wide AED replacement program.		23-99-06
			Special Ed facility	\$0	\$0	\$0	\$0	\$0	\$0	Estimated cost for design and construction of new 18,000sf special ed facility	\$9,500,000	

FCI categories: 1. Safety 2. Damage/Wearout 3. Code/Standards 4. Environmental Improvements 5. Energy Conservation 6. Aesthetics 7. Building Enhancements

# Bozeman Public Schools



## 2023-24 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 on March 6, 2023 and published in the Bozeman Chronicle on March 14, 2023 in accordance with 20-9-116, MCA.

**BOZEMAN SCHOOL DISTRICT #7**  
**NOTICE OF INTENT TO INCREASE NONVOTED LEVIES**  
**March 2023**

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>2023-24 Projections Using 2022-23 Taxable Value</u>			
	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General	\$ 14,087,533	60.98	168,501	0.73	0.99	1.98
Transportation	1,812,132	7.84	1,044,268	4.52	6.10	12.20
Tuition	280,283	1.21	156,478	0.68	0.92	1.84
Technology	693,028	3.00	-	-	-	-
Debt Service	4,713,637	20.40	8,351	0.04	0.05	0.10
Building Reserve	2,000,000	8.66	1,458,957	6.31	8.52	17.04
<b>Grand Total - Elementary</b>	<b>\$ 23,586,612</b>	<b>102.09</b>	<b>\$ 2,836,555</b>	<b>12.28</b>	<b>\$ 16.58</b>	<b>\$ 33.16</b>

**HIGH SCHOOL:**

Fund	<u>Current Year Levies</u>		<u>2023-24 Projections Using 2022-23 Taxable Value</u>			
	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General	\$ 8,943,009	32.16	626,694	2.26	3.05	6.10
Transportation	725,722	2.61	380,460	1.37	1.85	3.70
Tuition	270,585	0.97	20,542	0.08	0.11	0.22
Adult Ed	459,502	1.65	358,890	1.29	1.74	3.48
Technology	278,037	1.00	-	-	-	-
Debt Service	11,417,864	39.41	(208,459)	(0.76)	(1.03)	(2.06)
Building Reserve	2,294,137	8.25	1,054,735	3.79	5.12	10.24
<b>Grand Total - High School</b>	<b>\$ 24,388,854</b>	<b>86.05</b>	<b>\$ 2,232,862</b>	<b>8.03</b>	<b>\$ 10.84</b>	<b>\$ 21.68</b>

**K12 TOTALS      \$ 47,975,467    188.14    \$ 5,069,417    20.31    \$ 27.42    \$ 54.84**

The Permissive Building Reserve levies and associated funding will be used to finance projects identified in the District's Capital Projects Plan and/or improvements to school and student safety.

These 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) 522-6045 or [lacy.clark@bsd7.org](mailto:lacy.clark@bsd7.org) if you have questions or need additional information.

# Bozeman Public Schools



## 2023-24 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 FY2023-24.





# Budget Report

## FY 2024

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: 4,840	N/A	357,169,589

\* 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:

John Nielson

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



# Budget Report

FY 2024

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Submit ID:

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## 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	35,996,164.00	3,614,001.64	10%	10.04%	0.00	20,790,311.01	15,205,852.99	42.58
10 Transportation	3,285,904.00	657,180.80	20%	20.00%	53,125.27	498,422.78	2,734,355.95	7.66
11 Bus Depreciation Reserve	310,775.00	0.00	N/A	0.00%	310,275.06	499.94	0.00	0.00
13 Tuition	551,109.00		N/A		248,896.62	0.00	302,212.38	0.85
14 Retirement	6,200,000.00	1,240,000.00	20%	20.00%	321,326.27	5,878,673.73		
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	1,527,985.00	0.00	N/A	0.00%	784,246.09	28,939.53	714,799.38	2.00
29 Flexibility	3,820.00	0.00	N/A	0.00%	0.00	3,820.00	0.00	0.00
61 Building Reserve	7,503,704.00	0.00	N/A	0.00%	3,516,145.39	88,643.32	3,898,915.29	10.92
Total of All Funds	55,379,461.00	5,511,182.44			5,234,014.70	27,289,310.31	22,856,135.99	64.01

50 Debt Service								
Tax Jurisdiction								
2006	5,623,987.00	0.00	20-9-438	0.00%	905,596.36	4,000.00	4,714,390.64	13.20



# Budget Report

## FY 2024

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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	3,724
M1	BOZEMAN 7-8	1,116

\* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,976,913.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,421,322.02
D.	At Risk Student	(I-D)	79,958.77
E.	Indian Education For All	(I-E)	115,724.40
F.	American Indian Achievement Gap	(I-F)	34,780.00
G.	Data For Achievement	(I-G)	110,787.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,482,663.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	155,835.00
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)	4,908
B.	BASE Budget Limit	(II-B)	28,410,266.04
C.	Maximum Budget Limit	(II-C)	35,492,152.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,081,885.96
E.	Adopted Budget	(II-E)	35,492,152.00

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	28,852,913.02
H.	Maximum Budget Limit	(II-H)	35,996,164.01
I.	Highest Budget Without a Vote	(II-I)	35,996,164.01
J.	Highest Budget	(II-J)	35,996,164.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	35,996,164.00



# Budget Report

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## PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,599,616.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		14,385.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	14,385.24	
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)		3,614,001.64

## PART V. General Fund Worksheet

### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		35,996,164.00
1.	BASE Budget Limit	(V-A1)	28,852,913.02	
2.	Over-BASE Budget	(V-A2)	7,143,250.98	

### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,976,913.92
1.	Direct State Aid Paid By State	(V-B1)	13,976,913.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,421,322.02
D.	At Risk Student	(V-D)		79,958.77
E.	Indian Education For All	(V-E)		115,724.40
F.	American Indian Achievement Gap	(V-F)		34,780.00
G.	Data For Achievement	(V-G)		110,787.60
H.	Special Education Allowable Cost Payment	(V-H)		1,482,663.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,406.29
1.	Actual Non-Levy Revenue	(V-J1)	49,406.29	
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)		11,581,356.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,518,754.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,062,602.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		28,852,913.02

### 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 2024

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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)		7,143,250.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,143,250.98

### Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.00
	1. District Property Tax Levy Mills	(V-U1)	20.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.58

\* 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 2024

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Submit ID:

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### 01 General Fund

Adopted Budget	0001	35,996,164.00
<b>Budget Uses</b>		
Expenditure Budget	0002	35,996,164.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,976,913.92
Quality Educator	3111	1,421,322.02
At Risk Student	3112	79,958.77
Indian Education For All	3113	115,724.40
American Indian Achievement Gap	3114	34,780.00
State Special Education Allowable Cost Payment to Districts	3115	1,482,663.71
Data For Achievement	3116	110,787.60
State - Guaranteed Tax Base Aid	3120	3,518,754.30
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	49,406.29
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
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



# Budget Report

## FY 2024

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Submit ID:

### 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
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)	8,062,602.01	
Over-BASE Levy	1110(c)	7,143,250.98	
District Tax Levy	1110		15,205,852.99
Total Estimated Revenues to Fund Adopted Budget	0004		35,996,164.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



# Budget Report

FY 2024

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0350 Bozeman Elem

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	3,285,904.00
<b>Budget Uses</b>		
Expenditure Budget	0002	3,232,779.00
Add To Fund Balance	0003	53,125.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	451,748.21
Contingency	0006	45,174.82
Over-Schedule	0011	2,788,980.97
Fund Balance for Budget	TFS48	710,306.07
Operating Reserve	0961	657,180.80
Unreserved Fund Balance Reappropriated	0970	53,125.27
<b>Estimated Funding Sources</b>		
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	1,499.75
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
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	248,461.51
State - On-Schedule Transportation Reimbursement	3210	248,461.52
District Tax Levy	1110	2,734,355.95
District Mills	999	7.66
Total Estimated Revenues to Fund Adopted Budget	0004	3,285,904.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00





# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 11 Bus Depreciation Reserve Fund

Adopted Budget	0001	310,775.00
<b>Budget Uses</b>		
Expenditure Budget	0002	499.94
Add To Fund Balance	0003	310,275.06
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,275.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,275.06
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.94
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	310,775.00

## 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
<b>Total</b>					0.00



# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 13 Tuition Fund

Adopted Budget	0001	551,109.00
<b>Budget Uses</b>		
Expenditure Budget	0002	551,109.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	248,896.62
Unreserved Fund Balance Reappropriated	0970	248,896.62
<b>Estimated Funding Sources</b>		
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	302,212.38
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	551,109.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 14 Retirement Fund

Adopted Budget	0001	6,200,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	6,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,561,326.27
Operating Reserve	0961	1,240,000.00
Unreserved Fund Balance Reappropriated	0970	321,326.27
<b>Estimated Funding Sources</b>		
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	5,877,173.73
Total Estimated Revenues to Fund Adopted Budget	0004	6,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 17 Adult Education Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
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
<b>Estimated Funding Sources</b>		
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 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
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
<b>Estimated Funding Sources</b>		
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
<b>Reimbursements</b>		
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 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

### 28 Technology Fund

Adopted Budget	0001	1,527,985.00
<b>Budget Uses</b>		
Expenditure Budget	0002	1,527,985.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	784,246.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	784,246.09
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.27
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	27,439.26
District Tax Levy	1110	714,799.38
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,527,985.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 29 Flexibility Fund

Adopted Budget	0001	3,820.00
<b>Budget Uses</b>		
Expenditure Budget	0002	3,820.00
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
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.80
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	3,819.20
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	3,820.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



## Budget Report

**FY 2024**

**16 Gallatin**

**0350 Bozeman Elem**

**Submit ID:**

**50 Debt Service Fund**





# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

2006

Taxable Value		357,169,589.00
Adopted Budget	0001	5,623,987.00

## Budget Uses

Expenditure Budget	0002	5,623,987.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	863,000.00
Fund Balance for Budget	TFS48	42,596.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,596.36
TIF Fund Balance Reappropriated	0973	863,000.00

## 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	4,714,390.64
Jurisdiction Mills	999	13.20
Total Estimated Revenues to Fund Adopted Budget	0004	5,623,987.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

## Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	4,570,000.00	500,000.00	152,100.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	1,945,000.00	930,000.00	92,137.50	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	815,000.00	385,000.00	38,450.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	4,805,000.00	1,070,000.00	220,700.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	14,310,000.00	1,015,000.00	626,800.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	7,850,000.00	170,000.00	320,800.00	500.00
Total Bond Requirements							5,523,987.50

## SIDs

Issue Type	Amount
Elementary	99,999.50
Total SID Requirements	99,999.50
Total Debt Service Requirements	0002 5,623,987.00



# Budget Report

FY 2024

16 Gallatin

0350 Bozeman Elem

Submit ID:

## 61 Building Reserve Fund

Adopted Budget	0001	7,503,704.00
<b>Budget Uses</b>		
Expenditure Budget	0002	7,503,704.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,516,145.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,516,145.39
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
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	4,000.61
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	84,642.71
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)	3,428,678.00
Building Reserve Permissive Levy	1110(b)	470,237.29
District Tax Levy	1110	3,898,915.29
District Mills	999	10.92
Building Reserve Voted Mills	0134	9.60
Building Reserve Permissive Mills	0135	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	7,503,704.00

### 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	6,927,036.30	2,000,000.00	2,000,000.00
05/02/2023	1,428,678.00	0	611	0.00	1,428,678.00	1,428,678.00
<b>Total</b>						<b>3,428,678.00</b>

# Bozeman Public Schools



## 2023-24 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 FY2023-24.



# Budget Report

## FY 2024

16 Gallatin

0351 Bozeman H S

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:	N/A	2,707	433,828,230

\* 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:

John Nielson

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



# Budget Report

FY 2024

16 Gallatin

Submit ID:

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	23,107,388.00	2,310,738.80	10%	10.00%	0.09	13,018,073.18	10,089,314.73	23.26
10 Transportation	1,652,986.00	330,597.20	20%	20.00%	130,946.91	291,024.42	1,231,014.67	2.84
11 Bus Depreciation Reserve	311,045.00	0.00	N/A	0.00%	310,544.69	500.31	0.00	0.00
13 Tuition	681,162.00		N/A		399,005.10	0.00	282,156.90	0.65
14 Retirement	4,200,000.00	662,355.56	20%	15.77%	0.00	4,200,000.00		
17 Adult Education	876,526.00	144,932.33	35%	16.53%	0.00	11,000.00	865,526.00	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	794,594.00	0.00	N/A	0.00%	341,610.28	19,155.49	433,828.23	1.00
29 Flexibility	45,628.00	0.00	N/A	0.00%	22,538.66	23,089.34	0.00	0.00
61 Building Reserve	12,344,172.00	0.00	N/A	0.00%	8,944,277.44	53,196.58	3,346,697.98	7.72
Total of All Funds	44,013,501.00	3,448,623.89			10,148,923.17	17,616,039.32	16,248,538.51	37.47

### 50 Debt Service

#### Tax Jurisdiction

2006	2,894,351.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,892,851.00	5.35
2017A	9,330,375.00	0.00	20-9-438	0.00%	788,712.03	1,500.00	8,540,162.97	19.69



# Budget Report

## FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

### General Fund Limits And Reserves Worksheet

#### PART I. Certified Budget Data

ANB By Budget Unit: H1 BOZEMAN HS 9-12 2,707

\* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,404,764.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	775,462.36
D.	At Risk Student	(I-D)	36,344.92
E.	Indian Education For All	(I-E)	64,724.37
F.	American Indian Achievement Gap	(I-F)	15,980.00
G.	Data For Achievement	(I-G)	61,963.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	556,586.27
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)	162,234.00

#### PART II. General Fund Budget Limits

##### Prior Year Budget Data:

A.	ANB	(II-A)	2,587
B.	BASE Budget Limit	(II-B)	17,186,173.23
C.	Maximum Budget Limit	(II-C)	21,417,282.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,231,108.77
E.	Adopted Budget	(II-E)	21,417,282.00

##### Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,565,488.86
H.	Maximum Budget Limit	(II-H)	23,107,388.92
I.	Highest Budget Without a Vote	(II-I)	22,796,597.63
J.	Highest Budget	(II-J)	23,107,388.92
K.	Highest Voted Amount	(II-K)	310,791.29
L.	Amount Approved on Ballot by Voters	(II-L)	380,000.00
M.	Adopted Budget	(II-M)	23,107,388.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,175,317.45
B.	TIF Operating Reserve (962)	(III-B)		135,421.35
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)		0.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,310,738.89

## PART V. General Fund Worksheet

### General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,107,388.00
1.	BASE Budget Limit	(V-A1)	18,565,488.86	
2.	Over-BASE Budget	(V-A2)	4,541,899.14	

### Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,404,764.45
1.	Direct State Aid Paid By State	(V-B1)	9,404,764.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		775,462.36
D.	At Risk Student	(V-D)		36,344.92
E.	Indian Education For All	(V-E)		64,724.37
F.	American Indian Achievement Gap	(V-F)		15,980.00
G.	Data For Achievement	(V-G)		61,963.23
H.	Special Education Allowable Cost Payment	(V-H)		556,586.27
I.	Remaining Fund Balance Available	(V-I)		0.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,274.72
1.	Actual Non-Levy Revenue	(V-J1)	27,274.72	
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)		7,622,388.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,074,972.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,547,415.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,565,488.86

### 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 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

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)		4,541,899.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,541,899.14

### 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)		12.79
U.	Over-BASE Mills	(V-U)		10.47
	1. District Property Tax Levy Mills	(V-U1)	10.47	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.26

\* 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 2024

16 Gallatin

Submit ID:

0351 Bozeman H S

### 01 General Fund

Adopted Budget	0001	23,107,388.00
<b>Budget Uses</b>		
Expenditure Budget	0002	23,107,388.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	135,421.35
<b>Estimated Funding Sources</b>		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,404,764.45
Quality Educator	3111	775,462.36
At Risk Student	3112	36,344.92
Indian Education For All	3113	64,724.37
American Indian Achievement Gap	3114	15,980.00
State Special Education Allowable Cost Payment to Districts	3115	556,586.27
Data For Achievement	3116	61,963.23
State - Guaranteed Tax Base Aid	3120	2,074,972.86
<b>Actual Non-levy Revenue and Funding Sources</b>		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,274.72
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
<b>Anticipated Non-levy Revenue and Funding Sources - BASE</b>		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 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
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)	5,547,415.59	
Over-BASE Levy	1110(c)	4,541,899.14	
District Tax Levy	1110		10,089,314.73
Total Estimated Revenues to Fund Adopted Budget	0004		23,107,388.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 10 Transportation Fund

Adopted Budget	0001	1,652,986.00
<b>Budget Uses</b>		
Expenditure Budget	0002	1,652,986.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
On-Schedule	0005	264,112.80
Contingency	0006	26,411.28
Over-Schedule	0011	1,362,461.92
Fund Balance for Budget	TFS48	461,544.11
Operating Reserve	0961	330,597.20
Unreserved Fund Balance Reappropriated	0970	130,946.91
<b>Estimated Funding Sources</b>		
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	500.34
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
<b>Reimbursements</b>		
County On-Schedule Transportation Reimbursement	2220	145,262.04
State - On-Schedule Transportation Reimbursement	3210	145,262.04
District Tax Levy	1110	1,231,014.67
District Mills	999	2.84
Total Estimated Revenues to Fund Adopted Budget	0004	1,652,986.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

## FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

### 11 Bus Depreciation Reserve Fund

Adopted Budget	0001	311,045.00
<b>Budget Uses</b>		
Expenditure Budget	0002	311,045.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,544.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,544.69
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.31
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	311,045.00

### 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
<b>Total</b>					0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 13 Tuition Fund

Adopted Budget	0001	681,162.00
<b>Budget Uses</b>		
Expenditure Budget	0002	681,162.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	399,005.10
Unreserved Fund Balance Reappropriated	0970	399,005.10
<b>Estimated Funding Sources</b>		
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	282,156.90
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	681,162.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 14 Retirement Fund

Adopted Budget	0001	4,200,000.00
<b>Budget Uses</b>		
Expenditure Budget	0002	4,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	662,355.56
Operating Reserve	0961	662,355.56
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
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	4,198,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 17 Adult Education Fund

Adopted Budget	0001	876,526.00
<b>Budget Uses</b>		
Expenditure Budget	0002	876,526.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,932.33
Operating Reserve	0961	144,932.33
Unreserved Fund Balance Reappropriated	0970	0.00
<b>Estimated Funding Sources</b>		
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	865,526.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	876,526.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 19 Non-Operating Fund

Adopted Budget	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<b>Transportation Schedule Data</b>		
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
<b>Estimated Funding Sources</b>		
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
<b>Reimbursements</b>		
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 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 28 Technology Fund

Adopted Budget	0001	794,594.00
<b>Budget Uses</b>		
Expenditure Budget	0002	794,594.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	341,610.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	341,610.28
TIF Fund Balance Reappropriated	0973	0.00
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.62
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	17,655.87
District Tax Levy	1110	433,828.23
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	794,594.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 29 Flexibility Fund

Adopted Budget	0001	45,628.00
<b>Budget Uses</b>		
Expenditure Budget	0002	23,089.00
Add To Fund Balance	0003	22,539.00
Fund Balance for Budget	TFS48	22,538.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,538.66
<b>Estimated Funding Sources</b>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.54
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	23,088.80
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	45,628.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 50 Debt Service Fund

2006

Taxable Value		540,532,489.00
Adopted Budget	0001	2,894,351.00

### Budget Uses

Expenditure Budget	0002	2,894,351.00
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	2,892,851.00
Jurisdiction Mills	999	5.35
Total Estimated Revenues to Fund Adopted Budget	0004	2,894,351.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

### Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	2,015,000.00	955,000.00	108,400.00	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	2,140,000.00	1,010,000.00	114,900.00	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	1,340,000.00	645,000.00	59,550.00	500.00
Total Bond Requirements							2,894,350.00

### SIDs

Issue Type	Amount
High School	1.00
Total SID Requirements	1.00
Total Debt Service Requirements	0002 2,894,351.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

2017A

Taxable Value		433,828,230.00
Adopted Budget	0001	9,330,375.00

## Budget Uses

Expenditure Budget	0002	9,330,375.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	749,999.55
Fund Balance for Budget	TFS48	38,712.48
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,712.48
TIF Fund Balance Reappropriated	0973	749,999.55

## 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	8,540,162.97
Jurisdiction Mills	999	19.69
Total Estimated Revenues to Fund Adopted Budget	0004	9,330,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

## Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	76,885,000.00	4,280,000.00	3,386,925.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	22,150,000.00	740,000.00	812,450.00	500.00
<b>Total Bond Requirements</b>							9,220,375.00

## SIDs

Issue Type	Amount
High School	110,000.00
<b>Total SID Requirements</b>	110,000.00
<b>Total Debt Service Requirements</b>	0002 9,330,375.00



# Budget Report

FY 2024

16 Gallatin

0351 Bozeman H S

Submit ID:

## 61 Building Reserve Fund

Adopted Budget	0001	12,344,172.00
<b>Budget Uses</b>		
Expenditure Budget	0002	12,344,172.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	274,830.90
Fund Balance for Budget	TFS48	8,669,446.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,669,446.54
TIF Fund Balance Reappropriated	0973	274,830.90
<b>Estimated Funding Sources</b>		
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	7,499.46
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	45,697.12
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)	3,092,825.10
Building Reserve Permissive Levy	1110(b)	253,872.88
District Tax Levy	1110	3,346,697.98
District Mills	999	7.72
Building Reserve Voted Mills	0134	7.13
Building Reserve Permissive Mills	0135	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	12,344,172.00

### 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	2,741,375.55	1,000,000.00	1,000,000.00
05/03/2022	9,000,000.00	6	612	1,257,966.10	1,500,000.00	1,500,000.00
05/02/2023	867,656.00	0	611	0.00	867,656.00	867,656.00
<b>Total</b>						<b>3,367,656.00</b>



**Budget Report**  
**FY 2024**  
**16 Gallatin**  
**0351 Bozeman H S**

**Submit ID:**

# Bozeman Public Schools



## 2023-24 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	FY24 Budget
10049	101.01.100.1250.0260.000.00	14,532.00
10049	101.01.100.1250.0261.000.00	336.00
10049	101.01.100.1250.0112.000.00	52,595.40
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
10101	101.04.100.2100.0260.000.00	8,775.00
10101	110.04.100.2700.0260.000.00	675.00
10101	101.04.100.2100.0261.000.00	273.00
10101	110.04.100.2700.0261.000.00	21.00
10146	201.42.100.1510.0260.000.00	14,532.00
10146	201.42.100.1510.0261.000.00	336.00
10146	201.42.100.1510.0112.000.00	87,659.00
10163	115.99.360.1680.0260.149.00	6,248.76
10163	115.99.360.1680.0261.149.00	144.48
10163	115.99.360.1680.0112.149.00	37,693.37
10163	101.99.360.1680.0260.000.00	14,532.00
10163	101.99.360.1680.0261.000.00	336.00
10163	101.99.360.1680.0112.000.00	49,965.63
10163	101.99.360.1680.0150.000.00	2,000.00
10167	101.31.100.1670.0260.000.00	14,532.00
10167	101.31.100.1670.0261.000.00	336.00
10167	101.31.100.1670.0112.000.00	76,140.00
10258	261.41.100.2120.0260.611.00	8,280.00
10258	261.41.100.2120.0261.611.00	336.00
10258	261.41.100.2120.0113.611.00	87,659.00
10258	201.41.100.2120.0150.000.00	2,000.00
10322	161.50.100.2330.0111.611.00	16,521.50
10322	101.50.100.2330.0111.000.00	66,086.00
10322	261.50.100.2330.0111.611.00	16,521.50
10322	201.50.100.2330.0111.000.00	66,086.00
10324	201.41.100.1510.0150.000.00	500.00
10550	201.41.100.1440.0260.000.00	18,636.00
10550	201.41.100.1440.0261.000.00	336.00
10550	201.41.100.1440.0112.000.00	87,659.00
10568	201.41.100.1440.0260.000.00	14,532.00
10568	201.41.100.1440.0261.000.00	336.00
10568	201.41.100.1440.0112.000.00	87,659.00
10627	218.50.100.2490.0115.000.60	4,444.44
10627	217.50.610.2490.0115.000.60	(17,777.76)
10627	217.50.610.2490.0115.000.60	17,777.76
10759	201.41.100.1440.0260.000.00	10,800.00
10759	201.41.100.1440.0261.000.00	336.00
10759	201.41.100.1440.0112.000.00	65,951.00
10764	101.32.100.1670.0260.000.00	18,636.00
10764	101.32.100.1670.0261.000.00	672.00
10764	101.32.100.1670.0112.000.00	87,659.00
10775	101.02.100.1670.0150.000.00	500.00
10812	101.03.100.1670.0260.000.00	12,564.00
10812	101.03.100.1670.0261.000.00	336.00
10812	101.03.100.1670.0112.000.00	80,224.00
10826	261.41.100.2110.0260.613.00	14,532.00
10826	261.41.100.2110.0261.613.00	336.00
10826	261.41.100.2110.0112.613.00	87,659.00
10826	261.41.100.2110.0150.613.00	1,500.00
10839	201.41.100.1240.0260.000.00	8,280.00
10839	201.41.100.1240.0261.000.00	336.00
10839	201.41.100.1240.0112.000.00	87,659.00
10865	101.50.280.2490.0260.000.00	4,140.00
10865	201.50.280.2490.0260.000.00	4,140.00
10865	101.50.280.2490.0261.000.00	168.00
10865	201.50.280.2490.0261.000.00	168.00
10865	101.50.280.2490.0261.000.00	168.00
10865	201.50.280.2490.0261.000.00	168.00
10865	101.50.280.2490.0115.000.00	26,468.00
10865	201.50.280.2490.0115.000.00	26,468.00
10904	201.42.100.1240.0260.000.00	10,051.20
10904	201.42.100.1240.0261.000.00	268.80
10904	201.42.100.1240.0261.000.00	67.20
10904	201.42.100.1240.0112.000.00	70,127.20
10930	101.32.280.1900.0260.000.00	10,608.36
10930	115.32.456.1900.0260.132.51	3,923.64
10930	101.32.280.1900.0261.000.00	245.28
10930	115.32.456.1900.0261.132.51	90.72
10930	101.32.280.1900.0112.000.00	63,991.07



10930	115.32.456.1900.0112.132.51	23,667.93
10948	201.41.100.1570.0260.000.00	18,636.00
10948	201.41.100.1570.0261.000.00	672.00
10948	201.41.100.1570.0112.000.00	87,659.00
10957	282.32.100.2400.0260.432.32	1,570.50
10957	101.32.100.2225.0260.000.00	6,282.00
10957	101.32.100.2225.0260.000.00	3,926.25
10957	282.32.100.2400.0261.432.32	42.00
10957	101.32.100.2225.0261.000.00	168.00
10957	101.32.100.2225.0261.000.00	105.00
10957	282.32.100.2400.0115.432.32	3,658.20
10957	101.32.100.2225.0115.000.00	14,632.80
10957	101.32.100.2225.0117.000.00	14,006.08
11001	201.42.100.1570.0260.000.00	8,280.00
11001	201.42.100.1570.0261.000.00	336.00
11001	201.42.100.1570.0112.000.00	87,659.00
11069	115.41.280.2160.0113.115.00	25,464.91
11069	115.42.280.2160.0113.115.00	25,464.91
11069	115.04.280.2160.0113.115.00	33,953.22
11069	115.99.280.2160.0113.115.00	14,400.00
11141	101.01.100.2100.0135.000.00	9,194.85
11143	101.06.100.1670.0260.000.00	14,532.00
11143	101.06.100.1670.0112.000.00	87,659.00
11159	101.05.100.2400.0260.000.00	9,423.00
11159	101.05.100.2100.0260.000.00	3,141.00
11159	101.05.100.2400.0261.000.00	252.00
11159	101.05.100.2100.0261.000.00	84.00
11159	101.05.100.2400.0115.000.00	23,687.40
11182	101.06.100.1670.0260.000.00	14,532.00
11182	101.06.100.1670.0261.000.00	336.00
11182	101.06.100.1670.0112.000.00	84,860.00
11222	201.41.100.1240.0261.000.00	134.40
11222	201.41.100.1240.0112.000.00	28,730.40
11235	101.01.100.1670.0260.000.00	8,280.00
11235	101.01.100.1670.0261.000.00	336.00
11235	101.01.100.1670.0112.000.00	82,978.00
11252	201.41.100.2225.0260.000.00	14,532.00
11252	201.41.100.2225.0261.000.00	336.00
11252	201.41.100.2225.0113.000.00	82,978.00
11337	101.50.280.2490.0119.000.00	89,658.64
11337	101.50.280.2490.0119.000.00	14,400.00
11368	115.05.456.1900.0260.132.51	3,392.28
11368	101.05.280.1900.0260.000.00	9,171.72
11368	115.05.456.1900.0261.132.51	90.72
11368	101.05.280.1900.0261.000.00	245.28
11368	115.05.456.1900.0112.132.51	23,667.93
11368	101.05.280.1900.0112.000.00	63,991.07
11382	101.32.100.1670.0112.000.00	87,659.00
11386	101.08.100.1340.0261.000.00	168.00
11386	101.08.100.1340.0261.000.00	168.00
11386	101.08.100.1340.0112.000.00	28,225.50
11390	201.41.390.1649.0261.000.00	134.40
11390	201.41.100.1340.0261.000.00	201.60
11390	201.41.390.1649.0112.000.00	35,063.60
11390	201.41.100.1340.0112.000.00	52,595.40
11443	201.42.100.1140.0260.000.00	12,564.00
11443	201.42.100.1140.0261.000.00	336.00
11443	201.42.100.1140.0112.000.00	87,659.00
11526	101.08.100.1670.0260.000.00	10,800.00
11526	101.08.100.1670.0261.000.00	336.00
11526	101.08.100.1670.0150.000.00	500.00
11528	201.41.100.1570.0260.000.00	8,640.00
11528	201.41.100.1570.0261.000.00	268.80
11528	201.41.100.1570.0112.000.00	84,860.00
11559	101.32.100.1270.0260.000.00	8,280.00
11559	101.32.100.1270.0261.000.00	(336.00)
11559	101.32.100.1270.0260.000.00	(8,100.00)
11559	101.32.100.1270.0112.000.00	(87,659.00)
11559	101.32.100.1270.0261.000.00	336.00
11559	101.32.100.1270.0112.000.00	87,659.00
11571	101.29.100.1670.0260.000.00	14,532.00
11571	101.29.100.1670.0261.000.00	336.00
11593	201.41.100.1340.0260.000.00	8,280.00
11593	201.41.100.1340.0261.000.00	336.00
11593	201.41.100.1340.0112.000.00	84,860.00
11614	101.04.100.1670.0260.000.00	12,564.00

11614	101.04.100.1670.0261.000.00	336.00
11614	101.04.100.1670.0112.000.00	87,659.00
11615	101.99.100.2212.0150.000.00	270.00
11623	101.32.100.1470.0260.000.00	14,532.00
11623	101.32.100.1470.0261.000.00	336.00
11623	101.32.100.1470.0112.000.00	87,659.00
11636	101.06.280.1900.0260.000.00	7,884.00
11636	115.06.456.1900.0260.132.51	2,916.00
11636	101.06.280.1900.0261.000.00	245.28
11636	115.06.456.1900.0261.132.51	90.72
11636	101.06.280.1900.0112.000.00	56,352.35
11636	115.06.456.1900.0112.132.51	20,842.65
11664	101.08.100.1250.0260.000.00	10,800.00
11664	101.08.100.1250.0261.000.00	336.00
11664	101.08.100.1250.0112.000.00	83,391.00
11701	101.99.100.1470.0150.000.00	270.00
11716	115.42.420.1870.0260.155.00	-
11716	115.42.420.1870.0261.155.00	-
11716	115.42.420.1870.0210.155.00	16,972.00
11716	115.42.420.1870.0112.155.00	84,860.00
11719	217.50.610.1860.0260.000.60	10,800.00
11719	217.50.610.1860.0261.000.60	336.00
11719	217.50.610.1860.0112.000.60	84,860.00
11720	201.41.100.1570.0261.000.00	336.00
11720	201.41.100.1570.0112.000.00	87,659.00
11731	101.08.100.1670.0260.000.00	7,266.00
11731	101.08.100.1670.0261.000.00	168.00
11731	101.08.100.1670.0112.000.00	41,695.50
11755	101.07.100.1470.0150.000.00	500.00
11809	115.03.456.1900.0260.132.51	2,916.00
11809	101.03.280.1900.0260.000.00	7,884.00
11809	115.03.456.1900.0261.132.51	90.72
11809	101.03.280.1900.0261.000.00	245.28
11809	115.03.456.1900.0112.132.51	23,667.93
11809	101.03.280.1900.0112.000.00	63,991.07
11845	201.42.390.1649.0260.000.00	12,564.00
11845	201.42.390.1649.0261.000.00	336.00
11845	201.42.390.1649.0112.000.00	96,424.90
11859	101.05.100.1250.0260.000.00	14,532.00
11859	101.05.100.1250.0261.000.00	336.00
11859	101.05.100.1250.0112.000.00	40,112.00
11866	101.31.100.2600.0260.000.00	14,532.00
11866	101.31.100.2600.0261.000.00	336.00
11866	101.31.100.2600.0261.000.00	336.00
11866	101.31.100.2600.0114.000.00	54,288.00
11877	101.03.100.2100.0260.000.00	1,177.88
11877	101.03.280.1900.0260.000.00	9,030.38
11877	110.03.100.2700.0260.000.00	785.25
11877	101.03.100.2100.0261.000.00	31.50
11877	101.03.280.1900.0261.000.00	241.50
11877	110.03.100.2700.0261.000.00	21.00
11881	101.50.100.2340.0150.000.00	50.00
11881	201.50.100.2340.0150.000.00	50.00
11881	101.50.100.2340.0111.000.00	71,260.50
11881	201.50.100.2340.0111.000.00	71,260.50
11962	101.03.100.1670.0112.000.00	66,640.00
11972	101.32.100.1670.0260.000.00	18,636.00
11972	101.32.100.1670.0261.000.00	672.00
11972	101.32.100.1670.0112.000.00	83,391.00
11985	101.04.100.2225.0260.000.00	14,532.00
11985	101.04.100.2225.0261.000.00	336.00
11985	101.04.100.2225.0113.000.00	87,659.00
12012	101.29.100.1340.0260.000.00	11,625.60
12012	101.31.100.1670.0260.000.00	2,906.40
12012	101.29.100.1340.0261.000.00	268.80
12012	101.31.100.1670.0261.000.00	67.20
12012	101.29.100.1340.0112.000.00	70,127.20
12012	101.31.100.1670.0112.000.00	13,786.80
12015	101.99.100.2600.0261.000.00	168.00
12015	201.99.100.2600.0261.000.00	168.00
12015	101.99.100.2600.0114.000.00	27,664.00
12015	201.99.100.2600.0114.000.00	27,664.00
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	275.50
12015	201.99.100.2600.0150.000.00	275.50

12040	201.41.100.2600.0260.000.00	8,280.00
12040	201.41.100.2600.0261.000.00	336.00
12040	201.41.100.2600.0114.000.00	56,388.80
12091	101.04.100.2400.0260.000.00	8,280.00
12091	101.04.100.2400.0115.000.00	40,806.00
12100	101.31.100.1670.0260.000.00	14,532.00
12100	101.31.100.1670.0112.000.00	63,060.00
12101	101.32.100.1670.0260.000.00	14,532.00
12101	101.32.100.1670.0261.000.00	336.00
12101	101.32.100.1670.0112.000.00	73,478.00
12128	201.41.100.1240.0260.000.00	10,800.00
12128	201.41.100.1240.0261.000.00	336.00
12128	201.41.100.1240.0112.000.00	83,391.00
12134	101.04.100.1670.0260.000.00	10,800.00
12134	101.04.100.1670.0261.000.00	336.00
12134	101.04.100.1670.0112.000.00	82,978.00
12150	101.05.100.1670.0260.000.00	14,532.00
12150	101.05.100.1670.0261.000.00	336.00
12150	101.05.100.1670.0112.000.00	83,391.00
12176	101.08.100.1670.0260.000.00	7,266.00
12176	101.08.100.1670.0261.000.00	168.00
12176	101.08.100.1670.0261.000.00	168.00
12176	101.08.100.1670.0112.000.00	53,146.00
12235	101.06.100.2225.0260.000.00	4,140.00
12235	218.50.100.1770.0260.000.60	2,484.00
12235	101.06.100.2225.0261.000.00	168.00
12235	101.06.100.2225.0113.000.00	34,467.00
12236	201.41.280.2140.0260.000.00	10,800.00
12236	201.41.280.2140.0261.000.00	336.00
12236	261.41.280.2140.0113.611.00	8,765.90
12236	201.41.280.2140.0113.000.00	78,893.10
12236	201.41.280.2140.0150.000.00	2,000.00
12238	101.31.100.1670.0112.000.00	68,705.00
12246	101.31.100.1670.0261.000.00	336.00
12246	101.31.100.1670.0112.000.00	73,248.00
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	31,915.80
12459	201.50.100.2580.0115.000.00	31,915.80
12459	101.50.100.2580.0115.000.00	7,200.00
12459	201.50.100.2580.0115.000.00	7,200.00
12508	218.50.100.2490.0119.000.60	10,611.04
12508	217.50.610.2490.0119.000.60	95,499.36
12508	218.50.100.2490.0119.000.60	1,440.00
12508	217.50.610.2490.0119.000.60	12,960.00
12528	101.31.100.2400.0260.000.00	12,564.00
12528	101.31.100.2400.0115.000.00	51,283.20
12532	101.04.280.1900.0260.000.00	7,245.00
12532	101.04.280.1900.0261.000.00	294.00
12539	101.31.280.1900.0260.000.00	10,993.50
12545	101.50.100.2400.0111.000.00	(65,493.00)
12545	201.50.100.2400.0111.000.00	(65,493.00)
12545	101.50.100.2400.0111.000.00	66,138.00
12545	201.50.100.2400.0111.000.00	66,138.00
12565	101.03.100.2600.0150.000.00	270.00
12575	201.41.100.2600.0150.000.00	135.00
12622	101.07.100.2600.0150.000.00	540.00
12622	101.07.100.2600.0150.000.00	551.00
12652	101.06.100.1670.0260.000.00	10,800.00
12652	101.06.100.1670.0261.000.00	336.00
12652	101.06.100.1670.0112.000.00	87,659.00
12664	101.31.100.1670.0150.000.00	500.00
12711	101.06.100.1470.0260.000.00	14,532.00
12711	101.06.100.1470.0261.000.00	336.00
12711	101.06.100.1470.0112.000.00	65,951.00
12714	201.41.100.1440.0260.000.00	7,538.40
12714	201.41.100.1440.0261.000.00	201.60
12714	201.41.100.1440.0112.000.00	52,595.40
12714	201.41.100.1440.0150.000.00	500.00
12753	201.42.100.1510.0260.000.00	8,280.00
12753	201.42.100.1510.0112.000.00	80,224.00
12763	101.31.280.2490.0119.000.00	46,173.50
12763	101.32.280.2490.0119.000.00	46,173.50
12763	101.50.280.2490.0119.000.00	2,000.00
12763	101.31.280.2150.0119.000.00	7,200.00
12763	101.32.280.2150.0119.000.00	7,200.00

12809	101.50.316.2580.0260.000.00	4,140.00
12809	201.50.316.2580.0260.000.00	4,140.00
12809	101.50.316.2580.0261.000.00	168.00
12809	201.50.316.2580.0261.000.00	168.00
12809	101.50.316.2580.0115.000.00	30,482.40
12809	201.50.316.2580.0115.000.00	30,482.40
12888	101.07.100.2100.0260.000.00	7,852.50
12888	101.07.100.2100.0261.000.00	210.00
12923	101.03.100.1670.0150.000.00	500.00
12926	101.50.100.2580.0260.000.00	7,266.00
12926	201.50.100.2580.0260.000.00	7,266.00
12926	101.50.100.2580.0261.000.00	168.00
12926	201.50.100.2580.0261.000.00	168.00
12926	101.50.100.2580.0115.000.00	28,137.60
12926	201.50.100.2580.0115.000.00	28,137.60
12946	201.42.100.2400.0260.000.00	12,564.00
12946	201.42.100.2400.0261.000.00	336.00
12946	201.42.100.2400.0115.000.00	46,134.00
12961	101.08.100.1670.0112.000.00	73,478.00
13008	101.06.100.1670.0260.000.00	14,532.00
13008	101.06.100.1670.0261.000.00	336.00
13008	101.06.100.1670.0112.000.00	80,224.00
13020	201.41.100.1510.0150.000.00	500.00
13037	101.01.100.2225.0260.000.00	14,532.00
13037	101.01.100.2225.0261.000.00	336.00
13037	101.01.100.2225.0113.000.00	87,659.00
13040	101.01.100.1670.0260.000.00	12,564.00
13040	101.01.100.1670.0261.000.00	336.00
13040	101.01.100.1670.0112.000.00	87,659.00
13102	101.32.100.1670.0260.000.00	8,280.00
13102	101.32.100.1670.0261.000.00	336.00
13102	101.32.100.1670.0112.000.00	82,978.00
13156	161.06.100.2400.0111.611.00	13,888.90
13156	101.06.100.2400.0150.000.00	100.00
13156	101.06.100.2400.0111.000.00	125,000.10
13173	101.04.100.1670.0260.000.00	14,532.00
13173	101.04.100.1670.0261.000.00	336.00
13173	101.04.100.1670.0112.000.00	73,478.00
13187	201.42.100.1340.0260.000.00	14,532.00
13187	201.42.100.1340.0261.000.00	336.00
13187	201.42.100.1340.0112.000.00	87,659.00
13215	201.41.100.1470.0260.000.00	8,719.20
13215	201.42.100.1470.0260.000.00	5,812.80
13215	201.41.100.1470.0261.000.00	201.60
13215	201.42.100.1470.0261.000.00	134.40
13215	201.41.100.1470.0112.000.00	52,595.40
13215	201.42.100.1470.0112.000.00	52,595.40
13215	201.41.100.1470.0150.000.00	202.50
13224	101.50.100.2320.0115.000.00	33,966.40
13224	201.50.100.2320.0115.000.00	33,966.40
13224	101.50.100.2320.0115.000.00	7,200.00
13224	201.50.100.2320.0115.000.00	7,200.00
13248	101.06.100.1250.0260.000.00	7,266.00
13248	101.06.100.1250.0261.000.00	168.00
13248	101.06.100.1250.0112.000.00	41,695.50
13253	201.41.100.1340.0112.000.00	60,691.20
13262	101.31.100.1670.0260.000.00	10,800.00
13262	101.31.100.1670.0261.000.00	336.00
13262	101.31.100.1670.0112.000.00	70,357.00
13263	101.32.100.1670.0260.000.00	10,800.00
13263	101.32.100.1670.0261.000.00	336.00
13263	101.32.100.1670.0112.000.00	87,659.00
13263	101.32.100.1670.0150.000.00	2,000.00
13319	101.32.100.1670.0260.000.00	18,636.00
13319	101.32.100.1670.0261.000.00	672.00
13319	101.32.100.1670.0112.000.00	77,608.00
13363	201.42.100.2400.0111.000.00	132,535.00
13365	261.42.100.2110.0260.613.00	14,532.00
13365	261.42.100.2110.0261.613.00	336.00
13365	261.42.100.2110.0112.613.00	78,205.00
13365	261.42.100.2110.0150.613.00	1,500.00
13425	101.01.100.1670.0260.000.00	10,800.00
13425	101.01.100.1670.0261.000.00	336.00
13425	101.01.100.1670.0112.000.00	84,860.00
13478	101.32.100.1270.0261.000.00	(336.00)
13478	101.32.100.1270.0260.000.00	(12,252.00)

13478	101.32.100.1270.0112.000.00	(73,478.00)
13478	101.32.100.1270.0261.000.00	336.00
13478	101.32.100.1270.0112.000.00	73,478.00
13567	212.02.910.3100.0260.000.00	10,600.88
13567	212.02.910.3100.0261.000.00	283.50
13567	212.02.910.3100.0116.000.00	28,685.48
13635	101.31.100.2600.0260.000.00	12,564.00
13635	101.31.100.2600.0261.000.00	336.00
13635	101.31.100.2600.0114.000.00	55,848.00
13696	101.05.100.2600.0114.000.00	56,950.40
13696	101.99.100.2600.0150.000.00	540.00
13696	101.99.100.2600.0150.000.00	551.00
13774	101.03.100.2400.0260.000.00	3,633.00
13774	101.03.100.2100.0260.000.00	1,816.50
13774	101.03.280.1900.0260.000.00	7,266.00
13774	101.03.100.2400.0261.000.00	84.00
13774	101.03.100.2100.0261.000.00	42.00
13774	101.03.280.1900.0261.000.00	168.00
13774	110.03.100.2700.0261.000.00	21.00
13781	201.41.720.3500.0119.000.00	77,812.80
13781	201.41.720.3500.0119.000.00	14,400.00
13806	101.01.280.1900.0117.000.00	(19,932.64)
13806	101.01.280.1900.0117.000.00	(7,200.00)
13825	101.32.100.1670.0260.000.00	8,280.00
13825	101.32.100.1670.0261.000.00	336.00
13825	101.32.100.1250.0112.000.00	76,782.00
13849	101.05.100.1670.0261.000.00	336.00
13849	101.05.100.1670.0112.000.00	73,478.00
13888	201.42.100.1440.0260.000.00	8,280.00
13888	201.42.100.1440.0261.000.00	336.00
13888	201.42.100.1440.0112.000.00	73,478.00
13890	101.07.100.2400.0260.000.00	14,532.00
13890	101.07.100.2400.0261.000.00	336.00
13890	101.07.100.2400.0115.000.00	47,610.00
13907	101.04.100.1670.0150.000.00	2,000.00
13935	201.41.100.2400.0261.000.00	168.00
13935	201.42.100.2400.0261.000.00	168.00
13935	201.41.100.2400.0115.000.00	27,196.00
13935	201.42.100.2400.0115.000.00	27,196.00
13966	101.50.100.2510.0115.000.00	26,988.00
13966	201.50.100.2510.0115.000.00	26,988.00
13966	101.50.100.2510.0115.000.00	7,200.00
13966	201.50.100.2510.0115.000.00	7,200.00
13969	212.06.910.3100.0260.000.00	3,926.25
13969	282.06.100.1670.0260.406.06	1,570.50
13969	101.06.100.2100.0260.000.00	1,570.50
13969	212.06.910.3100.0261.000.00	105.00
13969	282.06.100.1670.0261.406.06	42.00
13969	101.06.100.2100.0261.000.00	42.00
13969	212.06.910.3100.0116.000.00	10,624.25
14008	201.41.100.2600.0260.000.00	10,800.00
14008	201.41.100.2600.0261.000.00	336.00
14008	201.41.100.2600.0114.000.00	53,248.00
14014	101.29.100.1470.0260.000.00	1,656.00
14014	101.02.100.1470.0260.000.00	4,968.00
14014	101.05.100.1470.0260.000.00	1,656.00
14014	101.29.100.1470.0112.000.00	14,695.60
14014	101.02.100.1470.0112.000.00	44,086.80
14014	101.05.100.1470.0112.000.00	14,695.60
14014	101.99.100.1470.0150.000.00	270.00
14053	201.42.280.1900.0260.000.00	10,800.00
14053	201.42.280.1900.0261.000.00	336.00
14055	201.41.100.1240.0112.000.00	76,140.00
14082	282.07.100.1250.0260.499.00	4,140.00
14082	101.02.100.1250.0260.000.00	4,140.00
14082	282.07.100.1250.0261.499.00	168.00
14082	101.02.100.1250.0261.000.00	168.00
14128	101.99.100.1670.0260.000.00	2,700.00
14128	201.99.100.1100.0260.000.00	2,700.00
14128	115.99.271.1670.0260.125.00	5,400.00
14128	101.99.100.1670.0261.000.00	84.00
14128	201.99.100.1100.0261.000.00	84.00
14128	115.99.271.1670.0261.125.00	168.00
14128	101.99.100.1670.0112.000.00	21,914.75
14128	201.99.100.1100.0112.000.00	21,914.75
14128	115.99.271.1670.0112.125.00	43,829.50

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
14133	101.32.100.2225.0260.000.00	12,564.00
14133	101.32.100.2225.0261.000.00	336.00
14133	101.32.100.2225.0113.000.00	87,659.00
14166	101.04.100.1670.0260.000.00	14,532.00
14166	101.04.100.1670.0261.000.00	336.00
14166	101.04.100.1670.0112.000.00	82,978.00
14192	201.41.100.1470.0260.000.00	14,532.00
14192	201.41.100.1470.0261.000.00	336.00
14192	201.41.100.1470.0112.000.00	64,179.20
14194	101.01.100.1670.0260.000.00	8,280.00
14194	101.01.100.1670.0261.000.00	336.00
14194	101.01.100.1670.0112.000.00	67,833.00
14298	101.32.280.1900.0260.000.00	7,245.00
14298	110.32.100.2700.0260.000.00	517.50
14298	101.32.280.1900.0261.000.00	294.00
14298	110.32.100.2700.0261.000.00	21.00
14301	101.05.100.2100.0260.000.00	10,208.25
14301	110.05.100.2700.0260.000.00	1,570.50
14301	101.05.100.2100.0261.000.00	273.00
14301	110.05.100.2700.0261.000.00	42.00
14375	101.50.316.2580.0260.000.00	6,282.00
14375	201.50.316.2580.0260.000.00	6,282.00
14375	101.50.316.2580.0261.000.00	168.00
14375	201.50.316.2580.0261.000.00	168.00
14375	101.50.316.2580.0115.000.00	28,048.80
14375	201.50.316.2580.0115.000.00	28,048.80
14405	201.41.720.3500.0260.000.00	5,812.80
14405	201.41.100.1240.0260.000.00	8,719.20
14405	201.41.720.3500.0261.000.00	134.40
14405	201.41.100.1240.0261.000.00	201.60
14405	201.41.720.3500.0112.000.00	33,191.20
14405	201.41.100.1240.0112.000.00	49,786.80
14412	201.41.280.1900.0112.000.00	61,947.80
14412	115.41.456.1900.0112.132.51	22,912.20
14424	101.50.100.2510.0119.000.00	37,211.20
14424	201.50.100.2510.0119.000.00	37,211.20
14424	101.50.100.2510.0119.000.00	7,200.00
14424	201.50.100.2510.0119.000.00	7,200.00
14446	101.31.100.1670.0260.000.00	2,355.75
14446	101.31.280.1900.0260.000.00	10,208.25
14446	101.31.100.1670.0261.000.00	63.00
14446	101.31.280.1900.0261.000.00	273.00
14454	101.31.100.1250.0260.000.00	10,800.00
14454	101.31.100.1250.0261.000.00	336.00
14454	101.31.100.1250.0112.000.00	78,205.00
14488	101.06.100.1670.0260.000.00	14,532.00
14488	101.06.100.1670.0261.000.00	336.00
14488	101.06.100.1670.0112.000.00	87,659.00
14537	101.31.280.1900.0260.000.00	7,884.00
14537	115.31.456.1900.0260.132.51	2,916.00
14537	101.31.280.1900.0261.000.00	245.28
14537	115.31.456.1900.0261.132.51	90.72
14537	101.31.280.1900.0112.000.00	47,574.83
14537	115.31.456.1900.0112.132.51	17,199.54
14583	161.01.100.2120.0260.611.00	5,086.20
14583	101.01.280.2140.0260.000.00	9,445.80
14583	161.01.100.2120.0261.611.00	117.60
14583	101.01.280.2140.0261.000.00	218.40
14583	161.01.100.2120.0113.611.00	30,680.65
14583	161.01.280.2140.0113.611.00	8,765.90
14583	101.01.280.2140.0113.000.00	48,212.45
14583	101.99.100.1470.0150.000.00	270.00
14622	201.41.260.1240.0150.000.00	135.00
14622	101.99.260.1240.0150.000.00	540.00
14650	101.31.390.1410.0261.000.00	336.00
14650	101.31.390.1410.0112.000.00	87,659.00
14660	101.06.100.1250.0260.000.00	14,532.00
14660	101.06.100.1250.0261.000.00	336.00
14660	101.06.100.1250.0112.000.00	83,391.00
14676	101.31.100.1470.0260.000.00	14,532.00
14676	201.42.100.1470.0112.000.00	16,100.00
14676	101.31.100.1470.0112.000.00	70,127.20
14749	115.99.280.2160.0113.115.00	83,239.31

14749	115.99.280.2160.0113.115.00	12,600.00
14757	101.32.280.1900.0260.000.00	7,245.00
14757	110.32.100.2700.0260.000.00	517.50
14757	101.32.280.1900.0261.000.00	294.00
14757	110.32.100.2700.0261.000.00	21.00
14795	101.32.100.1270.0260.000.00	8,280.00
14795	101.32.100.1270.0261.000.00	336.00
14795	101.32.100.1270.0112.000.00	87,659.00
14840	101.31.100.1670.0260.000.00	12,564.00
14840	101.31.100.1670.0261.000.00	336.00
14840	101.31.100.1670.0112.000.00	67,466.00
14863	101.61.100.2210.0261.000.00	168.00
14863	101.61.100.2210.0115.000.00	24,897.60
14950	201.42.100.2400.0260.000.00	8,280.00
14950	201.42.100.2400.0261.000.00	336.00
14950	201.42.100.2400.0115.000.00	56,097.60
14964	201.41.100.1240.0260.000.00	10,800.00
14964	201.41.100.1240.0261.000.00	336.00
14964	201.41.100.1240.0112.000.00	83,754.00
14975	101.32.100.1670.0112.000.00	69,944.00
15002	201.42.100.1570.0260.000.00	10,800.00
15002	201.42.100.1570.0261.000.00	336.00
15002	201.42.100.1570.0112.000.00	96,424.90
15067	101.05.100.2400.0260.000.00	16,200.00
15067	101.05.100.2400.0261.000.00	672.00
15067	101.05.100.2400.0115.000.00	51,444.00
15115	101.31.100.2100.0117.000.00	13,129.30
15130	101.31.100.1250.0260.000.00	6,282.00
15130	101.31.100.1250.0260.000.00	6,282.00
15130	101.31.100.1250.0261.000.00	168.00
15130	101.31.100.1250.0261.000.00	168.00
15130	101.31.100.1250.0112.000.00	32,998.50
15130	101.31.100.1250.0112.000.00	34,467.00
15153	101.02.100.1670.0112.000.00	70,724.00
15166	101.32.100.1670.0260.000.00	14,532.00
15166	101.32.100.1670.0261.000.00	(336.00)
15166	101.32.100.1670.0260.000.00	(14,160.00)
15166	101.32.100.1670.0112.000.00	(70,000.00)
15166	101.32.100.1670.0112.000.00	(87,659.00)
15166	101.32.100.1670.0261.000.00	336.00
15166	101.32.100.1670.0112.000.00	87,659.00
15167	101.02.100.2600.0150.000.00	540.00
15167	101.02.100.2600.0150.000.00	551.00
15182	212.61.910.3100.0260.000.00	14,532.00
15182	212.61.910.3100.0261.000.00	336.00
15182	212.61.910.3100.0116.000.00	38,864.80
15256	101.32.390.1410.0260.000.00	8,280.00
15256	101.32.390.1410.0261.000.00	336.00
15256	101.32.390.1410.0112.000.00	80,224.00
15258	101.32.100.1670.0260.000.00	12,564.00
15258	101.32.100.1670.0261.000.00	336.00
15258	101.32.100.1670.0112.000.00	53,146.00
15260	201.42.390.1410.0260.000.00	8,280.00
15260	201.42.390.1410.0261.000.00	336.00
15260	201.42.390.1410.0112.000.00	87,659.00
15282	115.02.494.1250.0210.197.00	14,695.60
15282	115.02.494.1250.0112.197.00	73,478.00
15292	115.07.494.1245.0210.197.00	8,765.90
15292	115.07.494.1245.0112.197.00	43,829.50
15292	101.07.260.1245.0112.000.00	43,829.50
15309	101.06.100.1670.0260.000.00	7,266.00
15309	101.06.100.1670.0261.000.00	168.00
15309	101.06.100.1670.0112.000.00	43,829.50
15417	201.41.100.2600.0260.000.00	8,280.00
15417	201.41.100.2600.0261.000.00	336.00
15417	201.41.100.2600.0114.000.00	53,747.20
15423	201.42.100.1140.0260.000.00	16,200.00
15423	201.42.100.1140.0261.000.00	672.00
15423	201.42.100.1140.0112.000.00	87,659.00
15444	201.42.280.1900.0260.000.00	14,532.00
15444	201.42.280.1900.0261.000.00	336.00
15444	201.42.280.1900.0112.000.00	87,659.00
15496	101.31.100.1670.0260.000.00	14,532.00
15496	101.31.100.1670.0261.000.00	336.00
15496	101.31.100.1670.0112.000.00	68,705.00
15497	161.08.100.2400.0111.611.00	13,707.40

15497	101.08.100.2400.0111.000.00	123,366.60
15497	101.08.100.2400.0150.000.00	100.00
15498	161.05.100.2120.0260.613.00	7,266.00
15498	161.05.100.2120.0261.613.00	168.00
15498	161.05.100.2120.0113.613.00	36,739.00
15500	101.01.100.1670.0150.000.00	2,000.00
15503	101.04.100.1670.0260.000.00	8,280.00
15503	101.04.100.1670.0112.000.00	65,951.00
15509	201.41.100.1140.0260.000.00	18,636.00
15509	201.41.100.1140.0261.000.00	672.00
15509	201.41.100.1140.0112.000.00	84,860.00
15511	115.32.420.1250.0260.155.00	-
15511	115.32.420.1250.0210.155.00	14,144.80
15511	115.32.420.1250.0112.155.00	70,724.00
15520	101.07.280.1900.0260.000.00	7,884.00
15520	115.07.456.1900.0260.132.51	2,916.00
15520	101.07.280.1900.0261.000.00	245.28
15520	115.07.456.1900.0261.132.51	90.72
15520	101.07.280.1900.0112.000.00	58,765.00
15520	115.07.456.1900.0112.132.51	21,735.00
15535	101.32.100.2400.0260.000.00	12,564.00
15535	101.32.100.2400.0261.000.00	336.00
15535	101.32.100.2400.0115.000.00	50,304.00
15547	201.41.100.1240.0260.000.00	6,624.00
15547	201.41.100.1240.0261.000.00	268.80
15547	201.41.100.1240.0112.000.00	81,968.00
15548	201.41.100.1470.0260.000.00	5,812.80
15548	201.42.100.1470.0260.000.00	5,812.80
15548	101.32.100.1470.0260.000.00	2,906.40
15548	201.41.100.1470.0261.000.00	134.40
15548	201.42.100.1470.0261.000.00	134.40
15548	101.32.100.1470.0261.000.00	67.20
15548	201.41.100.1470.0112.000.00	31,282.00
15548	201.42.100.1470.0112.000.00	31,282.00
15548	101.32.100.1470.0112.000.00	15,641.00
15548	201.41.100.1470.0150.000.00	270.00
15553	101.07.100.1670.0112.000.00	87,659.00
15617	101.32.100.1670.0260.000.00	14,532.00
15617	101.32.100.1670.0261.000.00	336.00
15617	101.32.100.1670.0112.000.00	80,500.00
15654	101.32.100.1250.0112.000.00	84,860.00
15688	101.03.100.2100.0260.000.00	1,674.78
15688	101.03.280.1900.0260.000.00	6,282.00
15688	110.03.100.2700.0260.000.00	1,046.96
15688	101.03.100.2100.0261.000.00	44.79
15688	101.03.280.1900.0261.000.00	168.00
15688	110.03.100.2700.0261.000.00	28.00
15705	101.08.100.1670.0260.000.00	8,280.00
15705	101.08.100.1670.0261.000.00	336.00
15705	101.08.100.1670.0112.000.00	76,782.00
15718	101.31.280.1900.0260.000.00	13,604.28
15718	115.31.456.1900.0260.132.51	5,031.72
15718	101.31.280.1900.0261.000.00	490.56
15718	115.31.456.1900.0261.132.51	181.44
15718	101.31.280.1900.0112.000.00	47,977.06
15718	115.31.456.1900.0112.132.51	20,099.34
15737	115.01.456.1900.0260.132.51	3,923.64
15737	101.01.280.1900.0260.000.00	10,608.36
15737	115.01.456.1900.0261.132.51	90.72
15737	101.01.280.1900.0261.000.00	245.28
15737	115.01.456.1900.0112.132.51	19,839.06
15737	101.01.280.1900.0112.000.00	53,638.94
15762	261.42.100.2120.0260.613.00	14,532.00
15762	261.42.100.2120.0261.613.00	336.00
15762	261.42.100.2120.0113.613.00	87,659.00
15763	201.41.280.1900.0260.000.00	10,608.36
15763	115.41.456.1900.0260.132.51	3,923.64
15763	201.41.280.1900.0261.000.00	245.28
15763	115.41.456.1900.0261.132.51	90.72
15763	201.41.280.1900.0112.000.00	53,638.94
15763	115.41.456.1900.0112.132.51	19,839.06
15767	101.31.100.1140.0260.000.00	758.87
15767	101.31.100.2225.0260.000.00	11,805.13
15767	101.31.100.1140.0261.000.00	20.29
15767	101.31.100.2225.0261.000.00	315.71
15767	101.31.100.1140.0112.000.00	3,883.66



15767	101.31.100.2225.0113.000.00	75,378.47
15769	101.31.100.1670.0260.000.00	14,532.00
15769	101.31.100.1670.0261.000.00	336.00
15769	101.31.100.1670.0112.000.00	84,860.00
15773	101.31.100.1670.0260.000.00	10,800.00
15773	101.31.100.1670.0261.000.00	336.00
15773	101.31.100.1670.0112.000.00	74,442.00
15774	101.04.100.1670.0261.000.00	336.00
15774	101.04.100.1670.0112.000.00	87,659.00
15777	201.42.100.2225.0260.000.00	14,532.00
15777	201.42.100.2225.0261.000.00	336.00
15777	201.42.100.2225.0113.000.00	84,860.00
15783	261.42.100.2400.0111.611.00	15,432.10
15783	201.42.100.2400.0111.000.00	138,888.90
15793	101.06.100.1670.0260.000.00	14,532.00
15793	101.06.100.1670.0261.000.00	336.00
15793	101.06.100.1670.0112.000.00	87,659.00
15819	101.32.100.2100.0117.000.00	8,243.20
15822	201.42.100.1570.0260.000.00	18,636.00
15822	201.42.100.1570.0261.000.00	672.00
15822	201.42.100.1570.0112.000.00	84,860.00
15867	101.32.100.1270.0260.000.00	10,800.00
15867	101.32.100.1270.0261.000.00	336.00
15867	101.32.100.1370.0112.000.00	53,146.00
15886	101.32.100.2400.0260.000.00	6,282.00
15886	101.32.100.2400.0261.000.00	168.00
15886	101.32.100.2400.0115.000.00	14,246.96
15896	101.03.100.1340.0260.000.00	14,532.00
15896	101.03.100.1340.0261.000.00	336.00
15896	101.03.100.1340.0112.000.00	78,205.00
15899	101.03.280.2150.0260.000.00	1,656.00
15899	101.32.280.2150.0260.000.00	6,624.00
15899	101.03.280.2150.0261.000.00	67.20
15899	101.32.280.2150.0261.000.00	268.80
15899	101.03.280.2150.0113.000.00	17,531.80
15899	101.32.280.2150.0113.000.00	70,127.20
15899	101.99.280.2150.0150.000.00	2,000.00
15905	115.04.840.3300.0261.124.00	268.80
15918	201.41.100.2600.0260.000.00	8,280.00
15918	201.41.100.2600.0114.000.00	53,747.20
15925	101.07.280.2150.0260.000.00	10,800.00
15925	101.07.280.2150.0261.000.00	336.00
15925	101.07.280.2150.0113.000.00	87,659.00
15956	201.42.280.1900.0260.000.00	8,280.00
15956	201.42.280.1900.0261.000.00	336.00
15956	201.42.280.1900.0112.000.00	72,973.00
15964	101.07.100.1670.0260.000.00	8,280.00
15964	101.07.100.1670.0261.000.00	336.00
15964	101.07.100.1670.0112.000.00	80,224.00
15969	212.61.910.3100.0119.000.00	5,603.52
15969	112.61.910.3100.0119.000.00	50,431.68
15969	212.61.910.3100.0119.000.00	1,440.00
15969	112.61.910.3100.0119.000.00	12,960.00
15974	201.41.100.2400.0260.000.00	10,800.00
15974	201.41.100.2400.0115.000.00	49,344.00
15985	101.08.100.1670.0260.000.00	14,532.00
15985	101.08.100.1670.0261.000.00	336.00
15985	101.08.100.1670.0112.000.00	83,391.00
15987	201.41.100.1440.0260.000.00	14,532.00
15987	201.41.100.1440.0261.000.00	336.00
16006	101.31.100.1670.0260.000.00	785.25
16006	101.31.280.1900.0260.000.00	10,993.50
16006	101.31.100.1670.0261.000.00	21.00
16006	101.31.280.1900.0261.000.00	294.00
16023	101.32.100.2400.0260.000.00	7,266.00
16023	101.32.100.2400.0261.000.00	168.00
16023	101.32.100.2400.0115.000.00	14,246.96
16052	101.07.100.1660.0260.000.00	14,532.00
16052	101.07.100.1660.0261.000.00	336.00
16052	101.07.100.1660.0112.000.00	87,659.00
16062	201.41.100.1340.0260.000.00	18,636.00
16062	201.41.100.1340.0261.000.00	672.00
16062	201.41.100.1340.0112.000.00	65,951.00
16067	101.50.100.2580.0115.000.00	41,116.20
16067	201.50.100.2580.0115.000.00	41,116.20
16067	101.50.100.2580.0115.000.00	7,200.00

16067	201.50.100.2580.0115.000.00	7,200.00
16113	101.01.100.1670.0260.000.00	8,280.00
16113	101.01.100.1670.0261.000.00	336.00
16113	101.01.100.1670.0112.000.00	84,860.00
16135	101.06.100.1670.0260.000.00	8,280.00
16135	101.06.100.1670.0261.000.00	336.00
16135	101.06.100.1670.0112.000.00	65,951.00
16141	201.41.390.1170.0112.000.00	73,248.00
16158	212.42.910.3100.0260.000.00	14,532.00
16158	212.42.910.3100.0261.000.00	336.00
16158	212.42.910.3100.0116.000.00	35,904.96
16164	101.06.100.2225.0260.000.00	10,800.00
16164	101.06.100.2225.0261.000.00	336.00
16164	101.06.100.2225.0113.000.00	80,500.00
16184	101.99.100.1470.0150.000.00	180.00
16186	101.06.100.2600.0260.000.00	4,140.00
16186	101.06.100.2600.0114.000.00	26,624.00
16199	115.08.840.3300.0260.124.00	2,724.75
16199	101.08.100.2100.0260.000.00	11,807.25
16199	115.08.840.3300.0261.124.00	63.00
16199	101.08.100.2100.0261.000.00	273.00
16230	101.05.100.2100.0260.000.00	11,807.25
16230	110.05.100.2700.0260.000.00	1,816.50
16230	101.05.100.2100.0261.000.00	273.00
16230	110.05.100.2700.0261.000.00	42.00
16245	101.99.100.2600.0260.000.00	2,587.50
16245	201.99.100.2600.0260.000.00	2,587.50
16245	212.61.910.3100.0260.000.00	1,055.70
16245	101.61.100.2600.0260.000.00	1,024.65
16245	201.61.100.2600.0260.000.00	1,024.65
16245	101.99.100.2600.0261.000.00	105.00
16245	201.99.100.2600.0261.000.00	105.00
16245	212.61.910.3100.0261.000.00	42.84
16245	101.61.100.2600.0261.000.00	41.58
16245	201.61.100.2600.0261.000.00	41.58
16245	101.99.100.2600.0114.000.00	16,328.00
16245	201.99.100.2600.0114.000.00	16,328.00
16245	212.61.910.3100.0114.000.00	6,149.38
16245	101.61.100.2600.0114.000.00	5,968.51
16245	201.61.100.2600.0114.000.00	5,968.51
16264	201.41.100.2600.0260.000.00	12,564.00
16264	201.41.100.2600.0261.000.00	336.00
16264	201.41.100.2600.0261.000.00	336.00
16264	201.41.100.2600.0114.000.00	52,748.80
16281	101.31.100.1670.0260.000.00	14,532.00
16281	101.31.100.1670.0261.000.00	336.00
16281	101.31.100.1670.0112.000.00	76,782.00
16287	115.99.420.1245.0210.155.00	67.20
16287	115.99.420.1245.0210.155.00	16,678.20
16287	115.99.420.1245.0210.155.00	400.00
16287	115.99.420.1245.0112.155.00	336.00
16287	115.99.420.1245.0112.155.00	83,391.00
16287	115.99.420.1245.0112.155.00	2,000.00
16298	161.04.100.2400.0111.611.00	13,525.80
16298	101.04.100.2400.0111.000.00	121,732.20
16329	101.05.100.1670.0260.000.00	14,532.00
16329	101.05.100.1670.0261.000.00	336.00
16329	101.05.100.1670.0112.000.00	80,224.00
16340	101.07.280.2150.0150.000.00	2,000.00
16342	201.42.100.1240.0260.000.00	10,800.00
16342	201.42.100.1240.0261.000.00	336.00
16342	201.42.100.1240.0112.000.00	80,224.00
16349	101.31.280.1900.0260.000.00	10,608.36
16349	115.31.456.1900.0260.132.51	3,923.64
16349	101.31.280.1900.0261.000.00	245.28
16349	115.31.456.1900.0261.132.51	90.72
16349	101.31.280.1900.0112.000.00	63,991.07
16349	115.31.456.1900.0112.132.51	17,819.19
16350	101.08.100.2120.0260.000.00	7,266.00
16350	161.08.100.2120.0260.613.00	7,266.00
16350	161.08.100.2120.0113.613.00	84,860.00
16351	101.04.100.2400.0150.000.00	100.00
16353	101.32.100.1670.0260.000.00	10,800.00
16353	101.32.100.1670.0261.000.00	336.00
16353	101.04.100.1670.0112.000.00	82,978.00
16355	101.50.280.2490.0111.000.00	74,891.50

16355	101.50.280.2490.0111.000.00	74,891.50
16356	201.41.100.1570.0260.000.00	14,532.00
16356	201.41.100.1570.0261.000.00	336.00
16356	201.41.100.1570.0112.000.00	87,659.00
16357	101.08.100.2225.0260.000.00	8,280.00
16357	101.08.100.2225.0261.000.00	336.00
16357	101.08.100.2225.0113.000.00	82,978.00
16359	101.05.100.1670.0260.000.00	3,312.00
16359	101.05.100.1670.0112.000.00	68,062.00
16371	201.99.100.2130.0260.000.00	5,812.80
16371	101.99.100.2130.0260.000.00	8,719.20
16371	201.99.100.2130.0261.000.00	134.40
16371	101.99.100.2130.0261.000.00	201.60
16371	201.99.100.2130.0113.000.00	32,089.60
16371	101.99.100.2130.0113.000.00	48,134.40
16371	201.99.100.2130.0150.000.00	337.50
16371	101.99.100.2130.0150.000.00	337.50
16374	212.61.910.3100.0260.000.00	8,280.00
16374	212.61.910.3100.0261.000.00	336.00
16374	212.61.910.3100.0115.000.00	48,864.00
16408	201.42.100.2400.0260.000.00	8,280.00
16408	201.42.100.2400.0261.000.00	336.00
16408	201.42.100.2400.0115.000.00	32,071.60
16428	101.31.100.2400.0260.000.00	12,564.00
16428	101.31.100.2400.0261.000.00	336.00
16428	101.31.100.2400.0115.000.00	29,265.60
16443	101.03.100.1670.0260.000.00	14,532.00
16443	101.03.100.1670.0261.000.00	336.00
16443	101.03.100.1670.0112.000.00	59,755.00
16446	201.42.390.1370.0112.000.00	80,500.00
16487	101.32.100.1670.0260.000.00	14,532.00
16487	101.32.100.1670.0261.000.00	336.00
16487	101.32.100.1670.0112.000.00	84,860.00
16508	101.07.100.1670.0260.000.00	18,636.00
16508	101.07.100.1670.0261.000.00	672.00
16508	101.07.100.1670.0112.000.00	81,968.00
16516	101.32.100.1670.0260.000.00	10,800.00
16516	101.32.100.1670.0261.000.00	336.00
16516	101.32.100.1670.0112.000.00	75,727.00
16533	115.07.457.1660.0260.134.00	4,940.88
16533	115.07.456.1660.0260.132.51	9,591.12
16533	115.07.457.1660.0261.134.00	114.24
16533	115.07.456.1660.0261.132.51	221.76
16533	115.07.457.1660.0112.134.00	28,352.94
16533	115.07.456.1660.0112.132.51	55,038.06
16539	212.41.910.3100.0260.000.00	5,951.25
16539	212.41.910.3100.0261.000.00	241.50
16539	212.41.910.3100.0116.000.00	24,121.83
16575	101.06.100.1670.0260.000.00	8,280.00
16575	101.06.100.1670.0261.000.00	336.00
16575	101.06.100.1670.0112.000.00	53,146.00
16579	212.61.910.3100.0114.000.00	16,208.40
16579	112.61.910.3100.0114.000.00	48,625.20
16579	212.61.910.3100.0114.000.00	3,600.00
16579	112.61.910.3100.0114.000.00	10,800.00
16584	101.03.100.1670.0260.000.00	14,532.00
16584	101.03.100.1670.0261.000.00	336.00
16598	101.31.100.2400.0111.000.00	141,613.00
16604	101.05.100.1670.0112.000.00	80,087.00
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
16611	101.50.100.2330.0111.000.00	67,901.40
16611	201.50.100.2330.0111.000.00	67,901.40
16611	217.50.610.2330.0111.000.60	23,965.20
16613	101.31.280.1900.0260.000.00	10,608.36
16613	115.31.456.1900.0260.132.51	3,923.64
16613	101.31.280.1900.0261.000.00	245.28
16613	115.31.456.1900.0261.132.51	90.72
16613	101.31.280.1900.0112.000.00	49,250.18
16613	115.31.456.1900.0112.132.51	18,215.82
16618	101.07.100.2400.0115.000.00	22,111.20
16621	101.32.100.2100.0117.000.00	8,491.60
16640	101.32.100.1670.0260.000.00	14,532.00
16640	101.32.100.1670.0261.000.00	336.00
16640	101.32.100.1670.0112.000.00	72,973.00

16650	101.50.100.2580.0260.000.00	4,140.00
16650	201.50.100.2580.0260.000.00	4,140.00
16650	101.50.100.2580.0261.000.00	168.00
16650	201.50.100.2580.0261.000.00	168.00
16650	101.50.100.2580.0115.000.00	23,961.60
16650	201.50.100.2580.0115.000.00	23,961.60
16655	101.32.100.1670.0260.000.00	8,280.00
16655	101.32.100.1670.0261.000.00	336.00
16655	101.32.100.1670.0112.000.00	63,335.00
16678	101.08.100.2400.0260.000.00	9,082.50
16678	101.08.100.2400.0260.000.00	5,449.50
16678	101.08.100.2400.0261.000.00	210.00
16678	101.08.100.2400.0261.000.00	126.00
16678	101.08.100.2400.0115.000.00	28,350.00
16678	101.08.100.2400.0115.000.00	10,876.32
16682	101.07.100.2100.0260.000.00	11,353.13
16682	110.07.100.2700.0260.000.00	1,362.38
16682	101.07.100.2100.0261.000.00	262.50
16682	110.07.100.2700.0261.000.00	31.50
16682	101.05.100.2100.0261.000.00	157.50
16682	110.05.100.2700.0261.000.00	25.20
16682	115.07.840.3300.0261.124.00	21.00
16687	101.05.280.2140.0260.000.00	14,532.00
16687	101.05.280.2140.0261.000.00	336.00
16687	161.02.280.2140.0113.611.00	3,807.00
16687	161.05.280.2140.0113.611.00	3,807.00
16687	101.02.280.2140.0113.000.00	26,649.00
16687	101.05.280.2140.0113.000.00	41,877.00
16687	101.08.280.2140.0150.000.00	2,000.00
16694	101.08.100.1670.0260.000.00	12,564.00
16694	101.08.100.1670.0261.000.00	336.00
16694	101.08.100.1670.0112.000.00	77,195.00
16704	101.07.100.1670.0260.000.00	8,280.00
16704	101.07.100.1670.0261.000.00	336.00
16704	101.07.100.1670.0112.000.00	56,451.00
16720	101.31.100.1370.0260.000.00	8,280.00
16720	101.31.100.1370.0261.000.00	336.00
16720	101.31.100.1370.0112.000.00	65,584.00
16723	201.41.280.1900.0260.000.00	3,769.20
16723	101.99.280.1900.0260.000.00	5,402.52
16723	115.99.456.1900.0260.132.51	3,392.28
16723	201.41.280.1900.0261.000.00	100.80
16723	101.99.280.1900.0261.000.00	144.48
16723	115.99.456.1900.0261.132.51	90.72
16723	201.99.280.1900.0112.000.00	22,167.30
16723	101.99.280.1900.0112.000.00	31,773.13
16723	115.99.456.1900.0112.132.51	19,950.57
16723	101.99.100.1470.0150.000.00	675.00
16748	101.08.100.2600.0150.000.00	540.00
16748	101.08.100.2600.0150.000.00	551.00
16766	101.99.100.1470.0150.000.00	270.00
16772	101.06.100.1470.0260.000.00	1,656.00
16772	101.03.100.1472.0260.000.00	414.00
16772	101.07.100.1472.0260.000.00	1,656.00
16772	101.02.100.1470.0260.000.00	414.00
16772	101.01.100.1470.0260.000.00	414.00
16772	101.08.100.1470.0260.000.00	1,656.00
16772	101.05.100.1470.0260.000.00	1,656.00
16772	101.04.100.1472.0260.000.00	414.00
16772	101.06.100.1470.0261.000.00	67.20
16772	101.03.100.1472.0261.000.00	16.80
16772	101.07.100.1472.0261.000.00	67.20
16772	101.02.100.1470.0261.000.00	16.80
16772	101.01.100.1470.0261.000.00	16.80
16772	101.08.100.1470.0261.000.00	67.20
16772	101.05.100.1470.0261.000.00	67.20
16772	101.04.100.1472.0261.000.00	16.80
16772	101.06.100.1470.0112.000.00	15,751.20
16772	101.03.100.1472.0112.000.00	3,937.80
16772	101.07.100.1472.0112.000.00	15,751.20
16772	101.02.100.1470.0112.000.00	3,937.80
16772	101.01.100.1470.0112.000.00	3,937.80
16772	101.08.100.1470.0112.000.00	15,751.20
16772	101.05.100.1470.0112.000.00	15,751.20
16772	101.04.100.1472.0112.000.00	3,937.80
16772	101.99.100.1470.0150.000.00	675.00

16782	101.08.280.1900.0260.000.00	10,608.36
16782	115.08.456.1900.0260.132.51	3,923.64
16782	101.08.280.1900.0261.000.00	245.28
16782	115.08.456.1900.0261.132.51	90.72
16782	101.08.280.1900.0112.000.00	46,033.80
16782	115.08.456.1900.0112.132.51	17,026.20
16792	101.50.100.2600.0119.000.00	39,052.00
16792	201.50.100.2600.0119.000.00	39,052.00
16792	101.50.100.2600.0119.000.00	7,200.00
16792	201.50.100.2600.0119.000.00	7,200.00
16797	101.05.100.1670.0112.000.00	77,608.00
16798	201.41.100.2600.0260.000.00	8,280.00
16798	201.41.100.2600.0261.000.00	336.00
16798	201.41.100.2600.0114.000.00	51,750.40
16808	101.07.100.1670.0261.000.00	336.00
16808	101.07.100.1670.0112.000.00	83,391.00
16809	161.31.280.2140.0113.611.00	7,861.80
16809	101.31.280.2140.0113.000.00	70,756.20
16809	101.04.280.2140.0150.000.00	1,000.00
16809	101.31.280.2140.0150.000.00	1,000.00
16811	101.32.280.1900.0112.000.00	60,875.43
16811	115.32.456.1900.0112.132.51	22,515.57
16819	101.02.280.2150.0260.000.00	7,538.40
16819	101.05.280.2150.0260.000.00	5,025.60
16819	101.02.280.2150.0261.000.00	201.60
16819	101.05.280.2150.0261.000.00	134.40
16819	101.02.280.2150.0113.000.00	50,034.60
16819	101.05.280.2150.0113.000.00	33,356.40
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
16825	201.41.280.1900.0260.000.00	12,715.50
16825	201.41.280.1900.0261.000.00	294.00
16842	101.04.100.1670.0260.000.00	14,532.00
16842	101.04.100.1670.0261.000.00	336.00
16842	101.04.100.1670.0112.000.00	59,755.00
16871	101.01.100.2600.0260.000.00	16,200.00
16871	101.01.100.2600.0261.000.00	672.00
16871	101.01.100.2600.0114.000.00	51,750.40
16871	101.01.100.2600.0150.000.00	551.00
16877	115.04.456.1900.0112.132.51	20,557.80
16877	101.04.280.1900.0112.000.00	55,582.20
16890	101.08.100.1670.0260.000.00	12,564.00
16890	101.08.100.1670.0261.000.00	336.00
16890	101.08.100.1670.0112.000.00	65,951.00
16904	201.42.280.1900.0260.000.00	9,082.50
16904	201.42.280.1900.0261.000.00	210.00
16911	101.06.100.1340.0260.000.00	8,280.00
16911	101.06.100.1340.0261.000.00	336.00
16911	101.06.100.1340.0112.000.00	53,146.00
16915	212.41.910.3100.0260.000.00	12,715.50
16915	212.04.910.3100.0260.000.00	3,633.00
16915	212.41.910.3100.0261.000.00	294.00
16915	212.04.910.3100.0261.000.00	84.00
16915	212.41.910.3100.0116.000.00	28,321.02
16915	212.04.910.3100.0116.000.00	8,091.72
16917	101.61.100.2540.0260.000.00	6,210.00
16917	201.61.100.2540.0260.000.00	2,070.00
16917	101.61.100.2540.0261.000.00	252.00
16917	201.61.100.2540.0261.000.00	84.00
16917	101.61.100.2540.0115.000.00	35,474.40
16917	201.61.100.2540.0115.000.00	11,824.80
16923	101.01.100.1670.0260.000.00	10,800.00
16923	101.01.100.1670.0261.000.00	336.00
16923	101.01.100.1670.0112.000.00	77,608.00
16930	101.07.100.2600.0260.000.00	8,280.00
16930	101.07.100.2600.0261.000.00	336.00
16930	101.07.100.2600.0114.000.00	51,251.20
16952	101.08.100.1670.0260.000.00	8,280.00
16952	101.08.100.1670.0261.000.00	336.00
16952	101.08.100.1670.0112.000.00	78,205.00
16966	101.50.100.2580.0260.000.00	4,140.00
16966	201.50.100.2580.0260.000.00	4,140.00
16966	101.50.100.2580.0261.000.00	168.00
16966	201.50.100.2580.0261.000.00	168.00
16966	101.50.100.2580.0115.000.00	23,961.60

16966	201.50.100.2580.0115.000.00	23,961.60
16975	101.32.280.1900.0260.000.00	12,715.50
16975	101.32.280.1900.0261.000.00	294.00
16997	217.50.610.1860.0112.000.60	72,009.00
17012	101.07.100.1670.0112.000.00	61,866.00
17013	101.99.100.1470.0150.000.00	540.00
17015	101.32.100.1670.0260.000.00	8,280.00
17015	101.32.100.1670.0261.000.00	336.00
17015	101.32.100.1670.0112.000.00	63,335.00
17021	261.41.100.2120.0260.611.00	8,280.00
17021	261.41.100.2120.0113.611.00	78,205.00
17026	101.01.100.1670.0112.000.00	83,391.00
17027	101.31.100.1670.0260.000.00	14,532.00
17027	101.31.100.1670.0261.000.00	336.00
17027	101.31.100.1670.0112.000.00	81,968.00
17028	101.50.100.2400.0150.000.00	100.00
17028	201.42.100.2400.0111.000.00	130,719.00
17030	201.42.100.1240.0150.000.00	2,000.00
17038	201.41.100.1470.0260.000.00	12,564.00
17038	201.41.100.1470.0261.000.00	336.00
17038	201.41.100.1470.0112.000.00	80,500.00
17050	101.31.100.2225.0260.000.00	12,564.00
17050	101.31.100.2225.0261.000.00	336.00
17051	101.08.100.2100.0260.000.00	2,070.00
17051	115.08.840.3300.0261.124.00	210.00
17051	101.08.100.2100.0261.000.00	84.00
17056	101.07.100.1670.0260.000.00	14,532.00
17056	101.07.100.1670.0261.000.00	336.00
17056	101.07.100.1670.0112.000.00	75,727.00
17061	101.07.100.1340.0112.000.00	68,705.00
17062	101.31.100.1670.0112.000.00	81,968.00
17065	201.42.100.1440.0112.000.00	78,205.00
17089	201.42.100.1340.0260.000.00	14,532.00
17089	201.42.100.1340.0261.000.00	336.00
17089	201.42.100.1340.0112.000.00	80,500.00
17091	201.41.100.1340.0260.000.00	11,625.60
17091	201.41.150.1340.0260.000.00	2,906.40
17091	201.41.100.1340.0261.000.00	268.80
17091	201.41.150.1340.0261.000.00	67.20
17091	201.41.100.1340.0112.000.00	47,804.00
17091	201.41.150.1340.0112.000.00	11,951.00
17107	201.42.100.1440.0260.000.00	18,636.00
17107	201.42.100.1440.0261.000.00	672.00
17107	201.42.100.1440.0112.000.00	45,684.00
17107	115.31.456.1900.0112.132.51	16,133.85
17119	101.06.100.1670.0260.000.00	14,532.00
17119	101.06.100.1670.0261.000.00	336.00
17119	101.06.100.1670.0112.000.00	68,705.00
17157	201.42.100.1570.0112.000.00	71,826.00
17159	201.41.100.1510.0260.000.00	18,636.00
17159	201.41.100.1510.0261.000.00	672.00
17159	201.41.100.1510.0112.000.00	83,391.00
17159	101.50.100.2212.0150.000.00	675.00
17161	101.32.100.2400.0111.000.00	131,627.00
17179	201.42.280.2150.0260.000.00	2,160.00
17179	101.01.280.2150.0260.000.00	6,480.00
17179	201.42.280.2150.0261.000.00	67.20
17179	101.01.280.2150.0261.000.00	201.60
17179	201.41.280.2150.0113.000.00	7,347.80
17179	201.42.280.2150.0113.000.00	14,695.60
17179	101.01.280.2150.0113.000.00	44,086.80
17179	101.01.280.2150.0150.000.00	2,000.00
17179	101.99.100.2150.0150.000.00	270.00
17209	101.05.100.1670.0260.000.00	8,280.00
17209	101.05.100.1670.0261.000.00	336.00
17209	101.05.100.1670.0112.000.00	53,146.00
17212	201.41.100.1270.0260.000.00	10,800.00
17212	201.41.100.1270.0261.000.00	336.00
17212	201.41.100.1270.0112.000.00	77,608.00
17213	115.50.271.2510.0111.125.00	39,760.50
17213	178.50.920.3236.0111.000.00	79,521.00
17213	110.50.100.2510.0111.000.00	6,626.75
17213	210.50.100.2510.0111.000.00	6,626.75
17245	101.05.100.1670.0260.000.00	10,800.00
17245	101.05.100.1670.0261.000.00	336.00
17245	101.05.100.1670.0112.000.00	78,756.00

17246	201.41.100.1510.0260.000.00	1,656.00
17246	201.42.390.1649.0260.000.00	4,968.00
17246	201.42.100.1510.0260.000.00	1,656.00
17246	201.41.100.1510.0261.000.00	67.20
17246	201.42.390.1649.0261.000.00	201.60
17246	201.42.100.1510.0261.000.00	67.20
17246	201.42.390.1649.0112.000.00	66,712.80
17246	201.42.100.1510.0112.000.00	33,356.40
17250	101.03.100.1670.0260.000.00	12,564.00
17250	101.03.100.1670.0261.000.00	336.00
17250	101.03.100.1670.0112.000.00	73,478.00
17251	101.99.280.2140.0150.000.00	2,000.00
17251	101.99.100.2140.0150.000.00	270.00
17252	101.07.100.1670.0260.000.00	14,532.00
17252	101.07.100.1670.0261.000.00	336.00
17256	161.06.100.2400.0111.611.00	58,551.00
17256	101.06.100.2400.0111.000.00	58,551.00
17258	115.99.494.2100.0210.197.00	4,634.05
17258	115.99.494.2100.0210.197.00	1,209.60
17258	115.99.420.2100.0210.155.00	1,655.02
17258	115.99.420.2100.0210.115.00	432.00
17258	115.99.420.2100.0113.155.00	8,275.09
17258	115.99.413.2100.0113.138.00	15,446.84
17258	115.99.438.2100.0113.195.00	8,275.09
17258	115.99.494.2100.0113.197.00	23,170.26
17258	115.99.420.2100.0113.115.00	2,160.00
17258	115.99.413.2100.0113.138.00	4,032.00
17258	115.99.438.2100.0113.195.00	2,160.00
17258	115.99.494.2100.0113.197.00	6,048.00
17259	115.99.420.2510.0210.155.00	454.80
17259	212.50.910.2510.0111.000.00	29,865.00
17259	110.50.100.2510.0111.000.00	59,730.01
17259	210.50.100.2510.0111.000.00	59,730.01
17259	115.99.420.2510.0111.155.00	2,273.99
17262	101.50.280.2490.0119.000.00	78,713.00
17262	101.50.280.2490.0119.000.00	14,400.00
17267	101.32.280.1900.0112.000.00	60,875.43
17267	115.32.456.1900.0112.132.51	22,515.57
17269	201.42.100.1240.0260.000.00	18,636.00
17269	201.42.100.1240.0261.000.00	672.00
17269	201.42.100.1240.0112.000.00	72,973.00
17270	101.08.100.1670.0260.000.00	14,532.00
17270	101.08.100.1670.0261.000.00	336.00
17270	101.08.100.1670.0112.000.00	83,391.00
17271	261.42.100.2120.0260.611.00	12,564.00
17271	261.42.100.2120.0261.611.00	336.00
17271	261.42.100.2120.0113.611.00	72,422.00
17275	101.31.100.1670.0260.000.00	14,532.00
17275	101.31.100.1670.0261.000.00	336.00
17275	101.31.100.1670.0112.000.00	68,705.00
17278	218.50.100.2490.0260.000.60	3,633.00
17278	217.50.610.2490.0260.000.60	10,899.00
17278	218.50.100.2490.0261.000.60	84.00
17278	217.50.610.2490.0261.000.60	252.00
17278	218.50.100.2490.0115.000.60	10,704.00
17278	217.50.610.2490.0115.000.60	32,112.00
17279	101.05.100.1670.0260.000.00	14,532.00
17279	101.05.100.1670.0261.000.00	336.00
17279	101.05.100.1670.0112.000.00	59,755.00
17282	201.41.100.1240.0260.000.00	8,719.20
17282	201.41.150.1240.0260.000.00	5,812.80
17282	201.41.100.1240.0261.000.00	201.60
17282	201.41.150.1240.0261.000.00	134.40
17282	201.41.100.1240.0112.000.00	35,467.80
17282	201.41.150.1240.0112.000.00	24,801.60
17290	101.05.100.1670.0260.000.00	14,532.00
17290	101.05.100.1670.0261.000.00	336.00
17290	101.05.100.1670.0112.000.00	59,755.00
17293	161.32.100.2400.0111.611.00	58,097.00
17293	101.32.100.2400.0111.000.00	58,097.00
17297	101.31.100.1670.0112.000.00	87,659.00
17300	115.42.456.1900.0112.132.51	21,735.00
17300	201.42.280.1900.0112.000.00	58,765.00
17305	101.05.280.1900.0260.000.00	8,245.13
17305	110.05.100.2700.0260.000.00	785.25
17305	101.05.280.1900.0261.000.00	220.50

17305	110.05.100.2700.0261.000.00	21.00
17317	101.08.100.1670.0260.000.00	10,800.00
17317	101.08.100.1670.0261.000.00	336.00
17317	101.08.100.1670.0112.000.00	74,258.00
17328	101.31.100.2225.0115.000.00	14,108.64
17339	201.42.100.2100.0115.000.00	33,004.00
17349	201.42.100.1340.0260.000.00	10,800.00
17349	201.42.100.1340.0261.000.00	336.00
17349	201.42.100.1340.0112.000.00	80,500.00
17400	115.05.280.2160.0113.115.00	8,003.60
17400	115.03.280.2160.0113.115.00	16,007.20
17400	115.02.280.2160.0113.115.00	16,007.20
17400	115.50.280.2160.0113.115.00	8,003.60
17400	115.31.280.2160.0113.115.00	16,007.20
17400	115.32.280.2160.0113.115.00	16,007.20
17400	115.99.280.2160.0113.115.00	14,400.00
17418	101.03.100.1470.0260.000.00	8,280.00
17418	101.03.100.1470.0261.000.00	336.00
17441	201.41.100.2130.0260.000.00	7,266.00
17441	201.41.100.2130.0261.000.00	168.00
17441	201.41.100.2130.0113.000.00	23,726.50
17464	101.03.100.2400.0260.000.00	8,280.00
17464	101.03.100.2400.0115.000.00	42,426.00
17466	101.06.100.1670.0260.000.00	14,532.00
17466	101.06.100.1670.0261.000.00	336.00
17466	101.06.100.1670.0112.000.00	71,826.00
17472	101.50.100.2320.0111.000.00	107,822.00
17472	201.50.100.2320.0111.000.00	107,822.00
17476	201.42.100.1570.0260.000.00	8,280.00
17476	201.42.100.1570.0261.000.00	336.00
17476	201.42.100.1570.0112.000.00	76,140.00
17493	101.08.100.1670.0260.000.00	8,280.00
17493	101.08.100.1670.0261.000.00	336.00
17493	101.01.100.1670.0112.000.00	74,717.00
17500	201.42.100.1440.0260.000.00	10,051.20
17500	201.42.390.1410.0260.000.00	2,512.80
17500	201.42.100.1440.0112.000.00	58,598.40
17500	201.42.390.1410.0112.000.00	14,649.60
17509	201.42.100.1240.0260.000.00	14,532.00
17509	201.42.100.1240.0261.000.00	336.00
17509	201.42.100.1240.0112.000.00	70,954.00
17512	101.06.100.2600.0150.000.00	540.00
17515	101.01.100.1340.0260.000.00	14,532.00
17515	101.01.100.1340.0261.000.00	336.00
17515	101.01.100.1340.0112.000.00	81,968.00
17516	101.02.100.1670.0112.000.00	59,755.00
17518	161.05.100.2400.0111.611.00	12,799.60
17518	101.05.100.2400.0111.000.00	115,196.40
17519	101.99.360.1680.0150.000.00	675.00
17523	201.42.280.2490.0119.000.00	40,879.00
17523	201.42.280.2490.0119.000.00	7,200.00
17523	201.41.280.2490.0119.000.00	40,879.00
17523	201.41.280.2490.0119.000.00	7,200.00
17524	101.02.100.1340.0260.000.00	6,624.00
17524	101.05.100.1340.0260.000.00	1,656.00
17524	101.02.100.1340.0261.000.00	268.80
17524	101.05.100.1340.0261.000.00	67.20
17524	101.02.100.1340.0112.000.00	73,478.00
17525	161.04.100.2120.0260.613.00	18,636.00
17525	161.04.100.2120.0261.613.00	672.00
17525	161.04.100.2120.0113.613.00	74,717.00
17527	201.41.100.1240.0260.000.00	14,532.00
17527	201.41.100.1240.0261.000.00	336.00
17527	201.41.100.1240.0112.000.00	75,864.00
17528	201.42.100.1270.0260.000.00	10,800.00
17528	201.42.100.1270.0261.000.00	336.00
17528	201.42.100.1270.0112.000.00	98,361.60
17529	115.04.494.1250.0210.197.00	14,695.60
17529	115.04.494.1250.0112.197.00	73,478.00
17531	101.32.100.1470.0260.000.00	14,532.00
17531	101.32.100.1470.0261.000.00	336.00
17531	101.32.100.1470.0112.000.00	81,968.00
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	101.08.100.1670.0260.000.00	8,280.00



17537	101.08.100.1670.0112.000.00	81,968.00
17540	101.07.100.2225.0260.000.00	8,280.00
17540	101.07.100.2225.0113.000.00	69,118.00
17541	161.32.100.2120.0260.611.00	8,280.00
17541	161.32.100.2120.0261.611.00	336.00
17541	161.32.100.2120.0113.611.00	73,248.00
17542	101.03.100.1670.0112.000.00	53,146.00
17549	101.50.720.3500.0115.000.00	30,461.60
17549	201.50.720.3500.0115.000.00	30,461.60
17549	101.50.720.3500.0115.000.00	7,200.00
17549	201.50.720.3500.0115.000.00	7,200.00
17549	101.50.100.2510.0115.000.00	(30,461.60)
17549	201.50.100.2510.0115.000.00	(30,461.60)
17549	101.50.100.2510.0115.000.00	(7,200.00)
17549	201.50.100.2510.0115.000.00	(7,200.00)
17554	201.41.100.2600.0114.000.00	50,273.60
17554	101.99.100.2600.0150.000.00	275.50
17554	201.99.100.2600.0150.000.00	275.50
17564	201.41.280.1900.0260.000.00	7,245.00
17564	201.41.280.1900.0261.000.00	294.00
17579	101.50.100.2340.0115.000.00	32,416.80
17579	201.50.100.2340.0115.000.00	32,416.80
17579	101.50.100.2340.0115.000.00	7,200.00
17579	201.50.100.2340.0115.000.00	7,200.00
17586	101.07.280.1900.0261.000.00	42.00
17586	215.50.610.1860.0261.316.00	210.00
17587	101.01.280.1900.0117.000.00	(18,906.16)
17587	101.01.280.1900.0117.000.00	(7,200.00)
17605	161.01.100.2120.0112.613.00	46,710.00
17605	161.32.100.2120.0112.613.00	15,570.00
17605	161.01.100.2120.0260.613.00	10,899.00
17605	161.32.100.2120.0260.613.00	3,633.00
17605	161.01.100.2120.0261.613.00	252.00
17605	161.32.100.2120.0261.613.00	84.00
17609	101.31.100.1670.0260.000.00	14,532.00
17609	101.31.100.1670.0261.000.00	336.00
17609	101.31.100.1670.0112.000.00	61,866.00
17625	161.05.100.2120.0112.613.00	75,727.00
17625	161.05.100.2120.0260.613.00	10,800.00
17625	161.05.100.2120.0261.613.00	336.00
17636	101.31.100.1670.0260.000.00	14,532.00
17636	101.31.100.1670.0261.000.00	336.00
17636	101.32.100.1670.0112.000.00	58,700.00
17636	101.32.100.1670.0112.000.00	58,700.00
17649	201.41.100.1340.0260.000.00	1,656.00
17649	201.41.100.1440.0260.000.00	6,624.00
17649	201.41.100.1340.0261.000.00	67.20
17649	201.41.100.1440.0261.000.00	268.80
17649	201.41.100.1440.0112.000.00	48,464.80
17649	201.41.100.1340.0112.000.00	12,116.20
17656	101.06.100.2600.0260.000.00	8,280.00
17656	101.06.100.2600.0261.000.00	336.00
17656	101.06.100.2600.0114.000.00	50,273.60
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	551.00
17686	101.99.100.1470.0150.000.00	270.00
17687	101.08.100.2600.0260.000.00	14,532.00
17687	201.41.100.2600.0261.000.00	336.00
17687	201.41.100.2600.0114.000.00	50,273.60
17693	101.03.100.2600.0150.000.00	135.00
17693	101.03.100.2600.0150.000.00	551.00
17697	101.04.100.2600.0260.000.00	18,636.00
17697	101.04.100.2600.0261.000.00	672.00
17697	101.04.100.2600.0114.000.00	50,273.60
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	551.00
17710	101.07.100.1470.0112.000.00	32,975.50
17710	101.31.100.1470.0112.000.00	32,975.50
17711	201.42.280.1900.0260.000.00	8,280.00
17711	201.42.280.1900.0261.000.00	336.00
17711	201.42.280.1900.0112.000.00	65,997.00
17715	161.06.100.2120.0260.611.00	14,532.00
17715	161.06.100.2120.0261.611.00	336.00
17715	161.06.100.2120.0113.611.00	73,248.00

17721	101.32.280.1900.0112.000.00	52,097.91
17721	115.32.456.1900.0112.132.51	19,269.09
17725	201.41.100.1440.0112.000.00	43,948.80
17725	201.41.150.1440.0112.000.00	29,299.20
17734	201.42.100.1570.0260.000.00	18,636.00
17734	201.42.100.1570.0261.000.00	672.00
17734	201.42.100.1570.0112.000.00	70,954.00
17737	201.41.390.1410.0260.000.00	8,280.00
17737	201.41.390.1410.0261.000.00	336.00
17737	201.41.390.1410.0112.000.00	64,345.00
17745	101.31.100.1670.0260.000.00	14,532.00
17745	101.31.100.1670.0261.000.00	336.00
17745	101.31.100.1670.0112.000.00	84,860.00
17746	101.03.100.1250.0260.000.00	14,532.00
17746	101.03.100.1250.0261.000.00	336.00
17746	101.03.100.1250.0112.000.00	74,717.00
17751	101.04.100.1340.0260.000.00	10,800.00
17751	101.04.100.1340.0112.000.00	59,755.00
17755	101.07.100.2100.0260.000.00	10,899.00
17755	110.07.100.2700.0260.000.00	454.13
17755	101.07.100.2100.0261.000.00	252.00
17755	110.07.100.2700.0261.000.00	10.50
17757	201.41.100.1510.0260.000.00	8,280.00
17757	201.41.100.1510.0112.000.00	68,475.00
17767	101.99.100.2600.0150.000.00	67.50
17767	201.99.100.2600.0150.000.00	67.50
17769	212.61.910.3100.0114.000.00	47,236.80
17769	212.61.910.3100.0114.000.00	14,400.00
17773	101.99.100.2600.0150.000.00	67.50
17773	201.99.100.2600.0150.000.00	67.50
17773	101.99.100.2600.0150.000.00	275.50
17773	201.99.100.2600.0150.000.00	275.50
17777	101.01.100.1670.0260.000.00	14,532.00
17777	101.01.100.1670.0261.000.00	336.00
17777	101.01.100.1670.0112.000.00	76,782.00
17779	101.32.100.1670.0112.000.00	(80,500.00)
17779	101.32.100.1670.0112.000.00	80,500.00
17780	161.32.100.2120.0260.611.00	8,280.00
17780	161.32.100.2120.0261.611.00	336.00
17780	161.32.100.2120.0113.611.00	68,062.00
17782	115.02.456.1900.0260.132.51	5,031.72
17782	101.02.280.1900.0260.000.00	13,604.28
17782	115.02.456.1900.0261.132.51	181.44
17782	101.02.280.1900.0261.000.00	490.56
17782	115.02.456.1900.0112.132.51	14,349.42
17782	101.02.280.1900.0112.000.00	38,796.58
17783	101.07.100.1670.0260.000.00	5,400.00
17783	101.08.100.1340.0260.000.00	5,400.00
17783	101.07.100.1670.0261.000.00	168.00
17783	101.08.100.1340.0261.000.00	168.00
17783	101.07.100.1670.0112.000.00	37,014.50
17783	101.08.100.1340.0112.000.00	37,014.50
17784	201.41.100.1240.0260.000.00	14,532.00
17784	201.41.100.1240.0261.000.00	336.00
17784	201.41.100.1240.0112.000.00	87,659.00
17785	101.32.280.1900.0112.000.00	53,638.94
17785	115.32.456.1900.0112.132.51	19,839.06
17787	201.41.100.1270.0260.000.00	14,532.00
17787	201.41.100.1270.0261.000.00	336.00
17787	201.41.100.1270.0112.000.00	67,282.00
17791	101.31.100.1470.0260.000.00	14,532.00
17791	101.31.100.1470.0112.000.00	61,453.00
17792	201.41.390.1410.0112.000.00	78,205.00
17794	101.08.100.2225.0260.000.00	7,266.00
17794	101.08.100.1670.0261.000.00	168.00
17794	101.08.100.2225.0261.000.00	168.00
17794	101.08.100.1670.0112.000.00	34,352.50
17794	101.08.100.2225.0113.000.00	34,352.50
17795	101.31.100.1270.0112.000.00	59,755.00
17796	101.99.360.1680.0260.000.00	14,532.00
17796	101.99.360.1680.0112.000.00	80,500.00
17797	101.99.100.2212.0150.000.00	135.00
17797	201.99.100.2212.0150.000.00	135.00
17798	101.31.100.1270.0260.000.00	8,280.00
17798	101.31.100.1270.0261.000.00	336.00
17798	101.02.100.1670.0112.000.00	74,717.00

17799	101.03.100.2225.0113.000.00	73,478.00
17803	101.32.100.1470.0260.000.00	14,532.00
17803	101.32.100.1470.0261.000.00	336.00
17803	101.32.100.1470.0112.000.00	75,451.00
17803	101.99.100.1470.0150.000.00	270.00
17804	101.29.100.1670.0260.000.00	14,532.00
17804	101.29.100.1670.0261.000.00	336.00
17804	101.29.100.1670.0112.000.00	80,500.00
17805	101.06.100.2600.0260.000.00	8,280.00
17805	101.06.100.2600.0261.000.00	336.00
17805	101.06.100.2600.0114.000.00	56,388.80
17806	101.01.100.1670.0261.000.00	336.00
17806	101.01.100.1670.0112.000.00	79,077.00
17807	101.08.100.1670.0260.000.00	14,532.00
17807	101.08.100.1670.0261.000.00	336.00
17807	101.08.100.1670.0112.000.00	53,146.00
17808	101.61.100.2540.0119.000.00	11,221.60
17808	201.61.100.2540.0119.000.00	11,221.60
17808	212.61.910.3100.0119.000.00	22,443.20
17808	112.61.910.3100.0119.000.00	44,886.40
17808	101.61.100.2540.0119.000.00	1,800.00
17808	201.61.100.2540.0119.000.00	1,800.00
17808	212.61.910.3100.0119.000.00	3,600.00
17808	112.61.910.3100.0119.000.00	7,200.00
17809	201.41.100.1510.0260.000.00	8,280.00
17809	201.41.100.1510.0261.000.00	336.00
17809	201.41.100.1510.0112.000.00	70,357.00
17824	115.07.280.2160.0113.115.00	47,025.26
17824	115.01.280.2160.0113.115.00	31,350.18
17824	115.99.280.2160.0113.115.00	14,400.00
17825	101.05.100.2600.0260.000.00	9,318.00
17825	101.04.100.2600.0260.000.00	9,318.00
17825	101.05.100.2600.0261.000.00	336.00
17825	101.04.100.2600.0261.000.00	336.00
17825	101.05.100.2600.0114.000.00	23,972.00
17825	101.04.100.2600.0114.000.00	23,972.00
17827	101.05.100.1670.0260.000.00	8,280.00
17827	101.05.100.1670.0261.000.00	336.00
17827	101.05.100.1670.0112.000.00	63,886.00
17830	101.32.100.1270.0260.000.00	10,800.00
17830	101.32.100.1270.0261.000.00	336.00
17830	101.32.100.1140.0112.000.00	73,248.00
17831	115.02.840.3300.0261.124.00	210.00
17850	101.02.100.2400.0115.000.00	42,426.00
17855	201.42.100.1240.0260.000.00	8,280.00
17855	201.42.100.1240.0261.000.00	336.00
17855	201.42.100.1240.0112.000.00	61,453.00
17864	201.42.100.1570.0260.000.00	8,280.00
17864	201.42.100.1570.0261.000.00	336.00
17864	201.42.100.1570.0112.000.00	70,954.00
17895	101.06.100.1670.0260.000.00	7,266.00
17903	201.42.100.1440.0260.000.00	10,800.00
17903	201.42.100.1440.0261.000.00	336.00
17903	201.42.100.1440.0112.000.00	67,282.00
17904	201.42.260.1245.0260.000.00	7,266.00
17904	115.42.420.1245.0260.155.00	-
17904	201.42.260.1245.0261.000.00	168.00
17904	115.42.420.1245.0261.155.00	-
17904	115.42.420.1245.0210.155.00	6,581.30
17904	201.42.260.1245.0112.000.00	32,906.50
17904	115.42.420.1245.0112.155.00	32,906.50
17906	201.42.280.1900.0112.000.00	71,826.00
17914	101.31.100.1140.0260.000.00	14,532.00
17914	101.31.100.1140.0261.000.00	336.00
17914	101.31.100.1140.0112.000.00	71,826.00
17929	101.06.100.1670.0260.000.00	8,280.00
17929	101.06.100.1670.0261.000.00	336.00
17929	101.06.100.1670.0112.000.00	79,077.00
17943	201.42.100.1270.0260.000.00	12,564.00
17943	201.42.100.1270.0261.000.00	336.00
17955	101.04.100.1660.0260.000.00	10,800.00
17955	101.04.100.1660.0261.000.00	336.00
17955	101.04.100.1660.0112.000.00	74,717.00
17967	115.99.420.1245.0260.155.00	-
17967	115.99.420.1245.0210.155.00	12,869.00
17967	115.99.420.1245.0261.155.00	-

17967	115.99.420.1245.0112.155.00	64,345.00
17978	115.50.890.3300.0114.181.00	55,000.00
17978	115.50.890.3300.0114.181.00	14,400.00
18007	201.42.100.2400.0260.000.00	12,564.00
18007	201.42.100.2400.0115.000.00	47,923.20
18008	101.50.100.2510.0115.000.00	28,017.60
18008	201.50.100.2510.0115.000.00	28,017.60
18008	101.50.100.2510.0115.000.00	7,200.00
18008	201.50.100.2510.0115.000.00	7,200.00
18013	101.02.100.2225.0113.000.00	47,446.20
18013	101.05.100.2225.0113.000.00	15,815.40
18019	101.07.280.1900.0260.000.00	10,993.50
18019	101.07.280.1900.0261.000.00	294.00
18027	101.05.100.1470.0260.000.00	10,800.00
18027	101.05.100.1470.0261.000.00	336.00
18027	101.05.100.1470.0112.000.00	68,705.00
18045	201.42.100.1240.0112.000.00	42,214.20
18046	101.07.100.1670.0260.000.00	14,532.00
18046	101.07.100.1670.0261.000.00	336.00
18046	101.07.100.1670.0112.000.00	53,146.00
18071	101.06.280.1900.0260.000.00	10,608.36
18071	115.06.456.1900.0260.132.51	3,923.64
18071	101.06.280.1900.0112.000.00	46,971.85
18071	115.06.456.1900.0112.132.51	17,373.15
18075	101.31.100.1670.0260.000.00	8,280.00
18075	101.31.100.1670.0112.000.00	87,659.00
18082	101.08.280.2140.0260.000.00	8,280.00
18082	101.08.280.2140.0261.000.00	336.00
18084	201.42.390.1170.0260.000.00	10,800.00
18084	201.42.390.1170.0261.000.00	336.00
18084	201.42.390.1170.0112.000.00	79,077.00
18085	101.08.100.1670.0260.000.00	10,800.00
18085	101.08.100.1670.0261.000.00	336.00
18085	101.08.100.1670.0112.000.00	77,608.00
18089	201.41.100.1570.0260.000.00	14,532.00
18089	201.41.100.1570.0261.000.00	336.00
18090	101.32.280.2140.0260.000.00	10,800.00
18090	101.32.280.2140.0261.000.00	336.00
18090	161.32.280.2140.0113.611.00	8,050.00
18090	101.32.280.2140.0113.000.00	72,450.00
18091	101.31.100.1670.0112.000.00	75,314.00
18093	201.42.100.1270.0260.000.00	12,564.00
18093	201.42.100.1270.0261.000.00	336.00
18093	201.42.100.1270.0112.000.00	77,195.00
18095	201.41.390.1370.0261.000.00	336.00
18095	201.41.390.1370.0112.000.00	74,442.00
18097	101.31.100.2600.0260.000.00	10,800.00
18097	101.31.100.2600.0261.000.00	336.00
18097	101.31.100.2600.0114.000.00	49,795.20
18099	201.42.100.1240.0260.000.00	12,564.00
18099	201.42.100.1240.0261.000.00	336.00
18099	201.42.100.1240.0112.000.00	67,282.00
18100	101.07.100.1470.0112.000.00	79,077.00
18103	201.41.280.1900.0260.000.00	13,604.28
18103	115.41.456.1900.0260.132.51	5,031.72
18103	201.41.280.1900.0261.000.00	490.56
18103	115.41.456.1900.0261.132.51	181.44
18103	201.41.280.1900.0112.000.00	50,757.63
18103	115.41.456.1900.0112.132.51	18,773.37
18106	201.42.100.2100.0260.000.00	14,532.00
18106	201.42.100.2100.0261.000.00	336.00
18106	201.42.100.2100.0115.000.00	33,329.60
18108	101.31.100.1670.0260.000.00	14,532.00
18108	101.31.100.1670.0261.000.00	336.00
18108	101.31.100.1670.0112.000.00	74,717.00
18109	101.06.100.1670.0260.000.00	8,280.00
18109	101.06.100.1670.0261.000.00	336.00
18109	101.06.100.1670.0112.000.00	73,248.00
18117	101.01.100.1470.0112.000.00	53,146.00
18137	201.42.100.1440.0260.000.00	18,636.00
18137	201.42.100.1440.0261.000.00	672.00
18137	201.42.100.1440.0112.000.00	91,368.00
18152	212.32.910.3100.0116.000.00	30,808.96
18154	161.99.100.2120.0117.611.00	45,717.76
18154	101.99.100.2120.0117.000.00	14,400.00
18155	215.31.100.2120.0117.227.00	45,717.76

18155	215.31.100.2120.0117.227.00	14,400.00
18156	161.31.100.2120.0112.613.00	75,727.00
18156	161.31.100.2120.0260.613.00	18,636.00
18156	161.31.100.2120.0261.613.00	672.00
18164	101.31.100.1670.0260.000.00	14,532.00
18164	101.31.100.1670.0112.000.00	77,333.00
18165	101.07.100.1670.0112.000.00	64,574.00
18171	101.05.100.1670.0260.000.00	14,532.00
18171	101.05.100.1670.0261.000.00	336.00
18171	101.05.100.1670.0112.000.00	56,451.00
18178	212.61.910.3100.0114.000.00	34,670.16
18178	212.61.910.3100.0114.000.00	14,400.00
18187	261.42.100.2120.0113.611.00	66,640.00
18203	101.32.100.2101.0117.000.00	11,040.45
18208	101.01.280.1900.0260.000.00	13,623.75
18208	110.01.100.2700.0260.000.00	908.25
18208	101.01.280.1900.0261.000.00	315.00
18208	110.01.100.2700.0261.000.00	21.00
18222	101.03.100.1670.0260.000.00	14,532.00
18222	101.03.100.1670.0261.000.00	336.00
18222	101.03.100.1670.0112.000.00	69,531.00
18230	212.61.910.3100.0260.000.00	6,750.00
18230	101.61.100.2540.0260.000.00	2,025.00
18230	201.61.100.2540.0260.000.00	2,025.00
18230	212.61.910.3100.0261.000.00	210.00
18230	101.61.100.2540.0261.000.00	63.00
18230	201.61.100.2540.0261.000.00	63.00
18230	212.61.910.3100.0116.000.00	20,072.50
18230	101.61.100.2540.0115.000.00	5,555.55
18230	201.61.100.2540.0115.000.00	5,555.55
18231	101.31.100.1670.0260.000.00	8,280.00
18231	101.31.100.1670.0261.000.00	336.00
18242	101.50.100.2340.0261.000.00	168.00
18242	201.50.100.2340.0261.000.00	168.00
18242	101.50.100.2340.0115.000.00	25,708.80
18242	201.50.100.2340.0115.000.00	25,708.80
18251	201.42.100.1240.0260.000.00	14,532.00
18251	201.42.100.1240.0261.000.00	336.00
18251	201.42.100.1240.0112.000.00	70,357.00
18260	101.31.100.2100.0117.000.00	25,097.60
18288	101.32.100.1670.0112.000.00	76,140.00
18294	201.42.100.1340.0260.000.00	12,564.00
18294	201.42.100.1340.0261.000.00	336.00
18294	201.42.100.1340.0112.000.00	59,755.00
18303	201.41.100.1245.0260.000.00	1,656.00
18303	201.41.100.1270.0260.000.00	6,624.00
18303	201.41.100.1245.0261.000.00	67.20
18303	201.41.100.1270.0261.000.00	268.80
18303	201.41.100.1245.0112.000.00	11,079.00
18303	201.41.100.1270.0112.000.00	44,316.00
18320	101.32.100.2100.0117.000.00	2,401.10
18321	115.01.456.1900.0112.132.51	20,954.16
18321	101.01.280.1900.0112.000.00	56,653.84
18327	101.50.100.2330.0115.000.00	26,457.60
18327	201.50.100.2330.0115.000.00	26,457.60
18327	101.50.100.2330.0115.000.00	7,200.00
18327	201.50.100.2330.0115.000.00	7,200.00
18344	161.31.100.2120.0260.611.00	8,280.00
18344	161.31.100.2120.0261.611.00	336.00
18344	161.31.100.2120.0113.611.00	61,453.00
18348	161.02.100.2120.0112.611.00	57,460.80
18348	115.02.494.2120.02XX.197.00	2,873.04
18348	115.02.494.2120.0112.197.00	14,365.20
18348	161.02.100.2120.0260.611.00	11,625.60
18348	161.02.100.2120.0261.613.00	268.80
18351	101.06.100.1670.0260.000.00	14,532.00
18351	101.06.100.1670.0261.000.00	336.00
18351	101.06.100.1670.0112.000.00	53,146.00
18359	201.41.100.1570.0112.000.00	38,001.00
18359	201.41.150.1570.0112.000.00	25,334.00
18362	115.50.890.3300.0111.181.00	38,671.20
18362	101.50.100.2600.0111.000.00	45,116.40
18362	201.50.100.2600.0111.000.00	45,116.40
18383	101.32.100.2600.0114.000.00	50,752.00
18389	101.08.100.1470.0260.000.00	8,280.00
18389	101.08.100.1470.0261.000.00	336.00

18389	101.08.100.1470.0112.000.00	58,562.00
18393	101.50.280.2490.0260.000.00	7,266.00
18393	201.50.280.2490.0260.000.00	7,266.00
18393	101.50.280.2490.0261.000.00	168.00
18393	201.50.280.2490.0261.000.00	168.00
18393	101.50.280.2490.0261.000.00	168.00
18393	201.50.280.2490.0261.000.00	168.00
18393	101.50.280.2490.0115.000.00	23,731.20
18393	201.50.280.2490.0115.000.00	23,731.20
18397	101.03.100.1670.0260.000.00	14,532.00
18397	101.03.100.1670.0261.000.00	336.00
18397	101.03.100.1670.0112.000.00	73,891.00
18401	201.41.100.1570.0260.000.00	12,564.00
18401	201.41.100.1570.0112.000.00	74,717.00
18402	101.06.100.1670.0112.000.00	72,009.00
18403	261.42.100.2120.0260.611.00	14,532.00
18403	261.42.100.2120.0261.611.00	336.00
18403	261.42.100.2120.0113.611.00	73,248.00
18405	101.06.100.1670.0260.000.00	14,532.00
18405	101.06.100.1670.0261.000.00	336.00
18405	101.06.100.1670.0112.000.00	36,624.00
18410	101.03.100.1670.0260.000.00	8,280.00
18410	101.03.100.1670.0261.000.00	336.00
18410	101.03.100.1670.0112.000.00	56,451.00
18412	101.03.100.1670.0260.000.00	18,636.00
18412	101.03.100.1670.0261.000.00	672.00
18412	101.03.100.1670.0112.000.00	72,009.00
18418	101.08.100.1670.0112.000.00	56,451.00
18422	101.01.100.2400.0260.000.00	14,532.00
18422	101.01.100.2400.0261.000.00	336.00
18422	101.01.100.2400.0115.000.00	44,064.00
18427	101.08.100.2400.0260.000.00	4,050.00
18427	101.08.100.2400.0260.000.00	4,050.00
18427	101.08.100.2100.0260.000.00	1,350.00
18427	101.08.100.2400.0261.000.00	126.00
18427	101.08.100.2400.0261.000.00	126.00
18427	101.08.100.2100.0261.000.00	42.00
18427	101.08.100.2400.0115.000.00	16,213.50
18427	101.08.100.2400.0115.000.00	10,401.30
18432	161.03.100.2120.0260.611.00	10,800.00
18432	161.03.100.2120.0261.611.00	336.00
18432	161.03.100.2120.0113.611.00	72,009.00
18442	101.07.280.1900.0112.000.00	56,653.84
18442	115.07.456.1900.0112.132.51	20,954.16
18444	201.42.720.3500.0119.000.00	70,179.20
18444	201.42.720.3500.0119.000.00	14,400.00
18447	201.42.100.1440.0260.000.00	8,280.00
18447	201.42.100.1440.0261.000.00	336.00
18447	201.42.100.1440.0112.000.00	53,146.00
18448	201.42.390.1410.0112.000.00	52,504.00
18453	115.07.494.1250.0210.197.00	14,778.20
18453	115.07.494.1250.0112.197.00	73,891.00
18454	212.31.910.3100.0260.000.00	12,564.00
18454	212.31.910.3100.0261.000.00	336.00
18454	212.31.910.3100.0116.000.00	32,497.92
18456	101.31.100.2100.0117.000.00	7,921.20
18457	101.03.100.1670.0260.000.00	14,532.00
18457	101.03.100.1670.0261.000.00	336.00
18457	101.03.100.1670.0112.000.00	53,146.00
18463	101.31.280.1900.0260.000.00	12,715.50
18463	101.31.280.1900.0261.000.00	294.00
18469	101.01.280.1900.0260.000.00	4,968.00
18469	101.01.280.1900.0261.000.00	201.60
18472	212.32.910.3100.0260.000.00	5,175.00
18472	212.61.910.3100.0260.000.00	3,105.00
18472	212.32.910.3100.0261.000.00	210.00
18472	212.61.910.3100.0261.000.00	126.00
18472	212.32.910.3100.0116.000.00	19,064.50
18472	212.61.910.3100.0116.000.00	11,438.70
18473	101.02.100.2600.0150.000.00	275.50
18473	201.99.100.2600.0150.000.00	275.50
18476	201.42.100.1340.0260.000.00	10,800.00
18476	201.42.100.1340.0261.000.00	336.00
18476	201.42.100.1340.0112.000.00	69,531.00
18494	101.06.100.1670.0260.000.00	8,280.00
18494	101.06.100.1670.0261.000.00	336.00

18500	101.07.100.1670.0260.000.00	4,968.00
18500	101.07.100.1670.0112.000.00	56,864.00
18504	101.99.280.1900.0260.000.00	14,532.00
18504	101.99.280.1900.0261.000.00	336.00
18504	101.99.280.1900.0112.000.00	65,813.00
18517	212.42.910.3100.0116.000.00	30,535.05
18563	101.01.100.1670.0260.000.00	8,280.00
18563	101.01.100.1670.0261.000.00	336.00
18563	101.01.100.1670.0112.000.00	48,786.00
18564	101.08.100.1670.0260.000.00	8,280.00
18564	101.08.100.1670.0261.000.00	336.00
18564	101.08.100.1670.0112.000.00	48,786.00
18577	101.31.280.1900.0112.000.00	45,162.18
18577	115.31.456.1900.0112.132.51	18,265.23
18579	115.05.840.3300.0117.124.00	-
18579	101.05.100.2100.0117.000.00	-
18587	101.32.100.1670.0260.000.00	8,280.00
18587	101.32.100.1670.0261.000.00	336.00
18587	101.32.100.1670.0112.000.00	61,866.00
18600	101.08.280.1900.0261.000.00	294.00
18612	101.07.100.1670.0260.000.00	10,800.00
18612	101.07.100.1670.0261.000.00	336.00
18612	101.07.100.1670.0112.000.00	51,678.00
18615	101.32.100.1140.0260.000.00	8,280.00
18615	101.32.100.1140.0261.000.00	336.00
18615	101.32.100.1140.0112.000.00	72,835.00
18626	115.08.840.3300.0260.124.00	1,035.00
18626	101.08.280.1900.0260.000.00	7,245.00
18657	101.05.100.1670.0260.000.00	8,280.00
18657	101.05.100.1670.0261.000.00	336.00
18657	101.05.100.1670.0112.000.00	51,678.00
18669	201.42.100.1140.0260.000.00	8,280.00
18669	201.42.100.1140.0261.000.00	336.00
18669	201.42.100.1140.0112.000.00	65,722.00
18710	101.04.100.2400.0260.000.00	1,816.50
18710	101.04.100.2100.0260.000.00	9,536.63
18710	110.04.100.2700.0260.000.00	1,816.50
18710	101.04.100.2400.0261.000.00	42.00
18710	101.04.100.2100.0261.000.00	220.50
18710	110.04.100.2700.0261.000.00	42.00
18724	217.50.610.1860.0260.000.00	14,532.00
18724	217.50.610.1860.0261.000.00	336.00
18724	217.50.610.1860.0112.000.00	76,140.00
18725	115.04.456.1900.0260.132.51	3,392.28
18725	101.04.280.1900.0260.000.00	9,171.72
18725	115.04.456.1900.0261.132.51	90.72
18725	101.04.280.1900.0261.000.00	245.28
18725	101.01.280.1900.0112.000.00	68,062.00
18726	201.42.100.1470.0112.000.00	39,735.60
18726	101.08.100.1470.0112.000.00	39,735.60
18728	201.41.100.1240.0261.000.00	336.00
18728	201.41.100.1240.0112.000.00	79,077.00
18729	101.06.280.2150.0260.000.00	8,640.00
18729	101.03.280.2150.0260.000.00	2,160.00
18729	101.06.280.2150.0261.000.00	268.80
18729	101.03.280.2150.0261.000.00	67.20
18729	101.06.280.2150.0113.000.00	56,763.20
18729	101.03.280.2150.0113.000.00	14,190.80
18730	201.41.100.1270.0260.000.00	5,812.80
18730	201.41.100.1270.0260.000.00	8,719.20
18730	201.41.100.1270.0261.000.00	134.40
18730	201.41.100.1270.0261.000.00	201.60
18730	201.41.100.1270.0112.000.00	62,922.00
18731	201.41.390.1649.0260.000.00	8,280.00
18731	201.41.390.1649.0261.000.00	336.00
18731	201.41.390.1649.0112.000.00	45,684.00
18731	201.41.100.1510.0112.000.00	30,456.00
18732	101.03.100.1670.0260.000.00	14,532.00
18732	101.03.100.1670.0261.000.00	336.00
18732	101.03.100.1670.0112.000.00	70,587.00
18733	201.42.100.1240.0260.000.00	8,280.00
18733	201.42.100.1240.0261.000.00	336.00
18733	201.42.100.1240.0112.000.00	76,140.00
18735	115.03.456.1900.0260.132.51	2,235.60
18735	101.03.280.1900.0260.000.00	6,044.40
18735	115.03.456.1900.0261.132.51	90.72

18735	101.03.280.1900.0261.000.00	245.28
18735	115.03.456.1900.0112.132.51	18,661.86
18735	101.03.280.1900.0112.000.00	50,456.14
18738	201.41.100.2225.0113.000.00	74,258.00
18739	101.08.100.1670.0260.000.00	12,564.00
18739	101.08.100.1670.0261.000.00	336.00
18741	161.01.100.2400.0111.611.00	12,618.00
18741	101.01.100.2400.0111.000.00	113,562.00
18744	101.31.100.1470.0260.000.00	1,656.00
18744	201.42.100.1470.0260.000.00	6,624.00
18744	101.31.100.1470.0261.000.00	67.20
18744	201.42.100.1470.0261.000.00	268.80
18744	101.31.100.1470.0112.000.00	10,335.60
18744	201.42.100.1470.0112.000.00	42,516.80
18746	101.08.280.1900.0260.000.00	10,608.36
18746	115.08.456.1900.0260.132.51	3,923.64
18746	101.08.280.1900.0261.000.00	245.28
18746	115.08.456.1900.0261.132.51	90.72
18746	101.08.280.1900.0112.000.00	44,860.69
18746	115.08.456.1900.0112.132.51	16,592.31
18748	101.01.100.2130.0260.000.00	6,357.75
18748	101.04.100.2130.0260.000.00	1,816.50
18748	101.01.100.2130.0261.000.00	147.00
18748	101.04.100.2130.0261.000.00	42.00
18748	101.01.100.2130.0113.000.00	22,143.63
18748	101.02.100.2130.0113.000.00	6,326.75
18756	101.04.100.1470.0260.000.00	10,800.00
18756	101.04.100.1470.0261.000.00	336.00
18756	101.04.100.1470.0112.000.00	70,587.00
18757	201.41.100.1440.0260.000.00	14,532.00
18757	201.41.100.1440.0261.000.00	336.00
18757	201.41.100.1440.0112.000.00	76,140.00
18762	101.05.280.1900.0260.000.00	12,110.97
18762	110.05.100.2700.0260.000.00	1,512.78
18762	101.05.280.1900.0261.000.00	280.02
18762	110.05.100.2700.0261.000.00	34.98
18765	101.07.100.1670.0260.000.00	12,564.00
18765	101.07.100.1670.0261.000.00	336.00
18765	101.07.100.1670.0112.000.00	64,758.00
18766	201.41.100.2100.0260.000.00	12,564.00
18766	201.41.100.2100.0261.000.00	336.00
18766	201.41.100.2100.0115.000.00	32,678.40
18771	101.31.100.2100.0117.000.00	7,843.00
18777	101.08.100.1670.0260.000.00	8,280.00
18777	101.08.100.1670.0112.000.00	48,786.00
18780	101.06.280.1900.0260.000.00	6,044.40
18780	115.06.456.1900.0260.132.51	2,235.60
18780	101.06.280.1900.0261.000.00	245.28
18780	115.06.456.1900.0261.132.51	90.72
18780	101.31.280.1900.0112.000.00	41,510.72
18789	161.04.100.2120.0112.613.00	65,171.00
18789	161.04.100.2120.0260.613.00	8,280.00
18789	161.04.100.2120.0261.613.00	336.00
18802	101.05.100.1670.0260.000.00	8,280.00
18802	101.05.100.1670.0261.000.00	336.00
18802	101.05.100.1670.0112.000.00	48,786.00
18810	101.31.280.1900.0260.000.00	10,608.36
18810	115.31.456.1900.0260.132.51	3,923.64
18810	101.31.280.1900.0261.000.00	245.28
18810	115.31.456.1900.0261.132.51	90.72
18810	101.31.280.1900.0112.000.00	50,154.65
18810	115.31.456.1900.0112.132.51	16,592.31
18826	212.42.910.3100.0116.000.00	25,174.24
18827	101.06.100.1670.0260.000.00	12,564.00
18827	101.06.100.1670.0261.000.00	336.00
18832	101.31.280.1900.0260.000.00	7,245.00
18832	101.31.280.1900.0261.000.00	294.00
18844	201.41.280.1900.0260.000.00	10,608.36
18844	115.41.456.1900.0260.132.51	3,923.64
18844	201.41.280.1900.0261.000.00	245.28
18844	115.41.456.1900.0261.132.51	90.72
18844	201.41.280.1900.0112.000.00	43,353.24
18844	115.41.456.1900.0112.132.51	16,034.76
18852	201.41.100.1510.0260.000.00	5,796.00
18852	201.41.100.1510.0261.000.00	235.20
18852	201.41.100.1510.0112.000.00	50,805.90



18877	261.41.100.2120.0113.611.00	63,702.00
18878	101.02.100.1670.0260.000.00	14,532.00
18878	101.02.100.1670.0261.000.00	336.00
18878	101.02.100.1670.0112.000.00	65,171.00
18922	101.06.280.1900.0260.000.00	6,986.25
18922	101.06.280.1900.0261.000.00	283.50
18960	101.32.100.1670.0112.000.00	53,146.00
18966	201.41.100.1240.0260.000.00	8,280.00
18966	201.41.100.1240.0112.000.00	56,451.00
18978	110.50.100.2700.0119.000.00	30,409.60
18978	210.50.100.2700.0119.000.00	30,409.60
18978	110.50.100.2700.0119.000.00	7,200.00
18978	210.50.100.2700.0119.000.00	7,200.00
18981	201.41.100.2400.0115.000.00	36,360.00
18984	201.41.100.1570.0260.000.00	1,656.00
18984	201.42.100.1570.0260.000.00	6,624.00
18984	201.42.100.1570.0112.000.00	64,115.00
18984	101.32.100.2100.0117.000.00	11,293.92
18984	101.32.100.2100.0117.000.00	10,980.20
18992	201.42.280.2140.0260.000.00	18,636.00
18992	201.42.280.2140.0261.000.00	672.00
18992	261.42.280.2140.0113.611.00	7,324.80
18992	201.42.280.2140.0113.000.00	65,923.20
18992	201.42.280.2140.0150.000.00	2,000.00
18996	201.42.100.1510.0260.000.00	8,280.00
18996	201.42.100.1510.0261.000.00	336.00
18996	201.42.100.1510.0112.000.00	74,717.00
18999	161.02.100.2400.0111.611.00	13,071.90
18999	101.02.100.2400.0111.000.00	58,823.55
18999	101.29.100.2400.0111.000.00	58,823.55
19001	101.07.100.1670.0260.000.00	14,532.00
19001	101.07.100.1670.0261.000.00	336.00
19001	101.07.100.1250.0112.000.00	34,559.00
19003	201.42.100.1510.0112.000.00	72,835.00
19004	161.99.100.2135.0119.611.00	38,058.24
19004	261.99.100.2135.0119.611.00	38,058.24
19004	161.99.100.2135.0119.611.00	7,200.00
19004	261.99.100.2135.0119.611.00	7,200.00
19007	101.02.100.1670.0112.000.00	65,722.00
19008	101.06.100.1670.0260.000.00	8,280.00
19008	101.06.100.1670.0261.000.00	336.00
19008	101.06.100.1670.0112.000.00	56,451.00
19009	201.42.100.1440.0260.000.00	8,280.00
19009	201.42.100.1440.0261.000.00	336.00
19009	201.42.100.1440.0112.000.00	86,191.20
19011	101.06.100.1670.0260.000.00	12,564.00
19011	101.06.100.1670.0261.000.00	336.00
19011	101.06.100.1670.0112.000.00	64,345.00
19018	201.42.100.1510.0260.000.00	8,280.00
19018	201.42.100.1510.0261.000.00	336.00
19018	201.42.100.1510.0112.000.00	73,248.00
19019	101.32.100.1470.0260.000.00	6,624.00
19019	101.32.100.1470.0112.000.00	47,804.00
19020	212.61.910.3100.0116.000.00	30,872.80
19033	101.06.280.1900.0260.000.00	11,807.25
19033	110.06.100.2700.0260.000.00	908.25
19033	101.06.280.1900.0261.000.00	273.00
19033	110.06.100.2700.0261.000.00	21.00
19035	101.03.100.2130.0260.000.00	1,350.00
19035	101.05.100.2130.0260.000.00	4,725.00
19035	101.03.100.2130.0261.000.00	42.00
19035	101.05.100.2130.0261.000.00	147.00
19035	101.03.100.2130.0113.000.00	24,777.00
19036	101.03.100.2130.0260.000.00	6,142.50
19036	101.50.100.2130.0260.000.00	202.50
19036	201.50.100.2130.0260.000.00	202.50
19036	101.04.100.2130.0260.000.00	877.50
19044	215.41.329.2100.0117.248.41	22,103.40
19044	215.42.329.2100.0117.248.41	22,103.40
19044	215.42.329.2100.0117.248.41	7,200.00
19044	215.41.329.2100.0117.248.41	7,200.00
19045	212.32.910.3100.0116.000.00	27,327.30
19055	101.32.100.2100.0117.000.00	3,232.88
19057	201.41.100.2400.0260.000.00	8,280.00
19057	201.41.100.2400.0261.000.00	336.00
19057	201.41.100.2400.0115.000.00	47,153.60

19068	101.31.100.1670.0260.000.00	10,800.00
19068	101.31.100.1670.0261.000.00	336.00
19068	101.31.100.1670.0112.000.00	53,559.00
19090	201.42.100.2225.0260.000.00	8,280.00
19090	201.42.100.2225.0113.000.00	64,758.00
19090	201.42.100.2225.0261.000.00	336.00
19102	212.61.910.3100.0116.000.00	15,747.20
19102	212.01.910.3100.0116.000.00	15,098.72
19105	101.02.100.1670.0260.000.00	8,280.00
19105	101.02.100.1670.0112.000.00	47,364.00
19106	115.50.890.3300.0114.181.00	46,945.60
19106	115.50.890.3300.0114.181.00	14,400.00
19118	101.02.100.1670.0260.000.00	8,280.00
19118	101.02.100.1670.0261.000.00	336.00
19118	101.02.100.1670.0112.000.00	55,671.00
19124	101.50.100.2600.0260.000.00	4,140.00
19124	201.50.100.2600.0260.000.00	4,140.00
19124	101.50.100.2600.0261.000.00	168.00
19124	201.50.100.2600.0261.000.00	168.00
19124	101.99.100.2600.0261.000.00	84.00
19124	201.99.100.2600.0261.000.00	84.00
19124	101.50.100.2600.0114.000.00	23,524.80
19124	201.50.100.2600.0114.000.00	23,524.80
19128	201.41.100.1570.0260.000.00	14,532.00
19128	201.41.100.1570.0261.000.00	336.00
19128	201.41.100.1570.0112.000.00	68,934.00
19134	201.42.100.1240.0260.000.00	8,280.00
19134	201.42.100.1240.0261.000.00	336.00
19134	201.42.100.1240.0112.000.00	53,973.00
19144	212.41.910.3100.0116.000.00	38,625.60
19144	212.41.910.3100.0116.000.00	14,400.00
19151	115.31.329.1670.0261.144.31	84.00
19151	101.31.100.2100.0261.000.00	210.00
19171	101.02.100.1670.0260.000.00	16,200.00
19171	101.02.100.1670.0261.000.00	672.00
19171	101.06.100.1670.0112.000.00	57,277.00
19174	201.42.100.2600.0260.000.00	18,636.00
19174	201.42.100.2600.0261.000.00	672.00
19174	201.42.100.2600.0114.000.00	51,438.40
19192	201.42.280.1900.0260.000.00	8,280.00
19192	201.42.280.1900.0261.000.00	336.00
19192	201.42.280.1900.0112.000.00	60,811.00
19199	101.03.280.1900.0260.000.00	6,468.75
19199	110.03.100.2700.0260.000.00	776.25
19210	101.31.100.1270.0260.000.00	12,564.00
19210	101.31.100.1270.0261.000.00	(336.00)
19210	101.31.100.1270.0260.000.00	(12,252.00)
19210	101.31.100.1270.0261.000.00	336.00
19210	101.31.100.1270.0112.000.00	(31,075.20)
19210	101.31.100.1270.0112.000.00	78,618.00
19224	101.05.100.1670.0260.000.00	8,280.00
19224	101.05.100.1670.0112.000.00	53,973.00
19225	101.07.100.1670.0260.000.00	8,280.00
19225	101.07.100.1670.0261.000.00	336.00
19225	101.07.100.1670.0112.000.00	48,786.00
19236	101.08.100.2600.0114.000.00	49,795.20
19257	101.50.100.2340.0261.000.00	168.00
19257	201.50.100.2340.0261.000.00	168.00
19257	101.50.100.2340.0115.000.00	24,980.80
19257	201.50.100.2340.0115.000.00	24,980.80
19258	201.42.100.2120.0260.000.00	8,280.00
19258	201.42.100.2120.0261.000.00	336.00
19262	101.06.100.1340.0260.000.00	8,280.00
19262	101.06.100.1340.0261.000.00	336.00
19262	101.06.100.1340.0112.000.00	51,678.00
19283	261.41.100.2400.0111.611.00	15,613.70
19283	201.41.100.2400.0111.000.00	140,523.30
19285	201.41.390.1170.0260.000.00	2,484.00
19285	201.42.390.1170.0260.000.00	5,796.00
19285	201.41.390.1170.0261.000.00	100.80
19285	201.42.390.1170.0261.000.00	235.20
19285	201.41.390.1570.0112.000.00	13,493.20
19285	201.41.390.1170.0112.000.00	26,986.40
19285	201.42.390.1170.0112.000.00	26,986.40
19287	201.42.100.1440.0260.000.00	12,564.00
19287	201.42.100.1440.0261.000.00	336.00

19287	201.42.100.1440.0112.000.00	73,248.00
19290	201.41.720.3500.0111.000.00	66,267.50
19290	201.42.720.3500.0111.000.00	66,267.50
19291	201.41.150.2400.0111.000.00	80,065.80
19291	201.41.100.2400.0111.000.00	53,377.20
19293	115.42.420.1870.0260.155.00	-
19293	115.42.420.1870.0210.155.00	14,649.60
19293	115.42.420.1870.0261.155.00	-
19293	115.42.420.1870.0112.155.00	73,248.00
19294	201.42.100.1440.0260.000.00	10,800.00
19294	201.42.100.1440.0261.000.00	336.00
19294	201.42.100.1440.0112.000.00	65,813.00
19295	101.05.100.1340.0260.000.00	10,800.00
19295	101.05.100.1340.0261.000.00	336.00
19295	101.05.100.1340.0112.000.00	73,248.00
19296	101.07.100.1670.0260.000.00	12,564.00
19296	101.07.100.1670.0261.000.00	336.00
19296	101.07.100.1670.0112.000.00	63,060.00
19297	201.42.390.1410.0260.000.00	14,532.00
19297	201.42.390.1410.0261.000.00	336.00
19297	201.42.390.1410.0112.000.00	53,146.00
19301	101.32.100.1670.0260.000.00	12,564.00
19301	101.32.100.1670.0261.000.00	336.00
19301	101.32.100.1670.0112.000.00	73,248.00
19302	101.04.280.2150.0113.000.00	73,248.00
19303	101.08.100.1670.0112.000.00	53,559.00
19308	101.31.100.1670.0260.000.00	14,532.00
19308	101.31.100.1670.0261.000.00	336.00
19309	101.31.100.1470.0260.000.00	14,532.00
19309	101.31.100.1470.0261.000.00	336.00
19309	101.31.100.1470.0112.000.00	61,866.00
19312	101.99.100.2130.0260.000.00	2,724.75
19312	101.32.100.2130.0260.000.00	8,174.25
19312	101.32.100.2130.0113.000.00	37,960.50
19322	101.08.100.1670.0260.000.00	12,564.00
19322	101.07.100.1670.0112.000.00	63,702.00
19323	101.06.100.1670.0260.000.00	12,564.00
19323	101.06.100.1670.0261.000.00	336.00
19323	101.06.100.1670.0112.000.00	53,146.00
19327	101.02.100.1670.0112.000.00	51,678.00
19331	101.07.100.1670.0112.000.00	68,934.00
19332	101.01.280.1900.0260.000.00	9,082.50
19332	101.01.280.1900.0261.000.00	210.00
19342	101.32.100.1670.0112.000.00	45,895.00
19349	101.99.100.2600.0119.000.00	65,478.40
19349	101.99.100.2600.0119.000.00	14,400.00
19357	101.08.100.1670.0260.000.00	8,280.00
19357	101.08.100.1670.0261.000.00	336.00
19357	101.08.100.1670.0112.000.00	61,453.00
19394	201.42.100.1470.0117.000.00	10,580.74
19394	201.41.100.1470.0117.000.00	10,580.74
19394	101.31.100.1470.0117.000.00	10,580.74
19394	101.32.100.1470.0117.000.00	21,161.47
19398	115.06.840.3300.0260.124.00	776.25
19398	101.06.100.2100.0260.000.00	6,210.00
19398	110.06.100.2700.0260.000.00	1,293.75
19439	161.07.100.2120.0112.611.00	51,678.00
19439	161.07.100.2120.0260.611.00	8,280.00
19452	101.01.100.1670.0260.000.00	8,280.00
19452	101.01.100.1670.0261.000.00	336.00
19461	101.08.280.1900.0260.000.00	8,280.00
19461	101.08.280.1900.0261.000.00	336.00
19461	101.08.280.1900.0112.000.00	(47,364.00)
19461	101.08.280.1900.0112.000.00	47,364.00
19471	201.41.390.1370.0112.000.00	9,757.20
19471	201.42.390.1370.0112.000.00	39,028.80
19474	201.42.100.1510.0260.000.00	8,280.00
19474	201.42.100.1510.0261.000.00	336.00
19474	201.42.100.1510.0112.000.00	68,934.00
19475	201.41.150.1240.0260.000.00	8,280.00
19475	201.41.150.1240.0261.000.00	336.00
19484	101.07.100.1670.0112.000.00	50,255.00
19486	201.42.100.1340.0112.000.00	53,973.00
19515	101.06.280.1900.0260.000.00	6,044.40
19515	115.06.456.1900.0260.132.51	2,235.60
19515	101.06.280.1900.0261.000.00	245.28

19515	115.06.456.1900.0261.132.51	90.72
19515	101.06.280.1900.0112.000.00	51,059.12
19515	115.06.456.1900.0112.132.51	18,884.88
19522	101.50.100.2580.0115.000.00	31,075.20
19522	201.50.100.2580.0115.000.00	31,075.20
19522	101.50.100.2580.0115.000.00	7,200.00
19522	201.50.100.2580.0115.000.00	7,200.00
19525	201.42.100.2600.0260.000.00	8,280.00
19525	201.42.100.2600.0261.000.00	336.00
19525	201.42.100.2600.0114.000.00	48,859.20
19531	201.41.150.1240.0112.000.00	53,559.00
19534	115.07.840.3300.0260.124.00	1,035.00
19534	101.07.100.2100.0260.000.00	1,552.50
19534	101.07.280.1900.0260.000.00	4,657.50
19534	110.07.100.2700.0260.000.00	1,035.00
19539	101.04.100.2100.0260.000.00	1,035.00
19539	101.04.280.1900.0260.000.00	6,210.00
19544	201.42.100.1340.0260.000.00	14,532.00
19544	201.42.100.1340.0261.000.00	336.00
19544	201.42.100.1340.0112.000.00	69,944.00
19550	201.42.280.1900.0112.000.00	72,835.00
19551	201.41.100.2400.0111.000.00	130,719.00
19554	201.41.100.1340.0112.000.00	61,866.00
19555	201.41.100.1270.0260.000.00	10,051.20
19555	201.41.100.1270.0261.000.00	268.80
19555	201.41.100.1270.0112.000.00	64,345.00
19556	201.42.100.1570.0260.000.00	10,800.00
19556	201.42.100.1570.0261.000.00	336.00
19556	201.42.100.1570.0112.000.00	62,922.00
19561	201.42.100.1240.0260.000.00	8,280.00
19561	201.42.100.1240.0261.000.00	336.00
19562	101.06.100.2400.0115.000.00	41,616.00
19563	201.42.100.1240.0260.000.00	8,280.00
19563	201.42.100.1240.0261.000.00	336.00
19563	201.42.100.1240.0112.000.00	61,591.00
19564	201.41.280.1900.0260.000.00	7,884.00
19564	115.41.456.1900.0260.132.51	2,916.00
19564	201.41.280.1900.0261.000.00	245.28
19564	115.41.456.1900.0261.132.51	90.72
19564	201.41.280.1900.0112.000.00	40,739.84
19564	115.41.456.1900.0112.132.51	15,068.16
19570	161.03.100.2400.0111.611.00	12,708.80
19570	101.03.100.2400.0150.000.00	100.00
19570	101.03.100.2400.0111.000.00	114,379.20
19573	201.41.150.1100.0112.000.00	28,730.40
19573	201.41.100.1510.0112.000.00	43,095.60
19575	101.05.100.2600.0260.000.00	8,280.00
19575	101.05.100.2600.0261.000.00	336.00
19575	101.05.100.2600.0114.000.00	44,449.60
19577	161.07.100.2400.0111.611.00	12,890.40
19577	101.07.100.2400.0111.000.00	116,013.60
19578	161.03.280.2140.0113.611.00	7,182.60
19578	101.03.280.2140.0113.000.00	35,913.00
19579	201.41.100.1240.0260.000.00	6,624.00
19579	201.41.100.1570.0260.000.00	1,656.00
19579	201.41.100.1240.0261.000.00	268.80
19579	201.41.100.1570.0261.000.00	67.20
19579	201.41.100.1240.0112.000.00	58,782.40
19579	201.41.100.1570.0112.000.00	13,245.20
19583	101.32.100.1670.0112.000.00	66,226.00
19585	201.42.100.2600.0260.000.00	8,280.00
19585	201.42.100.2600.0261.000.00	336.00
19585	201.42.100.2600.0114.000.00	47,944.00
19589	101.06.100.1470.0260.000.00	6,282.00
19589	101.32.100.1470.0260.000.00	6,282.00
19589	101.06.100.1470.0261.000.00	168.00
19589	101.32.100.1470.0261.000.00	168.00
19589	101.06.100.1470.0112.000.00	35,477.00
19589	101.32.100.1470.0112.000.00	35,477.00
19590	101.01.100.1670.0112.000.00	68,934.00
19591	101.31.100.1470.0260.000.00	8,280.00
19591	101.31.100.1470.0261.000.00	(336.00)
19591	101.31.100.1470.0260.000.00	(8,100.00)
19591	101.31.100.1470.0261.000.00	336.00
19591	101.31.100.1470.0112.000.00	(150.00)
19591	101.31.100.1470.0112.000.00	53,146.00

19610	201.42.100.2600.0260.000.00	8,280.00
19610	201.42.100.2600.0260.000.00	8,280.00
19610	201.42.100.2600.0261.000.00	336.00
19610	201.42.100.2600.0261.000.00	336.00
19610	201.42.100.2600.0114.000.00	46,176.00
19618	101.99.100.2600.0260.000.00	2,070.00
19618	201.99.100.2600.0260.000.00	2,070.00
19618	101.07.100.2600.0260.000.00	4,140.00
19628	101.05.100.1670.0260.000.00	14,532.00
19628	101.05.100.1670.0261.000.00	336.00
19628	101.05.100.1670.0112.000.00	69,944.00
19632	101.32.100.2100.0260.000.00	1,035.00
19632	101.32.280.1900.0260.000.00	7,245.00
19632	101.32.100.2100.0261.000.00	42.00
19632	101.32.280.1900.0261.000.00	294.00
19633	101.06.280.1900.0261.000.00	245.28
19633	115.06.456.1900.0261.132.51	90.72
19633	101.06.280.1900.0112.000.00	36,686.15
19633	115.06.456.1900.0112.132.51	13,568.85
19646	110.07.100.2700.0261.000.00	8.40
19646	101.07.280.1900.0261.000.00	52.50
19654	201.42.280.1900.0112.000.00	59,939.00
19662	212.42.910.3100.0260.000.00	8,280.00
19662	212.42.910.3100.0261.000.00	336.00
19662	212.42.910.3100.0116.000.00	30,503.20
19666	101.03.100.1670.0260.000.00	8,280.00
19666	101.03.100.1670.0261.000.00	336.00
19666	101.03.100.1670.0112.000.00	48,786.00
19670	201.41.100.1440.0112.000.00	48,786.00
19678	201.41.280.1900.0260.000.00	8,166.60
19678	115.41.456.1900.0260.132.51	4,397.40
19678	201.41.280.1900.0261.000.00	218.40
19678	115.41.456.1900.0261.132.51	117.60
19678	201.41.280.1900.0112.000.00	38,960.35
19678	115.41.456.1900.0112.132.51	20,978.65
19709	201.41.100.2600.0260.000.00	8,280.00
19709	201.41.100.2600.0261.000.00	336.00
19709	101.31.100.2600.0261.000.00	336.00
19709	101.99.100.2600.0261.000.00	168.00
19709	201.99.100.2600.0261.000.00	168.00
19709	101.31.100.2600.0114.000.00	47,944.00
19721	115.06.840.3300.0260.124.00	1,552.50
19721	101.06.100.2130.0260.000.00	6,210.00
19721	110.06.100.2700.0260.000.00	517.50
19721	101.06.100.2100.0260.000.00	2,070.00
19725	101.06.280.1900.0261.000.00	294.00
19725	110.06.100.2700.0261.000.00	21.00
19732	101.50.100.2600.0114.000.00	23,088.00
19732	201.50.100.2600.0114.000.00	23,088.00
19749	101.32.100.2600.0260.000.00	8,280.00
19749	101.32.100.2600.0114.000.00	47,944.00
19761	101.03.100.2100.0260.000.00	2,355.75
19761	101.03.280.1900.0260.000.00	8,637.75
19785	101.31.100.2600.0261.000.00	336.00
19785	101.31.100.2600.0114.000.00	46,176.00
19840	101.04.100.1670.0260.000.00	2,724.75
19850	201.41.100.1570.0112.000.00	28,418.40
19850	201.41.150.1570.0112.000.00	18,945.60
19853	101.32.100.1670.0112.000.00	68,475.00
19861	101.06.280.1900.0260.000.00	7,503.75
19861	101.06.280.1900.0261.000.00	304.50
19895	101.32.100.2600.0260.000.00	8,280.00
19895	101.32.100.2600.0261.000.00	336.00
19895	101.32.100.2600.0114.000.00	47,944.00
19902	101.31.100.1340.0260.000.00	3,312.00
19902	101.32.100.1340.0260.000.00	1,656.00
19902	101.31.100.1340.0112.000.00	23,902.00
19902	101.32.100.1340.0112.000.00	11,244.20
19918	101.31.280.1900.0260.000.00	9,171.72
19918	115.31.456.1900.0260.132.51	3,392.28
19918	101.31.280.1900.0261.000.00	245.28
19918	115.31.456.1900.0261.132.51	90.72
19919	101.08.100.1670.0260.000.00	8,280.00
19919	101.08.100.1670.0261.000.00	336.00
19919	101.08.100.1670.0112.000.00	57,093.00
19928	212.41.910.3100.0116.000.00	26,404.56

19928	212.06.910.3100.0116.000.00	18,578.11
19939	101.03.100.2600.0260.000.00	8,280.00
19939	101.03.100.2600.0114.000.00	47,944.00
19940	201.41.100.2600.0260.000.00	10,800.00
19940	201.41.100.2600.0261.000.00	336.00
19940	201.42.100.2600.0261.000.00	336.00
19940	201.41.100.2600.0114.000.00	47,944.00
19941	212.41.910.3100.0116.000.00	25,422.67
19942	201.41.100.1440.0260.000.00	8,280.00
19942	201.41.100.1440.0261.000.00	336.00
19942	201.41.100.1440.0112.000.00	58,975.00
19944	101.31.280.1900.0260.000.00	6,044.40
19944	115.31.456.1900.0260.132.51	2,235.60
19944	101.31.280.1900.0261.000.00	245.28
19944	115.31.456.1900.0261.132.51	90.72
19944	101.31.280.1900.0112.000.00	50,154.65
19944	115.31.456.1900.0112.132.51	16,208.37
19945	101.05.100.2225.0260.000.00	14,532.00
19945	101.05.100.2225.0261.000.00	336.00
19945	101.05.100.2225.0113.000.00	62,922.00
19946	201.41.100.1140.0112.000.00	68,475.00
19947	101.07.100.1670.0260.000.00	8,280.00
19947	101.07.100.1670.0261.000.00	336.00
19948	101.32.100.1670.0260.000.00	8,280.00
19948	101.32.100.1670.0261.000.00	336.00
19948	101.32.100.1670.0112.000.00	70,357.00
19949	201.42.100.1240.0260.000.00	8,719.20
19949	201.42.100.1240.0261.000.00	201.60
19949	201.42.100.1240.0112.000.00	38,854.80
19951	161.04.280.2140.0113.611.00	3,019.90
19951	161.07.280.2140.0113.611.00	3,019.90
19951	101.04.280.2140.0113.611.00	45,298.50
19951	101.07.280.2140.0113.611.00	9,059.70
19952	101.31.100.1670.0260.000.00	14,532.00
19952	101.31.100.1670.0112.000.00	(52,595.40)
19952	101.31.100.1670.0261.000.00	(336.00)
19952	101.31.100.1670.0260.000.00	(14,160.00)
19952	101.31.100.1670.0261.000.00	336.00
19953	261.41.100.2120.0260.611.00	8,280.00
19953	261.41.100.2120.0261.611.00	336.00
19953	261.41.100.2120.0113.611.00	70,357.00
19954	101.03.100.1670.0260.000.00	8,280.00
19954	101.03.100.1670.0261.000.00	336.00
19956	101.05.100.1670.0260.000.00	8,280.00
19956	101.05.100.1670.0261.000.00	336.00
19956	101.05.100.1670.0112.000.00	53,146.00
19957	201.41.280.2150.0113.000.00	35,178.50
19957	101.03.280.2150.0113.000.00	28,142.80
19958	101.32.280.1900.0260.000.00	13,604.28
19958	115.32.456.1900.0260.132.51	5,031.72
19958	101.32.280.1900.0261.000.00	245.28
19958	115.32.456.1900.0261.132.51	90.72
19958	101.32.280.1900.0112.000.00	42,549.51
19958	115.32.456.1900.0112.132.51	15,737.49
19960	101.31.100.1670.0260.000.00	(14,160.00)
19960	101.31.100.1670.0112.000.00	-
19960	101.31.100.1670.0112.000.00	65,951.00
19970	201.42.390.1410.0112.000.00	59,939.00
19973	101.32.100.1670.0260.000.00	8,280.00
19973	101.32.100.1670.0112.000.00	64,758.00
19974	101.32.100.1470.0260.000.00	8,280.00
19974	101.50.100.2212.0112.000.00	25,168.80
19974	115.50.890.3300.0112.181.00	12,584.40
19974	201.50.100.2212.0112.000.00	25,168.80
19975	101.07.100.1670.0260.000.00	8,280.00
19975	101.07.100.1670.0261.000.00	336.00
19976	101.06.100.1670.0260.000.00	10,800.00
19976	101.06.100.1670.0261.000.00	336.00
19976	101.08.100.1670.0112.000.00	48,786.00
19981	101.31.100.2130.0260.000.00	8,775.00
19981	101.31.100.2130.0261.000.00	273.00
19981	101.31.100.2130.0113.000.00	41,123.88
19988	101.02.100.2600.0114.000.00	47,049.60
19989	115.06.280.2160.0113.115.00	25,569.63
19989	115.99.280.2160.0113.115.00	5,760.00
19995	212.03.910.3100.0116.000.00	8,493.03

20000	115.06.840.3300.0260.124.00	1,138.50
20000	101.06.100.2100.0260.000.00	5,692.50
20000	110.06.100.2700.0260.000.00	776.25
20003	101.08.100.2100.0260.000.00	8,174.25
20003	101.08.100.2100.0261.000.00	189.00
20007	101.01.100.2400.0260.000.00	908.25
20007	101.01.280.1900.0260.000.00	12,715.50
20007	110.01.100.2700.0260.000.00	908.25
20007	101.01.100.2400.0261.000.00	21.00
20007	101.01.280.1900.0261.000.00	294.00
20007	110.01.100.2700.0261.000.00	21.00
20009	101.04.100.1670.0260.000.00	8,280.00
20009	101.04.100.1670.0261.000.00	336.00
20009	101.04.100.1670.0112.000.00	60,031.00
20013	201.42.100.1570.0260.000.00	8,280.00
20013	201.42.100.1570.0261.000.00	336.00
20013	201.42.100.1570.0112.000.00	48,786.00
20015	101.04.280.1900.0260.000.00	3,622.50
20015	110.04.100.2700.0260.000.00	258.75
20017	101.31.100.2600.0260.000.00	4,140.00
20017	101.31.100.2600.0261.000.00	168.00
20017	101.31.100.2600.0114.000.00	23,524.80
20020	101.31.100.1670.0112.000.00	53,146.00
20021	201.42.100.1140.0260.000.00	8,280.00
20021	201.42.100.1140.0112.000.00	51,035.00
20033	115.50.430.2212.0260.153.00	14,532.00
20033	115.50.430.2212.0261.153.00	336.00
20033	115.50.430.2212.0112.153.00	70,357.00
20043	115.99.494.2330.0210.197.00	667.18
20043	115.99.494.2330.0210.197.00	172.80
20043	115.99.420.2330.0210.155.00	667.18
20043	115.99.420.2330.0210.155.00	172.80
20043	115.99.420.2330.0115.155.00	3,335.90
20043	115.99.494.2330.0115.197.00	3,335.90
20043	101.50.316.2330.0115.000.00	24,463.30
20043	201.50.316.2330.0115.000.00	24,463.30
20043	115.99.420.2330.0115.155.00	864.00
20043	115.99.494.2330.0115.197.00	864.00
20043	101.50.316.2330.0115.000.00	6,336.00
20043	201.50.316.2330.0115.000.00	6,336.00
20051	101.05.100.2100.0261.000.00	10.50
20051	101.05.280.1900.0261.000.00	262.50
20051	110.05.100.2700.0261.000.00	42.00
20069	101.32.100.1670.0112.000.00	53,146.00
20096	261.42.100.2120.0117.611.00	41,528.96
20096	201.42.100.2120.0117.000.00	14,400.00
20113	101.03.100.2100.0260.000.00	1,035.00
20113	101.03.280.1900.0260.000.00	5,433.75
20113	110.03.100.2700.0260.000.00	776.25
20115	101.50.100.2580.0115.000.00	23,576.80
20115	201.50.100.2580.0115.000.00	23,576.80
20121	101.04.100.2130.0260.000.00	12,715.50
20121	101.04.100.2130.0261.000.00	294.00
20126	101.02.280.1900.0260.000.00	7,245.00
20126	101.02.280.1900.0261.000.00	294.00
20136	115.08.280.2160.0113.115.00	25,569.63
20136	115.99.280.2160.0113.115.00	5,760.00
20137	101.03.100.1670.0260.000.00	8,280.00
20137	101.03.100.1670.0261.000.00	336.00
20137	101.03.100.1670.0112.000.00	47,364.00
20143	101.31.280.1900.0261.000.00	210.00
20146	101.61.100.2600.0114.000.00	8,889.92
20146	201.61.100.2600.0114.000.00	8,889.92
20149	101.31.100.2120.0260.000.00	11,807.25
20149	101.31.100.2100.0260.000.00	908.25
20149	110.31.100.2700.0260.000.00	1,816.50
20149	101.31.100.2120.0115.000.00	29,702.40
20155	201.42.100.2600.0260.000.00	8,280.00
20155	201.42.100.2600.0114.000.00	46,176.00
20157	101.01.100.1670.0260.000.00	5,175.00
20157	101.01.100.2100.0260.000.00	1,293.75
20162	101.06.280.2140.0260.000.00	14,532.00
20162	101.06.280.2140.0261.000.00	336.00
20162	161.07.280.2140.0113.611.00	7,182.60
20162	101.07.280.2140.0113.000.00	64,643.40
20169	212.31.910.3100.0260.000.00	9,423.00

20169	212.07.910.3100.0260.000.00	3,141.00
20169	212.31.910.3100.0261.000.00	252.00
20169	212.07.910.3100.0261.000.00	84.00
20169	212.31.910.3100.0116.000.00	23,237.76
20169	212.07.910.3100.0116.000.00	7,745.92
20179	101.07.100.1670.0260.000.00	8,280.00
20179	101.07.100.1670.0112.000.00	47,364.00
20208	201.41.100.1140.0260.000.00	6,624.00
20208	201.41.150.1140.0260.000.00	1,656.00
20208	201.41.100.1140.0261.000.00	268.80
20208	201.41.150.1140.0261.000.00	67.20
20208	201.41.100.1140.0112.000.00	37,891.20
20208	201.41.150.1140.0112.000.00	9,472.80
20214	212.07.910.3100.0116.000.00	19,364.80
20231	101.99.100.2600.0114.000.00	10,904.40
20231	201.99.100.2600.0114.000.00	10,904.40
20234	101.99.100.2600.0114.000.00	6,542.64
20234	201.99.100.2600.0114.000.00	6,542.64
20236	101.07.100.2600.0260.000.00	8,280.00
20236	101.07.100.2600.0114.000.00	46,176.00
20238	201.42.100.2600.0114.000.00	47,049.60
20239	212.41.910.3100.0116.000.00	30,197.44
20242	201.42.100.2120.0260.000.00	8,280.00
20242	201.42.100.2120.0115.000.00	42,848.00
20255	212.08.910.3100.0116.000.00	22,269.52
20257	101.99.100.2600.0114.000.00	11,325.60
20257	201.99.100.2600.0114.000.00	11,325.60
20272	101.99.100.1000.0260.000.00	8,280.00
20272	101.08.100.1670.0112.000.00	47,364.00
20273	215.50.271.2510.0119.225.50	84,975.00
20273	215.50.271.2510.0119.225.50	14,400.00
20275	161.31.100.2400.0111.611.00	60,820.50
20275	101.31.100.2400.0111.000.00	60,820.50
20276	101.08.100.2600.0260.000.00	12,564.00
20276	101.08.100.2600.0261.000.00	168.00
20276	101.08.100.2600.0114.000.00	22,224.80
20280	201.41.280.1900.0112.000.00	43,584.45
20280	115.41.456.1900.0112.132.51	23,468.55
20281	201.42.100.1510.0260.000.00	8,280.00
20281	201.42.100.1510.0112.000.00	64,299.00
20282	201.41.100.1570.0260.000.00	10,800.00
20282	201.41.100.1570.0261.000.00	336.00
20283	161.08.100.2120.0260.611.00	8,280.00
20283	161.08.100.2120.0261.611.00	336.00
20283	161.08.100.2120.0113.611.00	59,388.00
20284	101.31.280.2150.0260.000.00	4,968.00
20284	201.42.280.2150.0260.000.00	3,312.00
20284	101.31.280.2150.0261.000.00	201.60
20284	201.42.280.2150.0261.000.00	134.40
20284	101.31.280.2150.0113.000.00	36,734.40
20284	201.42.280.2150.0113.000.00	24,489.60
20285	201.41.100.1510.0260.000.00	8,280.00
20285	201.41.100.1510.0261.000.00	336.00
20285	201.41.100.1510.0112.000.00	63,106.00
20287	101.07.100.1670.0260.000.00	8,280.00
20287	101.07.100.1670.0261.000.00	336.00
20288	201.41.390.1410.0112.000.00	47,364.00
20289	101.32.100.1670.0260.000.00	14,532.00
20289	101.32.100.1670.0261.000.00	336.00
20289	101.32.100.1670.0112.000.00	55,395.00
20290	101.08.280.1900.0112.000.00	51,360.61
20290	115.08.456.1900.0112.132.51	18,996.39
20291	201.41.390.1410.0112.000.00	42,516.80
20293	115.07.494.2120.0210.197.00	6,269.30
20293	161.07.100.2120.0260.611.00	5,400.00
20293	161.07.100.2120.0261.611.00	168.00
20293	161.07.100.2120.0113.611.00	31,346.50
20293	115.07.494.2120.0113.197.00	31,346.50
20294	201.41.100.1510.0260.000.00	8,280.00
20294	201.41.100.1510.0261.000.00	336.00
20295	101.01.100.1670.0260.000.00	12,564.00
20295	101.01.100.1670.0261.000.00	336.00
20295	101.07.100.1670.0112.000.00	60,031.00
20296	201.41.100.1510.0260.000.00	3,312.00
20296	201.42.100.1510.0260.000.00	4,968.00
20296	201.41.100.1510.0261.000.00	134.40



20296	201.42.100.1510.0261.000.00	201.60
20296	201.41.100.1510.0112.000.00	26,821.20
20296	201.42.100.1510.0112.000.00	40,231.80
20297	101.31.100.1670.0260.000.00	10,800.00
20297	101.31.100.1670.0261.000.00	336.00
20297	101.31.100.1670.0112.000.00	73,478.00
20298	101.31.100.1670.0260.000.00	14,532.00
20298	101.31.100.1670.0261.000.00	336.00
20298	101.31.100.1670.0112.000.00	64,896.00
20299	201.42.100.2130.0260.000.00	12,715.50
20299	201.42.100.2130.0261.000.00	294.00
20299	201.42.100.2130.0113.000.00	44,287.25
20300	201.41.100.1240.0260.000.00	828.00
20300	201.42.100.1240.0260.000.00	7,452.00
20300	201.41.100.1240.0261.000.00	33.60
20300	201.42.100.1240.0261.000.00	302.40
20300	201.42.100.1240.0112.000.00	68,934.00
20301	212.61.910.3100.0119.000.00	53,011.20
20301	212.61.910.3100.0119.000.00	14,400.00
20302	101.32.100.1670.0260.000.00	14,532.00
20302	101.32.100.1670.0261.000.00	336.00
20302	101.07.100.1670.0112.000.00	55,147.20
20304	101.04.280.2150.0113.000.00	34,237.50
20306	113.99.280.1900.0260.000.00	14,532.00
20306	113.99.280.1900.0261.000.00	336.00
20306	113.99.280.1900.0112.000.00	64,345.00
20307	101.04.100.1670.0260.000.00	8,280.00
20307	101.04.100.1670.0261.000.00	336.00
20308	101.06.100.2400.0115.000.00	20,357.40
20310	201.41.280.1900.0260.000.00	7,245.00
20310	210.41.100.2700.0260.000.00	207.00
20311	115.04.456.1900.0260.132.51	2,235.60
20311	101.04.280.1900.0260.000.00	6,044.40
20311	115.04.456.1900.0261.132.51	90.72
20311	101.04.280.1900.0261.000.00	245.28
20311	115.04.456.1900.0112.132.51	12,788.28
20311	101.04.280.1900.0112.000.00	34,575.72
20314	101.50.316.2330.0115.000.00	26,505.60
20314	201.50.316.2330.0115.000.00	26,505.60
20314	101.50.316.2330.0115.000.00	7,200.00
20314	201.50.316.2330.0115.000.00	7,200.00
20317	201.41.280.1900.0260.000.00	8,280.00
20317	201.41.280.1900.0112.000.00	63,702.00
20318	201.42.100.1440.0112.000.00	57,506.00
20319	201.41.100.1270.0260.000.00	2,906.40
20319	201.42.100.1270.0260.000.00	14,532.00
20319	201.41.100.1270.0261.000.00	67.20
20319	201.42.100.1270.0261.000.00	336.00
20319	201.42.100.1270.0112.000.00	66,226.00
20319	201.42.100.1270.0112.000.00	13,245.20
20321	113.99.280.1900.0260.000.00	4,140.00
20321	113.99.280.1900.0260.000.00	4,140.00
20321	113.99.280.1900.0261.000.00	168.00
20321	113.99.280.1900.0261.000.00	168.00
20321	113.99.280.1900.0112.000.00	31,140.00
20321	113.99.280.1900.0112.000.00	31,140.00
20322	201.42.100.1240.0260.000.00	8,280.00
20322	201.42.100.1240.0261.000.00	336.00
20322	201.42.100.1240.0112.000.00	67,190.00
20323	161.07.100.2120.0113.611.00	59,388.00
20324	115.04.456.1900.0261.132.51	90.72
20324	101.04.280.1900.0261.000.00	245.28
20324	115.04.456.1900.0112.132.51	18,612.18
20324	101.04.280.1900.0112.000.00	50,321.82
20325	201.41.280.1900.0260.000.00	8,280.00
20325	201.41.280.1900.0261.000.00	336.00
20325	201.41.280.1900.0112.000.00	62,004.00
20326	101.07.100.1670.0260.000.00	8,280.00
20326	101.07.100.1670.0261.000.00	336.00
20326	101.07.100.1670.0112.000.00	60,031.00
20328	101.07.280.1900.0260.000.00	6,044.40
20328	115.07.456.1900.0260.132.51	2,235.60
20328	101.07.280.1900.0261.000.00	245.28
20328	115.07.456.1900.0261.132.51	90.72
20328	101.07.100.1340.0261.000.00	134.40
20328	101.07.280.1900.0261.000.00	122.64

20328	115.07.456.1900.0261.132.51	45.36
20328	101.07.280.1900.0112.000.00	34,575.72
20328	115.07.456.1900.0112.132.51	12,788.28
20329	101.31.100.1140.0260.000.00	9,736.44
20329	101.31.100.1670.0260.000.00	4,795.56
20329	101.31.100.1140.0261.000.00	(225.12)
20329	101.31.100.1670.0261.000.00	(110.88)
20329	101.31.100.1140.0260.000.00	(9,487.20)
20329	101.31.100.1670.0260.000.00	(4,672.80)
20329	101.31.100.1140.0261.000.00	225.12
20329	101.31.100.1670.0261.000.00	110.88
20329	101.31.100.1140.0112.000.00	(1,200.00)
20329	101.31.100.1670.0112.000.00	(15,000.00)
20329	101.31.100.1140.0112.000.00	37,299.57
20329	101.31.100.1670.0112.000.00	18,371.43
20331	201.42.100.1510.0260.000.00	14,532.00
20331	201.42.100.1510.0261.000.00	336.00
20331	201.42.100.1510.0112.000.00	53,146.00
20333	201.41.100.1510.0260.000.00	8,280.00
20333	201.41.100.1510.0261.000.00	336.00
20338	101.06.280.1900.0112.000.00	34,575.72
20338	115.06.456.1900.0112.132.51	12,788.28
20341	101.06.100.1670.0112.000.00	45,895.00
20342	201.41.100.2120.0260.000.00	8,280.00
20342	201.41.100.2120.0261.000.00	336.00
20342	201.41.100.2120.0115.000.00	38,812.80
20350	201.41.100.2600.0260.000.00	8,280.00
20350	201.41.100.2600.0114.000.00	43,617.60
20351	201.41.100.1470.0260.000.00	3,312.00
20351	201.42.100.1470.0260.000.00	3,312.00
20352	212.61.910.3100.0116.000.00	32,190.00
20354	101.50.100.2580.0260.000.00	4,140.00
20354	201.50.100.2580.0260.000.00	4,140.00
20354	101.50.100.2580.0261.000.00	168.00
20354	201.50.100.2580.0261.000.00	168.00
20354	101.50.100.2580.0115.000.00	23,129.60
20354	201.50.100.2580.0115.000.00	23,129.60
20355	101.01.100.2100.0260.000.00	4,657.50
20355	110.01.100.2700.0260.000.00	517.50
20356	201.42.100.2100.0260.000.00	12,564.00
20356	201.42.100.2100.0261.000.00	336.00
20360	101.08.280.1900.0260.000.00	10,993.50
20360	101.08.280.1900.0261.000.00	294.00
20362	101.08.280.1900.0260.000.00	7,245.00
20368	201.41.100.2600.0114.000.00	33,976.80
20379	101.04.280.1900.0260.000.00	2,198.70
20379	101.04.280.1900.0261.000.00	58.80
20380	212.42.910.3100.0116.000.00	20,560.54
20382	101.02.100.2100.0260.000.00	7,245.00
20382	110.02.100.2700.0260.000.00	517.50
20383	101.32.100.2600.0114.000.00	21,403.20
20384	101.01.100.2100.0261.000.00	168.00
20384	101.01.100.1674.0261.000.00	84.00
20386	115.02.456.1900.0260.132.00	7,245.00
20389	101.99.100.2600.0114.000.00	8,026.20
20389	201.99.100.2600.0114.000.00	8,026.20
20390	101.99.100.2600.0114.000.00	11,112.40
20390	201.99.100.2600.0114.000.00	11,112.40
20396	115.99.494.1245.0210.197.00	1,146.05
20396	115.99.494.1245.0210.197.00	576.00
20396	115.99.420.1245.0210.155.00	1,146.05
20396	115.99.420.1245.0210.155.00	576.00
20396	115.99.432.1245.0117.190.00	11,460.48
20396	115.99.494.1245.0117.197.00	5,730.24
20396	115.99.420.1245.0117.155.00	5,730.24
20396	115.99.432.1245.0117.190.00	5,760.00
20396	115.99.494.1245.0117.197.00	2,880.00
20396	115.99.420.1245.0117.155.00	2,880.00
20397	101.32.100.2600.0260.000.00	8,280.00
20397	101.32.100.2600.0114.000.00	42,806.40
20400	101.03.100.2100.0260.000.00	2,760.55
20400	101.03.280.1900.0260.000.00	4,140.00
20400	110.03.100.2700.0260.000.00	345.11
20406	101.32.100.2120.0261.000.00	252.00
20406	101.32.100.2120.0115.000.00	28,512.00
20412	101.06.100.1670.0112.000.00	45,895.00

20414	201.42.100.2600.0114.000.00	17,122.56
20415	212.06.910.3100.0261.000.00	210.00
20415	101.06.100.1674.0261.000.00	42.00
20415	110.06.100.2700.0261.000.00	42.00
20415	212.06.910.3100.0116.000.00	18,609.50
20419	101.04.280.1900.0260.000.00	7,245.00
20419	110.04.100.2700.0260.000.00	258.75
20419	101.04.280.1900.0261.000.00	294.00
20419	110.04.100.2700.0261.000.00	10.50
20421	101.04.100.2400.0260.000.00	1,035.00
20421	101.04.100.1670.0260.000.00	1,552.50
20421	101.04.100.2100.0260.000.00	1,035.00
20421	101.04.280.1900.0260.000.00	207.00
20423	201.41.100.2100.0260.000.00	8,280.00
20426	201.41.100.2400.0115.000.00	26,832.40
20448	115.02.840.3300.0260.124.00	517.50
20448	101.02.100.2100.0260.000.00	7,245.00
20448	110.02.100.2700.0260.000.00	517.50
20449	201.42.280.1900.0260.000.00	7,245.00
20449	201.42.280.1900.0261.000.00	294.00
20452	212.31.910.3100.0260.000.00	6,210.00
20452	115.07.840.3300.0260.124.00	2,070.00
20452	212.31.910.3100.0116.000.00	21,992.88
20460	201.41.100.2100.0115.000.00	29,896.00
20461	101.99.100.1000.0260.000.00	8,280.00
20461	101.99.100.1000.0261.000.00	336.00
20461	101.31.100.2225.0113.000.00	35,913.00
20461	101.32.100.2225.0113.000.00	35,913.00
20464	101.08.280.1900.0260.000.00	12,715.50
20464	101.08.280.1900.0261.000.00	294.00
20470	101.50.100.2330.0261.000.00	168.00
20470	201.50.100.2330.0261.000.00	168.00
20470	101.50.100.2330.0115.000.00	23,129.60
20470	201.50.100.2330.0115.000.00	23,129.60
20472	101.03.100.2600.0114.000.00	23,088.00
20473	101.03.100.2600.0114.000.00	23,088.00
20485	101.99.280.1900.0117.000.00	8,741.50
20485	101.99.280.1900.0117.000.00	3,780.00
20491	101.99.100.1000.0260.000.00	8,280.00
20502	201.41.100.1570.0112.000.00	45,895.00
20524	101.07.100.1670.0112.000.00	45,895.00
20527	178.50.920.3235.0119.000.00	55,565.20
20527	178.50.920.3235.0119.000.00	14,400.00
20529	201.42.100.2600.0260.000.00	8,280.00
20532	101.06.100.2100.0260.000.00	6,210.00
20532	110.06.100.2700.0260.000.00	1,035.00
20536	201.41.100.2600.0260.000.00	8,280.00
20538	201.42.100.2600.0260.000.00	8,280.00
20555	101.50.100.2510.0115.000.00	13,504.40
20555	115.50.890.3300.0115.181.00	13,228.80
20555	201.50.100.2510.0115.000.00	13,504.40
20555	115.50.890.2510.0115.181.00	4,320.00
20555	101.50.100.2510.0115.000.00	4,410.00
20555	201.50.100.2510.0115.000.00	4,410.00
20560	201.41.100.2600.0260.000.00	10,800.00
20561	101.50.100.2580.0260.000.00	4,140.00
20561	201.50.100.2580.0260.000.00	4,140.00
20584	201.41.100.1440.0112.000.00	60,031.00
20592	101.31.100.1670.0112.000.00	68,705.00
20593	101.03.100.1670.0112.000.00	51,678.00
20594	101.06.100.1670.0112.000.00	51,678.00
20595	101.32.100.1270.0112.000.00	53,146.00
20598	161.32.100.2120.0117.611.00	40,392.00
20598	101.32.100.2120.0117.000.00	14,400.00
20600	201.41.100.1440.0112.000.00	20,671.20
20600	201.42.100.1440.0112.000.00	31,006.80
2023 CAPITAL PROJECTS LIST	161.99.100.2600.0725.612.59	2,638,625.00
2023 CAPITAL PROJECTS LIST	261.99.100.2600.0725.612.59	1,162,875.00
ACTIVITIES COORDINATOR 10 EXTRA DAYS	101.31.720.3500.0112.000.00	3,663.10
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	101.32.720.3500.0112.000.00	3,663.10
ADDITIONAL CERTIFIED STAFF FOR HIGH SCHOOL ENROLLMENT GROWTH	201.99.100.1670.0112.000.00	-
ADDITIONAL CERTIFIED STAFF FOR K-5 TEMPORARY	101.99.100.1670.0112.000.00	-
ADDITIONAL CERTIFIED STAFF FOR MIDDLE SCHOOL ENROLLMENT GROWTH	101.99.100.1670.0112.000.00	-
ADDITIONAL RESERVES	217.99.100.1860.0320.000.00	100,000.00

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	13,611.20
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	551.00
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	6,195.83
BAND - JAZZ I	201.41.710.3409.0150.000.00	3,405.41
BAND - JAZZ II	201.41.710.3409.0150.000.00	3,405.41
BAND - MARCHING	201.41.710.3409.0150.000.00	4,236.11
BAND - MARCHING ASST	201.41.710.3409.0150.000.00	4,337.08
BAND - MS JAZZ	101.31.710.3409.0150.000.00	2,271.80
BAND - MS JAZZ	101.32.710.3409.0150.000.00	2,271.80
BAND - PEP	201.41.710.3409.0150.000.00	2,271.80
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.31.710.3409.0150.000.00	3,405.41
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3409.0150.000.00	3,405.41
BBB ASST COACH	201.42.720.3501.0150.000.00	12,708.33
BBB ASST COACH	201.41.720.3501.0150.000.00	12,708.33
BBB ASST COACH 7-8	101.31.720.3501.0150.000.00	7,228.46
BBB ASST COACH 7-8	101.32.720.3501.0150.000.00	7,228.46
BBB COACH 7-8	101.31.720.3501.0150.000.00	11,359.01
BBB COACH 7-8	101.32.720.3501.0150.000.00	11,359.01
BBB HEAD COACH	201.42.720.3501.0150.000.00	7,026.52
BBB HEAD COACH	201.41.720.3501.0150.000.00	7,026.52
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
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 ADJUSTMENT ELEMENTARY PERMISSIVE/STATE LEVY	161.99.100.2120.0112.613.00	(8,754.80)
BUDGET ADJUSTMENT ELEMENTARY SAFETY LEVY AMOUNT	161.99.100.2120.0112.611.00	(8,060.05)
BUDGET ADJUSTMENT HS PERMISSIVE/STATE LEVY	261.99.100.2120.0112.613.00	(151,557.00)
BUDGET ADJUSTMENT HS SAFETY LEVY AMOUNT	261.99.100.2120.0112.611.00	151,697.80
BUDGET REDUCTION - INCREASE EXTERNAL FACILITY USER FEES	101.99.100.2600.0114.000.00	(48,200.00)
BUDGET REDUCTION - INCREASE EXTERNAL FACILITY USER FEES	201.99.100.2600.0114.000.00	(48,200.00)
BUDGET REDUCTION TO BALANCE TAX IMPACT	217.50.610.1860.0115.000.00	67,500.00
BUILDING DISCRETION	101.01.100.2400.0272.000.00	227.70
BUILDING DISCRETION	101.02.100.2400.0272.000.00	236.50
BUILDING DISCRETION	101.04.100.2400.0272.000.00	242.00
BUILDING DISCRETION	101.05.100.2400.0272.000.00	233.20
BUILDING DISCRETION	101.06.100.2400.0272.000.00	253.00
BUILDING DISCRETION	101.07.100.2400.0272.000.00	231.00
BUILDING DISCRETION	101.08.100.2400.0272.000.00	251.90
BUILDING DISCRETION	101.29.100.2400.0272.000.00	174.90
BUILDING DISCRETION	101.31.100.2400.0272.000.00	495.00
BUILDING DISCRETION	101.31.280.1900.0272.000.00	72.60
BUILDING DISCRETION	101.32.100.2400.0272.000.00	481.80
BUILDING DISCRETION	101.50.100.2320.0272.000.00	257.40
BUILDING DISCRETION	101.50.100.2330.0272.000.00	341.00
BUILDING DISCRETION	101.50.100.2340.0272.000.00	198.00
BUILDING DISCRETION	101.50.100.2400.0272.000.00	121.00
BUILDING DISCRETION	101.50.100.2510.0272.000.00	309.10
BUILDING DISCRETION	101.50.100.2580.0272.000.00	222.20
BUILDING DISCRETION	101.50.100.2600.0272.000.00	178.20
BUILDING DISCRETION	101.50.280.2490.0272.000.00	555.50
BUILDING DISCRETION	101.50.316.2330.0272.000.00	101.20
BUILDING DISCRETION	101.61.100.2540.0272.000.00	23.10

BUILDING DISCRETION	101.99.100.2135.0272.000.00	81.40
BUILDING DISCRETION	101.99.100.2600.0272.000.00	140.80
BUILDING DISCRETION	110.50.100.2510.0272.000.00	136.40
BUILDING DISCRETION	110.50.100.2700.0272.000.00	64.90
BUILDING DISCRETION	115.01.280.2160.0272.115.00	69.30
BUILDING DISCRETION	115.02.280.2160.0272.115.00	33.00
BUILDING DISCRETION	115.03.280.2160.0272.115.00	29.70
BUILDING DISCRETION	115.03.786.2400.0272.786.00	229.90
BUILDING DISCRETION	115.04.280.2160.0272.115.00	72.60
BUILDING DISCRETION	115.05.280.2160.0272.115.00	31.90
BUILDING DISCRETION	115.06.280.2160.0272.115.00	56.10
BUILDING DISCRETION	115.07.280.2160.0272.115.00	69.30
BUILDING DISCRETION	115.07.756.1900.0272.756.00	19.80
BUILDING DISCRETION	115.08.280.2160.0272.115.00	58.30
BUILDING DISCRETION	115.29.280.2160.0272.115.00	8.80
BUILDING DISCRETION	115.29.785.2400.0272.785.00	58.30
BUILDING DISCRETION	115.31.280.2160.0272.115.00	40.70
BUILDING DISCRETION	115.32.280.2160.0272.115.00	34.10
BUILDING DISCRETION	115.41.280.2160.0272.115.00	53.90
BUILDING DISCRETION	115.41.786.2400.0272.786.00	118.80
BUILDING DISCRETION	115.42.280.2160.0272.115.00	39.60
BUILDING DISCRETION	115.50.271.2510.0272.125.00	74.80
BUILDING DISCRETION	115.50.737.2490.0272.163.00	60.50
BUILDING DISCRETION	115.99.280.2160.0272.115.00	183.70
BUILDING DISCRETION	115.99.413.2100.0272.138.00	26.40
BUILDING DISCRETION	115.99.438.2100.0272.195.00	13.20
BUILDING DISCRETION	115.50.890.3300.0272.000.00	179.30
BUILDING DISCRETION	161.31.100.2120.0272.613.00	104.50
BUILDING DISCRETION	161.32.100.2120.0272.613.00	104.50
BUILDING DISCRETION	178.50.920.3235.0272.000.00	77.00
BUILDING DISCRETION	178.50.920.3236.0272.000.00	11.00
BUILDING DISCRETION	178.99.920.3235.0272.000.00	4.40
BUILDING DISCRETION	201.41.100.2120.0272.000.00	108.90
BUILDING DISCRETION	201.41.100.2400.0272.000.00	586.30
BUILDING DISCRETION	201.41.150.2400.0272.000.00	56.10
BUILDING DISCRETION	201.41.720.3500.0272.000.00	280.50
BUILDING DISCRETION	201.42.100.2120.0272.000.00	77.00
BUILDING DISCRETION	201.42.100.2400.0272.000.00	761.20
BUILDING DISCRETION	201.42.720.3500.0272.000.00	267.30
BUILDING DISCRETION	201.50.100.2320.0272.000.00	257.40
BUILDING DISCRETION	201.50.100.2330.0272.000.00	341.00
BUILDING DISCRETION	201.50.100.2340.0272.000.00	198.00
BUILDING DISCRETION	201.50.100.2400.0272.000.00	121.00
BUILDING DISCRETION	201.50.100.2510.0272.000.00	308.00
BUILDING DISCRETION	201.50.100.2580.0272.000.00	221.10
BUILDING DISCRETION	201.50.100.2600.0272.000.00	178.20
BUILDING DISCRETION	201.50.280.2490.0272.000.00	116.60
BUILDING DISCRETION	201.50.316.2330.0272.000.00	101.20
BUILDING DISCRETION	201.61.100.2540.0272.000.00	23.10
BUILDING DISCRETION	201.99.100.2135.0272.000.00	81.40
BUILDING DISCRETION	201.99.100.2600.0272.000.00	20.90
BUILDING DISCRETION	210.50.100.2510.0272.000.00	136.40
BUILDING DISCRETION	210.50.100.2700.0272.000.00	64.90
BUILDING DISCRETION	212.42.910.3100.0272.000.00	91.30
BUILDING DISCRETION	212.50.910.2510.0272.000.00	8.80
BUILDING DISCRETION	212.61.910.3100.0272.000.00	418.00
BUILDING DISCRETION	215.41.329.2100.0272.248.41	50.60
BUILDING DISCRETION	215.42.329.2100.0272.248.42	50.60
BUILDING DISCRETION	215.50.271.2510.0272.225.50	183.70
BUILDING DISCRETION	215.50.737.2490.0272.274.00	60.50
BUILDING DISCRETION	217.50.610.2490.0272.000.60	239.80
BUILDING DISCRETION	218.50.100.2490.0272.000.60	20.90
BUILDING DISCRETION	260.50.100.2600.0272.263.00	37.40
BUILDING/DEPT BUDGET	101.99.100.1670.0260.000.00	448,074.02
BUILDING/DEPT BUDGET	201.99.100.1100.0260.000.00	268,112.24
BUILDING/DEPT BUDGET	101.99.100.1670.0261.000.00	20,907.03
BUILDING/DEPT BUDGET	201.99.100.1100.0261.000.00	7,006.82
BUILDING/DEPT BUDGET	217.50.610.1860.0610.000.55	5,000.00
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	101.99.280.1900.0117.000.51	54,000.00
BUILDING/DEPT BUDGET	201.41.100.1100.0610.000.41	53,248.00

BUILDING/DEPT BUDGET	201.41.100.1140.0610.000.41	16,000.00
BUILDING/DEPT BUDGET	201.41.100.1240.0610.000.41	15,000.00
BUILDING/DEPT BUDGET	201.41.100.1242.0610.000.41	2,500.00
BUILDING/DEPT BUDGET	201.41.100.1243.0610.000.41	2,000.00
BUILDING/DEPT BUDGET	201.41.100.1248.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.100.1270.0610.000.41	6,500.00
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	201.41.100.1470.0610.000.41	5,500.00
BUILDING/DEPT BUDGET	201.41.100.1510.0610.000.41	15,000.00
BUILDING/DEPT BUDGET	201.41.100.1570.0610.000.41	10,000.00
BUILDING/DEPT BUDGET	201.41.100.2100.0610.000.41	1,500.00
BUILDING/DEPT BUDGET	201.41.100.2120.0610.000.41	9,500.00
BUILDING/DEPT BUDGET	201.41.100.2121.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.100.2122.0610.000.41	12,000.00
BUILDING/DEPT BUDGET	201.41.100.2123.0610.000.41	500.00
BUILDING/DEPT BUDGET	201.41.100.2213.0610.000.41	17,500.00
BUILDING/DEPT BUDGET	201.41.100.2225.0610.000.41	13,000.00
BUILDING/DEPT BUDGET	201.41.100.2400.0610.000.41	16,500.00
BUILDING/DEPT BUDGET	201.41.100.2600.0610.000.41	2,000.00
BUILDING/DEPT BUDGET	201.41.150.1100.0610.000.41	2,500.00
BUILDING/DEPT BUDGET	201.41.280.1900.0610.000.41	4,000.00
BUILDING/DEPT BUDGET	201.41.390.1170.0610.000.41	10,000.00
BUILDING/DEPT BUDGET	201.41.390.1370.0610.000.41	6,500.00
BUILDING/DEPT BUDGET	201.41.390.1641.0610.000.41	4,000.00
BUILDING/DEPT BUDGET	201.41.390.1642.0610.000.41	3,000.00
BUILDING/DEPT BUDGET	201.41.390.1643.0610.000.41	1,000.00
BUILDING/DEPT BUDGET	201.41.390.1645.0610.000.41	5,000.00
BUILDING/DEPT BUDGET	201.41.390.1646.0610.000.41	3,500.00
BUILDING/DEPT BUDGET	201.41.390.1649.0610.000.41	5,500.00
BUILDING/DEPT BUDGET	201.41.390.1650.0610.000.41	4,500.00
BUILDING/DEPT BUDGET	201.41.710.3401.0610.000.41	200.00
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	201.41.710.3413.0610.000.41	1,200.00
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	101.01.999.6200.0920.000.01	38,016.00
BUILDING/DEPT BUDGET	101.02.100.1670.0532.000.02	100.00
BUILDING/DEPT BUDGET	101.02.100.2400.0135.000.02	150.00
BUILDING/DEPT BUDGET	101.02.100.2400.0330.000.02	475.00
BUILDING/DEPT BUDGET	101.02.100.1670.0120.000.02	500.00
BUILDING/DEPT BUDGET	101.02.100.1510.0680.000.02	750.00
BUILDING/DEPT BUDGET	101.02.100.1670.0122.000.02	1,000.00
BUILDING/DEPT BUDGET	101.02.100.2400.0810.000.02	1,120.00
BUILDING/DEPT BUDGET	101.02.100.1670.0682.000.02	1,369.00
BUILDING/DEPT BUDGET	101.02.100.1670.0550.000.02	4,000.00
BUILDING/DEPT BUDGET	101.02.100.2400.0610.000.02	6,338.00
BUILDING/DEPT BUDGET	101.02.100.1670.0610.000.02	7,750.00
BUILDING/DEPT BUDGET	101.03.999.6200.0920.000.03	44,544.00
BUILDING/DEPT BUDGET	101.04.999.6200.0920.000.04	31,872.00
BUILDING/DEPT BUDGET	101.05.100.1241.0610.000.05	50.00
BUILDING/DEPT BUDGET	101.05.100.2400.0640.000.05	50.00
BUILDING/DEPT BUDGET	101.05.100.1570.0810.000.05	125.00
BUILDING/DEPT BUDGET	101.05.100.1241.0680.000.05	128.00
BUILDING/DEPT BUDGET	101.05.100.1240.0810.000.05	140.00
BUILDING/DEPT BUDGET	101.05.100.1570.0650.000.05	150.00
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	101.05.100.1670.0330.000.05	300.00
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	101.05.100.1510.0640.000.05	500.00
BUILDING/DEPT BUDGET	101.05.100.1670.0660.000.05	500.00
BUILDING/DEPT BUDGET	101.05.100.1670.0670.000.05	500.00
BUILDING/DEPT BUDGET	101.05.100.1440.0680.000.05	585.00
BUILDING/DEPT BUDGET	101.05.100.1241.0650.000.05	800.00
BUILDING/DEPT BUDGET	101.05.100.1670.0640.000.05	800.00
BUILDING/DEPT BUDGET	101.05.100.2400.0550.000.05	800.00
BUILDING/DEPT BUDGET	101.05.100.2400.0582.000.05	800.00
BUILDING/DEPT BUDGET	101.05.100.1340.0660.000.05	855.00
BUILDING/DEPT BUDGET	101.05.100.1510.0680.000.05	1,000.00
BUILDING/DEPT BUDGET	101.05.100.2400.0531.000.05	1,100.00
BUILDING/DEPT BUDGET	101.05.100.1670.0680.000.05	1,200.00
BUILDING/DEPT BUDGET	101.05.100.1241.0640.000.05	1,500.00
BUILDING/DEPT BUDGET	101.05.100.1510.0610.000.05	1,564.00

BUILDING/DEPT BUDGET	101.05.100.1670.0582.000.05	6,500.00
BUILDING/DEPT BUDGET	101.05.100.1670.0550.000.05	8,000.00
BUILDING/DEPT BUDGET	101.05.100.1670.0122.000.05	10,000.00
BUILDING/DEPT BUDGET	101.05.100.1670.0610.000.05	15,000.00
BUILDING/DEPT BUDGET	101.29.100.1670.0550.000.29	400.00
BUILDING/DEPT BUDGET	101.29.100.1670.0610.000.29	1,000.00
BUILDING/DEPT BUDGET	101.29.100.1670.0516.000.29	4,547.00
BUILDING/DEPT BUDGET	101.06.100.1670.0271.000.06	12.00
BUILDING/DEPT BUDGET	101.06.100.1440.0660.000.06	50.00
BUILDING/DEPT BUDGET	101.06.100.1470.0640.000.06	50.00
BUILDING/DEPT BUDGET	101.06.100.1670.0261.000.06	50.00
BUILDING/DEPT BUDGET	101.06.100.2400.0532.000.06	50.00
BUILDING/DEPT BUDGET	101.06.100.2400.0640.000.06	50.00
BUILDING/DEPT BUDGET	101.06.100.2600.0660.000.06	50.00
BUILDING/DEPT BUDGET	101.06.100.1440.0610.000.06	100.00
BUILDING/DEPT BUDGET	101.06.280.1670.0660.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.2400.0682.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.2600.0610.000.06	100.00
BUILDING/DEPT BUDGET	101.06.280.1900.0137.000.06	100.00
BUILDING/DEPT BUDGET	101.06.100.1670.0640.000.06	250.00
BUILDING/DEPT BUDGET	101.06.100.1140.0610.000.06	300.00
BUILDING/DEPT BUDGET	101.06.100.1670.0250.000.06	300.00
BUILDING/DEPT BUDGET	101.06.100.2400.0660.000.06	350.00
BUILDING/DEPT BUDGET	101.06.100.1241.0610.000.06	400.00
BUILDING/DEPT BUDGET	101.06.100.1340.0660.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1470.0660.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1670.0682.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.2100.0137.000.06	500.00
BUILDING/DEPT BUDGET	101.06.260.1245.0330.000.06	500.00
BUILDING/DEPT BUDGET	101.06.100.1241.0680.000.06	550.00
BUILDING/DEPT BUDGET	101.06.100.1670.0650.000.06	700.00
BUILDING/DEPT BUDGET	101.06.100.2400.0680.000.06	700.00
BUILDING/DEPT BUDGET	101.06.100.2400.0531.000.06	720.00
BUILDING/DEPT BUDGET	101.06.100.2225.0660.000.06	950.00
BUILDING/DEPT BUDGET	101.06.100.1670.0665.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0610.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0810.000.06	1,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0260.000.06	1,200.00
BUILDING/DEPT BUDGET	101.06.100.1670.0660.000.06	1,500.00
BUILDING/DEPT BUDGET	101.06.100.1670.0550.000.06	2,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0680.000.06	2,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0550.000.06	2,000.00
BUILDING/DEPT BUDGET	101.06.100.1241.0320.000.06	2,500.00
BUILDING/DEPT BUDGET	101.06.100.1241.0640.000.06	2,700.00
BUILDING/DEPT BUDGET	101.06.100.1670.0582.000.06	3,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0330.000.06	3,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0117.000.06	4,000.00
BUILDING/DEPT BUDGET	101.06.100.1670.0122.000.06	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	10,000.00
BUILDING/DEPT BUDGET	101.06.100.2400.0582.000.06	10,000.00
BUILDING/DEPT BUDGET	101.07.999.6200.0920.000.07	65,280.00
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	101.08.100.1250.0550.000.08	250.00
BUILDING/DEPT BUDGET	101.08.100.1250.0640.000.08	250.00
BUILDING/DEPT BUDGET	101.08.100.1670.0532.000.08	250.00
BUILDING/DEPT BUDGET	101.08.100.1510.0680.000.08	300.00
BUILDING/DEPT BUDGET	101.08.100.1570.0452.000.08	300.00
BUILDING/DEPT BUDGET	101.08.100.1140.0610.000.08	500.00
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	101.08.100.1440.0680.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.1450.0660.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.1470.0610.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2400.0610.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2400.0640.000.08	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	101.08.100.2600.0660.000.08	500.00
BUILDING/DEPT BUDGET	101.08.100.2600.0610.000.08	560.00
BUILDING/DEPT BUDGET	101.08.100.1340.0660.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0320.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0330.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0582.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0665.000.08	1,000.00

BUILDING/DEPT BUDGET	101.08.100.1670.0682.000.08	1,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0810.000.08	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	101.08.100.2400.0582.000.08	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	1,050.00
BUILDING/DEPT BUDGET	101.08.100.1670.0680.000.08	1,500.00
BUILDING/DEPT BUDGET	101.08.100.2400.0550.000.08	2,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0122.000.08	3,000.00
BUILDING/DEPT BUDGET	101.08.100.1670.0550.000.08	5,000.00
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	10,000.00
BUILDING/DEPT BUDGET	101.31.100.1140.0440.000.31	50.45
BUILDING/DEPT BUDGET	101.31.100.1140.0610.000.31	6,167.77
BUILDING/DEPT BUDGET	101.31.100.1140.0660.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1240.0610.000.31	1,969.04
BUILDING/DEPT BUDGET	101.31.100.1240.0640.000.31	39.78
BUILDING/DEPT BUDGET	101.31.100.1240.0660.000.31	528.82
BUILDING/DEPT BUDGET	101.31.100.1240.0665.000.31	44.23
BUILDING/DEPT BUDGET	101.31.100.1240.0680.000.31	22.09
BUILDING/DEPT BUDGET	101.31.100.1240.0682.000.31	185.75
BUILDING/DEPT BUDGET	101.31.100.1240.0682.000.31	35.00
BUILDING/DEPT BUDGET	101.31.100.1241.0532.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1241.0610.000.31	748.16
BUILDING/DEPT BUDGET	101.31.100.1241.0640.000.31	82.09
BUILDING/DEPT BUDGET	101.31.100.1241.0660.000.31	150.00
BUILDING/DEPT BUDGET	101.31.100.1241.0682.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1244.0610.000.31	1,087.98
BUILDING/DEPT BUDGET	101.31.100.1244.0660.000.31	2,000.00
BUILDING/DEPT BUDGET	101.31.100.1244.0680.000.31	600.00
BUILDING/DEPT BUDGET	101.31.100.1244.0682.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1270.0610.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.1270.0640.000.31	249.25
BUILDING/DEPT BUDGET	101.31.100.1270.0660.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1270.0665.000.31	250.00
BUILDING/DEPT BUDGET	101.31.100.1270.0680.000.31	500.00
BUILDING/DEPT BUDGET	101.31.100.1270.0682.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.1270.0810.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1340.0610.000.31	800.00
BUILDING/DEPT BUDGET	101.31.100.1340.0660.000.31	3,406.75
BUILDING/DEPT BUDGET	101.31.100.1410.0680.000.31	176.90
BUILDING/DEPT BUDGET	101.31.100.1440.0610.000.31	2,966.83
BUILDING/DEPT BUDGET	101.31.100.1440.0640.000.31	60.00
BUILDING/DEPT BUDGET	101.31.100.1440.0640.000.31	25.00
BUILDING/DEPT BUDGET	101.31.100.1440.0660.000.31	1,000.00
BUILDING/DEPT BUDGET	101.31.100.1440.0680.000.31	300.00
BUILDING/DEPT BUDGET	101.31.100.1440.0682.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1450.0610.000.31	282.84
BUILDING/DEPT BUDGET	101.31.100.1450.0660.000.31	75.01
BUILDING/DEPT BUDGET	101.31.100.1450.0665.000.31	746.60
BUILDING/DEPT BUDGET	101.31.100.1470.0550.000.31	135.19
BUILDING/DEPT BUDGET	101.31.100.1470.0610.000.31	400.00
BUILDING/DEPT BUDGET	101.31.100.1470.0640.000.31	1,000.00
BUILDING/DEPT BUDGET	101.31.100.1470.0660.000.31	1,300.00
BUILDING/DEPT BUDGET	101.31.100.1470.0680.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1510.0440.000.31	113.34
BUILDING/DEPT BUDGET	101.31.100.1510.0582.000.31	265.35
BUILDING/DEPT BUDGET	101.31.100.1510.0610.000.31	2,346.69
BUILDING/DEPT BUDGET	101.31.100.1510.0640.000.31	180.76
BUILDING/DEPT BUDGET	101.31.100.1510.0660.000.31	1,197.00
BUILDING/DEPT BUDGET	101.31.100.1510.0665.000.31	357.34
BUILDING/DEPT BUDGET	101.31.100.1510.0680.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1510.0682.000.31	145.94
BUILDING/DEPT BUDGET	101.31.100.1570.0610.000.31	2,146.14
BUILDING/DEPT BUDGET	101.31.100.1570.0640.000.31	262.71
BUILDING/DEPT BUDGET	101.31.100.1570.0640.000.31	500.00
BUILDING/DEPT BUDGET	101.31.100.1570.0660.000.31	359.16
BUILDING/DEPT BUDGET	101.31.100.1570.0665.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1570.0680.000.31	250.00
BUILDING/DEPT BUDGET	101.31.100.1570.0682.000.31	100.00
BUILDING/DEPT BUDGET	101.31.100.1670.0122.000.31	3,196.07



BUILDING/DEPT BUDGET	101.31.100.1670.0250.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.1670.0320.000.31	1,500.00
BUILDING/DEPT BUDGET	101.31.100.1670.0330.000.31	1,000.00
BUILDING/DEPT BUDGET	101.31.100.1670.0516.000.31	1,875.14
BUILDING/DEPT BUDGET	101.31.100.1670.0532.000.31	636.57
BUILDING/DEPT BUDGET	101.31.100.1670.0550.000.31	3,383.94
BUILDING/DEPT BUDGET	101.31.100.1670.0582.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.1670.0610.000.31	3,942.01
BUILDING/DEPT BUDGET	101.31.100.1670.0640.000.31	1,200.00
BUILDING/DEPT BUDGET	101.31.100.1670.0660.000.31	5,131.82
BUILDING/DEPT BUDGET	101.31.100.1670.0680.000.31	1,176.42
BUILDING/DEPT BUDGET	101.31.100.1670.0682.000.31	550.00
BUILDING/DEPT BUDGET	101.31.100.1670.0810.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.2100.0137.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.2120.0135.000.31	600.00
BUILDING/DEPT BUDGET	101.31.100.2120.0532.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.2120.0550.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.2120.0610.000.31	664.04
BUILDING/DEPT BUDGET	101.31.100.2120.0640.000.31	300.00
BUILDING/DEPT BUDGET	101.31.100.2120.0660.000.31	211.24
BUILDING/DEPT BUDGET	101.31.100.2120.0680.000.31	25.00
BUILDING/DEPT BUDGET	101.31.100.2120.0682.000.31	200.49
BUILDING/DEPT BUDGET	101.31.100.2220.0610.000.31	256.09
BUILDING/DEPT BUDGET	101.31.100.2225.0532.000.31	50.00
BUILDING/DEPT BUDGET	101.31.100.2225.0550.000.31	241.03
BUILDING/DEPT BUDGET	101.31.100.2225.0610.000.31	754.48
BUILDING/DEPT BUDGET	101.31.100.2225.0640.000.31	9,426.13
BUILDING/DEPT BUDGET	101.31.100.2225.0650.000.31	773.94
BUILDING/DEPT BUDGET	101.31.100.2225.0660.000.31	686.37
BUILDING/DEPT BUDGET	101.31.100.2225.0665.000.31	612.05
BUILDING/DEPT BUDGET	101.31.100.2225.0680.000.31	200.00
BUILDING/DEPT BUDGET	101.31.100.2400.0330.000.31	300.00
BUILDING/DEPT BUDGET	101.31.100.2400.0531.000.31	1,800.00
BUILDING/DEPT BUDGET	101.31.100.2400.0532.000.31	117.00
BUILDING/DEPT BUDGET	101.31.100.2400.0550.000.31	1,221.49
BUILDING/DEPT BUDGET	101.31.100.2400.0582.000.31	796.05
BUILDING/DEPT BUDGET	101.31.100.2400.0610.000.31	5,501.43
BUILDING/DEPT BUDGET	101.31.100.2400.0640.000.31	125.00
BUILDING/DEPT BUDGET	101.31.100.2400.0660.000.31	250.00
BUILDING/DEPT BUDGET	101.31.100.2400.0682.000.31	252.08
BUILDING/DEPT BUDGET	101.31.100.2400.0810.000.31	1,311.71
BUILDING/DEPT BUDGET	101.31.100.2600.0440.000.31	52.19
BUILDING/DEPT BUDGET	101.31.100.2600.0610.000.31	520.26
BUILDING/DEPT BUDGET	101.31.100.2600.0660.000.31	172.66
BUILDING/DEPT BUDGET	101.31.260.1245.0330.000.31	200.00
BUILDING/DEPT BUDGET	101.31.280.1900.0532.000.31	50.00
BUILDING/DEPT BUDGET	101.31.280.1900.0610.000.31	1,891.04
BUILDING/DEPT BUDGET	101.31.280.1900.0640.000.31	329.04
BUILDING/DEPT BUDGET	101.31.280.1900.0650.000.31	66.34
BUILDING/DEPT BUDGET	101.31.280.1900.0660.000.31	337.21
BUILDING/DEPT BUDGET	101.31.280.1900.0680.000.31	88.45
BUILDING/DEPT BUDGET	101.31.280.1900.0682.000.31	176.90
BUILDING/DEPT BUDGET	101.31.390.1370.0440.000.31	350.00
BUILDING/DEPT BUDGET	101.31.390.1370.0610.000.31	2,197.10
BUILDING/DEPT BUDGET	101.31.390.1370.0640.000.31	75.00
BUILDING/DEPT BUDGET	101.31.390.1370.0660.000.31	950.00
BUILDING/DEPT BUDGET	101.31.390.1370.0665.000.31	250.00
BUILDING/DEPT BUDGET	101.31.390.1410.0440.000.31	301.68
BUILDING/DEPT BUDGET	101.31.390.1410.0610.000.31	1,764.20
BUILDING/DEPT BUDGET	101.31.390.1410.0640.000.31	84.96
BUILDING/DEPT BUDGET	101.31.390.1410.0660.000.31	731.75
BUILDING/DEPT BUDGET	101.31.390.1410.0665.000.31	1,337.93
BUILDING/DEPT BUDGET	101.31.390.1410.0680.000.31	74.08
BUILDING/DEPT BUDGET	101.31.390.1410.0682.000.31	464.04
BUILDING/DEPT BUDGET	101.31.710.3400.0150.000.31	11,413.08
BUILDING/DEPT BUDGET	101.31.710.3401.0150.000.31	1,144.54
BUILDING/DEPT BUDGET	101.32.100.2225.0532.000.32	23.47
BUILDING/DEPT BUDGET	101.32.100.1670.0440.000.32	45.05
BUILDING/DEPT BUDGET	101.32.100.1340.0640.000.32	89.18
BUILDING/DEPT BUDGET	101.32.100.1510.0640.000.32	89.18
BUILDING/DEPT BUDGET	101.32.100.1670.0120.000.32	89.18
BUILDING/DEPT BUDGET	101.32.100.2120.0640.000.32	89.18
BUILDING/DEPT BUDGET	101.32.100.2400.0532.000.32	89.18
BUILDING/DEPT BUDGET	101.32.100.2400.0660.000.32	89.18
BUILDING/DEPT BUDGET	101.32.100.2400.0250.000.32	94.14
BUILDING/DEPT BUDGET	101.32.100.1270.0640.000.32	132.77

BUILDING/DEPT BUDGET	101.32.100.1670.0810.000.32	134.24
BUILDING/DEPT BUDGET	101.32.100.1670.0532.000.32	149.91
BUILDING/DEPT BUDGET	101.32.100.2400.0640.000.32	169.43
BUILDING/DEPT BUDGET	101.32.100.2225.0660.000.32	178.35
BUILDING/DEPT BUDGET	101.32.390.1370.0640.000.32	180.00
BUILDING/DEPT BUDGET	101.32.100.2225.0665.000.32	187.74
BUILDING/DEPT BUDGET	101.32.100.2400.0135.000.32	188.26
BUILDING/DEPT BUDGET	101.32.100.1270.0810.000.32	199.16
BUILDING/DEPT BUDGET	101.32.280.1900.0532.000.32	223.41
BUILDING/DEPT BUDGET	101.32.360.1680.0610.000.32	230.00
BUILDING/DEPT BUDGET	101.32.100.2400.0440.000.32	254.16
BUILDING/DEPT BUDGET	101.32.390.1244.0640.000.32	267.53
BUILDING/DEPT BUDGET	101.32.100.1241.0640.000.32	269.72
BUILDING/DEPT BUDGET	101.32.100.1440.0640.000.32	281.61
BUILDING/DEPT BUDGET	101.32.100.1241.0610.000.32	300.00
BUILDING/DEPT BUDGET	101.32.100.2400.0531.000.32	1,170.12
BUILDING/DEPT BUDGET	101.32.100.1470.0610.000.32	356.71
BUILDING/DEPT BUDGET	101.32.100.2400.0665.000.32	421.80
BUILDING/DEPT BUDGET	101.32.100.1510.0440.000.32	469.35
BUILDING/DEPT BUDGET	101.32.100.1470.0660.000.32	535.06
BUILDING/DEPT BUDGET	101.32.100.1240.0640.000.32	547.74
BUILDING/DEPT BUDGET	101.32.100.2225.0610.000.32	564.14
BUILDING/DEPT BUDGET	101.32.100.1670.0640.000.32	571.67
BUILDING/DEPT BUDGET	101.32.280.1900.0640.000.32	589.50
BUILDING/DEPT BUDGET	101.32.100.2220.0610.000.32	645.00
BUILDING/DEPT BUDGET	101.32.100.1270.0610.000.32	658.19
BUILDING/DEPT BUDGET	101.32.100.2120.0532.000.32	704.03
BUILDING/DEPT BUDGET	101.32.100.2400.0810.000.32	713.41
BUILDING/DEPT BUDGET	101.32.100.2225.0355.000.32	750.96
BUILDING/DEPT BUDGET	101.32.100.2400.0120.000.32	792.68
BUILDING/DEPT BUDGET	101.32.100.1340.0660.000.32	810.00
BUILDING/DEPT BUDGET	101.32.100.1510.0660.000.32	810.00
BUILDING/DEPT BUDGET	101.32.100.2225.0680.000.32	818.55
BUILDING/DEPT BUDGET	101.32.100.1670.0320.000.32	938.70
BUILDING/DEPT BUDGET	101.32.390.1244.0610.000.32	949.97
BUILDING/DEPT BUDGET	101.32.390.1410.0610.000.32	973.06
BUILDING/DEPT BUDGET	101.32.390.1410.0660.000.32	1,035.44
BUILDING/DEPT BUDGET	101.32.100.2120.0610.000.32	1,173.09
BUILDING/DEPT BUDGET	101.32.100.1570.0640.000.32	1,279.35
BUILDING/DEPT BUDGET	101.32.280.1900.0610.000.32	1,309.21
BUILDING/DEPT BUDGET	101.32.100.1670.0330.000.32	1,408.05
BUILDING/DEPT BUDGET	101.32.390.1244.0660.000.32	1,426.82
BUILDING/DEPT BUDGET	101.32.100.1470.0640.000.32	1,461.88
BUILDING/DEPT BUDGET	101.32.390.1370.0660.000.32	1,485.00
BUILDING/DEPT BUDGET	101.32.280.1900.0680.000.32	1,800.00
BUILDING/DEPT BUDGET	101.32.100.1670.0340.000.32	1,877.40
BUILDING/DEPT BUDGET	101.32.100.1570.0610.000.32	2,222.44
BUILDING/DEPT BUDGET	101.32.100.1440.0610.000.32	2,308.67
BUILDING/DEPT BUDGET	101.32.100.1240.0610.000.32	2,411.25
BUILDING/DEPT BUDGET	101.32.100.2400.0115.000.32	2,500.00
BUILDING/DEPT BUDGET	101.32.390.1370.0610.000.32	2,520.00
BUILDING/DEPT BUDGET	101.32.100.1140.0610.000.32	2,644.32
BUILDING/DEPT BUDGET	101.32.100.1340.0610.000.32	2,721.94
BUILDING/DEPT BUDGET	101.32.100.1670.0660.000.32	3,046.09
BUILDING/DEPT BUDGET	101.32.100.1510.0610.000.32	3,635.10
BUILDING/DEPT BUDGET	101.32.100.1670.0122.000.32	3,673.29
BUILDING/DEPT BUDGET	101.32.100.2400.0610.000.32	5,127.09
BUILDING/DEPT BUDGET	101.32.100.1670.0550.000.32	7,596.74
BUILDING/DEPT BUDGET	101.32.100.1670.0665.000.32	7,794.03
BUILDING/DEPT BUDGET	101.32.100.2225.0640.000.32	9,414.59
BUILDING/DEPT BUDGET	101.32.710.3400.0150.000.32	16,469.00
BUILDING/DEPT BUDGET	101.32.100.1670.0610.000.32	17,324.54
BUILDING/DEPT BUDGET	201.42.100.1100.0610.000.42	64,412.00
BUILDING/DEPT BUDGET	201.42.100.1140.0610.000.42	16,000.00
BUILDING/DEPT BUDGET	201.42.100.1240.0610.000.42	15,000.00
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	201.42.100.1270.0610.000.42	7,500.00
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	201.42.100.1470.0610.000.42	6,000.00
BUILDING/DEPT BUDGET	201.42.100.1510.0610.000.42	15,000.00
BUILDING/DEPT BUDGET	201.42.100.1570.0610.000.42	10,000.00
BUILDING/DEPT BUDGET	201.42.100.2100.0610.000.42	1,000.00
BUILDING/DEPT BUDGET	201.42.100.2120.0610.000.42	10,000.00
BUILDING/DEPT BUDGET	201.42.100.2121.0610.000.42	500.00

BUILDING/DEPT BUDGET	201.42.100.2122.0610.000.42	12,000.00
BUILDING/DEPT BUDGET	201.42.100.2123.0610.000.42	500.00
BUILDING/DEPT BUDGET	201.42.100.2213.0610.000.42	15,000.00
BUILDING/DEPT BUDGET	201.42.100.2225.0610.000.42	13,000.00
BUILDING/DEPT BUDGET	201.42.100.2400.0610.000.42	20,000.00
BUILDING/DEPT BUDGET	201.42.100.2600.0610.000.42	2,000.00
BUILDING/DEPT BUDGET	201.42.260.1245.0610.000.42	3,000.00
BUILDING/DEPT BUDGET	201.42.280.1900.0610.000.42	4,500.00
BUILDING/DEPT BUDGET	201.42.390.1170.0610.000.42	9,000.00
BUILDING/DEPT BUDGET	201.42.390.1370.0610.000.42	7,500.00
BUILDING/DEPT BUDGET	201.42.390.1641.0610.000.42	4,000.00
BUILDING/DEPT BUDGET	201.42.390.1642.0610.000.42	3,000.00
BUILDING/DEPT BUDGET	201.42.390.1643.0610.000.42	1,000.00
BUILDING/DEPT BUDGET	201.42.390.1645.0610.000.42	6,000.00
BUILDING/DEPT BUDGET	201.42.390.1646.0610.000.42	3,500.00
BUILDING/DEPT BUDGET	201.42.390.1649.0610.000.42	5,500.00
BUILDING/DEPT BUDGET	201.42.390.1650.0610.000.42	4,500.00
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	201.42.710.3406.0610.000.42	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	201.99.280.1900.0117.000.51	22,500.00
BUILDING/DEPT BUDGET	101.50.100.2340.0610.000.52	26,100.00
BUILDING/DEPT BUDGET	101.50.100.2130.0610.000.53	99,900.00
BUILDING/DEPT BUDGET	101.50.100.2212.0271.000.53	82.50
BUILDING/DEPT BUDGET	201.50.100.2340.0610.000.52	26,100.00
BUILDING/DEPT BUDGET	101.50.100.2213.0271.000.53	110.00
BUILDING/DEPT BUDGET	201.50.100.2212.0610.000.53	46,575.00
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.53	55.00
BUILDING/DEPT BUDGET	101.50.100.1470.0610.000.54	15,705.00
BUILDING/DEPT BUDGET	101.50.100.1670.0610.000.55	78,592.50
BUILDING/DEPT BUDGET	101.01.100.1050.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.01.100.1340.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.01.100.1470.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.01.100.1670.0271.000.00	1,469.60
BUILDING/DEPT BUDGET	101.01.100.2100.0271.000.00	184.80
BUILDING/DEPT BUDGET	101.01.100.2130.0271.000.00	70.40
BUILDING/DEPT BUDGET	101.01.100.2225.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.01.100.2400.0271.000.00	642.40
BUILDING/DEPT BUDGET	101.01.100.2600.0271.000.00	79.20
BUILDING/DEPT BUDGET	101.01.260.1240.0271.000.00	17.60
BUILDING/DEPT BUDGET	101.01.280.1900.0271.000.00	220.00
BUILDING/DEPT BUDGET	101.01.280.2140.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.01.280.2150.0271.000.00	61.60
BUILDING/DEPT BUDGET	101.02.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.02.100.1340.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.02.100.1470.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.02.100.1670.0271.000.00	1,364.00
BUILDING/DEPT BUDGET	101.02.100.2100.0271.000.00	123.20
BUILDING/DEPT BUDGET	101.02.100.2225.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.02.100.2400.0271.000.00	668.80
BUILDING/DEPT BUDGET	101.02.100.2600.0271.000.00	70.40
BUILDING/DEPT BUDGET	101.02.260.1240.0271.000.00	79.20
BUILDING/DEPT BUDGET	101.02.280.1900.0271.000.00	246.40
BUILDING/DEPT BUDGET	101.02.280.2140.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.02.280.2150.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.03.100.1050.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.03.100.1250.0271.000.00	96.80
BUILDING/DEPT BUDGET	101.03.100.1340.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.03.100.1470.0271.000.00	123.20
BUILDING/DEPT BUDGET	101.03.100.1670.0271.000.00	1,469.60
BUILDING/DEPT BUDGET	101.03.100.2100.0271.000.00	96.80
BUILDING/DEPT BUDGET	101.03.100.2225.0271.000.00	70.40
BUILDING/DEPT BUDGET	101.03.100.2400.0271.000.00	660.00
BUILDING/DEPT BUDGET	101.03.100.2600.0271.000.00	61.60
BUILDING/DEPT BUDGET	101.03.280.1900.0271.000.00	352.00
BUILDING/DEPT BUDGET	101.03.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.03.280.2150.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.04.100.1340.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.04.100.1470.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.04.100.1670.0271.000.00	1,152.80
BUILDING/DEPT BUDGET	101.04.100.2100.0271.000.00	202.40
BUILDING/DEPT BUDGET	101.04.100.2225.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.04.100.2400.0271.000.00	624.80

BUILDING/DEPT BUDGET	101.04.100.2600.0271.000.00	88.00
BUILDING/DEPT BUDGET	101.04.280.1900.0271.000.00	308.00
BUILDING/DEPT BUDGET	101.04.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.04.280.2150.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.05.100.1050.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.05.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.05.100.1340.0271.000.00	211.20
BUILDING/DEPT BUDGET	101.05.100.1470.0271.000.00	264.00
BUILDING/DEPT BUDGET	101.05.100.1670.0271.000.00	2,059.20
BUILDING/DEPT BUDGET	101.05.100.2100.0271.000.00	264.00
BUILDING/DEPT BUDGET	101.05.100.2225.0271.000.00	123.20
BUILDING/DEPT BUDGET	101.05.100.2400.0271.000.00	774.40
BUILDING/DEPT BUDGET	101.05.100.2600.0271.000.00	114.40
BUILDING/DEPT BUDGET	101.05.280.1900.0271.000.00	272.80
BUILDING/DEPT BUDGET	101.05.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.05.280.2150.0271.000.00	167.20
BUILDING/DEPT BUDGET	101.06.100.1050.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.06.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.06.100.1340.0271.000.00	211.20
BUILDING/DEPT BUDGET	101.06.100.1470.0271.000.00	184.80
BUILDING/DEPT BUDGET	101.06.100.1670.0271.000.00	2,006.40
BUILDING/DEPT BUDGET	101.06.100.2100.0271.000.00	228.80
BUILDING/DEPT BUDGET	101.06.100.2130.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.06.100.2225.0271.000.00	123.20
BUILDING/DEPT BUDGET	101.06.100.2400.0271.000.00	792.00
BUILDING/DEPT BUDGET	101.06.100.2600.0271.000.00	132.00
BUILDING/DEPT BUDGET	101.06.280.1900.0271.000.00	580.80
BUILDING/DEPT BUDGET	101.06.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.06.280.2150.0271.000.00	70.40
BUILDING/DEPT BUDGET	101.07.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.07.100.1340.0271.000.00	211.20
BUILDING/DEPT BUDGET	101.07.100.1470.0271.000.00	149.60
BUILDING/DEPT BUDGET	101.07.100.1670.0271.000.00	1,883.20
BUILDING/DEPT BUDGET	101.07.100.2100.0271.000.00	228.80
BUILDING/DEPT BUDGET	101.07.100.2120.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.07.100.2225.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.07.100.2400.0271.000.00	704.00
BUILDING/DEPT BUDGET	101.07.100.2600.0271.000.00	114.40
BUILDING/DEPT BUDGET	101.07.280.1900.0271.000.00	519.20
BUILDING/DEPT BUDGET	101.07.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.07.280.2150.0271.000.00	88.00
BUILDING/DEPT BUDGET	101.08.100.1050.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.08.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.08.100.1340.0271.000.00	211.20
BUILDING/DEPT BUDGET	101.08.100.1470.0271.000.00	123.20
BUILDING/DEPT BUDGET	101.08.100.1670.0271.000.00	1,988.80
BUILDING/DEPT BUDGET	101.08.100.2100.0271.000.00	264.00
BUILDING/DEPT BUDGET	101.08.100.2130.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.08.100.2225.0271.000.00	132.00
BUILDING/DEPT BUDGET	101.08.100.2400.0271.000.00	1,012.00
BUILDING/DEPT BUDGET	101.08.100.2600.0271.000.00	88.00
BUILDING/DEPT BUDGET	101.08.280.1900.0271.000.00	176.00
BUILDING/DEPT BUDGET	101.08.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.08.280.2150.0271.000.00	26.40
BUILDING/DEPT BUDGET	101.31.100.1140.0271.000.00	211.20
BUILDING/DEPT BUDGET	101.31.100.1240.0271.000.00	484.00
BUILDING/DEPT BUDGET	101.31.100.1250.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.31.100.1270.0271.000.00	228.80
BUILDING/DEPT BUDGET	101.31.100.1340.0271.000.00	501.60
BUILDING/DEPT BUDGET	101.31.100.1370.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.31.100.1440.0271.000.00	589.60
BUILDING/DEPT BUDGET	101.31.100.1470.0271.000.00	598.40
BUILDING/DEPT BUDGET	101.31.100.1510.0271.000.00	440.00
BUILDING/DEPT BUDGET	101.31.100.1570.0271.000.00	299.20
BUILDING/DEPT BUDGET	101.31.100.1670.0271.000.00	853.60
BUILDING/DEPT BUDGET	101.31.100.2100.0271.000.00	70.40
BUILDING/DEPT BUDGET	101.31.100.2120.0271.000.00	193.60
BUILDING/DEPT BUDGET	101.31.100.2225.0271.000.00	228.80
BUILDING/DEPT BUDGET	101.31.100.2400.0271.000.00	1,531.20
BUILDING/DEPT BUDGET	101.31.100.2600.0271.000.00	255.20
BUILDING/DEPT BUDGET	101.31.280.1900.0271.000.00	730.40
BUILDING/DEPT BUDGET	101.31.280.2140.0271.000.00	70.40
BUILDING/DEPT BUDGET	101.31.280.2150.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.31.390.1410.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.31.720.3500.0271.000.00	26.40
BUILDING/DEPT BUDGET	101.32.100.1140.0271.000.00	158.40

BUILDING/DEPT BUDGET	101.32.100.1141.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.32.100.1240.0271.000.00	360.80
BUILDING/DEPT BUDGET	101.32.100.1241.0271.000.00	132.00
BUILDING/DEPT BUDGET	101.32.100.1270.0271.000.00	316.80
BUILDING/DEPT BUDGET	101.32.100.1340.0271.000.00	316.80
BUILDING/DEPT BUDGET	101.32.100.1440.0271.000.00	272.80
BUILDING/DEPT BUDGET	101.32.100.1450.0271.000.00	26.40
BUILDING/DEPT BUDGET	101.32.100.1470.0271.000.00	501.60
BUILDING/DEPT BUDGET	101.32.100.1510.0271.000.00	299.20
BUILDING/DEPT BUDGET	101.32.100.1570.0271.000.00	237.60
BUILDING/DEPT BUDGET	101.32.100.1670.0271.000.00	1,073.60
BUILDING/DEPT BUDGET	101.32.100.2100.0271.000.00	79.20
BUILDING/DEPT BUDGET	101.32.100.2101.0271.000.00	35.20
BUILDING/DEPT BUDGET	101.32.100.2120.0271.000.00	237.60
BUILDING/DEPT BUDGET	101.32.100.2225.0271.000.00	255.20
BUILDING/DEPT BUDGET	101.32.100.2400.0271.000.00	1,513.60
BUILDING/DEPT BUDGET	101.32.100.2600.0271.000.00	193.60
BUILDING/DEPT BUDGET	101.32.280.1900.0271.000.00	607.20
BUILDING/DEPT BUDGET	101.32.280.2140.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.32.280.2150.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.32.390.1410.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.32.720.3500.0271.000.00	26.40
BUILDING/DEPT BUDGET	101.50.100.1470.0271.000.00	26.40
BUILDING/DEPT BUDGET	101.50.100.2212.0271.000.00	536.80
BUILDING/DEPT BUDGET	101.50.100.2320.0271.000.00	642.40
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.00	528.00
BUILDING/DEPT BUDGET	101.50.100.2340.0271.000.00	492.80
BUILDING/DEPT BUDGET	101.50.100.2400.0271.000.00	308.00
BUILDING/DEPT BUDGET	101.50.100.2510.0271.000.00	316.80
BUILDING/DEPT BUDGET	101.50.100.2580.0271.000.00	607.20
BUILDING/DEPT BUDGET	101.50.100.2600.0271.000.00	193.60
BUILDING/DEPT BUDGET	101.50.280.2490.0271.000.00	616.00
BUILDING/DEPT BUDGET	101.50.316.2330.0271.000.00	35.20
BUILDING/DEPT BUDGET	101.50.316.2580.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.61.100.2210.0271.000.00	44.00
BUILDING/DEPT BUDGET	101.61.100.2540.0271.000.00	140.80
BUILDING/DEPT BUDGET	101.61.100.2600.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.1000.0271.000.00	35.20
BUILDING/DEPT BUDGET	101.99.100.1670.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.99.100.2100.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.2124.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.2130.0271.000.00	132.00
BUILDING/DEPT BUDGET	101.99.100.2135.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.99.100.2210.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.2213.0271.000.00	211.20
BUILDING/DEPT BUDGET	101.99.100.2300.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.2510.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.2580.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.100.2600.0271.000.00	52.80
BUILDING/DEPT BUDGET	101.99.280.1900.0271.000.00	246.40
BUILDING/DEPT BUDGET	101.99.280.2150.0271.000.00	176.00
BUILDING/DEPT BUDGET	101.99.280.2160.0271.000.00	105.60
BUILDING/DEPT BUDGET	101.99.280.2490.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.99.360.1680.0271.000.00	193.60
BUILDING/DEPT BUDGET	201.41.100.1100.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.41.100.1140.0271.000.00	528.00
BUILDING/DEPT BUDGET	201.41.100.1141.0271.000.00	44.00
BUILDING/DEPT BUDGET	201.41.100.1240.0271.000.00	2,464.00
BUILDING/DEPT BUDGET	201.41.100.1270.0271.000.00	924.00
BUILDING/DEPT BUDGET	201.41.100.1340.0271.000.00	941.60
BUILDING/DEPT BUDGET	201.41.100.1440.0271.000.00	1,733.60
BUILDING/DEPT BUDGET	201.41.100.1470.0271.000.00	440.00
BUILDING/DEPT BUDGET	201.41.100.1510.0271.000.00	1,302.40
BUILDING/DEPT BUDGET	201.41.100.1570.0271.000.00	1,663.20
BUILDING/DEPT BUDGET	201.41.100.1682.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.41.100.2100.0271.000.00	228.80
BUILDING/DEPT BUDGET	201.41.100.2110.0271.000.00	211.20
BUILDING/DEPT BUDGET	201.41.100.2120.0271.000.00	941.60
BUILDING/DEPT BUDGET	201.41.100.2212.0271.000.00	79.20
BUILDING/DEPT BUDGET	201.41.100.2225.0271.000.00	352.00
BUILDING/DEPT BUDGET	201.41.100.2400.0271.000.00	2,780.80
BUILDING/DEPT BUDGET	201.41.100.2600.0271.000.00	739.20
BUILDING/DEPT BUDGET	201.41.260.1240.0271.000.00	26.40
BUILDING/DEPT BUDGET	201.41.280.1900.0271.000.00	1,364.00
BUILDING/DEPT BUDGET	201.41.280.1913.0271.000.00	17.60
BUILDING/DEPT BUDGET	201.41.280.2100.0271.000.00	61.60

BUILDING/DEPT BUDGET	201.41.280.2140.0271.000.00	105.60
BUILDING/DEPT BUDGET	201.41.280.2145.0271.000.00	378.40
BUILDING/DEPT BUDGET	201.41.280.2150.0271.000.00	44.00
BUILDING/DEPT BUDGET	201.41.280.2400.0271.000.00	44.00
BUILDING/DEPT BUDGET	201.41.360.1680.0271.000.00	17.60
BUILDING/DEPT BUDGET	201.41.390.1170.0271.000.00	316.80
BUILDING/DEPT BUDGET	201.41.390.1370.0271.000.00	264.00
BUILDING/DEPT BUDGET	201.41.390.1410.0271.000.00	316.80
BUILDING/DEPT BUDGET	201.41.390.1450.0271.000.00	105.60
BUILDING/DEPT BUDGET	201.41.390.1649.0271.000.00	211.20
BUILDING/DEPT BUDGET	201.41.390.1650.0271.000.00	149.60
BUILDING/DEPT BUDGET	201.41.710.3418.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.41.720.3500.0271.000.00	1,531.20
BUILDING/DEPT BUDGET	201.41.720.3505.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.50.100.1470.0271.000.00	26.40
BUILDING/DEPT BUDGET	201.50.100.2212.0271.000.00	431.20
BUILDING/DEPT BUDGET	201.50.100.1470.0610.000.54	55,305.00
BUILDING/DEPT BUDGET	201.50.100.2320.0271.000.00	642.40
BUILDING/DEPT BUDGET	201.50.100.2330.0271.000.00	528.00
BUILDING/DEPT BUDGET	201.50.100.2340.0271.000.00	492.80
BUILDING/DEPT BUDGET	201.50.100.2400.0271.000.00	308.00
BUILDING/DEPT BUDGET	201.50.100.2510.0271.000.00	316.80
BUILDING/DEPT BUDGET	201.50.100.2580.0271.000.00	624.80
BUILDING/DEPT BUDGET	201.50.100.2600.0271.000.00	193.60
BUILDING/DEPT BUDGET	201.50.280.2490.0271.000.00	616.00
BUILDING/DEPT BUDGET	201.50.316.2330.0271.000.00	35.20
BUILDING/DEPT BUDGET	201.50.316.2580.0271.000.00	26.40
BUILDING/DEPT BUDGET	201.61.100.2540.0271.000.00	123.20
BUILDING/DEPT BUDGET	201.61.100.2600.0271.000.00	35.20
BUILDING/DEPT BUDGET	201.99.100.1000.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.99.100.1100.0271.000.00	70.40
BUILDING/DEPT BUDGET	201.99.100.2124.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.99.100.2130.0271.000.00	88.00
BUILDING/DEPT BUDGET	201.99.100.2135.0271.000.00	52.80
BUILDING/DEPT BUDGET	201.99.100.2300.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.99.100.2510.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.99.100.2580.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.99.100.2600.0271.000.00	61.60
BUILDING/DEPT BUDGET	201.99.280.1900.0271.000.00	17.60
BUILDING/DEPT BUDGET	201.99.280.2490.0271.000.00	8.80
BUILDING/DEPT BUDGET	201.99.720.3500.0271.000.00	8.80
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	8.80
BUILDING/DEPT BUDGET	110.03.100.2700.0271.000.00	17.60
BUILDING/DEPT BUDGET	110.04.100.2700.0271.000.00	17.60
BUILDING/DEPT BUDGET	110.05.100.2700.0271.000.00	44.00
BUILDING/DEPT BUDGET	110.06.100.2700.0271.000.00	35.20
BUILDING/DEPT BUDGET	110.07.100.2700.0271.000.00	26.40
BUILDING/DEPT BUDGET	110.08.100.2700.0271.000.00	26.40
BUILDING/DEPT BUDGET	110.31.100.2700.0271.000.00	8.80
BUILDING/DEPT BUDGET	110.32.100.2700.0271.000.00	8.80
BUILDING/DEPT BUDGET	210.41.100.2700.0271.000.00	3.40
BUILDING/DEPT BUDGET	110.50.100.2700.0271.000.00	52.80
BUILDING/DEPT BUDGET	210.50.100.2700.0271.000.00	28.40
BUILDING/DEPT BUDGET	110.50.100.2510.0271.000.00	475.20
BUILDING/DEPT BUDGET	210.50.100.2510.0271.000.00	268.40
BUILDING/DEPT BUDGET	101.50.100.2225.0640.000.56	42,975.00
BUILDING/DEPT BUDGET	101.50.100.2320.0610.000.57	48,600.00
BUILDING/DEPT BUDGET	101.99.360.1680.0610.000.58	4,500.00
BUILDING/DEPT BUDGET	101.99.100.2600.0610.000.59	271,396.80
BUILDING/DEPT BUDGET	101.99.100.2540.0610.000.61	77,400.00
BUILDING/DEPT BUDGET	101.99.999.6200.0920.000.62	270,000.00
BUILDING/DEPT BUDGET	201.50.100.1470.0610.000.55	70,809.30
BUILDING/DEPT BUDGET	201.50.100.2320.0610.000.57	48,600.00
BUILDING/DEPT BUDGET	201.99.360.1680.0610.000.58	4,500.00
BUILDING/DEPT BUDGET	201.99.100.2600.0610.000.59	207,130.50
BUILDING/DEPT BUDGET	201.99.100.2540.0610.000.61	38,700.00
BUILDING/DEPT BUDGET	201.99.999.6200.0920.000.62	90,000.00
BUILDING/DEPT BUDGET	215.00.000.3501.1703.284.64	(16,414.00)
BUILDING/DEPT BUDGET	215.00.000.3501.1701.284.64	(3,591.00)
BUILDING/DEPT BUDGET	215.41.720.3501.0582.284.64	25,648.00
BUILDING/DEPT BUDGET	215.41.720.3501.0610.284.64	1,949.00
BUILDING/DEPT BUDGET	215.41.720.3501.0655.284.64	205.00
BUILDING/DEPT BUDGET	215.41.710.3402.0582.284.64	1,334.00
BUILDING/DEPT BUDGET	215.41.710.3402.0610.284.64	205.00
BUILDING/DEPT BUDGET	215.41.710.3402.0610.284.64	205.00
BUILDING/DEPT BUDGET	215.41.710.3402.0582.284.64	2,154.00

BUILDING/DEPT BUDGET	215.00.000.3500.1710.284.64	(11,285.00)
BUILDING/DEPT BUDGET	215.41.720.3503.0610.284.64	1,641.00
BUILDING/DEPT BUDGET	215.00.000.3503.1701.284.64	(9,233.00)
BUILDING/DEPT BUDGET	215.41.720.3503.0582.284.64	15,389.00
BUILDING/DEPT BUDGET	215.41.720.3503.1707.284.64	(2,052.00)
BUILDING/DEPT BUDGET	215.00.000.3504.1703.284.64	(22,570.00)
BUILDING/DEPT BUDGET	215.00.000.3504.1701.284.64	(9,233.00)
BUILDING/DEPT BUDGET	215.41.720.3504.0670.284.64	5,130.00
BUILDING/DEPT BUDGET	215.41.720.3504.0582.284.64	16,414.00
BUILDING/DEPT BUDGET	215.41.720.3504.0610.284.64	3,078.00
BUILDING/DEPT BUDGET	215.00.000.3502.1703.284.64	(10,259.00)
BUILDING/DEPT BUDGET	215.00.000.3502.1701.284.64	(4,617.00)
BUILDING/DEPT BUDGET	215.41.720.3502.0582.284.64	25,648.00
BUILDING/DEPT BUDGET	215.41.720.3502.0610.284.64	410.00
BUILDING/DEPT BUDGET	215.41.720.3504.0665.284.64	205.00
BUILDING/DEPT BUDGET	215.00.000.3505.1701.284.64	(2,678.00)
BUILDING/DEPT BUDGET	215.41.720.3505.0582.284.64	10,259.00
BUILDING/DEPT BUDGET	215.00.000.3512.1701.284.64	(9,233.00)
BUILDING/DEPT BUDGET	215.41.720.3512.0582.284.64	23,596.00
BUILDING/DEPT BUDGET	215.41.720.3512.0610.284.64	513.00
BUILDING/DEPT BUDGET	215.41.720.3511.0582.284.64	10,259.00
BUILDING/DEPT BUDGET	215.41.720.3511.0610.284.64	821.00
BUILDING/DEPT BUDGET	215.00.000.3412.1703.284.64	(1,026.00)
BUILDING/DEPT BUDGET	215.00.000.3412.1701.284.64	(10,259.00)
BUILDING/DEPT BUDGET	215.41.710.3412.0810.284.64	667.00
BUILDING/DEPT BUDGET	215.41.710.3412.0582.284.64	25,648.00
BUILDING/DEPT BUDGET	215.41.710.3412.0610.284.64	513.00
BUILDING/DEPT BUDGET	215.00.000.3509.1703.284.64	(3,796.00)
BUILDING/DEPT BUDGET	215.41.720.3509.0582.284.64	11,285.00
BUILDING/DEPT BUDGET	215.41.720.3509.0610.284.64	1,282.00
BUILDING/DEPT BUDGET	215.00.000.3506.1703.284.64	(8,207.00)
BUILDING/DEPT BUDGET	215.41.720.3506.0610.284.64	872.00
BUILDING/DEPT BUDGET	215.41.720.3506.0670.284.64	2,052.00
BUILDING/DEPT BUDGET	215.41.720.3506.0582.284.64	13,337.00
BUILDING/DEPT BUDGET	215.00.000.3508.1701.284.64	(18,466.00)
BUILDING/DEPT BUDGET	215.00.720.3508.0582.284.64	22,570.00
BUILDING/DEPT BUDGET	215.41.720.3508.0610.284.64	513.00
BUILDING/DEPT BUDGET	215.00.000.3510.1703.284.64	(9,233.00)
BUILDING/DEPT BUDGET	215.00.000.3510.1701.284.64	(4,309.00)
BUILDING/DEPT BUDGET	215.41.720.3510.0582.284.64	15,901.00
BUILDING/DEPT BUDGET	215.41.720.3510.0610.284.64	103.00
BUILDING/DEPT BUDGET	215.00.000.3507.1701.284.64	(2,873.00)
BUILDING/DEPT BUDGET	215.41.720.3507.0610.284.64	205.00
BUILDING/DEPT BUDGET	215.41.720.3507.0660.284.64	24,109.00
BUILDING/DEPT BUDGET	215.00.000.3500.1702.284.64	(5,130.00)
BUILDING/DEPT BUDGET	215.00.000.3514.1701.284.64	(5,335.00)
BUILDING/DEPT BUDGET	215.00.000.3522.1706.284.64	(6,361.00)
BUILDING/DEPT BUDGET	215.00.000.3500.1920.284.64	(53,347.00)
BUILDING/DEPT BUDGET	215.41.720.3500.0540.284.64	1,847.00
BUILDING/DEPT BUDGET	215.41.720.3500.0810.284.64	7,694.00
BUILDING/DEPT BUDGET	215.41.720.3500.0660.284.64	10,259.00
BUILDING/DEPT BUDGET	215.41.720.3500.0582.284.64	6,668.00
BUILDING/DEPT BUDGET	215.41.720.3500.0344.284.64	22,570.00
BUILDING/DEPT BUDGET	215.41.720.3500.0450.284.64	5,130.00
BUILDING/DEPT BUDGET	215.41.720.3500.0610.284.64	25,648.00
BUILDING/DEPT BUDGET	215.41.720.3500.0330.284.64	5,130.00
BUILDING/DEPT BUDGET	215.41.720.3500.0532.284.64	1,026.00
BUILDING/DEPT BUDGET	215.41.720.3500.0550.284.64	3,078.00
BUILDING/DEPT BUDGET	215.41.720.3500.0440.284.64	513.00
BUILDING/DEPT BUDGET	215.41.720.3500.0610.284.64	4,617.00
BUILDING/DEPT BUDGET	215.41.720.3500.0582.284.64	2,565.00
BUILDING/DEPT BUDGET	215.41.720.3500.0340.284.64	4,104.00
BUILDING/DEPT BUDGET	215.41.720.3500.0531.284.64	1,436.00
BUILDING/DEPT BUDGET	215.41.720.3522.0610.284.64	821.00
BUILDING/DEPT BUDGET	215.41.720.3524.0582.284.64	205.00
BUILDING/DEPT BUDGET	201.42.720.3500.0582.000.64	125,839.70
BUILDING/DEPT BUDGET	201.41.720.3500.0582.000.64	125,839.70
BUILDING/DEPT BUDGET	111.99.100.2700.0730.000.00	310,775.06
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	311,045.00
BUILDING/DEPT BUDGET	128.99.100.1670.0660.000.00	1,513,528.07
BUILDING/DEPT BUDGET	228.99.100.1100.0660.000.00	788,811.23
BUILDING/DEPT BUDGET	261.99.100.2600.0725.612.59	7,357,945.67
BUILDING/DEPT BUDGET	101.01.100.1241.0250.000.00	5.75
BUILDING/DEPT BUDGET	101.01.100.1250.0250.000.00	218.50

BUILDING/DEPT BUDGET	101.01.100.1340.0250.000.00	379.50
BUILDING/DEPT BUDGET	101.01.100.1470.0250.000.00	253.00
BUILDING/DEPT BUDGET	101.01.100.1670.0250.000.00	5,163.50
BUILDING/DEPT BUDGET	101.01.100.2100.0250.000.00	322.00
BUILDING/DEPT BUDGET	101.01.100.2120.0250.000.00	287.50
BUILDING/DEPT BUDGET	101.01.100.2130.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.01.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.01.100.2225.0250.000.00	494.50
BUILDING/DEPT BUDGET	101.01.100.2400.0250.000.00	908.50
BUILDING/DEPT BUDGET	101.01.100.2600.0250.000.00	4,738.00
BUILDING/DEPT BUDGET	101.01.260.1245.0250.000.00	46.00
BUILDING/DEPT BUDGET	101.01.280.1900.0250.000.00	1,173.00
BUILDING/DEPT BUDGET	101.01.280.2140.0250.000.00	299.00
BUILDING/DEPT BUDGET	101.01.280.2150.0250.000.00	230.00
BUILDING/DEPT BUDGET	110.01.100.2700.0250.000.00	57.50
BUILDING/DEPT BUDGET	115.01.456.1900.0250.132.51	201.25
BUILDING/DEPT BUDGET	101.02.100.1250.0250.000.00	184.00
BUILDING/DEPT BUDGET	101.02.100.1340.0250.000.00	356.50
BUILDING/DEPT BUDGET	101.02.100.1470.0250.000.00	322.00
BUILDING/DEPT BUDGET	101.02.100.1670.0250.000.00	3,933.00
BUILDING/DEPT BUDGET	101.02.100.2100.0250.000.00	218.50
BUILDING/DEPT BUDGET	101.02.100.2120.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.02.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.02.100.2225.0250.000.00	425.50
BUILDING/DEPT BUDGET	101.02.100.2400.0250.000.00	966.00
BUILDING/DEPT BUDGET	101.02.100.2600.0250.000.00	4,059.50
BUILDING/DEPT BUDGET	101.02.260.1245.0250.000.00	299.00
BUILDING/DEPT BUDGET	101.02.280.1900.0250.000.00	713.00
BUILDING/DEPT BUDGET	101.02.280.2140.0250.000.00	115.00
BUILDING/DEPT BUDGET	101.02.280.2150.0250.000.00	253.00
BUILDING/DEPT BUDGET	110.02.100.2700.0250.000.00	230.00
BUILDING/DEPT BUDGET	115.02.456.1900.0250.132.51	74.75
BUILDING/DEPT BUDGET	101.03.100.1250.0250.000.00	333.50
BUILDING/DEPT BUDGET	101.03.100.1340.0250.000.00	379.50
BUILDING/DEPT BUDGET	101.03.100.1470.0250.000.00	253.00
BUILDING/DEPT BUDGET	101.03.100.1472.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.03.100.1670.0250.000.00	5,244.00
BUILDING/DEPT BUDGET	101.03.100.2100.0250.000.00	161.00
BUILDING/DEPT BUDGET	101.03.100.2120.0250.000.00	345.00
BUILDING/DEPT BUDGET	101.03.100.2130.0250.000.00	80.50
BUILDING/DEPT BUDGET	101.03.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.03.100.2225.0250.000.00	356.50
BUILDING/DEPT BUDGET	101.03.100.2400.0250.000.00	954.50
BUILDING/DEPT BUDGET	101.03.100.2600.0250.000.00	3,220.00
BUILDING/DEPT BUDGET	101.03.280.1900.0250.000.00	931.50
BUILDING/DEPT BUDGET	101.03.280.2140.0250.000.00	195.50
BUILDING/DEPT BUDGET	101.03.280.2150.0250.000.00	138.00
BUILDING/DEPT BUDGET	110.03.100.2700.0250.000.00	46.00
BUILDING/DEPT BUDGET	115.03.456.1900.0250.132.51	207.00
BUILDING/DEPT BUDGET	101.04.100.1250.0250.000.00	92.00
BUILDING/DEPT BUDGET	101.04.100.1340.0250.000.00	264.50
BUILDING/DEPT BUDGET	101.04.100.1470.0250.000.00	322.00
BUILDING/DEPT BUDGET	101.04.100.1472.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.04.100.1660.0250.000.00	287.50
BUILDING/DEPT BUDGET	101.04.100.1670.0250.000.00	4,473.50
BUILDING/DEPT BUDGET	101.04.100.2100.0250.000.00	195.50
BUILDING/DEPT BUDGET	101.04.100.2120.0250.000.00	310.50
BUILDING/DEPT BUDGET	101.04.100.2130.0250.000.00	57.50
BUILDING/DEPT BUDGET	101.04.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.04.100.2225.0250.000.00	414.00
BUILDING/DEPT BUDGET	101.04.100.2400.0250.000.00	920.00
BUILDING/DEPT BUDGET	101.04.100.2600.0250.000.00	4,324.00
BUILDING/DEPT BUDGET	101.04.280.1660.0250.000.00	149.50
BUILDING/DEPT BUDGET	101.04.280.1900.0250.000.00	1,115.50
BUILDING/DEPT BUDGET	101.04.280.2140.0250.000.00	195.50
BUILDING/DEPT BUDGET	101.04.280.2150.0250.000.00	644.00
BUILDING/DEPT BUDGET	110.04.100.2700.0250.000.00	34.50
BUILDING/DEPT BUDGET	115.04.456.1900.0250.132.51	316.25
BUILDING/DEPT BUDGET	101.05.100.1250.0250.000.00	218.50
BUILDING/DEPT BUDGET	101.05.100.1340.0250.000.00	563.50
BUILDING/DEPT BUDGET	101.05.100.1470.0250.000.00	471.50
BUILDING/DEPT BUDGET	101.05.100.1670.0250.000.00	7,107.00
BUILDING/DEPT BUDGET	101.05.100.2100.0250.000.00	690.00
BUILDING/DEPT BUDGET	101.05.100.2120.0250.000.00	552.00
BUILDING/DEPT BUDGET	101.05.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.05.100.2225.0250.000.00	471.50



BUILDING/DEPT BUDGET	101.05.100.2400.0250.000.00	1,058.00
BUILDING/DEPT BUDGET	101.05.100.2600.0250.000.00	3,300.50
BUILDING/DEPT BUDGET	101.05.280.1900.0250.000.00	862.50
BUILDING/DEPT BUDGET	101.05.280.2140.0250.000.00	391.00
BUILDING/DEPT BUDGET	101.05.280.2150.0250.000.00	161.00
BUILDING/DEPT BUDGET	110.05.100.2700.0250.000.00	149.50
BUILDING/DEPT BUDGET	115.05.456.1900.0250.132.51	120.75
BUILDING/DEPT BUDGET	115.05.737.2130.0250.163.00	50.60
BUILDING/DEPT BUDGET	101.06.100.1250.0250.000.00	195.50
BUILDING/DEPT BUDGET	101.06.100.1340.0250.000.00	506.00
BUILDING/DEPT BUDGET	101.06.100.1470.0250.000.00	506.00
BUILDING/DEPT BUDGET	101.06.100.1472.0250.000.00	80.50
BUILDING/DEPT BUDGET	101.06.100.1670.0250.000.00	7,486.50
BUILDING/DEPT BUDGET	101.06.100.2100.0250.000.00	908.50
BUILDING/DEPT BUDGET	101.06.100.2101.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.06.100.2120.0250.000.00	736.00
BUILDING/DEPT BUDGET	101.06.100.2130.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.06.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.06.100.2225.0250.000.00	540.50
BUILDING/DEPT BUDGET	101.06.100.2400.0250.000.00	1,012.00
BUILDING/DEPT BUDGET	101.06.100.2600.0250.000.00	7,797.00
BUILDING/DEPT BUDGET	101.06.280.1900.0250.000.00	1,978.00
BUILDING/DEPT BUDGET	101.06.280.2140.0250.000.00	402.50
BUILDING/DEPT BUDGET	101.06.280.2150.0250.000.00	207.00
BUILDING/DEPT BUDGET	101.06.280.2160.0250.000.00	11.50
BUILDING/DEPT BUDGET	110.06.100.2700.0250.000.00	80.50
BUILDING/DEPT BUDGET	115.06.456.1900.0250.132.51	368.00
BUILDING/DEPT BUDGET	101.07.100.1250.0250.000.00	218.50
BUILDING/DEPT BUDGET	101.07.100.1340.0250.000.00	471.50
BUILDING/DEPT BUDGET	101.07.100.1470.0250.000.00	563.50
BUILDING/DEPT BUDGET	101.07.100.1472.0250.000.00	80.50
BUILDING/DEPT BUDGET	101.07.100.1660.0250.000.00	333.50
BUILDING/DEPT BUDGET	101.07.100.1670.0250.000.00	6,658.50
BUILDING/DEPT BUDGET	101.07.100.2100.0250.000.00	494.50
BUILDING/DEPT BUDGET	101.07.100.2120.0250.000.00	494.50
BUILDING/DEPT BUDGET	101.07.100.2130.0250.000.00	115.00
BUILDING/DEPT BUDGET	101.07.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.07.100.2225.0250.000.00	425.50
BUILDING/DEPT BUDGET	101.07.100.2400.0250.000.00	1,012.00
BUILDING/DEPT BUDGET	101.07.100.2600.0250.000.00	6,957.50
BUILDING/DEPT BUDGET	101.07.280.1660.0250.000.00	103.50
BUILDING/DEPT BUDGET	101.07.280.1900.0250.000.00	1,115.50
BUILDING/DEPT BUDGET	101.07.280.2140.0250.000.00	241.50
BUILDING/DEPT BUDGET	101.07.280.2150.0250.000.00	598.00
BUILDING/DEPT BUDGET	110.07.100.2700.0250.000.00	57.50
BUILDING/DEPT BUDGET	115.07.456.1660.0250.132.51	264.50
BUILDING/DEPT BUDGET	115.07.456.1900.0250.132.51	207.00
BUILDING/DEPT BUDGET	115.07.457.1660.0250.134.00	126.50
BUILDING/DEPT BUDGET	115.07.737.2130.0250.163.00	56.35
BUILDING/DEPT BUDGET	101.08.100.1250.0250.000.00	195.50
BUILDING/DEPT BUDGET	101.08.100.1340.0250.000.00	632.50
BUILDING/DEPT BUDGET	101.08.100.1470.0250.000.00	517.50
BUILDING/DEPT BUDGET	101.08.100.1472.0250.000.00	57.50
BUILDING/DEPT BUDGET	101.08.100.1670.0250.000.00	7,567.00
BUILDING/DEPT BUDGET	101.08.100.2100.0250.000.00	391.00
BUILDING/DEPT BUDGET	101.08.100.2120.0250.000.00	759.00
BUILDING/DEPT BUDGET	101.08.100.2130.0250.000.00	46.00
BUILDING/DEPT BUDGET	101.08.100.2213.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.08.100.2225.0250.000.00	586.50
BUILDING/DEPT BUDGET	101.08.100.2400.0250.000.00	1,000.50
BUILDING/DEPT BUDGET	101.08.100.2600.0250.000.00	5,405.00
BUILDING/DEPT BUDGET	101.08.280.1900.0250.000.00	1,115.50
BUILDING/DEPT BUDGET	101.08.280.2140.0250.000.00	391.00
BUILDING/DEPT BUDGET	101.08.280.2150.0250.000.00	253.00
BUILDING/DEPT BUDGET	110.08.100.2700.0250.000.00	34.50
BUILDING/DEPT BUDGET	115.08.456.1900.0250.132.51	207.00
BUILDING/DEPT BUDGET	115.29.456.1900.0250.132.51	23.00
BUILDING/DEPT BUDGET	101.31.100.1140.0250.000.00	552.00
BUILDING/DEPT BUDGET	101.31.100.1240.0250.000.00	207.00
BUILDING/DEPT BUDGET	101.31.100.1250.0250.000.00	425.50
BUILDING/DEPT BUDGET	101.31.100.1270.0250.000.00	793.50
BUILDING/DEPT BUDGET	101.31.100.1370.0250.000.00	448.50
BUILDING/DEPT BUDGET	101.31.100.1470.0250.000.00	1,115.50
BUILDING/DEPT BUDGET	101.31.100.1472.0250.000.00	356.50
BUILDING/DEPT BUDGET	101.31.100.1670.0250.000.00	10,350.00
BUILDING/DEPT BUDGET	101.31.100.1670.0250.000.31	35.42

BUILDING/DEPT BUDGET	101.31.100.2100.0250.000.00	655.50
BUILDING/DEPT BUDGET	101.31.100.2120.0250.000.00	793.50
BUILDING/DEPT BUDGET	101.31.100.2130.0250.000.00	149.50
BUILDING/DEPT BUDGET	101.31.100.2225.0250.000.00	805.00
BUILDING/DEPT BUDGET	101.31.100.2400.0250.000.00	2,035.50
BUILDING/DEPT BUDGET	101.31.100.2600.0250.000.00	15,594.00
BUILDING/DEPT BUDGET	101.31.280.1900.0250.000.00	3,128.00
BUILDING/DEPT BUDGET	101.31.280.2140.0250.000.00	391.00
BUILDING/DEPT BUDGET	101.31.280.2150.0250.000.00	299.00
BUILDING/DEPT BUDGET	101.31.390.1410.0250.000.00	425.50
BUILDING/DEPT BUDGET	101.31.710.3400.0250.000.31	10.37
BUILDING/DEPT BUDGET	101.31.710.3409.0250.000.00	34.50
BUILDING/DEPT BUDGET	101.31.710.3410.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.31.710.3411.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.31.710.3417.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.31.720.3500.0250.000.00	126.50
BUILDING/DEPT BUDGET	101.31.720.3501.0250.000.00	34.50
BUILDING/DEPT BUDGET	101.31.720.3502.0250.000.00	80.50
BUILDING/DEPT BUDGET	101.31.720.3504.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.31.720.3507.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.31.720.3508.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.31.720.3510.0250.000.00	69.00
BUILDING/DEPT BUDGET	110.31.100.2700.0250.000.00	23.00
BUILDING/DEPT BUDGET	115.31.456.1900.0250.132.51	684.25
BUILDING/DEPT BUDGET	101.32.100.1140.0250.000.00	264.50
BUILDING/DEPT BUDGET	101.32.100.1250.0250.000.00	333.50
BUILDING/DEPT BUDGET	101.32.100.1270.0250.000.00	1,863.00
BUILDING/DEPT BUDGET	101.32.100.1470.0250.000.00	1,380.00
BUILDING/DEPT BUDGET	101.32.100.1472.0250.000.00	299.00
BUILDING/DEPT BUDGET	101.32.100.1670.0250.000.00	11,258.50
BUILDING/DEPT BUDGET	101.32.100.2100.0250.000.00	494.50
BUILDING/DEPT BUDGET	101.32.100.2101.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.32.100.2120.0250.000.00	1,242.00
BUILDING/DEPT BUDGET	101.32.100.2130.0250.000.00	115.00
BUILDING/DEPT BUDGET	101.32.100.2225.0250.000.00	1,012.00
BUILDING/DEPT BUDGET	101.32.100.2400.0250.000.00	1,771.00
BUILDING/DEPT BUDGET	101.32.100.2400.0250.000.32	108.26
BUILDING/DEPT BUDGET	101.32.100.2600.0250.000.00	11,661.00
BUILDING/DEPT BUDGET	101.32.280.1900.0250.000.00	3,806.50
BUILDING/DEPT BUDGET	101.32.280.2140.0250.000.00	414.00
BUILDING/DEPT BUDGET	101.32.280.2150.0250.000.00	356.50
BUILDING/DEPT BUDGET	101.32.390.1410.0250.000.00	402.50
BUILDING/DEPT BUDGET	101.32.710.3409.0250.000.00	34.50
BUILDING/DEPT BUDGET	101.32.710.3410.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.32.710.3411.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.32.710.3417.0250.000.00	46.00
BUILDING/DEPT BUDGET	101.32.720.3500.0250.000.00	126.50
BUILDING/DEPT BUDGET	101.32.720.3501.0250.000.00	92.00
BUILDING/DEPT BUDGET	101.32.720.3502.0250.000.00	57.50
BUILDING/DEPT BUDGET	101.32.720.3504.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.32.720.3507.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.32.720.3508.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.32.720.3510.0250.000.00	34.50
BUILDING/DEPT BUDGET	110.32.100.2700.0250.000.00	23.00
BUILDING/DEPT BUDGET	115.32.456.1900.0250.132.51	661.25
BUILDING/DEPT BUDGET	115.41.456.1900.0250.132.51	920.00
BUILDING/DEPT BUDGET	201.41.100.1100.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.100.1140.0250.000.00	2,047.00
BUILDING/DEPT BUDGET	201.41.100.1240.0250.000.00	8,567.50
BUILDING/DEPT BUDGET	201.41.100.1248.0250.000.00	46.00
BUILDING/DEPT BUDGET	201.41.100.1270.0250.000.00	2,507.00
BUILDING/DEPT BUDGET	201.41.100.1340.0250.000.00	3,484.50
BUILDING/DEPT BUDGET	201.41.100.1440.0250.000.00	6,060.50
BUILDING/DEPT BUDGET	201.41.100.1470.0250.000.00	1,690.50
BUILDING/DEPT BUDGET	201.41.100.1510.0250.000.00	5,002.50
BUILDING/DEPT BUDGET	201.41.100.1570.0250.000.00	5,738.50
BUILDING/DEPT BUDGET	201.41.100.2100.0250.000.00	471.50
BUILDING/DEPT BUDGET	201.41.100.2110.0250.000.00	908.50
BUILDING/DEPT BUDGET	201.41.100.2120.0250.000.00	3,691.50
BUILDING/DEPT BUDGET	201.41.100.2212.0250.000.00	138.00
BUILDING/DEPT BUDGET	201.41.100.2224.0250.000.00	172.50
BUILDING/DEPT BUDGET	201.41.100.2225.0250.000.00	1,184.50
BUILDING/DEPT BUDGET	201.41.100.2400.0250.000.00	5,393.50
BUILDING/DEPT BUDGET	201.41.100.2600.0250.000.00	41,170.00
BUILDING/DEPT BUDGET	201.41.150.1100.0250.000.00	218.50
BUILDING/DEPT BUDGET	201.41.150.1140.0250.000.00	80.50

BUILDING/DEPT BUDGET	201.41.150.1240.0250.000.00	264.50
BUILDING/DEPT BUDGET	201.41.150.1340.0250.000.00	115.00
BUILDING/DEPT BUDGET	201.41.150.1440.0250.000.00	126.50
BUILDING/DEPT BUDGET	201.41.150.1570.0250.000.00	287.50
BUILDING/DEPT BUDGET	201.41.150.2400.0250.000.00	161.00
BUILDING/DEPT BUDGET	201.41.260.1240.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.41.260.1245.0250.000.00	80.50
BUILDING/DEPT BUDGET	201.41.280.1900.0250.000.00	4,634.50
BUILDING/DEPT BUDGET	201.41.280.1913.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.41.280.2140.0250.000.00	828.00
BUILDING/DEPT BUDGET	201.41.280.2150.0250.000.00	391.00
BUILDING/DEPT BUDGET	201.41.280.2490.0250.000.00	632.50
BUILDING/DEPT BUDGET	201.41.360.1680.0250.000.00	46.00
BUILDING/DEPT BUDGET	201.41.390.1170.0250.000.00	954.50
BUILDING/DEPT BUDGET	201.41.390.1370.0250.000.00	1,104.00
BUILDING/DEPT BUDGET	201.41.390.1410.0250.000.00	2,288.50
BUILDING/DEPT BUDGET	201.41.390.1640.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.390.1646.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.390.1649.0250.000.00	1,219.00
BUILDING/DEPT BUDGET	201.41.710.3400.0250.000.00	80.50
BUILDING/DEPT BUDGET	201.41.710.3401.0250.000.00	34.50
BUILDING/DEPT BUDGET	201.41.710.3402.0250.000.00	92.00
BUILDING/DEPT BUDGET	201.41.710.3403.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.710.3406.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.710.3407.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.41.710.3408.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.710.3409.0250.000.00	138.00
BUILDING/DEPT BUDGET	201.41.710.3410.0250.000.00	34.50
BUILDING/DEPT BUDGET	201.41.710.3411.0250.000.00	46.00
BUILDING/DEPT BUDGET	201.41.710.3412.0250.000.00	172.50
BUILDING/DEPT BUDGET	201.41.710.3413.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.710.3414.0250.000.00	34.50
BUILDING/DEPT BUDGET	201.41.710.3418.0250.000.00	80.50
BUILDING/DEPT BUDGET	201.41.710.3419.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.710.3420.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.710.3422.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.710.3424.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.710.3427.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.710.3429.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.710.3435.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.41.710.3441.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.41.710.3453.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.41.720.3500.0250.000.00	1,633.00
BUILDING/DEPT BUDGET	201.41.720.3501.0250.000.00	115.00
BUILDING/DEPT BUDGET	201.41.720.3502.0250.000.00	149.50
BUILDING/DEPT BUDGET	201.41.720.3503.0250.000.00	80.50
BUILDING/DEPT BUDGET	201.41.720.3504.0250.000.00	264.50
BUILDING/DEPT BUDGET	201.41.720.3505.0250.000.00	46.00
BUILDING/DEPT BUDGET	201.41.720.3506.0250.000.00	57.50
BUILDING/DEPT BUDGET	201.41.720.3507.0250.000.00	138.00
BUILDING/DEPT BUDGET	201.41.720.3508.0250.000.00	310.50
BUILDING/DEPT BUDGET	201.41.720.3509.0250.000.00	57.50
BUILDING/DEPT BUDGET	201.41.720.3510.0250.000.00	138.00
BUILDING/DEPT BUDGET	201.41.720.3511.0250.000.00	46.00
BUILDING/DEPT BUDGET	201.41.720.3512.0250.000.00	161.00
BUILDING/DEPT BUDGET	201.41.720.3515.0250.000.00	34.50
BUILDING/DEPT BUDGET	201.41.720.3517.0250.000.00	11.50
BUILDING/DEPT BUDGET	215.41.737.2130.0250.274.00	54.05
BUILDING/DEPT BUDGET	115.42.456.1900.0250.132.51	115.00
BUILDING/DEPT BUDGET	215.42.737.2130.0250.274.00	60.95
BUILDING/DEPT BUDGET	101.50.100.1470.0250.000.00	80.50
BUILDING/DEPT BUDGET	101.50.100.2212.0250.000.00	483.00
BUILDING/DEPT BUDGET	101.50.100.2320.0250.000.00	701.50
BUILDING/DEPT BUDGET	101.50.100.2330.0250.000.00	851.00
BUILDING/DEPT BUDGET	101.50.100.2340.0250.000.00	782.00
BUILDING/DEPT BUDGET	101.50.100.2400.0250.000.00	345.00
BUILDING/DEPT BUDGET	101.50.100.2510.0250.000.00	851.00
BUILDING/DEPT BUDGET	101.50.100.2580.0250.000.00	1,575.50
BUILDING/DEPT BUDGET	101.50.100.2600.0250.000.00	4,416.00
BUILDING/DEPT BUDGET	101.50.280.2490.0250.000.00	1,587.00
BUILDING/DEPT BUDGET	101.50.316.2330.0250.000.00	379.50
BUILDING/DEPT BUDGET	101.50.316.2580.0250.000.00	264.50
BUILDING/DEPT BUDGET	110.50.100.2510.0250.000.00	494.50
BUILDING/DEPT BUDGET	110.50.100.2700.0250.000.00	184.00
BUILDING/DEPT BUDGET	115.50.737.2490.0250.163.00	186.30
BUILDING/DEPT BUDGET	201.50.100.1470.0250.000.00	80.50

BUILDING/DEPT BUDGET	201.50.100.2212.0250.000.00	483.00
BUILDING/DEPT BUDGET	201.50.100.2320.0250.000.00	701.50
BUILDING/DEPT BUDGET	201.50.100.2330.0250.000.00	851.00
BUILDING/DEPT BUDGET	201.50.100.2340.0250.000.00	782.00
BUILDING/DEPT BUDGET	201.50.100.2400.0250.000.00	345.00
BUILDING/DEPT BUDGET	201.50.100.2510.0250.000.00	851.00
BUILDING/DEPT BUDGET	201.50.100.2580.0250.000.00	1,575.50
BUILDING/DEPT BUDGET	201.50.100.2600.0250.000.00	4,784.00
BUILDING/DEPT BUDGET	201.50.280.2490.0250.000.00	598.00
BUILDING/DEPT BUDGET	201.50.316.2330.0250.000.00	379.50
BUILDING/DEPT BUDGET	201.50.316.2580.0250.000.00	264.50
BUILDING/DEPT BUDGET	210.50.100.2510.0250.000.00	494.50
BUILDING/DEPT BUDGET	210.50.100.2700.0250.000.00	184.00
BUILDING/DEPT BUDGET	215.50.737.2490.0250.274.00	186.30
BUILDING/DEPT BUDGET	101.61.100.2210.0250.000.00	115.00
BUILDING/DEPT BUDGET	101.61.100.2540.0250.000.00	2,035.50
BUILDING/DEPT BUDGET	101.61.100.2600.0250.000.00	1,529.50
BUILDING/DEPT BUDGET	201.61.100.2540.0250.000.00	713.00
BUILDING/DEPT BUDGET	201.61.100.2600.0250.000.00	2,047.00
BUILDING/DEPT BUDGET	101.99.100.1250.0250.000.00	5.75
BUILDING/DEPT BUDGET	101.99.100.1470.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.99.100.1670.0250.000.00	149.50
BUILDING/DEPT BUDGET	101.99.100.2100.0250.000.00	207.00
BUILDING/DEPT BUDGET	101.99.100.2101.0250.000.00	5.75
BUILDING/DEPT BUDGET	101.99.100.2120.0250.000.00	460.00
BUILDING/DEPT BUDGET	101.99.100.2124.0250.000.00	5.75
BUILDING/DEPT BUDGET	101.99.100.2130.0250.000.00	368.00
BUILDING/DEPT BUDGET	101.99.100.2135.0250.000.00	264.50
BUILDING/DEPT BUDGET	101.99.100.2212.0250.000.00	230.00
BUILDING/DEPT BUDGET	101.99.100.2225.0250.000.00	61,020.20
BUILDING/DEPT BUDGET	101.99.100.2400.0250.000.00	80.50
BUILDING/DEPT BUDGET	101.99.260.1245.0250.000.00	5.75
BUILDING/DEPT BUDGET	101.99.280.1340.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.99.280.1660.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.99.280.1900.0250.000.00	1,046.50
BUILDING/DEPT BUDGET	101.99.280.2120.0250.000.00	115.00
BUILDING/DEPT BUDGET	101.99.280.2140.0250.000.00	23.00
BUILDING/DEPT BUDGET	101.99.280.2145.0250.000.00	57.50
BUILDING/DEPT BUDGET	101.99.280.2150.0250.000.00	69.00
BUILDING/DEPT BUDGET	101.99.329.1670.0250.000.00	5.75
BUILDING/DEPT BUDGET	101.99.360.1680.0250.000.00	506.00
BUILDING/DEPT BUDGET	101.99.710.3417.0250.000.00	11.50
BUILDING/DEPT BUDGET	101.99.720.3500.0250.000.00	11.50
BUILDING/DEPT BUDGET	110.99.100.2700.0250.000.00	11.50
BUILDING/DEPT BUDGET	115.99.360.1680.0250.149.58	9,200.00
BUILDING/DEPT BUDGET	115.99.413.2100.0250.138.00	87.40
BUILDING/DEPT BUDGET	115.99.456.1900.0250.132.51	115.00
BUILDING/DEPT BUDGET	115.99.737.2130.0250.163.00	98.90
BUILDING/DEPT BUDGET	201.99.100.1100.0250.000.00	115.00
BUILDING/DEPT BUDGET	201.99.100.1440.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.99.100.1670.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.99.100.2100.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.99.100.2120.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.99.100.2124.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.99.100.2130.0250.000.00	241.50
BUILDING/DEPT BUDGET	201.99.100.2135.0250.000.00	264.50
BUILDING/DEPT BUDGET	201.99.100.2224.0250.000.00	5.75
BUILDING/DEPT BUDGET	201.99.100.2225.0250.000.00	62,646.25
BUILDING/DEPT BUDGET	201.99.100.2400.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.99.280.1340.0250.000.00	69.00
BUILDING/DEPT BUDGET	201.99.280.1900.0250.000.00	126.50
BUILDING/DEPT BUDGET	201.99.280.2120.0250.000.00	46.00
BUILDING/DEPT BUDGET	201.99.720.3500.0250.000.00	23.00
BUILDING/DEPT BUDGET	201.99.720.3517.0250.000.00	11.50
BUILDING/DEPT BUDGET	215.99.737.2130.0250.274.00	65.55
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	217.50.610.2490.0330.000.60	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	46,200.00
BUILDING/DEPT BUDGET	110.99.280.2700.0730.000.00	46,200.00
BUILDING/DEPT BUDGET	210.99.280.2700.0610.000.00	2,750.00
BUILDING/DEPT BUDGET	110.99.280.2700.0610.000.00	2,750.00
BUILDING/DEPT BUDGET	210.99.280.2700.0532.000.00	825.00
BUILDING/DEPT BUDGET	110.99.280.2700.0532.000.00	825.00
BUILDING/DEPT BUDGET	210.99.100.2700.0514.000.00	5,500.00
BUILDING/DEPT BUDGET	129.99.100.1000.0112.000.00	3,820.00
BUILDING/DEPT BUDGET	229.99.100.1000.0112.000.00	45,628.00
BUILDING/DEPT BUDGET	114.01.100.1250.0210.000.00	
BUILDING/DEPT BUDGET	114.01.100.1250.0210.000.00	10,540.00
BUILDING/DEPT BUDGET	114.01.100.1250.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.01.100.1340.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.01.100.1340.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.01.100.1470.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.01.100.1470.0220.000.00	6,200.00
BUILDING/DEPT BUDGET	114.01.100.1670.0210.000.00	85,560.00
BUILDING/DEPT BUDGET	114.01.100.1670.0220.000.00	107,260.00
BUILDING/DEPT BUDGET	114.01.100.1670.0240.000.00	3,720.00
BUILDING/DEPT BUDGET	114.01.100.2100.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.01.100.2100.0220.000.00	5,580.00
BUILDING/DEPT BUDGET	114.01.100.2120.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.01.100.2120.0220.000.00	6,200.00
BUILDING/DEPT BUDGET	114.01.100.2130.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.01.100.2130.0220.000.00	1,860.00
BUILDING/DEPT BUDGET	114.01.100.2225.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.01.100.2225.0220.000.00	9,300.00
BUILDING/DEPT BUDGET	114.01.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.01.100.2400.0210.000.00	13,640.00
BUILDING/DEPT BUDGET	114.01.100.2400.0220.000.00	14,260.00
BUILDING/DEPT BUDGET	114.01.100.2400.0230.000.00	3,720.00
BUILDING/DEPT BUDGET	114.01.100.2400.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.01.100.2600.0210.000.00	5,580.00
BUILDING/DEPT BUDGET	114.01.100.2600.0230.000.00	6,820.00
BUILDING/DEPT BUDGET	114.01.100.2700.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.01.100.2700.0220.000.00	2,480.00
BUILDING/DEPT BUDGET	114.01.280.1900.0210.000.00	17,980.00
BUILDING/DEPT BUDGET	114.01.280.1900.0220.000.00	22,320.00
BUILDING/DEPT BUDGET	114.01.280.1900.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.01.280.2140.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.01.280.2140.0220.000.00	6,200.00
BUILDING/DEPT BUDGET	114.01.280.2150.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.01.280.2150.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.01.280.2160.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.01.280.2160.0220.000.00	3,100.00
BUILDING/DEPT BUDGET	114.01.910.3100.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.01.910.3100.0230.000.00	1,240.00
BUILDING/DEPT BUDGET	114.02.100.1250.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.02.100.1250.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.02.100.1340.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.02.100.1340.0220.000.00	7,440.00
BUILDING/DEPT BUDGET	114.02.100.1470.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.02.100.1470.0220.000.00	6,820.00
BUILDING/DEPT BUDGET	114.02.100.1670.0210.000.00	69,440.00
BUILDING/DEPT BUDGET	114.02.100.1670.0220.000.00	116,560.00
BUILDING/DEPT BUDGET	114.02.100.1670.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.02.100.1670.0240.000.00	3,100.00
BUILDING/DEPT BUDGET	114.02.100.2100.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.02.100.2100.0220.000.00	4,340.00
BUILDING/DEPT BUDGET	114.02.100.2100.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.02.100.2120.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.02.100.2120.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.02.100.2225.0210.000.00	7,440.00
BUILDING/DEPT BUDGET	114.02.100.2225.0220.000.00	8,680.00
BUILDING/DEPT BUDGET	114.02.100.2400.0210.000.00	14,260.00
BUILDING/DEPT BUDGET	114.02.100.2400.0220.000.00	14,260.00
BUILDING/DEPT BUDGET	114.02.100.2400.0230.000.00	4,340.00
BUILDING/DEPT BUDGET	114.02.100.2400.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.02.100.2600.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.02.100.2600.0230.000.00	6,200.00

BUILDING/DEPT BUDGET	114.02.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.02.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.02.100.2700.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.02.280.1900.0210.000.00	11,160.00
BUILDING/DEPT BUDGET	114.02.280.1900.0220.000.00	13,640.00
BUILDING/DEPT BUDGET	114.02.280.1900.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.02.280.2140.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.02.280.2140.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.02.280.2150.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.02.280.2150.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.02.280.2160.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.02.280.2160.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.02.910.3100.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.02.910.3100.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.03.100.2600.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.03.100.2600.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.03.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.03.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.03.280.1900.0210.000.00	10,540.00
BUILDING/DEPT BUDGET	114.03.280.1900.0220.000.00	14,880.00
BUILDING/DEPT BUDGET	114.03.280.1900.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.03.280.2140.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.03.280.2140.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.03.280.2150.0210.000.00	2,480.00
BUILDING/DEPT BUDGET	114.03.280.2150.0220.000.00	3,100.00
BUILDING/DEPT BUDGET	114.03.280.2160.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.03.280.2160.0230.000.00	1,240.00
BUILDING/DEPT BUDGET	114.04.100.1340.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.04.100.1340.0220.000.00	5,580.00
BUILDING/DEPT BUDGET	114.04.100.1470.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.04.100.1470.0220.000.00	6,820.00
BUILDING/DEPT BUDGET	114.04.100.1472.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.04.100.1660.0210.000.00	5,580.00
BUILDING/DEPT BUDGET	114.04.100.1660.0220.000.00	7,440.00
BUILDING/DEPT BUDGET	114.04.100.1670.0210.000.00	70,060.00
BUILDING/DEPT BUDGET	114.04.100.1670.0220.000.00	112,840.00
BUILDING/DEPT BUDGET	114.04.100.1670.0240.000.00	3,100.00
BUILDING/DEPT BUDGET	114.04.100.1674.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.04.100.1674.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.04.100.2100.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.04.100.2100.0220.000.00	4,340.00
BUILDING/DEPT BUDGET	114.04.100.2120.0210.000.00	5,580.00
BUILDING/DEPT BUDGET	114.04.100.2120.0220.000.00	6,820.00
BUILDING/DEPT BUDGET	114.04.100.2130.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.04.100.2130.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.04.100.2225.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.04.100.2225.0220.000.00	8,680.00
BUILDING/DEPT BUDGET	114.04.100.2400.0210.000.00	11,160.00
BUILDING/DEPT BUDGET	114.04.100.2400.0220.000.00	13,020.00
BUILDING/DEPT BUDGET	114.04.100.2400.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.04.100.2600.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.04.100.2600.0230.000.00	5,580.00
BUILDING/DEPT BUDGET	114.04.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.04.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.04.280.1900.0210.000.00	23,560.00
BUILDING/DEPT BUDGET	114.04.280.1900.0220.000.00	27,900.00
BUILDING/DEPT BUDGET	114.04.280.1900.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.04.280.2140.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.04.280.2140.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.04.280.2150.0210.000.00	10,540.00
BUILDING/DEPT BUDGET	114.04.280.2150.0220.000.00	13,640.00
BUILDING/DEPT BUDGET	114.04.280.2150.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.04.280.2160.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.04.280.2160.0230.000.00	3,100.00
BUILDING/DEPT BUDGET	114.04.910.3100.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.04.910.3100.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.1250.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.05.100.1250.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.05.100.1340.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.05.100.1340.0220.000.00	10,540.00
BUILDING/DEPT BUDGET	114.05.100.1340.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.1470.0210.000.00	7,440.00
BUILDING/DEPT BUDGET	114.05.100.1470.0220.000.00	9,920.00
BUILDING/DEPT BUDGET	114.05.100.1470.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.1670.0210.000.00	116,560.00
BUILDING/DEPT BUDGET	114.05.100.1670.0220.000.00	215,140.00

BUILDING/DEPT BUDGET	114.05.100.1670.0240.000.00	4,960.00
BUILDING/DEPT BUDGET	114.05.100.2100.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.05.100.2100.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.05.100.2100.0230.000.00	1,240.00
BUILDING/DEPT BUDGET	114.05.100.2100.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.2120.0210.000.00	8,060.00
BUILDING/DEPT BUDGET	114.05.100.2120.0220.000.00	11,780.00
BUILDING/DEPT BUDGET	114.05.100.2120.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.2130.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.2130.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.05.100.2225.0210.000.00	6,820.00
BUILDING/DEPT BUDGET	114.05.100.2225.0220.000.00	8,680.00
BUILDING/DEPT BUDGET	114.05.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.2400.0210.000.00	21,080.00
BUILDING/DEPT BUDGET	114.05.100.2400.0220.000.00	22,320.00
BUILDING/DEPT BUDGET	114.05.100.2400.0230.000.00	4,960.00
BUILDING/DEPT BUDGET	114.05.100.2400.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.05.100.2600.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.05.100.2600.0230.000.00	9,920.00
BUILDING/DEPT BUDGET	114.05.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.100.2700.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.05.100.2700.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.05.280.1900.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.05.280.1900.0220.000.00	11,780.00
BUILDING/DEPT BUDGET	114.05.280.1900.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.05.280.2140.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.05.280.2140.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.05.280.2150.0210.000.00	2,480.00
BUILDING/DEPT BUDGET	114.05.280.2150.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.05.280.2160.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.05.280.2160.0220.000.00	1,860.00
BUILDING/DEPT BUDGET	114.05.910.3100.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.05.910.3100.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.1250.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.06.100.1250.0220.000.00	11,160.00
BUILDING/DEPT BUDGET	114.06.100.1340.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.06.100.1340.0220.000.00	10,540.00
BUILDING/DEPT BUDGET	114.06.100.1340.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.1470.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.06.100.1470.0220.000.00	11,160.00
BUILDING/DEPT BUDGET	114.06.100.1470.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.1670.0210.000.00	122,140.00
BUILDING/DEPT BUDGET	114.06.100.1670.0220.000.00	159,960.00
BUILDING/DEPT BUDGET	114.06.100.1670.0240.000.00	5,580.00
BUILDING/DEPT BUDGET	114.06.100.1674.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.06.100.1674.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.06.100.2100.0210.000.00	8,060.00
BUILDING/DEPT BUDGET	114.06.100.2100.0220.000.00	11,160.00
BUILDING/DEPT BUDGET	114.06.100.2100.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2100.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2120.0210.000.00	12,400.00
BUILDING/DEPT BUDGET	114.06.100.2120.0220.000.00	15,500.00
BUILDING/DEPT BUDGET	114.06.100.2120.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2130.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2130.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.06.100.2225.0210.000.00	7,440.00
BUILDING/DEPT BUDGET	114.06.100.2225.0220.000.00	11,160.00
BUILDING/DEPT BUDGET	114.06.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2400.0210.000.00	12,400.00
BUILDING/DEPT BUDGET	114.06.100.2400.0220.000.00	10,540.00
BUILDING/DEPT BUDGET	114.06.100.2400.0230.000.00	5,580.00
BUILDING/DEPT BUDGET	114.06.100.2400.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2600.0210.000.00	10,540.00
BUILDING/DEPT BUDGET	114.06.100.2600.0230.000.00	12,400.00
BUILDING/DEPT BUDGET	114.06.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.06.100.2700.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.06.100.2700.0220.000.00	1,860.00
BUILDING/DEPT BUDGET	114.06.280.1900.0210.000.00	31,000.00
BUILDING/DEPT BUDGET	114.06.280.1900.0220.000.00	40,920.00
BUILDING/DEPT BUDGET	114.06.280.1900.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.06.280.2140.0210.000.00	6,820.00
BUILDING/DEPT BUDGET	114.06.280.2140.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.06.280.2150.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.06.280.2150.0220.000.00	5,580.00
BUILDING/DEPT BUDGET	114.06.280.2160.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.06.280.2160.0230.000.00	1,860.00

BUILDING/DEPT BUDGET	114.06.910.3100.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.06.910.3100.0230.000.00	1,240.00
BUILDING/DEPT BUDGET	114.07.100.1250.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.07.100.1250.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.07.100.1340.0210.000.00	9,300.00
BUILDING/DEPT BUDGET	114.07.100.1340.0220.000.00	11,160.00
BUILDING/DEPT BUDGET	114.07.100.1340.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.1470.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.07.100.1470.0220.000.00	9,920.00
BUILDING/DEPT BUDGET	114.07.100.1470.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.1472.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.1472.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.1660.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.07.100.1660.0220.000.00	6,820.00
BUILDING/DEPT BUDGET	114.07.100.1670.0210.000.00	112,840.00
BUILDING/DEPT BUDGET	114.07.100.1670.0220.000.00	145,080.00
BUILDING/DEPT BUDGET	114.07.100.1670.0240.000.00	4,960.00
BUILDING/DEPT BUDGET	114.07.100.1674.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.1674.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2100.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.07.100.2100.0220.000.00	8,680.00
BUILDING/DEPT BUDGET	114.07.100.2100.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2120.0210.000.00	8,060.00
BUILDING/DEPT BUDGET	114.07.100.2120.0220.000.00	9,300.00
BUILDING/DEPT BUDGET	114.07.100.2120.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2130.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.07.100.2130.0220.000.00	2,480.00
BUILDING/DEPT BUDGET	114.07.100.2225.0210.000.00	7,440.00
BUILDING/DEPT BUDGET	114.07.100.2225.0220.000.00	9,300.00
BUILDING/DEPT BUDGET	114.07.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2400.0210.000.00	16,120.00
BUILDING/DEPT BUDGET	114.07.100.2400.0220.000.00	14,880.00
BUILDING/DEPT BUDGET	114.07.100.2400.0230.000.00	6,820.00
BUILDING/DEPT BUDGET	114.07.100.2400.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2600.0210.000.00	9,300.00
BUILDING/DEPT BUDGET	114.07.100.2600.0230.000.00	11,160.00
BUILDING/DEPT BUDGET	114.07.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.07.100.2700.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.07.280.1900.0210.000.00	14,260.00
BUILDING/DEPT BUDGET	114.07.280.1900.0220.000.00	18,600.00
BUILDING/DEPT BUDGET	114.07.280.1900.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.280.2140.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.07.280.2140.0220.000.00	6,200.00
BUILDING/DEPT BUDGET	114.07.280.2150.0210.000.00	9,920.00
BUILDING/DEPT BUDGET	114.07.280.2150.0220.000.00	12,400.00
BUILDING/DEPT BUDGET	114.07.280.2150.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.07.280.2160.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.07.280.2160.0230.000.00	3,100.00
BUILDING/DEPT BUDGET	114.07.910.3100.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.07.910.3100.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.08.100.1250.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.08.100.1250.0220.000.00	4,340.00
BUILDING/DEPT BUDGET	114.08.100.1340.0210.000.00	10,540.00
BUILDING/DEPT BUDGET	114.08.100.1340.0220.000.00	13,640.00
BUILDING/DEPT BUDGET	114.08.100.1340.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.1470.0210.000.00	7,440.00
BUILDING/DEPT BUDGET	114.08.100.1470.0220.000.00	9,300.00
BUILDING/DEPT BUDGET	114.08.100.1470.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.1670.0210.000.00	115,940.00
BUILDING/DEPT BUDGET	114.08.100.1670.0220.000.00	153,140.00
BUILDING/DEPT BUDGET	114.08.100.1670.0240.000.00	5,580.00
BUILDING/DEPT BUDGET	114.08.100.1674.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.08.100.1674.0220.000.00	1,860.00
BUILDING/DEPT BUDGET	114.08.100.2100.0210.000.00	6,820.00
BUILDING/DEPT BUDGET	114.08.100.2100.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.08.100.2100.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2100.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2120.0210.000.00	11,780.00
BUILDING/DEPT BUDGET	114.08.100.2120.0220.000.00	15,500.00
BUILDING/DEPT BUDGET	114.08.100.2120.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2225.0210.000.00	9,300.00
BUILDING/DEPT BUDGET	114.08.100.2225.0220.000.00	12,400.00
BUILDING/DEPT BUDGET	114.08.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2400.0210.000.00	16,740.00
BUILDING/DEPT BUDGET	114.08.100.2400.0220.000.00	14,880.00



BUILDING/DEPT BUDGET	114.08.100.2400.0230.000.00	5,580.00
BUILDING/DEPT BUDGET	114.08.100.2400.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2600.0210.000.00	9,300.00
BUILDING/DEPT BUDGET	114.08.100.2600.0230.000.00	10,540.00
BUILDING/DEPT BUDGET	114.08.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.08.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.08.280.1900.0210.000.00	21,700.00
BUILDING/DEPT BUDGET	114.08.280.1900.0220.000.00	27,900.00
BUILDING/DEPT BUDGET	114.08.280.1900.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.08.280.2140.0210.000.00	5,580.00
BUILDING/DEPT BUDGET	114.08.280.2140.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.08.280.2150.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.08.280.2150.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.08.280.2160.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.08.280.2160.0220.000.00	3,100.00
BUILDING/DEPT BUDGET	114.08.910.3100.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.08.910.3100.0230.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.100.1140.0210.000.00	12,400.00
BUILDING/DEPT BUDGET	114.31.100.1140.0220.000.00	15,500.00
BUILDING/DEPT BUDGET	114.31.100.1140.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.1240.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.31.100.1240.0220.000.00	4,340.00
BUILDING/DEPT BUDGET	114.31.100.1250.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.31.100.1250.0220.000.00	4,340.00
BUILDING/DEPT BUDGET	114.31.100.1270.0210.000.00	13,020.00
BUILDING/DEPT BUDGET	114.31.100.1270.0220.000.00	17,360.00
BUILDING/DEPT BUDGET	114.31.100.1270.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.1370.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.31.100.1370.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.31.100.1470.0210.000.00	24,180.00
BUILDING/DEPT BUDGET	114.31.100.1470.0220.000.00	31,620.00
BUILDING/DEPT BUDGET	114.31.100.1470.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.100.1472.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.1472.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.1670.0210.000.00	159,340.00
BUILDING/DEPT BUDGET	114.31.100.1670.0220.000.00	218,860.00
BUILDING/DEPT BUDGET	114.31.100.1670.0240.000.00	7,440.00
BUILDING/DEPT BUDGET	114.31.100.2100.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.31.100.2100.0220.000.00	4,340.00
BUILDING/DEPT BUDGET	114.31.100.2120.0210.000.00	14,880.00
BUILDING/DEPT BUDGET	114.31.100.2120.0220.000.00	14,260.00
BUILDING/DEPT BUDGET	114.31.100.2120.0230.000.00	3,720.00
BUILDING/DEPT BUDGET	114.31.100.2120.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.2130.0210.000.00	2,480.00
BUILDING/DEPT BUDGET	114.31.100.2130.0220.000.00	3,100.00
BUILDING/DEPT BUDGET	114.31.100.2225.0210.000.00	13,020.00
BUILDING/DEPT BUDGET	114.31.100.2225.0220.000.00	15,500.00
BUILDING/DEPT BUDGET	114.31.100.2225.0230.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.2400.0210.000.00	31,620.00
BUILDING/DEPT BUDGET	114.31.100.2400.0220.000.00	34,720.00
BUILDING/DEPT BUDGET	114.31.100.2400.0230.000.00	4,960.00
BUILDING/DEPT BUDGET	114.31.100.2400.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.100.2600.0210.000.00	19,220.00
BUILDING/DEPT BUDGET	114.31.100.2600.0230.000.00	22,320.00
BUILDING/DEPT BUDGET	114.31.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.280.1900.0210.000.00	54,560.00
BUILDING/DEPT BUDGET	114.31.280.1900.0220.000.00	71,300.00
BUILDING/DEPT BUDGET	114.31.280.1900.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.31.280.1900.0240.000.00	2,480.00
BUILDING/DEPT BUDGET	114.31.280.2140.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.31.280.2140.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.31.280.2150.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.31.280.2150.0220.000.00	6,200.00
BUILDING/DEPT BUDGET	114.31.280.2160.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.280.2160.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.31.329.1670.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.329.1670.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.390.1410.0210.000.00	6,820.00
BUILDING/DEPT BUDGET	114.31.390.1410.0220.000.00	8,580.00
BUILDING/DEPT BUDGET	114.31.390.1410.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.31.710.3409.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.710.3409.0220.000.00	620.00

BUILDING/DEPT BUDGET	114.31.710.3410.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.710.3410.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.710.3411.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.710.3420.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.710.3420.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3500.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3500.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3501.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3502.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.720.3502.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3504.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.31.720.3507.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3508.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.720.3510.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.31.910.3100.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.31.910.3100.0230.000.00	3,720.00
BUILDING/DEPT BUDGET	114.32.100.1140.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.32.100.1140.0220.000.00	5,580.00
BUILDING/DEPT BUDGET	114.32.100.1250.0210.000.00	9,300.00
BUILDING/DEPT BUDGET	114.32.100.1250.0220.000.00	11,780.00
BUILDING/DEPT BUDGET	114.32.100.1250.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.1270.0210.000.00	31,000.00
BUILDING/DEPT BUDGET	114.32.100.1270.0220.000.00	39,060.00
BUILDING/DEPT BUDGET	114.32.100.1270.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.100.1470.0210.000.00	32,240.00
BUILDING/DEPT BUDGET	114.32.100.1470.0220.000.00	40,920.00
BUILDING/DEPT BUDGET	114.32.100.1470.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.100.1472.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.1670.0210.000.00	182,900.00
BUILDING/DEPT BUDGET	114.32.100.1670.0220.000.00	234,980.00
BUILDING/DEPT BUDGET	114.32.100.1670.0240.000.00	8,060.00
BUILDING/DEPT BUDGET	114.32.100.2100.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.100.2100.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.2120.0210.000.00	21,080.00
BUILDING/DEPT BUDGET	114.32.100.2120.0220.000.00	22,320.00
BUILDING/DEPT BUDGET	114.32.100.2120.0230.000.00	2,480.00
BUILDING/DEPT BUDGET	114.32.100.2120.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.2130.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.32.100.2130.0220.000.00	3,100.00
BUILDING/DEPT BUDGET	114.32.100.2225.0210.000.00	16,740.00
BUILDING/DEPT BUDGET	114.32.100.2225.0220.000.00	44,020.00
BUILDING/DEPT BUDGET	114.32.100.2225.0230.000.00	2,480.00
BUILDING/DEPT BUDGET	114.32.100.2225.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.2400.0210.000.00	29,760.00
BUILDING/DEPT BUDGET	114.32.100.2400.0220.000.00	30,380.00
BUILDING/DEPT BUDGET	114.32.100.2400.0230.000.00	7,440.00
BUILDING/DEPT BUDGET	114.32.100.2400.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.100.2600.0210.000.00	16,120.00
BUILDING/DEPT BUDGET	114.32.100.2600.0230.000.00	17,980.00
BUILDING/DEPT BUDGET	114.32.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.2700.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.280.1900.0210.000.00	45,260.00
BUILDING/DEPT BUDGET	114.32.280.1900.0220.000.00	56,420.00
BUILDING/DEPT BUDGET	114.32.280.1900.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.32.280.1900.0240.000.00	1,860.00
BUILDING/DEPT BUDGET	114.32.280.2140.0210.000.00	7,440.00
BUILDING/DEPT BUDGET	114.32.280.2140.0220.000.00	8,680.00
BUILDING/DEPT BUDGET	114.32.280.2150.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.32.280.2150.0220.000.00	7,440.00
BUILDING/DEPT BUDGET	114.32.280.2160.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.280.2160.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.32.390.1410.0210.000.00	6,820.00
BUILDING/DEPT BUDGET	114.32.390.1410.0220.000.00	8,680.00
BUILDING/DEPT BUDGET	114.32.710.3400.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3400.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3409.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3409.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3410.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3411.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3411.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3420.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3420.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3429.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.710.3429.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.720.3500.0210.000.00	1,240.00

BUILDING/DEPT BUDGET	114.32.720.3500.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.720.3501.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.720.3502.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.720.3504.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.720.3507.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.720.3508.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.32.720.3508.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.32.720.3510.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.32.910.3100.0210.000.00	2,480.00
BUILDING/DEPT BUDGET	114.32.910.3100.0230.000.00	3,100.00
BUILDING/DEPT BUDGET	114.50.100.1470.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.50.100.1470.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.50.100.2212.0210.000.00	8,680.00
BUILDING/DEPT BUDGET	114.50.100.2212.0220.000.00	22,320.00
BUILDING/DEPT BUDGET	114.50.100.2212.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.50.100.2320.0210.000.00	15,500.00
BUILDING/DEPT BUDGET	114.50.100.2320.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.50.100.2320.0230.000.00	3,100.00
BUILDING/DEPT BUDGET	114.50.100.2320.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.50.100.2330.0210.000.00	17,360.00
BUILDING/DEPT BUDGET	114.50.100.2330.0220.000.00	13,640.00
BUILDING/DEPT BUDGET	114.50.100.2330.0230.000.00	8,060.00
BUILDING/DEPT BUDGET	114.50.100.2330.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.50.100.2340.0210.000.00	13,020.00
BUILDING/DEPT BUDGET	114.50.100.2340.0230.000.00	15,500.00
BUILDING/DEPT BUDGET	114.50.100.2340.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.50.100.2400.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.50.100.2400.0220.000.00	7,440.00
BUILDING/DEPT BUDGET	114.50.100.2510.0210.000.00	21,700.00
BUILDING/DEPT BUDGET	114.50.100.2510.0220.000.00	1,860.00
BUILDING/DEPT BUDGET	114.50.100.2510.0230.000.00	25,420.00
BUILDING/DEPT BUDGET	114.50.100.2510.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.50.100.2580.0210.000.00	21,700.00
BUILDING/DEPT BUDGET	114.50.100.2580.0230.000.00	24,180.00
BUILDING/DEPT BUDGET	114.50.100.2580.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.50.100.2600.0210.000.00	15,500.00
BUILDING/DEPT BUDGET	114.50.100.2600.0220.000.00	3,100.00
BUILDING/DEPT BUDGET	114.50.100.2600.0230.000.00	16,120.00
BUILDING/DEPT BUDGET	114.50.100.2600.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.50.100.2700.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.50.100.2700.0230.000.00	3,720.00
BUILDING/DEPT BUDGET	114.50.271.2510.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.50.271.2510.0220.000.00	2,480.00
BUILDING/DEPT BUDGET	114.50.280.2490.0210.000.00	30,380.00
BUILDING/DEPT BUDGET	114.50.280.2490.0220.000.00	36,580.00
BUILDING/DEPT BUDGET	114.50.280.2490.0230.000.00	4,340.00
BUILDING/DEPT BUDGET	114.50.280.2490.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.50.316.2330.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.50.316.2330.0230.000.00	5,580.00
BUILDING/DEPT BUDGET	114.50.316.2580.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.50.316.2580.0230.000.00	5,580.00
BUILDING/DEPT BUDGET	114.50.890.3300.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.50.890.3300.0230.000.00	7,440.00
BUILDING/DEPT BUDGET	114.50.920.3235.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.50.920.3235.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.50.920.3236.0210.000.00	2,480.00
BUILDING/DEPT BUDGET	114.50.920.3236.0230.000.00	4,340.00
BUILDING/DEPT BUDGET	114.50.920.3237.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.50.920.3237.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.61.100.2210.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.61.100.2210.0230.000.00	2,480.00
BUILDING/DEPT BUDGET	114.61.100.2540.0210.000.00	4,960.00
BUILDING/DEPT BUDGET	114.61.100.2540.0230.000.00	5,580.00
BUILDING/DEPT BUDGET	114.61.100.2600.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.61.100.2600.0230.000.00	1,860.00
BUILDING/DEPT BUDGET	114.61.910.3100.0210.000.00	19,220.00
BUILDING/DEPT BUDGET	114.61.910.3100.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.61.910.3100.0230.000.00	23,560.00
BUILDING/DEPT BUDGET	114.61.910.3100.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.1000.0210.000.00	93,620.00
BUILDING/DEPT BUDGET	114.99.100.1000.0220.000.00	82,460.00
BUILDING/DEPT BUDGET	114.99.100.1000.0240.000.00	3,100.00
BUILDING/DEPT BUDGET	114.99.100.1470.0210.000.00	5,580.00
BUILDING/DEPT BUDGET	114.99.100.1470.0220.000.00	6,820.00
BUILDING/DEPT BUDGET	114.99.100.1670.0210.000.00	5,580.00
BUILDING/DEPT BUDGET	114.99.100.1670.0220.000.00	31,620.00

BUILDING/DEPT BUDGET	114.99.100.2100.0210.000.00	2,480.00
BUILDING/DEPT BUDGET	114.99.100.2100.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.99.100.2130.0210.000.00	3,720.00
BUILDING/DEPT BUDGET	114.99.100.2130.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.99.100.2135.0210.000.00	4,340.00
BUILDING/DEPT BUDGET	114.99.100.2135.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.99.100.2213.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.2213.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.2300.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.99.100.2300.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.2400.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.99.100.2400.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.2400.0230.000.00	2,480.00
BUILDING/DEPT BUDGET	114.99.100.2510.0210.000.00	1,860.00
BUILDING/DEPT BUDGET	114.99.100.2510.0220.000.00	7,440.00
BUILDING/DEPT BUDGET	114.99.100.2540.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.2540.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.99.100.2600.0210.000.00	23,560.00
BUILDING/DEPT BUDGET	114.99.100.2600.0220.000.00	5,580.00
BUILDING/DEPT BUDGET	114.99.100.2600.0230.000.00	24,800.00
BUILDING/DEPT BUDGET	114.99.100.2600.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.99.100.2700.0210.000.00	1,240.00
BUILDING/DEPT BUDGET	114.99.100.2700.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.99.260.1245.0210.000.00	3,100.00
BUILDING/DEPT BUDGET	114.99.260.1245.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.99.271.1670.0220.000.00	4,960.00
BUILDING/DEPT BUDGET	114.99.280.1900.0210.000.00	22,320.00
BUILDING/DEPT BUDGET	114.99.280.1900.0220.000.00	25,420.00
BUILDING/DEPT BUDGET	114.99.280.1900.0240.000.00	1,240.00
BUILDING/DEPT BUDGET	114.99.280.2145.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.99.280.2150.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.99.280.2150.0220.000.00	620.00
BUILDING/DEPT BUDGET	114.99.280.2160.0210.000.00	9,920.00
BUILDING/DEPT BUDGET	114.99.280.2160.0220.000.00	1,240.00
BUILDING/DEPT BUDGET	114.99.280.2160.0230.000.00	13,020.00
BUILDING/DEPT BUDGET	114.99.280.2160.0240.000.00	620.00
BUILDING/DEPT BUDGET	114.99.360.1680.0210.000.00	6,200.00
BUILDING/DEPT BUDGET	114.99.360.1680.0220.000.00	8,060.00
BUILDING/DEPT BUDGET	114.99.720.3500.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.99.910.3100.0210.000.00	620.00
BUILDING/DEPT BUDGET	114.99.910.3100.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.99.920.3235.0210.000.00	9,920.00
BUILDING/DEPT BUDGET	114.99.920.3235.0220.000.00	3,720.00
BUILDING/DEPT BUDGET	114.99.920.3235.0230.000.00	620.00
BUILDING/DEPT BUDGET	114.99.920.3235.0240.000.00	620.00
BUILDING/DEPT BUDGET	214.41.100.1100.0210.000.00	
BUILDING/DEPT BUDGET	214.41.100.1100.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.100.1140.0210.000.00	24,780.00
BUILDING/DEPT BUDGET	214.41.100.1140.0220.000.00	31,080.00
BUILDING/DEPT BUDGET	214.41.100.1140.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.100.1240.0210.000.00	93,240.00
BUILDING/DEPT BUDGET	214.41.100.1240.0220.000.00	116,340.00
BUILDING/DEPT BUDGET	214.41.100.1240.0240.000.00	4,200.00
BUILDING/DEPT BUDGET	214.41.100.1270.0210.000.00	30,240.00
BUILDING/DEPT BUDGET	214.41.100.1270.0220.000.00	39,480.00
BUILDING/DEPT BUDGET	214.41.100.1270.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.100.1340.0210.000.00	32,340.00
BUILDING/DEPT BUDGET	214.41.100.1340.0220.000.00	39,900.00
BUILDING/DEPT BUDGET	214.41.100.1340.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.100.1440.0210.000.00	71,400.00
BUILDING/DEPT BUDGET	214.41.100.1440.0220.000.00	132,300.00
BUILDING/DEPT BUDGET	214.41.100.1440.0240.000.00	3,360.00
BUILDING/DEPT BUDGET	214.41.100.1470.0210.000.00	20,580.00
BUILDING/DEPT BUDGET	214.41.100.1470.0220.000.00	24,780.00
BUILDING/DEPT BUDGET	214.41.100.1470.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.41.100.1510.0210.000.00	50,820.00
BUILDING/DEPT BUDGET	214.41.100.1510.0220.000.00	63,840.00
BUILDING/DEPT BUDGET	214.41.100.1510.0240.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.100.1570.0210.000.00	78,120.00
BUILDING/DEPT BUDGET	214.41.100.1570.0220.000.00	124,740.00
BUILDING/DEPT BUDGET	214.41.100.1570.0240.000.00	3,360.00
BUILDING/DEPT BUDGET	214.41.100.1900.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2100.0210.000.00	8,400.00
BUILDING/DEPT BUDGET	214.41.100.2100.0220.000.00	7,140.00
BUILDING/DEPT BUDGET	214.41.100.2100.0230.000.00	3,780.00
BUILDING/DEPT BUDGET	214.41.100.2100.0240.000.00	420.00

BUILDING/DEPT BUDGET	214.41.100.2110.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	214.41.100.2110.0220.000.00	11,760.00
BUILDING/DEPT BUDGET	214.41.100.2110.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2120.0210.000.00	55,440.00
BUILDING/DEPT BUDGET	214.41.100.2120.0220.000.00	67,620.00
BUILDING/DEPT BUDGET	214.41.100.2120.0230.000.00	10,080.00
BUILDING/DEPT BUDGET	214.41.100.2120.0240.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.100.2123.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2123.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2130.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.41.100.2130.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	214.41.100.2213.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2213.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2225.0210.000.00	13,860.00
BUILDING/DEPT BUDGET	214.41.100.2225.0220.000.00	17,220.00
BUILDING/DEPT BUDGET	214.41.100.2225.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.100.2400.0210.000.00	60,060.00
BUILDING/DEPT BUDGET	214.41.100.2400.0220.000.00	55,860.00
BUILDING/DEPT BUDGET	214.41.100.2400.0230.000.00	17,640.00
BUILDING/DEPT BUDGET	214.41.100.2400.0240.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.100.2600.0210.000.00	58,380.00
BUILDING/DEPT BUDGET	214.41.100.2600.0230.000.00	66,360.00
BUILDING/DEPT BUDGET	214.41.100.2600.0240.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.150.1100.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	214.41.150.1100.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	214.41.150.1140.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.41.150.1140.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.150.1240.0210.000.00	5,880.00
BUILDING/DEPT BUDGET	214.41.150.1240.0220.000.00	7,980.00
BUILDING/DEPT BUDGET	214.41.150.1240.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.150.1340.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.150.1340.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.150.1440.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.150.1440.0220.000.00	3,360.00
BUILDING/DEPT BUDGET	214.41.150.1570.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.41.150.1570.0220.000.00	5,460.00
BUILDING/DEPT BUDGET	214.41.150.2400.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.150.2400.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.260.1245.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.260.1245.0220.000.00	1,680.00
BUILDING/DEPT BUDGET	214.41.280.1900.0210.000.00	49,980.00
BUILDING/DEPT BUDGET	214.41.280.1900.0220.000.00	64,680.00
BUILDING/DEPT BUDGET	214.41.280.1900.0240.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.280.1913.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.280.2140.0210.000.00	9,240.00
BUILDING/DEPT BUDGET	214.41.280.2140.0220.000.00	10,920.00
BUILDING/DEPT BUDGET	214.41.280.2140.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.280.2150.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.41.280.2150.0220.000.00	6,300.00
BUILDING/DEPT BUDGET	214.41.280.2150.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.280.2490.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.280.2490.0230.000.00	3,360.00
BUILDING/DEPT BUDGET	214.41.329.2100.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	214.41.329.2100.0220.000.00	4,200.00
BUILDING/DEPT BUDGET	214.41.390.1170.0210.000.00	12,600.00
BUILDING/DEPT BUDGET	214.41.390.1170.0220.000.00	15,960.00
BUILDING/DEPT BUDGET	214.41.390.1170.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.390.1370.0210.000.00	17,640.00
BUILDING/DEPT BUDGET	214.41.390.1370.0220.000.00	40,320.00
BUILDING/DEPT BUDGET	214.41.390.1370.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.41.390.1410.0210.000.00	26,880.00
BUILDING/DEPT BUDGET	214.41.390.1410.0220.000.00	47,880.00
BUILDING/DEPT BUDGET	214.41.390.1410.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.390.1640.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.390.1640.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.390.1649.0210.000.00	16,800.00
BUILDING/DEPT BUDGET	214.41.390.1649.0220.000.00	20,580.00
BUILDING/DEPT BUDGET	214.41.390.1649.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3400.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3400.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3401.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3401.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.710.3402.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.41.710.3402.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3406.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3406.0220.000.00	420.00

BUILDING/DEPT BUDGET	214.41.710.3409.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.710.3409.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.710.3410.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3410.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3411.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3411.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3412.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.41.710.3412.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	214.41.710.3413.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3413.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3414.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3414.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3418.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3418.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.41.710.3420.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3420.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3424.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3424.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3429.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3429.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3441.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3441.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3453.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.710.3453.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.720.3500.0210.000.00	23,940.00
BUILDING/DEPT BUDGET	214.41.720.3500.0220.000.00	13,440.00
BUILDING/DEPT BUDGET	214.41.720.3500.0230.000.00	16,380.00
BUILDING/DEPT BUDGET	214.41.720.3500.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.720.3501.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.720.3501.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.720.3502.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.41.720.3502.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.720.3503.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.720.3504.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	214.41.720.3504.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	214.41.720.3504.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.41.720.3505.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.720.3505.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.720.3506.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.41.720.3506.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.720.3507.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.720.3507.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.720.3508.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.41.720.3508.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.720.3509.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.720.3509.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.41.720.3510.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.41.720.3510.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.41.720.3511.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.720.3512.0210.000.00	3,360.00
BUILDING/DEPT BUDGET	214.41.720.3512.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.41.720.3515.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.41.720.3515.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.41.720.3517.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.41.720.3517.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.41.910.3100.0210.000.00	5,880.00
BUILDING/DEPT BUDGET	214.41.910.3100.0230.000.00	6,720.00
BUILDING/DEPT BUDGET	214.41.910.3100.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.1100.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.1100.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.1140.0210.000.00	13,860.00
BUILDING/DEPT BUDGET	214.42.100.1140.0220.000.00	17,220.00
BUILDING/DEPT BUDGET	214.42.100.1140.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.1240.0210.000.00	63,840.00
BUILDING/DEPT BUDGET	214.42.100.1240.0220.000.00	80,220.00
BUILDING/DEPT BUDGET	214.42.100.1240.0240.000.00	2,940.00
BUILDING/DEPT BUDGET	214.42.100.1270.0210.000.00	24,360.00
BUILDING/DEPT BUDGET	214.42.100.1270.0220.000.00	29,400.00
BUILDING/DEPT BUDGET	214.42.100.1270.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.100.1340.0210.000.00	34,020.00
BUILDING/DEPT BUDGET	214.42.100.1340.0220.000.00	44,100.00
BUILDING/DEPT BUDGET	214.42.100.1340.0240.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.100.1440.0210.000.00	49,560.00
BUILDING/DEPT BUDGET	214.42.100.1440.0220.000.00	62,160.00
BUILDING/DEPT BUDGET	214.42.100.1440.0240.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.100.1470.0210.000.00	13,020.00

BUILDING/DEPT BUDGET	214.42.100.1470.0220.000.00	15,960.00
BUILDING/DEPT BUDGET	214.42.100.1470.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.1510.0210.000.00	44,100.00
BUILDING/DEPT BUDGET	214.42.100.1510.0220.000.00	54,600.00
BUILDING/DEPT BUDGET	214.42.100.1510.0240.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.100.1570.0210.000.00	42,420.00
BUILDING/DEPT BUDGET	214.42.100.1570.0220.000.00	52,920.00
BUILDING/DEPT BUDGET	214.42.100.1570.0240.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.100.2100.0210.000.00	8,400.00
BUILDING/DEPT BUDGET	214.42.100.2100.0220.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.100.2100.0230.000.00	7,140.00
BUILDING/DEPT BUDGET	214.42.100.2100.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2110.0210.000.00	7,980.00
BUILDING/DEPT BUDGET	214.42.100.2110.0220.000.00	10,500.00
BUILDING/DEPT BUDGET	214.42.100.2110.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2120.0210.000.00	29,820.00
BUILDING/DEPT BUDGET	214.42.100.2120.0220.000.00	34,440.00
BUILDING/DEPT BUDGET	214.42.100.2120.0230.000.00	4,620.00
BUILDING/DEPT BUDGET	214.42.100.2120.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.100.2123.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2130.0210.000.00	3,360.00
BUILDING/DEPT BUDGET	214.42.100.2130.0220.000.00	4,620.00
BUILDING/DEPT BUDGET	214.42.100.2213.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2213.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2225.0210.000.00	14,280.00
BUILDING/DEPT BUDGET	214.42.100.2225.0220.000.00	17,640.00
BUILDING/DEPT BUDGET	214.42.100.2225.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2400.0210.000.00	44,100.00
BUILDING/DEPT BUDGET	214.42.100.2400.0220.000.00	33,600.00
BUILDING/DEPT BUDGET	214.42.100.2400.0230.000.00	20,160.00
BUILDING/DEPT BUDGET	214.42.100.2400.0240.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.100.2600.0210.000.00	38,220.00
BUILDING/DEPT BUDGET	214.42.100.2600.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.100.2600.0230.000.00	42,840.00
BUILDING/DEPT BUDGET	214.42.100.2600.0240.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.260.1245.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.260.1245.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.280.1900.0210.000.00	51,240.00
BUILDING/DEPT BUDGET	214.42.280.1900.0220.000.00	63,000.00
BUILDING/DEPT BUDGET	214.42.280.1900.0240.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.280.2140.0210.000.00	6,720.00
BUILDING/DEPT BUDGET	214.42.280.2140.0220.000.00	8,400.00
BUILDING/DEPT BUDGET	214.42.280.2140.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.280.2150.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.42.280.2150.0220.000.00	4,200.00
BUILDING/DEPT BUDGET	214.42.329.2100.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.329.2100.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	214.42.390.1170.0210.000.00	6,720.00
BUILDING/DEPT BUDGET	214.42.390.1170.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	214.42.390.1170.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.390.1370.0210.000.00	6,720.00
BUILDING/DEPT BUDGET	214.42.390.1370.0220.000.00	8,400.00
BUILDING/DEPT BUDGET	214.42.390.1370.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.390.1410.0210.000.00	26,460.00
BUILDING/DEPT BUDGET	214.42.390.1410.0220.000.00	47,460.00
BUILDING/DEPT BUDGET	214.42.390.1410.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.390.1640.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.390.1640.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.390.1649.0210.000.00	9,660.00
BUILDING/DEPT BUDGET	214.42.390.1649.0220.000.00	12,180.00
BUILDING/DEPT BUDGET	214.42.390.1649.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3400.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.42.710.3400.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.42.710.3402.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3409.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.710.3409.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.710.3410.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.42.710.3410.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.42.710.3411.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.42.710.3411.0220.000.00	840.00
BUILDING/DEPT BUDGET	214.42.710.3412.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.710.3412.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.710.3413.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3413.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3414.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3414.0220.000.00	420.00

BUILDING/DEPT BUDGET	214.42.710.3420.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3420.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3422.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3422.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3453.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.710.3453.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.720.3500.0210.000.00	18,900.00
BUILDING/DEPT BUDGET	214.42.720.3500.0220.000.00	13,020.00
BUILDING/DEPT BUDGET	214.42.720.3500.0230.000.00	9,240.00
BUILDING/DEPT BUDGET	214.42.720.3500.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.42.720.3501.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.720.3501.0220.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.720.3502.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	214.42.720.3502.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.720.3503.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.720.3503.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.720.3504.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	214.42.720.3504.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.42.720.3505.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.42.720.3505.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.720.3506.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.42.720.3506.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.720.3507.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	214.42.720.3507.0220.000.00	2,940.00
BUILDING/DEPT BUDGET	214.42.720.3508.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.42.720.3508.0220.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.720.3510.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.42.720.3510.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.42.720.3511.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.42.720.3512.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.42.720.3515.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.42.910.3100.0210.000.00	10,080.00
BUILDING/DEPT BUDGET	214.42.910.3100.0230.000.00	11,340.00
BUILDING/DEPT BUDGET	214.42.910.3100.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.100.1470.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.50.100.1470.0230.000.00	2,100.00
BUILDING/DEPT BUDGET	214.50.100.1770.0210.000.00	14,700.00
BUILDING/DEPT BUDGET	214.50.100.1770.0220.000.00	20,160.00
BUILDING/DEPT BUDGET	214.50.100.1770.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.100.2212.0210.000.00	5,880.00
BUILDING/DEPT BUDGET	214.50.100.2212.0220.000.00	19,740.00
BUILDING/DEPT BUDGET	214.50.100.2212.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.100.2320.0210.000.00	17,640.00
BUILDING/DEPT BUDGET	214.50.100.2320.0220.000.00	9,240.00
BUILDING/DEPT BUDGET	214.50.100.2320.0230.000.00	3,780.00
BUILDING/DEPT BUDGET	214.50.100.2320.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.50.100.2330.0210.000.00	20,160.00
BUILDING/DEPT BUDGET	214.50.100.2330.0220.000.00	15,960.00
BUILDING/DEPT BUDGET	214.50.100.2330.0230.000.00	9,240.00
BUILDING/DEPT BUDGET	214.50.100.2330.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.50.100.2340.0210.000.00	15,540.00
BUILDING/DEPT BUDGET	214.50.100.2340.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.50.100.2340.0230.000.00	18,480.00
BUILDING/DEPT BUDGET	214.50.100.2340.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.50.100.2400.0210.000.00	5,880.00
BUILDING/DEPT BUDGET	214.50.100.2400.0220.000.00	8,400.00
BUILDING/DEPT BUDGET	214.50.100.2400.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.100.2490.0210.000.00	4,200.00
BUILDING/DEPT BUDGET	214.50.100.2490.0220.000.00	1,680.00
BUILDING/DEPT BUDGET	214.50.100.2490.0230.000.00	3,360.00
BUILDING/DEPT BUDGET	214.50.100.2510.0210.000.00	24,360.00
BUILDING/DEPT BUDGET	214.50.100.2510.0220.000.00	1,680.00
BUILDING/DEPT BUDGET	214.50.100.2510.0230.000.00	28,140.00
BUILDING/DEPT BUDGET	214.50.100.2510.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.50.100.2580.0210.000.00	25,620.00
BUILDING/DEPT BUDGET	214.50.100.2580.0230.000.00	27,720.00
BUILDING/DEPT BUDGET	214.50.100.2580.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.50.100.2600.0210.000.00	25,200.00
BUILDING/DEPT BUDGET	214.50.100.2600.0230.000.00	29,820.00
BUILDING/DEPT BUDGET	214.50.100.2600.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.50.100.2700.0210.000.00	3,360.00
BUILDING/DEPT BUDGET	214.50.100.2700.0230.000.00	4,200.00
BUILDING/DEPT BUDGET	214.50.271.2510.0210.000.00	9,240.00
BUILDING/DEPT BUDGET	214.50.271.2510.0230.000.00	11,760.00
BUILDING/DEPT BUDGET	214.50.271.2510.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.280.2490.0210.000.00	23,100.00



BUILDING/DEPT BUDGET	214.50.280.2490.0220.000.00	24,360.00
BUILDING/DEPT BUDGET	214.50.280.2490.0230.000.00	5,040.00
BUILDING/DEPT BUDGET	214.50.280.2490.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.50.316.2330.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.50.316.2330.0230.000.00	6,300.00
BUILDING/DEPT BUDGET	214.50.316.2330.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.316.2580.0210.000.00	5,880.00
BUILDING/DEPT BUDGET	214.50.316.2580.0230.000.00	6,300.00
BUILDING/DEPT BUDGET	214.50.316.2580.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.50.610.1860.0210.000.00	14,700.00
BUILDING/DEPT BUDGET	214.50.610.1860.0220.000.00	18,900.00
BUILDING/DEPT BUDGET	214.50.610.1860.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.50.610.2123.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.50.610.2123.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.50.610.2490.0210.000.00	19,740.00
BUILDING/DEPT BUDGET	214.50.610.2490.0220.000.00	16,800.00
BUILDING/DEPT BUDGET	214.50.610.2490.0230.000.00	7,140.00
BUILDING/DEPT BUDGET	214.50.610.2490.0240.000.00	840.00
BUILDING/DEPT BUDGET	214.61.100.2540.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.61.100.2540.0230.000.00	3,360.00
BUILDING/DEPT BUDGET	214.61.100.2600.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.61.100.2600.0230.000.00	2,520.00
BUILDING/DEPT BUDGET	214.61.910.3100.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	214.61.910.3100.0230.000.00	7,560.00
BUILDING/DEPT BUDGET	214.61.910.3100.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.1000.0210.000.00	26,460.00
BUILDING/DEPT BUDGET	214.99.100.1000.0220.000.00	23,100.00
BUILDING/DEPT BUDGET	214.99.100.1000.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.99.100.1100.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	214.99.100.1100.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	214.99.100.2100.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.2120.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.2123.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.99.100.2123.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	214.99.100.2130.0210.000.00	2,940.00
BUILDING/DEPT BUDGET	214.99.100.2130.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	214.99.100.2135.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	214.99.100.2135.0220.000.00	5,880.00
BUILDING/DEPT BUDGET	214.99.100.2300.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.99.100.2300.0230.000.00	840.00
BUILDING/DEPT BUDGET	214.99.100.2400.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.2400.0230.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.2510.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.99.100.2510.0220.000.00	3,360.00
BUILDING/DEPT BUDGET	214.99.100.2540.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.2540.0230.000.00	420.00
BUILDING/DEPT BUDGET	214.99.100.2600.0210.000.00	25,200.00
BUILDING/DEPT BUDGET	214.99.100.2600.0230.000.00	27,300.00
BUILDING/DEPT BUDGET	214.99.100.2600.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	214.99.260.1245.0210.000.00	3,360.00
BUILDING/DEPT BUDGET	214.99.260.1245.0220.000.00	4,200.00
BUILDING/DEPT BUDGET	214.99.280.1900.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.99.280.1900.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.99.329.2213.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.329.2213.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.99.610.2400.0210.000.00	840.00
BUILDING/DEPT BUDGET	214.99.610.2400.0220.000.00	3,360.00
BUILDING/DEPT BUDGET	214.99.720.3500.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.720.3500.0220.000.00	420.00
BUILDING/DEPT BUDGET	214.99.910.3100.0210.000.00	420.00
BUILDING/DEPT BUDGET	214.99.910.3100.0230.000.00	420.00
BUILDING/DEPT BUDGET	210.99.100.2700.0440.000.59	11,000.00
BUILDING/DEPT BUDGET	110.99.100.2700.0440.000.59	11,000.00
BUILDING/DEPT BUDGET	210.99.100.2700.0624.000.00	73,500.00
BUS DUTY PARAS	210.41.100.2700.0117.000.00	7,162.80
BUS DUTY PARAS	210.42.100.2700.0117.000.00	6,805.60
BUS DUTY PARAS	110.01.100.2700.0117.000.00	7,486.16
BUS DUTY PARAS	110.02.100.2700.0117.000.00	3,743.08
BUS DUTY PARAS	110.03.100.2700.0117.000.00	3,743.08
BUS DUTY PARAS	110.04.100.2700.0117.000.00	3,743.08
BUS DUTY PARAS	110.05.100.2700.0117.000.00	11,229.24
BUS DUTY PARAS	110.06.100.2700.0117.000.00	7,486.16
BUS DUTY PARAS	110.07.100.2700.0117.000.00	7,486.16
BUS DUTY PARAS	110.08.100.2700.0117.000.00	7,486.16
BUS DUTY PARAS	110.99.100.2700.0117.000.00	-
BUS FUEL	110.99.100.2700.0624.000.00	136,500.00

CHEERLEADING COACH - ASST	201.41.710.3402.0150.000.00	6,810.82
CHEERLEADING COACH - ASST	201.42.710.3402.0150.000.00	6,810.82
CHEERLEADING COACH - HEAD	201.41.710.3402.0150.000.00	6,195.83
CHEERLEADING COACH - HEAD	201.42.710.3402.0150.000.00	6,195.83
CHOIR	201.41.710.3411.0150.000.00	6,195.83
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.31.710.3411.0150.000.00	4,767.57
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3411.0150.000.00	4,767.57
COMBO CLASS PARAS	101.01.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.02.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.03.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.04.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.05.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.06.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.07.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.08.100.1670.0117.000.00	27,222.40
COMBO CLASS PARAS	101.99.100.1670.0117.000.00	27,222.40
CONTINGENCY	101.99.720.3500.0150.000.00	10,000.00
CONTINGENCY	110.62.100.2700.0421.000.00	45,174.82
CONTINGENCY	210.62.100.2700.0421.000.00	26,411.28
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	260,000.00
COST REALLOCATION TO SPED LEVY/IN DISTRICT SPECIAL ED COSTS	213.99.280.1900.0112.000.00	250,000.00
CROSS COUNTRY COACH - ASST	201.41.720.3503.0150.000.00	6,810.82
CROSS COUNTRY COACH - ASST	201.42.720.3503.0150.000.00	6,810.82
CROSS COUNTRY COACH - HEAD	201.41.720.3503.0150.000.00	4,236.11
CROSS COUNTRY COACH - HEAD	201.42.720.3503.0150.000.00	4,236.11
CROSSWALK GUARDS	110.01.100.2700.0117.000.00	9,187.56
CROSSWALK GUARDS	110.02.100.2700.0117.000.00	14,972.32
CROSSWALK GUARDS	110.03.100.2700.0117.000.00	7,486.16
CROSSWALK GUARDS	110.04.100.2700.0117.000.00	17,694.56
CROSSWALK GUARDS	110.05.100.2700.0117.000.00	11,229.24
CROSSWALK GUARDS	110.06.100.2700.0117.000.00	14,972.32
CROSSWALK GUARDS	110.07.100.2700.0117.000.00	7,486.16
CROSSWALK GUARDS	110.08.100.2700.0117.000.00	7,486.16
CROSSWALK GUARDS	110.31.100.2700.0117.000.00	6,805.60
CROSSWALK GUARDS	110.32.100.2700.0117.000.00	6,805.60
CROSSWALK GUARDS	110.99.100.2700.0117.000.00	5,104.20
DANCE COACH	201.41.710.3402.0150.000.00	4,236.11
DANCE COACH	201.42.710.3402.0150.000.00	4,236.11
DAY TREATMENT	213.99.280.2140.0330.000.00	28,637.00
DETENTION FEES	213.99.100.1100.0563.000.00	12,525.00
DETENTION FEES	113.99.100.1670.0563.000.00	2,500.00
DISCRETIONARY PARAS	101.01.100.2100.0117.000.00	79,108.29
DISCRETIONARY PARAS	101.02.100.2100.0117.000.00	64,653.20
DISCRETIONARY PARAS	101.03.100.2100.0117.000.00	70,778.24
DISCRETIONARY PARAS	101.04.100.2100.0117.000.00	68,056.00
DISCRETIONARY PARAS	101.05.100.2100.0117.000.00	119,098.00
DISCRETIONARY PARAS	101.06.100.2100.0117.000.00	95,278.40
DISCRETIONARY PARAS	101.07.100.2100.0117.000.00	119,098.00
DISCRETIONARY PARAS	101.08.100.2100.0117.000.00	95,278.40
DISCRETIONARY PARAS	101.99.100.2100.0117.000.00	711,348.53
ELECTIONS	101.99.100.2314.0310.000.00	36,750.00
ELECTIONS	201.99.100.2314.0310.000.00	36,750.00
ELEVATIONS STRATEGIES PLATFORM - ONE YEAR CONTRACT - 6/8/23 EC NOTES	115.50.430.2212.0681.153.00	14,000.00
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	3,274.45
EXTRACURR - ACTIVITIES COORDINATOR	201.41.720.3500.0150.000.00	7,500.00
EXTRACURR - ACTIVITIES COORDINATOR	201.42.720.3500.0150.000.00	7,500.00
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	4,236.11
EXTRACURR - CLUB - A/V - HAWK TALK	201.42.710.3400.0150.000.00	4,236.11
EXTRACURR - CLUB - AERIE	201.41.710.3429.0150.000.00	3,405.41
EXTRACURR - CLUB - AERIE	201.42.710.3429.0150.000.00	3,405.41
EXTRACURR - CLUB - ART ASST	201.41.710.3401.0150.000.00	1,445.69
EXTRACURR - CLUB - ART ASST	201.42.710.3401.0150.000.00	1,445.69
EXTRACURR - CLUB - ART HEAD	201.41.710.3401.0150.000.00	3,405.41
EXTRACURR - CLUB - ART HEAD	201.42.710.3401.0150.000.00	3,405.41
EXTRACURR - CLUB - COLOR GUARD ADVISOR	201.41.710.3427.0150.000.00	3,405.41
EXTRACURR - CLUB - COLOR GUARD ADVISOR	201.42.710.3427.0150.000.00	3,405.41
EXTRACURR - CLUB - DECA	215.41.390.1170.0150.223.00	3,274.45
EXTRACURR - CLUB - DECA	215.42.390.1170.0150.223.00	3,274.45
EXTRACURR - CLUB - DECA	215.42.390.1100.0150.223.00	3,274.45

EXTRACURR - CLUB - DRAMA COACH	201.41.710.3413.0150.000.00	3,405.41
EXTRACURR - CLUB - DRAMA COACH	201.42.710.3413.0150.000.00	3,405.41
EXTRACURR - CLUB - DRAMA COACH - ASST	201.41.710.3413.0150.000.00	1,445.69
EXTRACURR - CLUB - DRAMA COACH - ASST	201.42.710.3413.0150.000.00	1,445.69
EXTRACURR - CLUB - FRENCH	201.41.710.3424.0150.000.00	1,445.69
EXTRACURR - CLUB - FRENCH	201.42.710.3424.0150.000.00	1,445.69
EXTRACURR - CLUB - GERMAN	201.41.710.3424.0150.000.00	1,445.69
EXTRACURR - CLUB - GERMAN	201.42.710.3424.0150.000.00	1,445.69
EXTRACURR - CLUB - HOSA ASST	215.41.390.1649.0150.223.00	1,390.10
EXTRACURR - CLUB - HOSA ASST	215.42.390.1649.0150.223.00	1,390.10
EXTRACURR - CLUB - HOSA HEAD	215.41.390.1649.0150.223.00	2,184.44
EXTRACURR - CLUB - HOSA HEAD	215.42.390.1649.0150.223.00	2,184.44
EXTRACURR - CLUB - MODEL UN ADVISOR	201.41.710.3406.0150.000.00	2,271.80
EXTRACURR - CLUB - MODEL UN ADVISOR	201.42.710.3406.0150.000.00	2,271.80
EXTRACURR - CLUB - MODEL UN ASST	201.41.710.3406.0150.000.00	1,445.69
EXTRACURR - CLUB - MODEL UN ASST	201.42.710.3406.0150.000.00	1,445.69
EXTRACURR - CLUB - NATIONAL HONOR SOCIETY ADVISOR	201.41.710.3403.0150.000.00	1,445.69
EXTRACURR - CLUB - NATIONAL HONOR SOCIETY ADVISOR	201.42.710.3403.0150.000.00	1,445.69
EXTRACURR - CLUB - PEER MEDIATION	201.41.710.3400.0150.000.00	2,271.80
EXTRACURR - CLUB - PEER MEDIATION	201.42.710.3400.0150.000.00	2,271.80
EXTRACURR - CLUB - PHOTO	215.41.390.1100.0150.223.00	1,390.10
EXTRACURR - CLUB - PROM ADVISOR	201.41.710.3435.0150.000.00	766.45
EXTRACURR - CLUB - PROM ADVISOR	201.42.710.3435.0150.000.00	766.45
EXTRACURR - CLUB - PROSTART STIPEND	215.42.390.1370.0150.223.00	2,184.44
EXTRACURR - CLUB - PROSTART STIPEND	215.41.390.1370.0150.223.00	2,184.44
EXTRACURR - CLUB - SCIENCE	201.41.710.3422.0150.000.00	2,271.80
EXTRACURR - CLUB - SCIENCE	201.42.710.3422.0150.000.00	2,271.80
EXTRACURR - CLUB - SCIENCE	101.31.710.3422.0150.000.00	2,271.80
EXTRACURR - CLUB - SCIENCE	101.32.710.3422.0150.000.00	2,271.80
EXTRACURR - CLUB - SCRIBBLINGS ADVISOR	201.41.710.3407.0150.000.00	766.45
EXTRACURR - CLUB - SCRIBBLINGS ADVISOR	201.42.710.3407.0150.000.00	766.45
EXTRACURR - CLUB - SPANISH	201.41.710.3424.0150.000.00	1,445.69
EXTRACURR - CLUB - SPANISH	201.42.710.3424.0150.000.00	1,445.69
EXTRACURR - CLUB - STUDENT COUNCIL ADVISOR	201.41.710.3420.0150.000.00	2,271.80
EXTRACURR - CLUB - STUDENT COUNCIL ADVISOR	201.42.710.3420.0150.000.00	2,271.80
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR	201.41.710.3408.0150.000.00	2,271.80
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR	201.42.710.3408.0150.000.00	2,271.80
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR ASST	201.41.710.3408.0150.000.00	1,445.69
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR ASST	201.42.710.3408.0150.000.00	1,445.69
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	6,815.41
EXTRACURR - COACH - TRACK - 7-8	101.32.720.3508.0150.000.00	6,815.41
FICA	115.99.456.1900.0210.132.51	72,135.48
FICA	115.99.456.1000.0210.132.51	72,135.48
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
FINE ARTS TOSA	101.50.100.1140.0112.000.00	35,477.00
FINE ARTS TOSA	201.50.100.1140.0112.000.00	35,477.00
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 CONTRACT	110.99.100.2700.0513.000.00	1,902,051.06
FIRST STUDENT CONTRACT	110.99.280.2700.0513.000.00	738,952.80
FIRST STUDENT CONTRACT	210.99.100.2700.0513.000.00	889,014.04
FIRST STUDENT CONTRACT	210.99.280.2700.0513.000.00	371,048.64
FIRST STUDENT CONTRACT - POSSIBLE OUT OF TOWN DRIVERS	110.99.100.2700.0513.000.00	80,000.00
FIRST STUDENT CONTRACT - POSSIBLE OUT OF TOWN DRIVERS	210.99.100.2700.0513.000.00	80,000.00
FOOTBALL COACH - 7-8	101.31.720.3504.0150.000.00	9,087.21
FOOTBALL COACH - 7-8	101.32.720.3504.0150.000.00	9,087.21
FOOTBALL COACH - 7-8 ASST	101.31.720.3504.0150.000.00	7,228.46
FOOTBALL COACH - 7-8 ASST	101.32.720.3504.0150.000.00	7,228.46
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	33,888.87
FOOTBALL COACH - ASST	201.42.720.3504.0150.000.00	33,888.87
FOOTBALL COACH - HEAD	201.41.720.3504.0150.000.00	7,026.52
FOOTBALL COACH - HEAD	201.42.720.3504.0150.000.00	7,026.52
FORCHE, ASHLEY	161.06.280.2140.0113.611.00	7,182.60
FORCHE, ASHLEY	101.06.280.2140.0113.000.00	64,643.40
FUTURE CAPITAL PROJECTS	161.99.100.2600.0725.612.59	2,881,521.00
G&T STIPEND	201.41.360.1680.0150.000.00	4,236.11
G&T STIPEND	201.42.360.1680.0150.000.00	4,236.11
GBB ASST COACH	201.41.720.3502.0150.000.00	12,708.33
GBB ASST COACH	201.42.720.3502.0150.000.00	12,708.33
GBB ASST COACH 7-8	101.32.720.3502.0150.000.00	4,337.08
GBB ASST COACH 7-8	101.31.720.3502.0150.000.00	4,337.08
GBB COACH 7-8	101.32.720.3502.0150.000.00	9,087.21

GBB COACH 7-8	101.31.720.3502.0150.000.00	9,087.21
GBB HEAD COACH	201.41.720.3502.0150.000.00	7,026.52
GBB HEAD COACH	201.42.720.3502.0150.000.00	7,026.52
GOLF COACH - ASST	201.41.720.3505.0150.000.00	3,405.41
GOLF COACH - ASST	201.42.720.3505.0150.000.00	3,405.41
GOLF COACH - HEAD	201.41.720.3505.0150.000.00	4,236.11
GOLF COACH - HEAD	201.42.720.3505.0150.000.00	4,236.11
HEAD CUSTODIAN RATE	101.01.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.02.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.03.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.04.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.05.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.06.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.07.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.08.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.31.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.32.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	201.41.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	201.42.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.50.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	201.50.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	101.61.100.2600.0114.000.00	-
HEAD CUSTODIAN RATE	201.61.100.2600.0114.000.00	-
HIGH SCHOOL CLASS OFFICERS ADVISOR	201.41.710.3420.0150.000.00	1,445.69
HIGH SCHOOL CLASS OFFICERS ADVISOR	201.42.710.3420.0150.000.00	1,445.69
HIGH SCHOOL FTE BUDGET REDUCTION	201.99.100.1670.0112.000.00	-
HOMEBOUND	201.41.280.1913.0112.000.00	10,000.00
HOMELESS SET ASIDE	115.99.420.1670.0610.155.00	20,000.00
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	49,639.52
INTERMOUNTAIN DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	11,000.00
INTRAMURAL COACH - FALL	101.31.710.3417.0150.000.00	6,815.41
INTRAMURAL COACH - FALL	101.32.710.3417.0150.000.00	6,815.41
INTRAMURAL COACH - GRADE 6 SPRING	101.31.710.3419.0150.000.00	2,891.39
INTRAMURAL COACH - GRADE 6 SPRING	101.32.710.3419.0150.000.00	2,891.39
INTRAMURAL COACH - HS SPRING	201.41.710.3419.0150.000.00	1,445.69
INTRAMURAL COACH - HS SPRING	201.42.710.3419.0150.000.00	1,445.69
INTRAMURAL COACH - HS WINTER BBALL	201.41.710.3418.0150.000.00	2,891.39
INTRAMURAL COACH - HS WINTER BBALL	201.42.710.3418.0150.000.00	2,891.39
INTRAMURAL COACH - WINTER	101.31.710.3418.0150.000.00	6,815.41
INTRAMURAL COACH - WINTER	101.32.710.3418.0150.000.00	6,815.41
LONGEVITY INCREASES	201.41.720.3500.0150.000.00	35,000.00
LONGEVITY INCREASES	101.99.720.3500.0150.000.00	5,000.00
MANSFIELD, ASHLEY	101.32.280.1900.0112.000.00	46,335.29
MANSFIELD, ASHLEY	115.32.456.1900.0112.132.51	17,137.71
MIDDLE SCHOOL FTE REDUCTION - CORE SMS	101.32.100.1670.0112.000.00	(70,000.00)
MIDDLE SCHOOL SUNRISE STRINGS (GRANDFATHERED, NOT IN CBA)	101.99.710.3410.0150.000.00	1,445.69
MILL ADJUSTMENT - TO KEEP TAX IMPACT AT 0	113.99.280.1900.0561.000.00	-
NEW DISTRICTWIDE MAINTENANCE	101.99.100.2600.0119.000.00	40,000.00
NEW DISTRICTWIDE MAINTENANCE	201.99.100.2600.0119.000.00	40,000.00
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	2,271.80
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3410.0150.000.00	2,271.80
ORCHESTRA ADVISOR	201.41.710.3410.0150.000.00	6,195.83
OUT OF DISTRICT PLACEMENTS - ADJUSTMENT FOR MILLS	213.99.280.1900.0561.000.00	(20,000.00)
OUT OF DISTRICT PLACEMENTS - BASED ON CHAD'S 6/7 EMAIL (AK)	213.99.280.1900.0561.000.00	400,000.00
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 - SHIELDS VALLEY	213.99.100.1100.0561.000.00	5,000.00
OUT OF DISTRICT PLACEMENTS CJMS STUDENT (LN)	113.99.280.1900.0561.000.00	200,000.00
OUT OF DISTRICT PLACEMENTS TO BALANCE MILLS	113.99.280.1900.0561.000.00	(100,000.00)
OVERFLOW PARAS	101.99.100.1674.0117.000.00	150,000.00
P&L INSURANCE - PAYNE WEST	101.99.100.2300.0520.000.00	97,459.50
P&L INSURANCE - PAYNE WEST	201.99.100.2300.0520.000.00	97,459.50
P&L INSURANCE - PAYNE WEST	101.99.100.2600.0520.000.00	291,383.40
P&L INSURANCE - PAYNE WEST	201.99.100.2600.0520.000.00	435,322.60
P&L INSURANCE - PAYNE WEST	110.99.100.2700.0520.000.00	875.00
P&L INSURANCE - PAYNE WEST	210.99.100.2700.0520.000.00	875.00
P&L INSURANCE - PAYNE WEST	110.99.100.2600.0520.000.00	2,040.00
P&L INSURANCE - PAYNE WEST	210.99.100.2600.0520.000.00	2,040.00
P&L INSURANCE - PAYNE WEST	218.99.100.1770.0520.000.60	9,200.00
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	21,163.34

PARA - HEALTH AIDE	101.04.100.2130.0117.000.00	2,343.22
PARA - HEALTH AIDE	101.05.100.2130.0117.000.00	4,649.24
PARA - HEALTH AIDE	101.06.100.2130.0117.000.00	27,895.44
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	79,037.08
PLC TRAVEL	115.50.430.2212.0582.153.00	5,587.00
POSTAGE FOR PNP LETTERS	115.99.420.2300.0532.155.00	2,500.00
PRE-K PARA	115.04.494.1900.0210.197.00	5,729.02
PRE-K PARA	115.07.494.1900.0210.197.00	7,665.43
PRE-K PARA	115.04.494.1900.0117.197.00	28,645.12
PRE-K PARA	115.07.494.1900.0117.197.00	38,327.17
PREVIOUS ATHLETICS ADMIN ASSISTANT	201.41.720.3500.0115.000.00	(22,281.60)
PREVIOUS ATHLETICS ADMIN ASSISTANT	201.42.720.3500.0115.000.00	(22,281.60)
PREVIOUS ATHLETICS ADMIN ASSISTANT	201.41.720.3500.0115.000.00	22,281.60
PREVIOUS ATHLETICS ADMIN ASSISTANT	201.42.720.3500.0115.000.00	22,281.60
PRIVATE SCHOOL ALLOCATION	115.99.420.1000.0117.155.00	22,763.00
PRIVATE SCHOOL ALLOCATION	115.99.420.1000.0210.155.00	4,552.60
PRIVATE SCHOOL PARTICIPATION	115.HC.430.2212.0582.153.00	7,795.00
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	0.28
ROUNDING	110.99.100.2700.0513.000.00	0.19
ROUNDING	217.50.610.1860.0610.000.00	0.64
ROUNDING	128.99.100.1670.0660.000.00	
ROUNDING ERROR	214.41.100.1100.0210.000.00	50,400.00
RUH, CHRISTIANA	201.42.100.1270.0112.000.00	55,624.80
RUNNING START PARA	115.04.494.1660.0210.197.00	6,498.62
RUNNING START PARA	115.07.494.1660.0210.197.00	6,498.62
RUNNING START PARA	115.04.494.1660.0117.197.00	32,493.12
RUNNING START PARA	115.07.494.1660.0117.197.00	32,493.12
SELF CONTAINED PARA	101.01.280.1900.0117.000.00	114,580.48
SELF CONTAINED PARA	101.02.280.1900.0117.000.00	103,838.56
SELF CONTAINED PARA	101.03.280.1900.0117.000.00	153,609.46
SELF CONTAINED PARA	101.04.280.1900.0117.000.00	147,522.37
SELF CONTAINED PARA	101.05.280.1900.0117.000.00	47,751.42
SELF CONTAINED PARA	101.06.280.1900.0117.000.00	181,724.64
SELF CONTAINED PARA	101.07.280.1900.0117.000.00	104,927.07
SELF CONTAINED PARA	101.08.280.1900.0117.000.00	143,225.60
SELF CONTAINED PARA	101.31.280.1900.0117.000.00	173,661.04
SELF CONTAINED PARA	101.32.280.1900.0117.000.00	150,386.88
SELF CONTAINED PARA	101.29.280.1900.0117.000.00	25,064.48
SELF CONTAINED PARA	201.41.280.1900.0117.000.00	200,515.84
SELF CONTAINED PARA	201.42.280.1900.0117.000.00	119,593.38
SERIES 2012	150.99.100.5100.0840.000.00	500,000.00
SERIES 2012	150.99.100.5100.0850.000.00	152,100.00
SERIES 2012	150.99.100.5100.0860.000.00	500.00
SERIES 2014	150.99.100.5100.0840.000.00	1,315,000.00
SERIES 2014	150.99.100.5100.0850.000.00	130,587.50
SERIES 2014	150.99.100.5100.0860.000.00	1,000.00
SERIES 2014	250.99.100.5100.0840.000.00	1,965,000.00
SERIES 2014	250.99.100.5100.0850.000.00	223,300.00
SERIES 2014	250.99.100.5100.0860.000.00	1,000.00
SERIES 2015	150.99.100.5100.0840.000.00	1,070,000.00
SERIES 2015	150.99.100.5100.0850.000.00	220,700.00
SERIES 2015	150.99.100.5100.0860.000.00	500.00
SERIES 2016	150.99.100.5100.0840.000.00	1,015,000.00
SERIES 2016	150.99.100.5100.0850.000.00	626,800.00
SERIES 2016	150.99.100.5100.0860.000.00	500.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0840.000.00	4,280,000.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0850.000.00	3,386,925.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0860.000.00	500.00
SERIES 2017 - REFUNDING	250.99.100.5100.0840.000.00	645,000.00
SERIES 2017 - REFUNDING	250.99.100.5100.0850.000.00	59,550.00
SERIES 2017 - REFUNDING	250.99.100.5100.0860.000.00	500.00
SERIES 2019	250.99.100.5100.0840.000.00	740,000.00
SERIES 2019	250.99.100.5100.0850.000.00	812,450.00
SERIES 2019	250.99.100.5100.0860.000.00	500.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0840.000.00	170,000.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0850.000.00	320,800.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0860.000.00	500.00
SES TUTORS	115.99.420.1670.0210.155.00	662.40
SES TUTORS	115.99.420.1670.0112.155.00	3,312.00
SEVERANCE PAY	101.99.100.1670.0180.000.00	31,500.00

SEVERANCE PAY	201.99.100.1100.0180.000.00	31,500.00
SHIFT DIFFERENTIAL	101.01.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.02.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.03.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.04.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.05.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.06.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.07.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.08.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.31.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.32.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	201.41.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	201.42.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.50.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	201.50.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	101.61.100.2600.0114.000.00	-
SHIFT DIFFERENTIAL	201.61.100.2600.0114.000.00	-
SIDS	150.99.100.5100.0440.000.00	99,999.50
SIDS	250.99.100.5100.0830.000.00	110,000.00
SIDS - 2006	250.99.100.5100.0830.000.00	1.00
SIDS - TIF	250.99.100.5100.0830.000.00	-
SOCCER COACH - BOYS 9TH GRADE	201.41.720.3512.0150.000.00	3,405.41
SOCCER COACH - BOYS 9TH GRADE	201.42.720.3512.0150.000.00	3,405.41
SOCCER COACH - BOYS ASST	201.41.720.3512.0150.000.00	3,405.41
SOCCER COACH - BOYS ASST	201.42.720.3512.0150.000.00	3,405.41
SOCCER COACH - BOYS HEAD	201.41.720.3512.0150.000.00	4,236.11
SOCCER COACH - BOYS HEAD	201.42.720.3512.0150.000.00	4,236.11
SOCCER COACH - GIRLS 9TH GRADE	201.41.720.3512.0150.000.00	3,405.41
SOCCER COACH - GIRLS 9TH GRADE	201.42.720.3512.0150.000.00	3,405.41
SOCCER COACH - GIRLS ASST	201.41.720.3512.0150.000.00	3,405.41
SOCCER COACH - GIRLS ASST	201.42.720.3512.0150.000.00	3,405.41
SOCCER COACH - GIRLS HEAD	201.41.720.3512.0150.000.00	4,236.11
SOCCER COACH - GIRLS HEAD	201.42.720.3512.0150.000.00	4,236.11
SOFTBALL COACH - 7-8	101.31.720.3511.0150.000.00	2,271.80
SOFTBALL COACH - 7-8	101.32.720.3511.0150.000.00	2,271.80
SOFTBALL COACH - 7-8 ASST	101.31.720.3511.0150.000.00	1,445.69
SOFTBALL COACH - 7-8 ASST	101.32.720.3511.0150.000.00	1,445.69
SOFTBALL COACH - ASST	201.41.720.3511.0150.000.00	8,472.22
SOFTBALL COACH - ASST	201.42.720.3511.0150.000.00	8,472.22
SOFTBALL COACH - HEAD	201.41.720.3511.0150.000.00	6,195.83
SOFTBALL COACH - HEAD	201.42.720.3511.0150.000.00	6,195.83
SOLUTION TREE CONSULTANTS - EC NOTES 6/8/2023	115.50.430.2212.0330.153.00	26,000.00
SPECIAL OLYMPICS COACH	201.41.720.3517.0150.000.00	4,236.11
SPEECH AND DEBATE COACH - ASST	201.41.710.3412.0150.000.00	16,944.43
SPEECH AND DEBATE COACH - ASST	201.42.710.3412.0150.000.00	16,944.43
SPEECH AND DEBATE COACH - HEAD	201.41.710.3412.0150.000.00	6,195.83
SPEECH AND DEBATE COACH - HEAD	201.42.710.3412.0150.000.00	6,195.83
SRO CONTRACT	161.99.100.2660.0330.611.00	210,000.00
SRO CONTRACT	261.99.100.2660.0330.613.00	150,000.00
STEP UPS	101.99.100.1670.0112.000.00	300,000.00
STEP UPS	201.99.100.1100.0112.000.00	200,000.00
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
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
STOP ARMS ON SPED BUSES	110.99.280.2700.0730.000.00	15,000.00
STOP ARMS ON SPED BUSES	210.99.280.2700.0730.000.00	15,000.00
STRUCTURAL IMBALANCE	101.99.100.1670.0112.000.00	(3,137,378.42)
STRUCTURAL IMBALANCE	201.99.100.1670.0112.000.00	(601,593.00)
STUBBLEBINE, BILLY	161.08.280.2140.0113.611.00	7,182.60
STUBBLEBINE, BILLY	101.08.280.2140.0113.000.00	64,643.40
SUBS - PLC/RESTRUCTURE CONSENSUS	115.50.430.2212.0210.153.00	3,000.00
SUBS - PLC/RESTRUCTURE CONSENSUS - 6/8/23 EC NOTES	115.50.430.2212.0112.153.00	15,000.00
SUBSTITUTES	101.99.100.1670.0122.000.00	1,000,000.00
SUBSTITUTES	201.99.100.1100.0122.000.00	331,500.00
SUMMER GYM SUPERVISION	201.41.720.3515.0150.000.00	4,236.11
SUMMER GYM SUPERVISION	201.42.720.3515.0150.000.00	4,236.11
SUPERVISING ACTIVITIES	201.41.720.3500.0150.000.00	3,000.00
SWIM CENTER RENTAL	201.41.100.1340.0451.000.00	57,750.00
SWIMMING COACH - ASST	201.41.720.3509.0150.000.00	3,405.41
SWIMMING COACH - ASST	201.42.720.3509.0150.000.00	3,405.41
SWIMMING COACH - HEAD	201.41.720.3509.0150.000.00	2,118.05
SWIMMING COACH - HEAD	201.42.720.3509.0150.000.00	2,118.05
SWMSS	115.50.100.2510.0810.115.51	3,300.00
TECH MENTOR STIPEND	128.01.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.02.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.03.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.04.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.05.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.06.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.07.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.08.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.31.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	128.32.100.2213.0150.000.55	1,445.69
TECH MENTOR STIPEND	228.41.100.2213.0150.000.55	2,891.39
TECH MENTOR STIPEND	228.42.100.2213.0150.000.55	2,891.39
TELEPHONE	101.99.100.2600.0531.000.00	68,900.00
TELEPHONE	201.99.100.2600.0531.000.00	47,700.00
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	6,810.82
TENNIS COACH - ASST	201.42.720.3506.0150.000.00	6,810.82
TENNIS COACH - HEAD	201.41.720.3506.0150.000.00	4,236.11
TENNIS COACH - HEAD	201.42.720.3506.0150.000.00	4,236.11
TERM PAY	101.99.100.1670.0160.000.00	136,500.00
TERM PAY	201.99.100.1100.0160.000.00	78,750.00
TERM PAY	101.99.100.1670.0170.000.00	26,250.00
TERM PAY	201.99.100.1100.0170.000.00	10,500.00
THRIVE	115.99.420.1670.0320.155.00	15,000.00
THRIVE	115.99.494.1670.0320.197.00	35,000.00
THRIVE - PARENT LIAISON	217.99.100.1860.0320.000.00	246,640.00
TITLE I - BASIC SUBSIDY	201.41.280.1900.0112.000.00	
TITLE I PARENT MEETING SUPPLIES	115.42.420.2100.0610.155.00	3,000.00
TITLE I PARENT MEETING SUPPLIES	115.32.420.2100.0610.155.00	2,000.00
TITLE I PARENT MEETING SUPPLIES	115.02.494.2100.0610.197.00	1,500.00
TITLE I PARENT MEETING SUPPLIES	115.04.494.2100.0610.197.00	1,500.00
TITLE I PARENT MEETING SUPPLIES	115.07.494.2100.0610.197.00	2,000.00

TO BALANCE EGRANTS BUDGET	115.99.420.1000.0112.155.00	(61,929.00)
TO BALANCE EGRANTS BUDGET	115.99.420.1000.02XX.155.00	(12,385.80)
TO BALANCE EGRANTS BUDGET	115.99.494.1000.0112.197.00	(61,929.00)
TO BALANCE EGRANTS BUDGET	115.99.494.1000.02XX.197.00	(12,385.80)
TRACK COACH - 9TH GRADE	201.41.720.3508.0150.000.00	8,472.22
TRACK COACH - 9TH GRADE	201.42.720.3508.0150.000.00	8,472.22
TRACK COACH - ADMIN ASST	201.41.720.3508.0150.000.00	766.45
TRACK COACH - ADMIN ASST	201.42.720.3508.0150.000.00	766.45
TRACK COACH - ASST	201.41.720.3508.0150.000.00	29,652.76
TRACK COACH - ASST	201.42.720.3508.0150.000.00	29,652.76
TRACK COACH - HEAD	201.41.720.3508.0150.000.00	6,195.83
TRACK COACH - HEAD	201.42.720.3508.0150.000.00	6,195.83
TRANSFINDER	210.99.100.2700.0680.000.00	4,000.00
TRANSFINDER	110.99.100.2700.0680.000.00	4,000.00
TRANSITION BUDGET	261.99.100.1100.0112.614.00	2,656,125.33
TRS	115.99.456.1900.0220.132.51	84,582.39
TUITION-IN STATE	113.99.100.1670.0561.000.00	3,500.00
UNEMPLOYMENT	115.99.456.1900.0240.132.51	1,791.60
UTILITIES	101.01.100.2600.0411.000.00	12,761.00
UTILITIES	101.02.100.2600.0411.000.00	12,539.00
UTILITIES	101.03.100.2600.0411.000.00	8,911.00
UTILITIES	101.04.100.2600.0411.000.00	7,550.00
UTILITIES	101.05.100.2600.0411.000.00	10,799.00
UTILITIES	101.06.100.2600.0411.000.00	9,048.00
UTILITIES	101.07.100.2600.0411.000.00	10,108.00
UTILITIES	101.08.100.2600.0411.000.00	12,101.00
UTILITIES	101.31.100.2600.0411.000.00	24,983.00
UTILITIES	101.32.100.2600.0411.000.00	26,716.00
UTILITIES	101.50.100.2600.0411.000.00	25,955.00
UTILITIES	101.61.100.2600.0411.000.00	12,857.00
UTILITIES	201.41.100.2600.0411.000.00	139,165.00
UTILITIES	201.42.100.2600.0411.000.00	139,165.00
UTILITIES	201.50.100.2600.0411.000.00	25,955.00
UTILITIES	201.61.100.2600.0411.000.00	6,428.00
UTILITIES	101.01.100.2600.0412.000.00	24,808.00
UTILITIES	101.02.100.2600.0412.000.00	19,983.00
UTILITIES	101.03.100.2600.0412.000.00	44,520.00
UTILITIES	101.04.100.2600.0412.000.00	19,961.00
UTILITIES	101.05.100.2600.0412.000.00	37,078.00
UTILITIES	101.06.100.2600.0412.000.00	35,621.00
UTILITIES	101.07.100.2600.0412.000.00	29,915.00
UTILITIES	101.08.100.2600.0412.000.00	25,428.00
UTILITIES	101.31.100.2600.0412.000.00	67,485.00
UTILITIES	101.32.100.2600.0412.000.00	66,999.00
UTILITIES	101.50.100.2600.0412.000.00	19,264.00
UTILITIES	101.61.100.2600.0412.000.00	26,411.00
UTILITIES	101.99.100.2600.0412.000.00	23,320.00
UTILITIES	201.41.100.2600.0412.000.00	305,819.00
UTILITIES	201.42.100.2600.0412.000.00	305,819.00
UTILITIES	201.50.100.2600.0412.000.00	19,265.00
UTILITIES	201.61.100.2600.0412.000.00	13,206.00
UTILITIES	101.01.100.2600.0421.000.00	5,261.00
UTILITIES	101.02.100.2600.0421.000.00	6,360.00
UTILITIES	101.03.100.2600.0421.000.00	7,561.00
UTILITIES	101.04.100.2600.0421.000.00	8,812.00
UTILITIES	101.05.100.2600.0421.000.00	4,974.00
UTILITIES	101.06.100.2600.0421.000.00	4,971.00
UTILITIES	101.07.100.2600.0421.000.00	3,445.00
UTILITIES	101.08.100.2600.0421.000.00	9,540.00
UTILITIES	101.31.100.2600.0421.000.00	5,373.00
UTILITIES	101.32.100.2600.0421.000.00	12,720.00
UTILITIES	101.50.100.2600.0421.000.00	2,516.00
UTILITIES	101.61.100.2600.0421.000.00	3,077.00
UTILITIES	101.99.100.2600.0421.000.00	206,700.00
UTILITIES	201.41.100.2600.0421.000.00	121,900.00
UTILITIES	201.42.100.2600.0421.000.00	29,366.00
UTILITIES	201.50.100.2600.0421.000.00	2,517.00
UTILITIES	201.61.100.2600.0421.000.00	1,539.00
UTILITIES	201.99.100.2600.0421.000.00	129,320.00
UTILITIES	101.01.100.2600.0431.000.00	1,675.00
UTILITIES	101.02.100.2600.0431.000.00	1,675.00
UTILITIES	101.03.100.2600.0431.000.00	2,180.00
UTILITIES	101.04.100.2600.0431.000.00	1,675.00
UTILITIES	101.05.100.2600.0431.000.00	3,733.00
UTILITIES	101.06.100.2600.0431.000.00	3,733.00
UTILITIES	101.07.100.2600.0431.000.00	3,733.00



UTILITIES	101.08.100.2600.0431.000.00	3,772.00
UTILITIES	101.31.100.2600.0431.000.00	19,559.00
UTILITIES	101.32.100.2600.0431.000.00	7,093.00
UTILITIES	101.50.100.2600.0431.000.00	1,576.00
UTILITIES	101.61.100.2600.0431.000.00	2,603.00
UTILITIES	201.41.100.2600.0431.000.00	16,319.00
UTILITIES	201.42.100.2600.0431.000.00	16,319.00
UTILITIES	201.50.100.2600.0431.000.00	1,575.00
UTILITIES	201.61.100.2600.0431.000.00	1,301.00
UTILITIES	201.99.100.2600.0431.000.00	2,007.00
VACANCY	101.32.100.2600.0114.000.00	47,049.60
VACANCY	201.99.100.2600.0114.000.00	-
VACANCY	201.99.100.2600.0114.000.00	-
VACANCY	201.99.100.2600.0114.000.00	-
VACANCY	201.99.100.2600.0114.000.00	-
VACANCY	101.99.100.2600.0114.000.00	-
VACANCY	101.99.100.2600.0114.000.00	-
VACANCY	101.99.100.2600.0114.000.00	-
VACANCY	101.99.100.2600.0114.000.00	-
VACANCY	201.41.100.2600.0114.000.00	47,049.60
VACANCY	201.41.100.2600.0114.000.00	-
VACANCY	201.41.100.2600.0114.000.00	47,049.60
VACANCY	201.41.100.2600.0114.000.00	39,992.16
VACANCY	101.02.100.2600.0114.000.00	23,524.80
VACANCY	201.42.100.2600.0114.000.00	47,049.60
VACANCY	201.42.100.2600.0114.000.00	47,049.60
VACANCY	201.42.100.2600.0114.000.00	47,049.60
VACANCY	201.42.100.2600.0114.000.00	47,049.60
VACANCY	201.42.100.2600.0114.000.00	28,229.76
VACANCY	101.01.100.2600.0114.000.00	23,524.80
VACANCY	101.07.100.2600.0114.000.00	23,524.80
VACANCY	212.05.910.3100.0116.000.00	7,050.68
VACANCY	212.05.910.3100.0116.000.00	17,084.34
VACANCY	212.04.910.3100.0116.000.00	9,345.70
VACANCY	101.50.100.1470.0115.000.00	19,674.00
VACANCY	201.50.100.1470.0115.000.00	19,674.00
VACANCY	101.08.100.2600.0150.000.00	551.00
VACANCY	201.41.100.2100.0117.000.00	28,556.80
VACANCY	201.42.100.2100.0117.000.00	28,556.80
VACANCY	201.41.100.2100.0117.000.00	31,721.60
VACANCY	201.42.100.2100.0117.000.00	31,721.60
VACANCY	101.50.100.2600.0115.000.00	22,287.20
VACANCY	101.50.100.2600.0115.000.00	22,287.20
VACANCY - 2.5 CLASS TRADE IN FOR 1.0 CERT	101.32.280.1900.0112.000.00	50,456.14
VACANCY - 2.5 CLASS TRADE IN FOR 1.0 CERT	115.32.456.1900.0112.132.51	18,661.86
VACANCY - 2ND GRADE	101.07.100.1670.0112.000.00	70,587.00
VACANCY - ACTIVITIES COORD GHS .4 FTE	201.42.720.3500.0112.000.00	22,488.40
VACANCY - BHS MATH	201.41.100.1440.0112.000.00	70,954.00
VACANCY - BHS SCIENCE 1.4 FTE	201.41.100.1510.0112.000.00	85,135.40
VACANCY - BHS SOCIAL STUDIES	201.41.100.1570.0112.000.00	55,624.80
VACANCY - BOCS 3-5	101.29.100.1670.0112.000.00	78,205.00
VACANCY - GHS ENGLISH .7	201.42.100.1240.0112.000.00	45,330.60
VACANCY - INTERVENTION	101.32.100.1250.0260.000.00	12,564.00
VACANCY - INTERVENTION	101.32.100.1250.0261.000.00	336.00
VACANCY - INTERVENTION	101.02.100.1250.0112.000.00	40,250.00
VACANCY - INTERVENTION	101.04.100.1250.0112.000.00	36,739.00
VACANCY - MUSIC	101.03.100.1470.0112.000.00	70,954.00
VACANCY - NURSE WHITTIER	101.04.100.2130.0113.000.00	44,287.25
VACANCY - REPLACE MCHUGH	201.42.100.1270.0112.000.00	69,531.00
VACANCY - SAC SPED	101.32.280.1900.0112.000.00	46,335.29
VACANCY - SAC SPED	115.32.456.1900.0112.132.51	17,137.71
VACANCY - SOCIAL STUDIES	201.42.100.1570.0112.000.00	14,071.40
VACANCY - SPED	201.42.280.1900.0112.000.00	78,205.00
VACANCY - SPED ADD BASED ON FTE CHANGE SS	101.07.280.1900.0112.000.00	24,625.09
VACANCY - SPED ADD BASED ON FTE CHANGE SS	115.07.456.1900.0112.132.51	9,107.91
VACANCY - SPED WHITTIER	115.04.456.1900.0112.132.51	18,376.74
VACANCY - SPED WHITTIER	101.04.280.1900.0112.000.00	49,685.26
VACANCY - STEPHENS, SUSAN H	101.05.100.1670.0150.000.00	500.00
VACANCY - STURMAN, DAWN M	201.41.100.1510.0150.000.00	500.00
VACANCY - WHITTIER KINDERGARTEN	101.04.100.1250.0260.000.00	12,564.00
VACANCY - WHITTIER KINDERGARTEN	101.04.100.1670.0112.000.00	71,504.00
VACANCY PARA	101.99.280.1900.0117.000.00	23,274.16
VACANCY PARA	201.99.280.1900.0117.000.00	23,274.16
VACANT	101.08.100.2600.0114.000.00	45,302.40
VICA STIPEND	215.41.390.1100.0150.223.00	3,274.45
VOLLEYBALL COACH - 7-8	101.31.720.3510.0150.000.00	6,815.41

VOLLEYBALL COACH - 7-8	101.32.720.3510.0150.000.00	6,815.41
VOLLEYBALL COACH - 7-8 ASST	101.31.720.3510.0150.000.00	4,337.08
VOLLEYBALL COACH - 7-8 ASST	101.32.720.3510.0150.000.00	4,337.08
VOLLEYBALL COACH - 9TH GRADE	201.41.720.3510.0150.000.00	4,236.11
VOLLEYBALL COACH - 9TH GRADE	201.42.720.3510.0150.000.00	4,236.11
VOLLEYBALL COACH - ASST	201.41.720.3510.0150.000.00	8,472.22
VOLLEYBALL COACH - ASST	201.42.720.3510.0150.000.00	8,472.22
VOLLEYBALL COACH - HEAD	201.41.720.3510.0150.000.00	6,195.83
VOLLEYBALL COACH - HEAD	201.42.720.3510.0150.000.00	6,195.83
WARREN, NICHOLAS	101.32.100.2120.0150.000.00	2,000.00
WEIGHT ROOM - FALL	201.41.720.3515.0150.000.00	2,271.80
WEIGHT ROOM - FALL	201.42.720.3515.0150.000.00	2,271.80
WEIGHT ROOM - SPRING	201.41.720.3515.0150.000.00	2,271.80
WEIGHT ROOM - SPRING	201.42.720.3515.0150.000.00	2,271.80
WEIGHT ROOM - WINTER	201.41.720.3515.0150.000.00	2,271.80
WEIGHT ROOM - WINTER	201.42.720.3515.0150.000.00	2,271.80
WRESTLING COACH - 7-8	101.31.720.3507.0150.000.00	2,271.80
WRESTLING COACH - 7-8	101.32.720.3507.0150.000.00	2,271.80
WRESTLING COACH - 7-8 ASST	101.31.720.3507.0150.000.00	1,445.69
WRESTLING COACH - 7-8 ASST	101.32.720.3507.0150.000.00	1,445.69
WRESTLING COACH - 9TH GRADE	201.41.720.3507.0150.000.00	4,236.11
WRESTLING COACH - 9TH GRADE	201.42.720.3507.0150.000.00	4,236.11
WRESTLING COACH - ASST	201.41.720.3507.0150.000.00	4,236.11
WRESTLING COACH - ASST	201.42.720.3507.0150.000.00	4,236.11
WRESTLING COACH - HEAD	201.41.720.3507.0150.000.00	6,195.83
WRESTLING COACH - HEAD	201.42.720.3507.0150.000.00	6,195.83
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	33,000.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	33,000.00

# Bozeman Public Schools



## 2023-24 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](#)

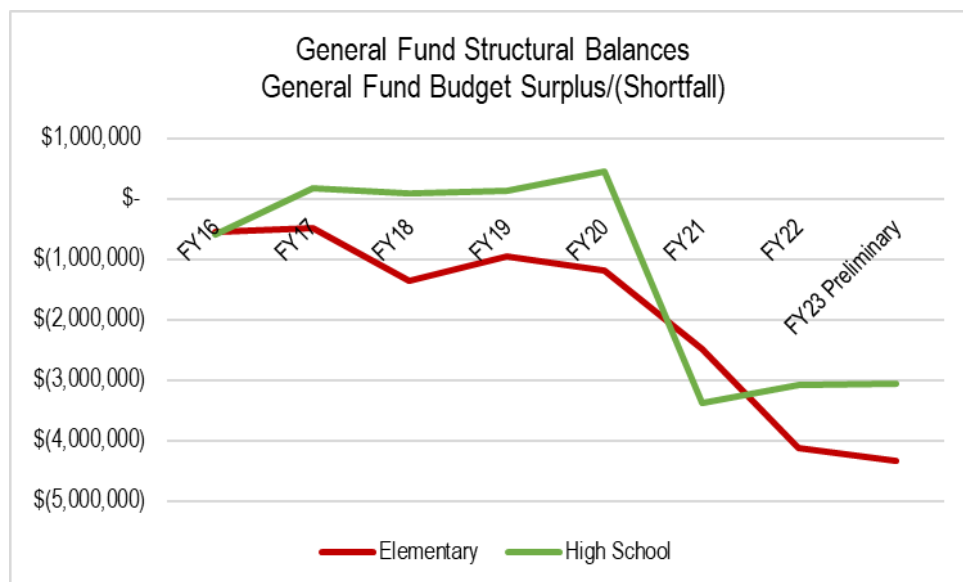
This document was put together to clearly articulate the key details related to each of the identified *Mega Issues* above. The document is also intended to connect the dots between the *Mega Issues* and other district goals and processes. It is also important to note that the two issues above are inextricably 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**

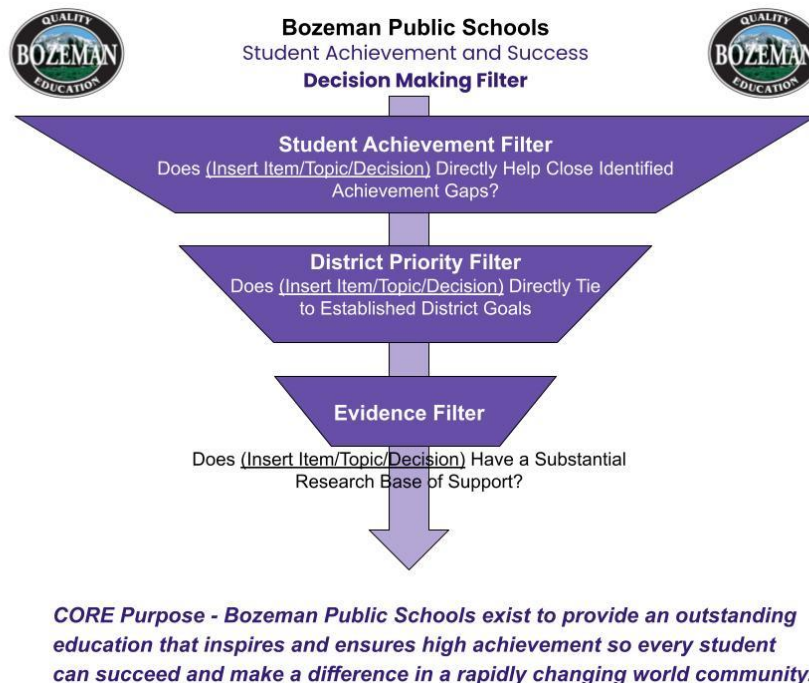
The Board Budget Committee will be making recommendations that will likely impact and inform the 9-12 MTSS/PLC Consensus process, described in the next section. Because the General Fund budget is approximately 90% personnel, it is likely that personnel will be included in potential budget cuts. The 9-12 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.

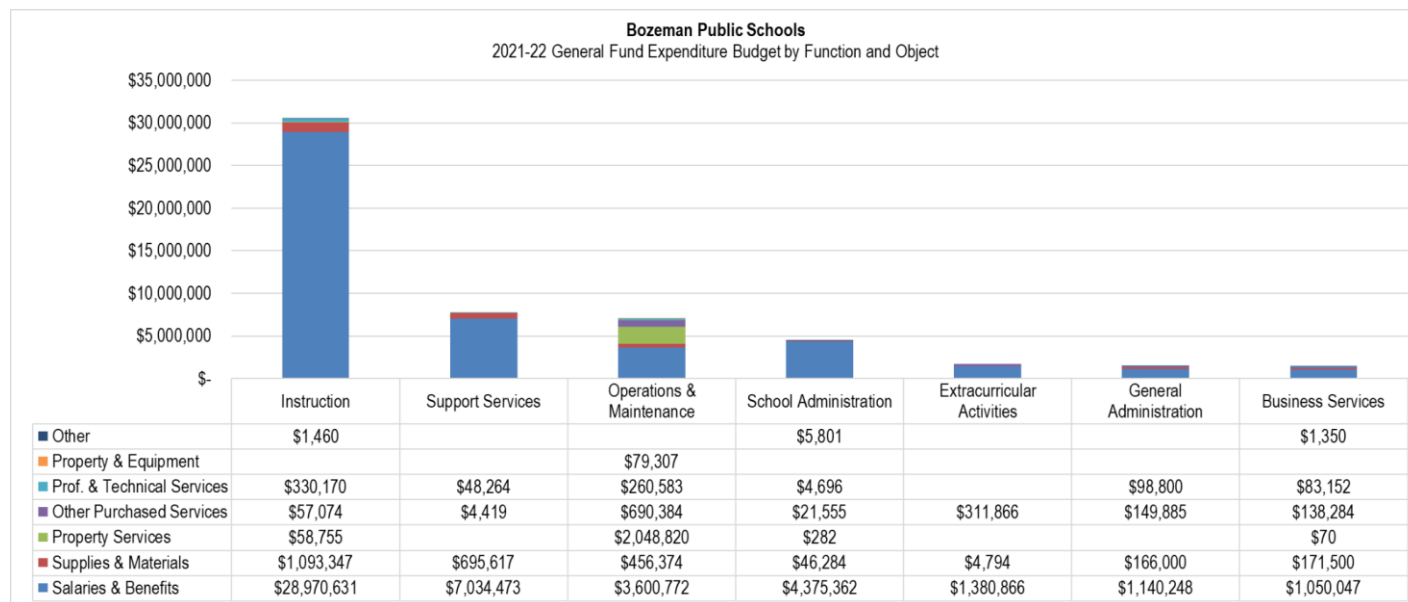
Question: Is the need to reduce FTE/revise budget a K-12 discussion?

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.:



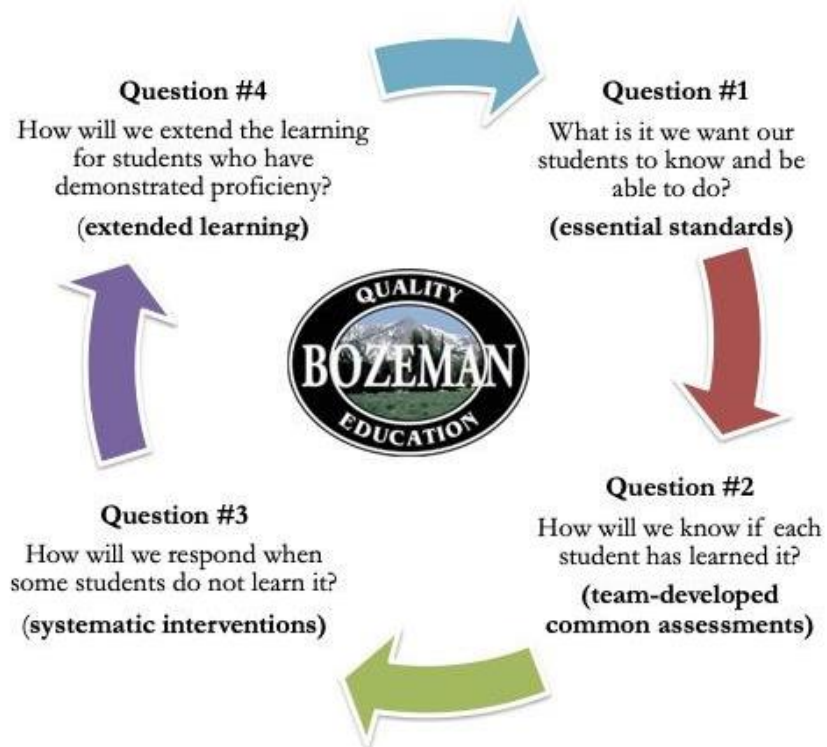
### What is the problem or opportunity?

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:

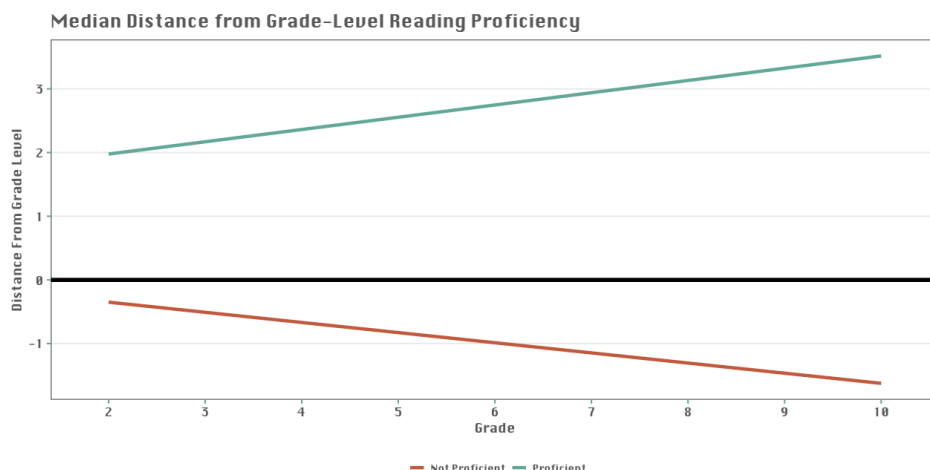
- Singletons constrain the master schedule and make it less flexible. Moving to two high schools doubled the number of singletons in the combined 9-12 master schedule (singletons = courses only offered one time in the master schedule).
- The number of study halls has increased across both schools, which 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

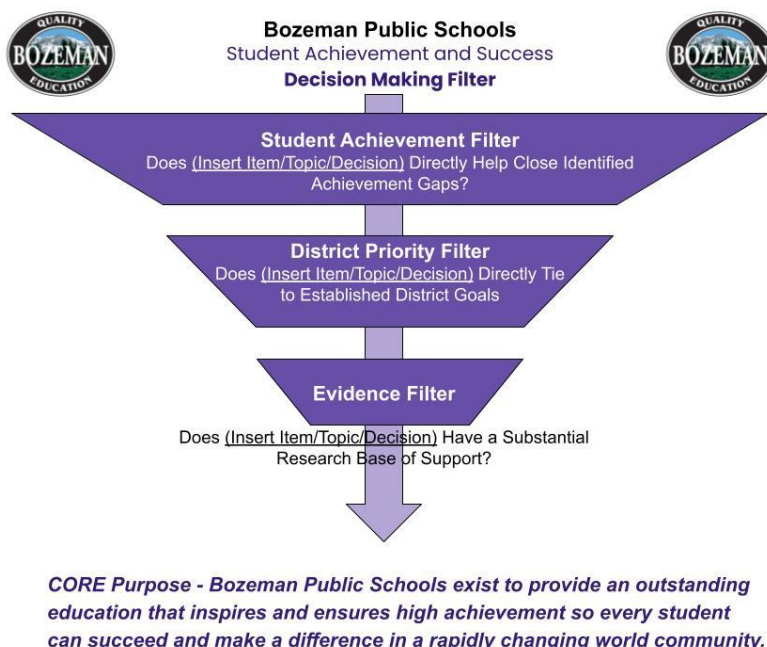
achievement gaps and ensure the success of all students. 2020-2021 high school ACT data shows that approximately 30% of Bozeman students are not proficient with ELA standards, and approximately 60% of students are not proficient with Math standards. District longitudinal data shows that students who 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 SIRI 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 SIRI committee include:

- The SIRI 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 SIRI 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 SIRI 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 SIRI Committee will be part of the high school consensus discussions during the 2022-203 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](#).