

Bozeman Public Schools

2024-2025 Adopted Budget



Prepared by: Lacy Clark, Director of
Business Services

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BOZEMAN PUBLIC SCHOOLS

2024-25 ADOPTED BUDGET

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Executive Summary

2024-2025 Adopted Budget

Bozeman Public Schools
404 W Main Street, Bozeman, MT 59715
Gallatin County



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DATE: August 19, 2024

TO: Board Chair
Members of the Board of Trustees

FROM: Lacy Clark, Director of Business Services

RE: 2024-25 Budget Overview

On August 19, 2024 the Bozeman School District Board of Trustees adopted its budget for the 2024-25 fiscal year. This document is intended to provide the reader with an overview of the Bozeman School District and its 2024-25 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 ASBO Meritorious Budget Award program.



ORGANIZATIONAL SECTION

Board of Trustees

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

Board Member	Term Expires May,	Total Time Served on Board	Occupation
Greg Neil, Chair	2026	7.5 years	Insurance Agent
Kevin Black, Vice Chair	2026	4 years	Real Estate Agent
Gary Lusin	2027	18.5 years	Physical Therapist
Lauren Dee	2025	2 years	Stay at Home Mom
Lei-Anna Bertelsen	2027	3 years	Education Facilitator
Melissa Moran	2027	6 months	Restauranter
Tanya Reinhardt	2025	8 years	Business Consultant
Sandra Wilson	2027	9.5 years	Retired Teacher

Source: District records



Photo credit: Patrick, Bouman, Bozeman Daily Chronicle

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 - 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.

Major Goals and Objectives – Long Range Strategic Plan

Bozeman School District has used a Long-Range Strategic Plan (LRSP) to guide and focus the District. The LRSP process was initially 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. In 2023-24, the LRSP was revisited by a group consisting of: Trustees, Administrators, staff members, High School students, and members of the public to review the goals, and to once again ensure the wants, preferences, and needs of the community are understood. The process consisted of seven public surveys, a two day consensus circle, and board discussion and ultimate approval.

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:

Mission - *Bozeman Public Schools exist to ensure high level learning for all students.*

Vision – *Bozeman Public Schools will empower all students to reach their full potential for achievement and thrive in their community. We will promote inclusive community involvement; support a passionate education team; and nurture a dynamic learning environment.*

Core Values

- **High Student Achievement:** We commit to ensure all students learn at their highest potential.
- **Committed, Quality Staff:** We strive to attract, retain, and support well-qualified, dedicated, and passionate staff members.
- **Inclusive Culture:** We foster respect, diversity, and adaptability, where all stakeholders feel safe, empowered, supported, and valued.
- **Collaborative Engagement:** We believe quality staff, family engagement, and community support are essential contributors to student well-being and achievement.
- **Integrity and Transparency:** We operate with honesty, use research-based decision making, and provide open communication.
- **Fiscal Responsibility:** We are responsible in the management and expenditure of all District resources.

Goal Areas

- **Goal Area 1: Academic Performance:** All students meet or exceed the academic standards necessary for college and career readiness.
- **Goal Area 2: Operations and Capacity Building:** District operations, facilities and human resources promote an effective and responsive educational system.
- **Goal Area 3: Community Engagement and Partnerships:** Bozeman Public Schools maintains an environment that promotes engagement with educational stakeholders at the local, state, and national levels to successfully educate our students.
- **Goal Area 4: Student and Staff Well-being:** Bozeman Public Schools utilizes supportive and responsive systems that promote the safety and holistic well-being of students and staff.

Five Year Plan - Measurable District Goals

Goal Area 1 - Academic Performance

- **Grade Level Reading Goal:** By 2029, 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.
- **Graduation Goal:** By 2029, 95% of BSD7 students in each graduation cohort will earn a high school diploma in four years or fewer.

Goal Area 2 - Operations and Capacity Building

- **Professional Learning Communities (PLCs) Goal:** By spring of 2028 all BSD7 schools PK-12 will have fully implemented PLCs in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- **Non Instructional Operations Goal:** By 2025 the District will establish measurable goals for the non instructional operations of the District.

Goal Area 3 - Community Engagement and Partnerships

- **Early Literacy Goal:** 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.

Goal Area 4 - Student and Staff Well-being

- **Staff Well-Being Goal:** By 2025 the District will establish a system that will measure and respond to the culture and climate of district employees which includes staff morale, job satisfaction, and well-being.
- **Student Well-Being Goal:** By 2025 the District will establish a system that measures and responds to the barriers that limit student engagement.

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 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 2024-25 budget has been in the planning stages since August 2023.

Budget Development Process and Timeline

While the Bozeman School District is an entity by itself, it is comprised of two separate Districts. The Elementary District (grades K-8) and the High School District (grades 9-12). This budget document will go into details as to the individual District budgets. While they are discussed in great detail individually, it must be noted that holistically, the District looks to the big picture of K-12 learning and how it can best fit the needs of all our students, regardless of the District in which they are in. Therefore, our Long Range Strategic Plan speaks to K-12 goals. However, for budgeting purposes, the two Districts are their own entities and will be discussed as such throughout this document.

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.

Although the budget calendar has deadlines and expectations throughout the year, the most impactful dates on the annual timeline are:

Activities	Personnel Involved	Timeline
Prepare Average Number Belonging (ANB) Estimates and Projections	Exec Dir of Business & Operations/ Director of Business Services	11/13/2023
Revise and finalize ANB Calculation and/or Projection	Exec Dir of Business & Operations/ Director of Business Services	2/5/2024
Present Preliminary General Fund Budget to the Board	Board of Trustees/Admin	2/12/2024
Board call for May 2024 Trustee, General Fund, and Special Levy Elections	Board of Trustees	2/12/2024
Provide notice of intent to increase non-voted levies	Board of Trustees/Admin	3/4/2024
Approve resolution estimating amounts available and projects or improvements expected to be funded by School Major Maintenance account	Board of Trustees/Admin	3/4/2024
Set amount of voted levy	Board of Trustees/Admin	3/25/2024
Conduct Trustee and Special Levy Election	District Clerk/County Clerk & Recorder	5/7/2024
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	5/8/2024 through 6/30/2024
Present preliminary budget for all Budgeted Funds	Board of Trustees/Admin	7/22/2024
Adopt Final Budget	Board of Trustees	8/19/2024

It is important to note that while the Meritorious Budget Award requirements dictate three years of projections as a required part of the budget development process, it bears no merit in Montana School budgeting and finance. While this document requires the forecasted amounts, the bi-annual Legislative sessions only allow a District to truly forecast two-year periods at a time. Therefore, while three years is forecasted in this document due to

these set requirements, they should be largely disregarded as they are not truly pertinent and/or reliable information for future budgets.

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 2024-25 is \$122,230,562. This total represents an increase of \$4,988,676 (4.3%) over the prior year's budget:

	FY2023-24	FY2024-25		
	Budget	Budget	Change \$	Change %
General	\$ 59,103,552	\$ 62,287,942	\$ 3,184,390	5.4%
Debt Service	17,848,713	18,003,800	155,087	0.9%
Building Reserve	19,847,876	21,443,566	1,595,690	8.0%
Retirement	10,400,000	10,400,000	0	0.0%
Transportation	4,938,890	5,283,026	344,136	7.0%
Technology	2,322,579	1,446,908	-875,671	-37.7%
Adult Education	876,736	845,302	-31,434	-3.6%
Bus Depreciation	621,820	655,753	33,933	5.5%
Tuition	1,232,271	1,540,029	307,758	25.0%
Flexibility	49,448	324,236	274,788	555.7%
Total K-12	\$ 117,241,885	\$ 122,230,562	\$ 4,988,676	4.3%

Source: District records

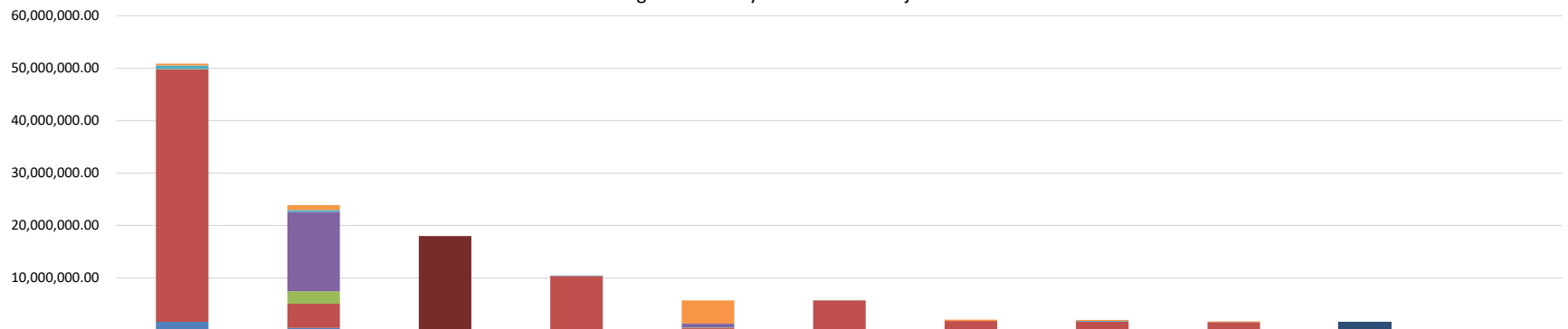
Expenditure Summary

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 \$122,230,562 in total budgeted expenditures, the District plans to spend \$50,858,927 (41.6%) on Instruction and \$73,794,414 (60.3%) on Salaries and Benefits – the largest single function and object amounts, respectively.

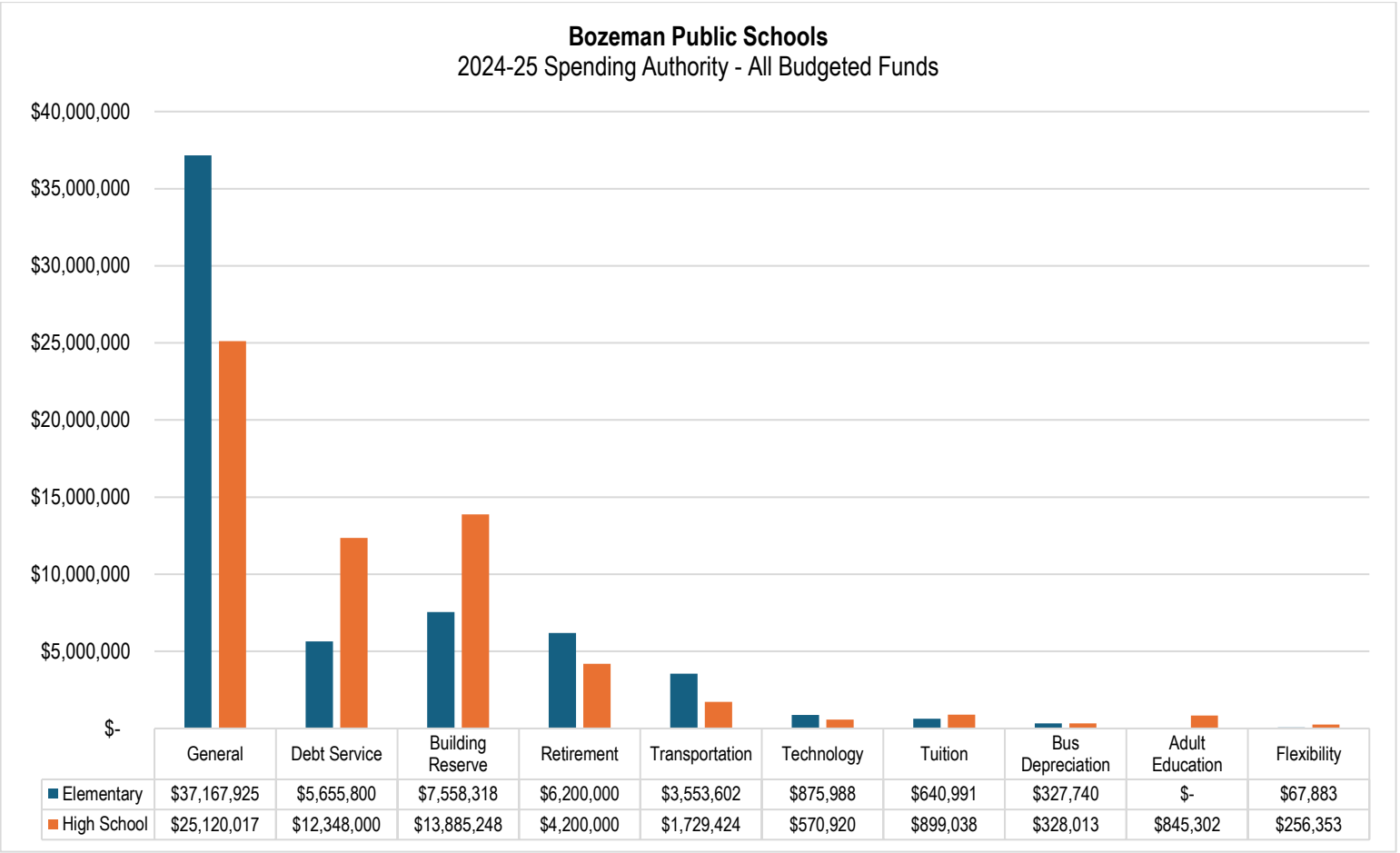
The following graph summarizes total budgeted expenditures by function and object:

Bozeman Public Schools
2024-25 Budgeted Fund by Function and Object



	Instruction	Operations & Maintenance	Debt Service	Support Services	Student Transportation	School Administration	Extracurricular Activities	General Administration	Business Services	Other	School Foods
Debt Service			17,873,800.00			200.00					
Other										1,575,503.00	
Other Purchased Services	347,000.00	934,402.00			4,413,857.05	10,100.00	251,679.40	207,711.00	130,104.00		
Prof. & Technical Services	666,148.65	360,000.00		87,037.50	40,500.00	200.00		147,700.00	12,000.00		
Property & Equipment		15,147,548.24			757,393.00						
Property Services	60,637.50	2,360,038.00	130,000.00		92,809.22						
Salaries & Benefits	48,131,919.88	4,629,962.09		10,187,740.19	215,852.86	5,659,418.66	1,809,542.90	1,517,055.98	1,478,221.73	41,540.00	123,160.00
Supplies & Materials	1,653,221.02	478,527.30		206,650.00	226,050.00	3,700.00		149,400.00	112,230.00		

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



Source: District Records

One of the most important scrutinized measures of our General Funds is their ‘structural balance’: a comparison of planned General Fund costs and the spending authority available to fund them. This year, the Elementary and High School General Funds both have structural imbalances which total to \$3,756,196 (6.03%) system-wide:

	Elementary	High School	K-12 Total
Projected General Fund Budget Limit w/ a Vote	\$ 37,167,925	\$ 25,120,017	\$ 62,287,942
Budgeted General Fund Expenditures	\$ 40,655,996	\$ 25,388,142	\$ 66,044,138
Remaining Capacity/(Structural Imbalance)	\$ (3,488,071)	\$ (268,125)	\$ (3,756,196)

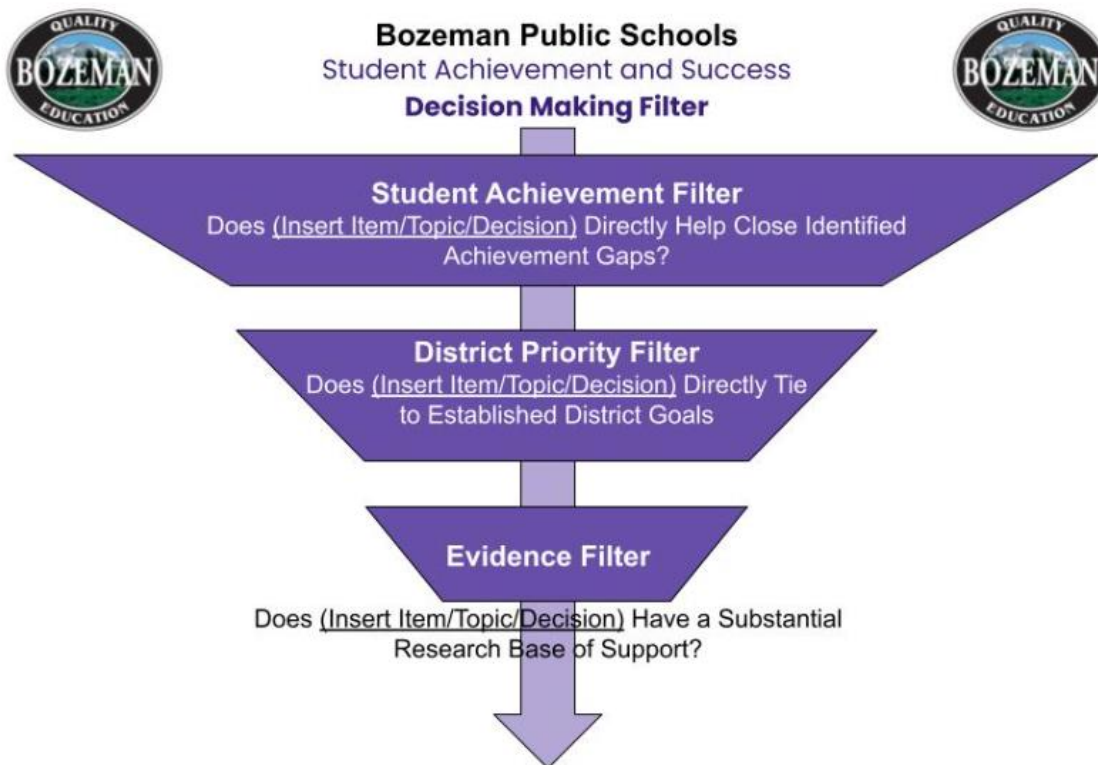
Source: District Records

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.

Significant Trends, Events, and Initiatives

The recommended budget reductions created a list of action items that would roll out to different grade bands over the 2023-24 & 2024-25 school years. The most prevalent change was to reduce 10 FTE in the 6-8 grade bands for the 2023-24 school year, and 10 FTE in the 9-12 grade bands for the 2024-25 school year. In order to run a master schedule with fewer FTE, it was determined that both the Middle School and High School would need to move to a block schedule.

While the Middle School block schedule took effect in 2023-24, the High School block schedule was delayed a year due to the complexity of the 9-12 grade band schedules. The intent of these decisions was to not only reduce FTE for budget savings, but to also increase student achievement based on the Student Learning Decision Making Filter in Policy 3610:



While the middle school was able to reduce their overall FTE by 7, the high school was unable to reduce FTE and stay in compliance with accreditation standards set by the Montana Office of Public Instruction. The enrollment growth at the high school continues to trend upwards and has reached all-time highs over the last several years. Therefore, with the block schedule change, and the increase in enrollment, the high school was unable to reduce the FTE by the budget reduction recommendations. Rather, the high schools were able to change the master schedule, educate more students than ever before, and increase the FTE for the 2024-25 school year by 2.8 FTE. While this was not the original budget reduction recommendation, it was necessary to implement such an increase to stay within accreditation standards and to ensure the District was putting all decisions through the student achievement filter. Without the change to the master schedule, the FTE increase would have been much higher due to the increase in student enrollment.

In addition to the block schedules changes, recruitment and retention have continued to be 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 for many people. As

a result, our District has seen the number of applications for all positions dwindle significantly. Where there were 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.

Beginning with the 2024-25 school year, the District will offer a “Grow Your Own Teacher” program. This vision of the program is to actively recruit and support Bozeman School District graduates and classified employees who display aptitude and a passion for entering the teaching profession.

The program has two separate pathways. The first is for Bozeman School graduates. This pathway allows for the District to identify students in the middle and high school students and recruit them to take dual enrollment courses in education throughout high school. Once they enroll in college, the District will provide a scholarship for tuition assistance and will encourage these students to work in the District as a Paraprofessional during their college term. This will not only help with the current Paraprofessional shortfall but will also ensure that the District has quality and quantity applicants to choose from for future teaching positions.

The second pathway is for current Classified employees. These are employees of the District that display an aptitude and talent for becoming prospective teachers. Once again, the District will provide tuition assistance for select finalists in order to provide them with a pathway in teaching.

Overall, the District budgeted \$25,000 for the first year of this program and received nine applications from current Paraprofessionals for it. The program is financed through the Adult Education Fund and is expected to grow in future years.

Another upcoming initiative the Bozeman Public Schools is taking part in is an enhancement to the Early Literacy program. Since 2015, the District has operated two Running Start Kindergarten programs targeting the early learning needs of four-year-old students in the community. Student enrollment and funding was tied to the exceptional circumstances enrollment provisions in MT law that allowed a district to enroll students in early kindergarten programs. During the 2023 legislative session, [HB352 - Targeted Early Literacy Intervention](#), was passed. While the bill sunset the exceptional circumstances provisions in the law that allowed Running Start to operate, it also greatly expanded the opportunities and funding available to MT schools districts to address the literacy needs of students up to third grade. Bozeman Public Schools is very excited to roll-out expanded literacy programming beginning summer 2024. HB352 provides for three options that Districts may choose to implement:

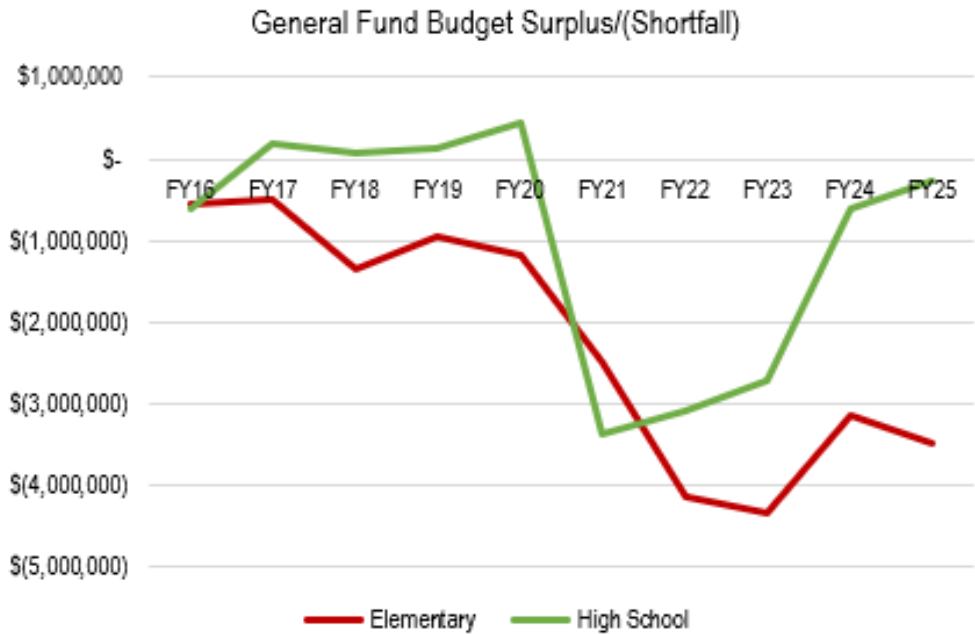
- Jump Start summer school programming for students not proficient with grade level reading skills. Jump Start programming and funding is available for students who are entering kindergarten, first grade, second grade, and third grade.
- Classroom based programming during the school year for four-year-old students who are not proficient with literacy skills.
- At-home technology based programming facilitated by the MT Office of Public Instruction for students not proficient with grade level reading skills.

While the summer Jump Start programming began July 1, 2024, the Bozeman Reads Early Learning Center is scheduled to open in August 2024 for the four-year-old students who are not proficient with literacy skills. The Bozeman Reads Early Learning Center at Morning Star Elementary will be focused on supporting the literacy needs of students prior to entry to kindergarten. The programming is directly tied to the District’s early literacy LRSP goal: *85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.*

The early literacy programming is intended to be funded through the General Fund; however, the enrollment-related funding for it will not begin until the 2025-26 school years. As a result, the cost of this year’s operations—estimated at \$400,000—will be paid from one-time funds that had previously accumulated in the Interlocal Agreement Fund.

Another Legislative change was the passage of [HB203 – Open Enrollment](#). HB 203 enhances student and parent choice in where children attend school, and it is about ensuring that the educational costs of nonresident students are not transferred onto the taxpayers of a district of attendance. It requires tuition payments from the district of residence to the district of attendance.

Historically, the District has not allowed out-of-district students to enroll without special circumstances. Beginning in 2024-25, Bozeman Public Schools opened its doors to out-of-district students wishing to enroll in our District in accordance with HB203. Each student must go through an application process that is approved or disapproved by the Board of Trustees. Once a student is approved by the Board, the student is then assigned a specific school. The school assignment is based on current in-district enrollment, and where there is classroom availability. While there were certainly unknowns regarding how many students would enroll, the ultimate enrollment increase/decrease with incoming & exiting students has been nearly a wash.



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 High School line is now trending upward, the Elementary has increased expenses and flat enrollment. Therefore 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. In 2022-2023, voters approved a new Elementary Building Reserve Safety levy and a High School Building Reserve Safety levy. These were the first Safety levies approved by voters in the State of Montana. These levies give the District the ability to reduce specific expenditures in the General Funds, and pay for them directly from the Building Reserve. As these were permanent levies, the District will have an ongoing offset to the General Fund.

In addition to the Safety Levies, the District asked voters for permanent General Fund levies in both the Elementary & High School Districts for 2024-25, which were approved during the May 7, 2024 election. The District also 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:

- \$3,184,391 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 Legislature meets again in early 2025, and inflationary increases for 2025-26 and 2026-27 are expected to be determined at that time.

The enrollment at the High School saw an additional 113 students from the prior year (a 4.3% increase). This enrollment increase gave the High School District the ability to ask voters for an over-base General Fund levy of \$430,000. The Elementary District was a different story. The K-8 grade band had an overall decrease of 9 students from the prior school year. While the decrease was not significant, it did not allow the District to ask voters for a General Fund increase beyond the inflationary rate approved by the 2023 Legislature. Because of the inflationary increase, the Elementary District had the ability to ask voters for an over-base General Fund levy of \$225,000, which they approved in May 2024.

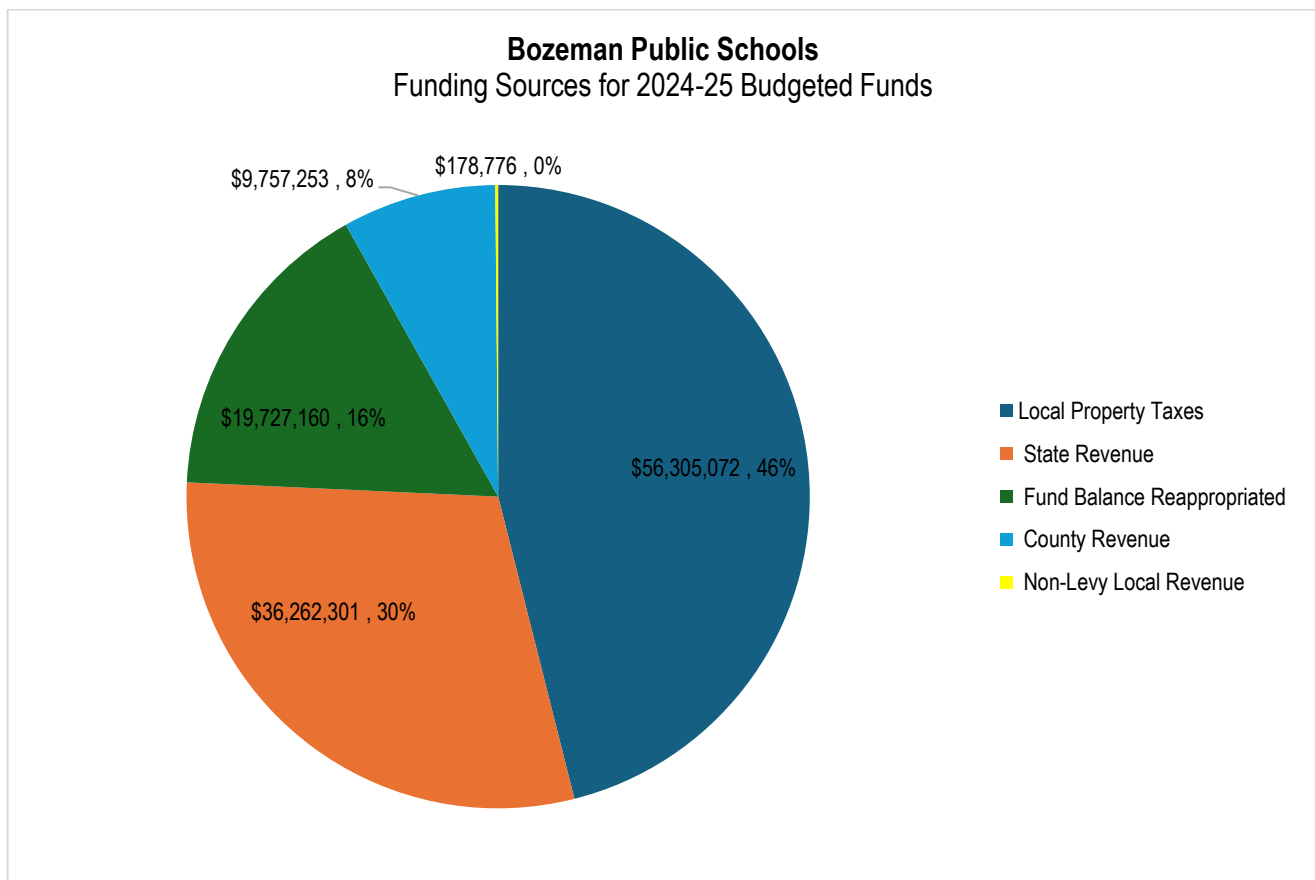
- \$1,595,690 increase in the Building Reserve Funds. While the District continues to maintain and budget for Capital Improvement projects, the fund balance reappropriated from FY24 to FY25 has increased the overall budget in Building Reserve Funds. While no large projects were undertaken during the previous fiscal year, it was anticipated that a fund balance would be reappropriated to cover upcoming Capital Improvement projects.
- \$344,136 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.

After living the first year of the contract, First Student approached the Board of Trustees regarding increasing staff wages to ensure all bus routes successfully run each day during the 2024-25 school year. The cost of living in Bozeman is exponentially higher than they originally anticipated with the contract renewal, and they have struggled to hire and retain bus drivers throughout the 2023-2024 school year. Therefore, the Board of Trustees approved increased rates for the remaining four years of the contract. This increase will give First Student the ability to negotiate higher pay rates for the drivers (\$40/hour beginning August 1, 2024), and staff the routes throughout the school year. Therefore, an increase in the Transportation Fund budget was required.

- \$274,788 increase in the Flexibility Funds. The District was awarded an Advanced Opportunities Grant through the State of Montana. This grant expands personalized career & technical education opportunities for middle and high school students; reduces out-of-pocket costs for students and families in support of a student’s post-secondary success; empowers students to actively engage in forming post-secondary success that aligns with their individual interests, passions, strengths, needs and culture; and authorizes elected school boards to use advanced opportunity aid to invest in Montana students by supporting individualized pathways for career and post-secondary. While this increased funding will not impact taxpayers, it is important to notate, as it will pave the way for a bright and productive future for our students.

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 \$122,230,562 in expenditure budgets adopted for 2024-25 will be funded as follows:



Source: District records

The following table compares these budgeted funding sources for 2024-25 with those budgeted for the prior year:

	2023-24	2024-25	Change
Local Property Taxes	\$ 55,252,079	\$ 56,265,669	\$ 1,013,590
Non-Levy Revenue	44,912,350	46,237,732	1,325,382
Fund Balance Reappropriated	17,077,245	19,727,159	2,649,914
Total	\$ 117,241,674	\$ 122,230,561	\$ 4,988,887

Source: District records

As with the expenditures, the Financial Section of this document details these revenue sources.

Budget Forecast

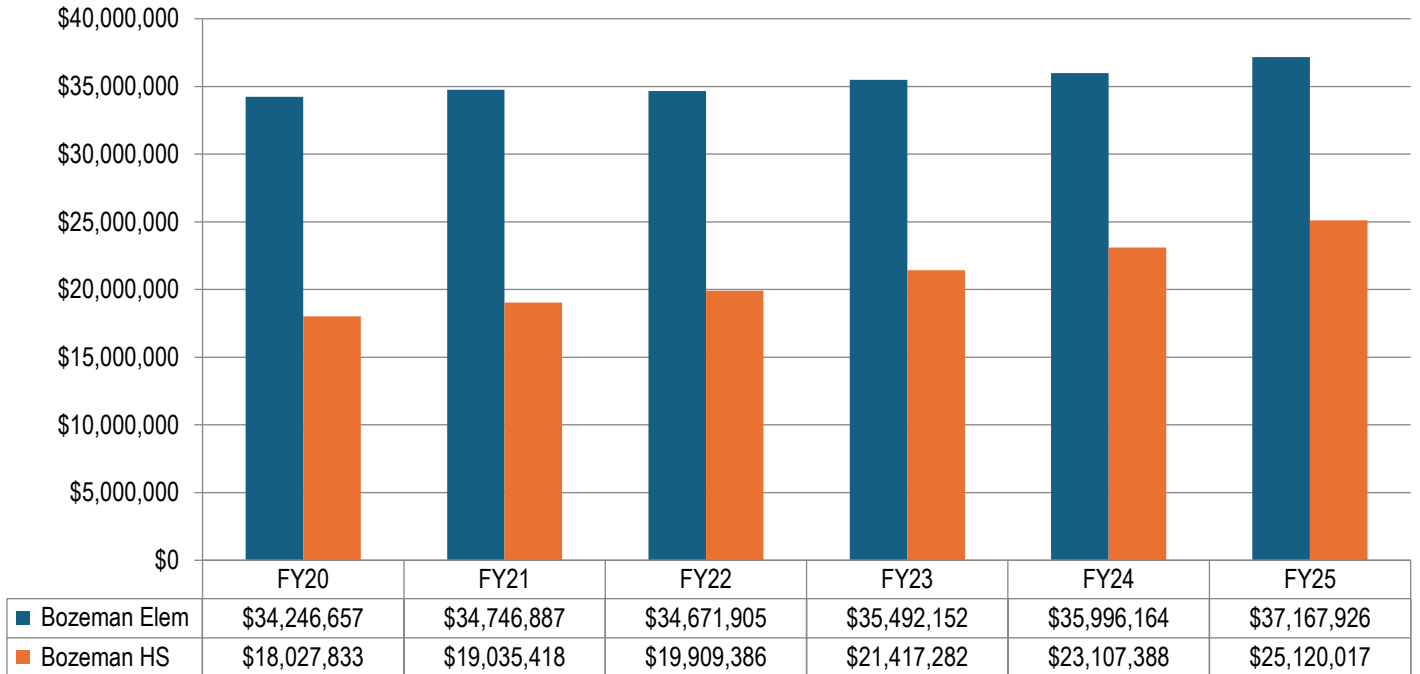
School finance in Montana differs from other states, and even other local governments within the state. Montana school operating budgets are unusual in that they are not contingent on taxable values and tax receipts. Rather, a series of factors--primarily enrollment and a series of legislatively-determined 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 is 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. The High School District experienced a significant enrollment increase in the 2023-24 year and received additional General Fund dollars for those students.

Given that each year's budget hinges on the prior year's actual enrollment and inflationary 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. However, due to the requirements within this submission, the District projected rates out as far as three years. While this was done with intention, it is solely based off soft numbers, and no expectation that there will be significant changes in the Legislature in the upcoming year. Therefore, the District does not voluntarily advertise these amounts, as they are not legitimate standards for projecting a future budget. 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 over a two year period. While the High School General Fund structural imbalance is recovering as enrollment increases, the District is proactively implementing block 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 four previous years, and no projected enrollment increases in the foreseeable future. Because of the enrollment decreases, the Elementary District had to act more quickly on the changes necessary to balance the budget. Therefore, the Middle School master schedule change to block scheduling took place effective for the 2023-2024 school year. These changes not only aligned with budget reduction needs, but they also directly advanced 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 \$2.2 million per year. The purpose of these levies is to offset prior General Fund costs for School Resource Officers, Counselors, and other staff with safety-related duties. While these are permanent levies and are based on taxable value, rather than a set dollar amount. Therefore, these amounts may vary each year dependent on the assessed taxable value. While these may fluctuate, any portion received 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 \$463,898 and \$265,059, respectively, and these are the amounts included in the current year budget. In addition, the District is able to offset the taxes on \$500,000 of the voter-approved \$1 million annual transition levy, so only that portion will be levied in 2025.

- Transportation Funds. The newly approved hourly rate increase for the First Student drivers created a budget increase of approximately \$344,136. 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 last year's sizeable taxable value increase in the district, the District will be unable to levy the entire 3 mills for the 2023-24 year. Only 1.96 mills will be levied in that fund to remain in compliance with this depreciation requirement.
- Adult Education Funds. Parent Liaisons are professionals who work in the schools but are paid by THRIVE, a local non-profit. 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, \$259,000 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 \$259,000 from the General Fund.

In addition, the District is utilizing Adult Education funds for initiatives like the "Grow Your Own Teacher" program, which aims to address teacher shortages by encouraging and supporting current employees and former students to pursue careers in education. These funds provide essential financial resources for scholarships, training programs, and professional development opportunities tailored to adult learners transitioning into teaching roles. The Adult Ed fund will be investing \$25,000 in FY25 to alleviate teacher shortages in our community. This targeted funding enables aspiring educators to acquire the necessary skills and credentials, fostering a new generation of teachers who are committed to making a positive impact in our community.

- Tuition Funds. HB203 passed through the legislature during the 2023 session and takes effect in 2024-25. HB203 represents a pivotal shift in school district budgets across the state, significantly impacting financial planning and resource allocation. By restructuring how funds are distributed among districts, HB203 seeks to address disparities and ensure more equitable opportunities for all students, regardless of their geographic location or economic background. The implementation of HB203 necessitates careful consideration and adaptation within school district budgets, requiring adjustments to accommodate new funding mechanisms and compliance requirements. 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.

The District allowed for out-of-district applications for students wishing to enroll in the Bozeman Public Schools for the 2024-25 school year. All applications were approved, and although there are new students coming into the District, it is anticipated that approximately the same number of our resident students will opt to leave the District and select a District of choice to attend. Thus, leaving the District with additional guidelines and compliance requirements, but ultimately not having a large impact on the overall budget.

- 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.

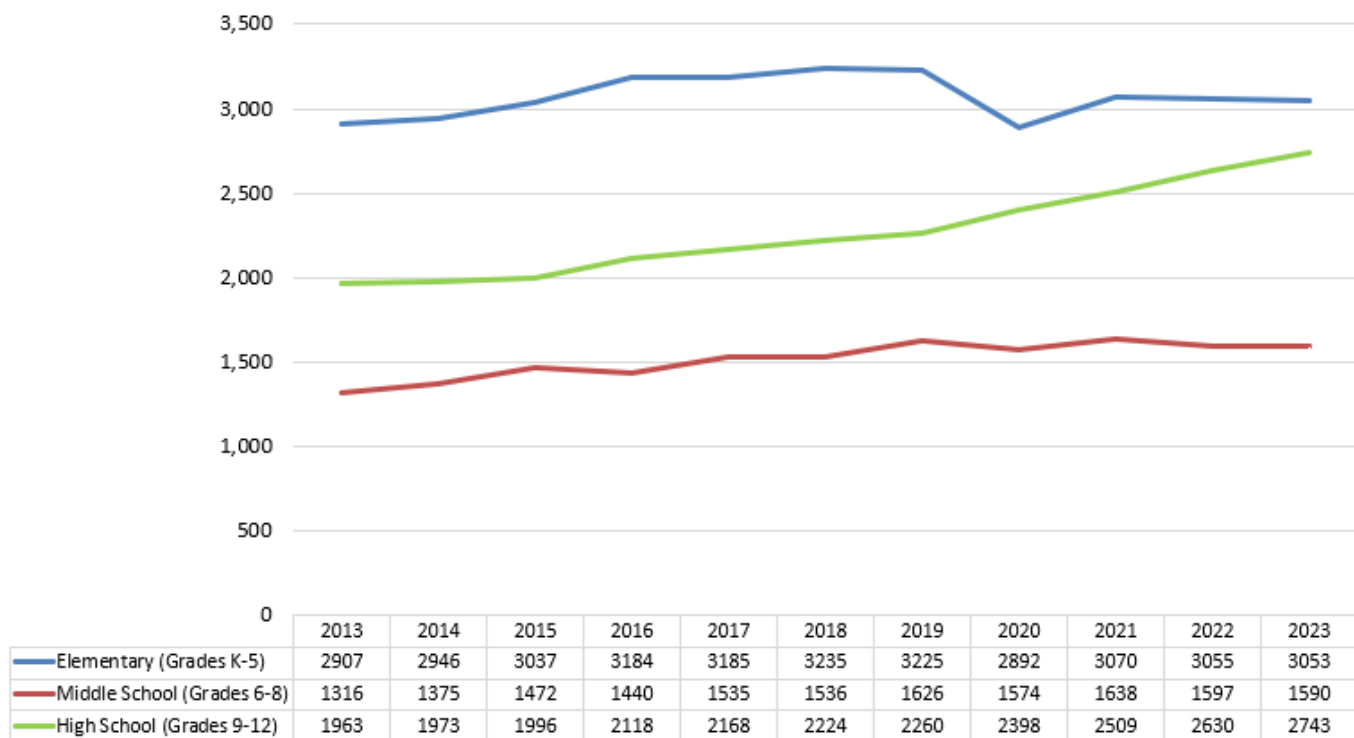
INFORMATIONAL SECTION

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. Official enrollment counts take place the first Monday in October as well as the first Monday in February. The District utilizes the October data to annually review the enrollment trends and to make projections for future years. In October 2023, the K-8 elementary saw a decrease in enrollment, the high school numbers once again set new record highs. The K-5 decrease is the fourth drop in enrollment in the last five years: the exception came in 2021 when the K-5 elementary gained back some of the enrollment that was lost from the COVID pandemic. However, the 2023 numbers decreased by 9 students from last year's count. As a result, K-5 enrollment remains approximately where it was in 2015. While the District expects one more year of growth within the High School, it is anticipated that future years will level out in grades 9-12.

Bozeman Schools Enrollment History



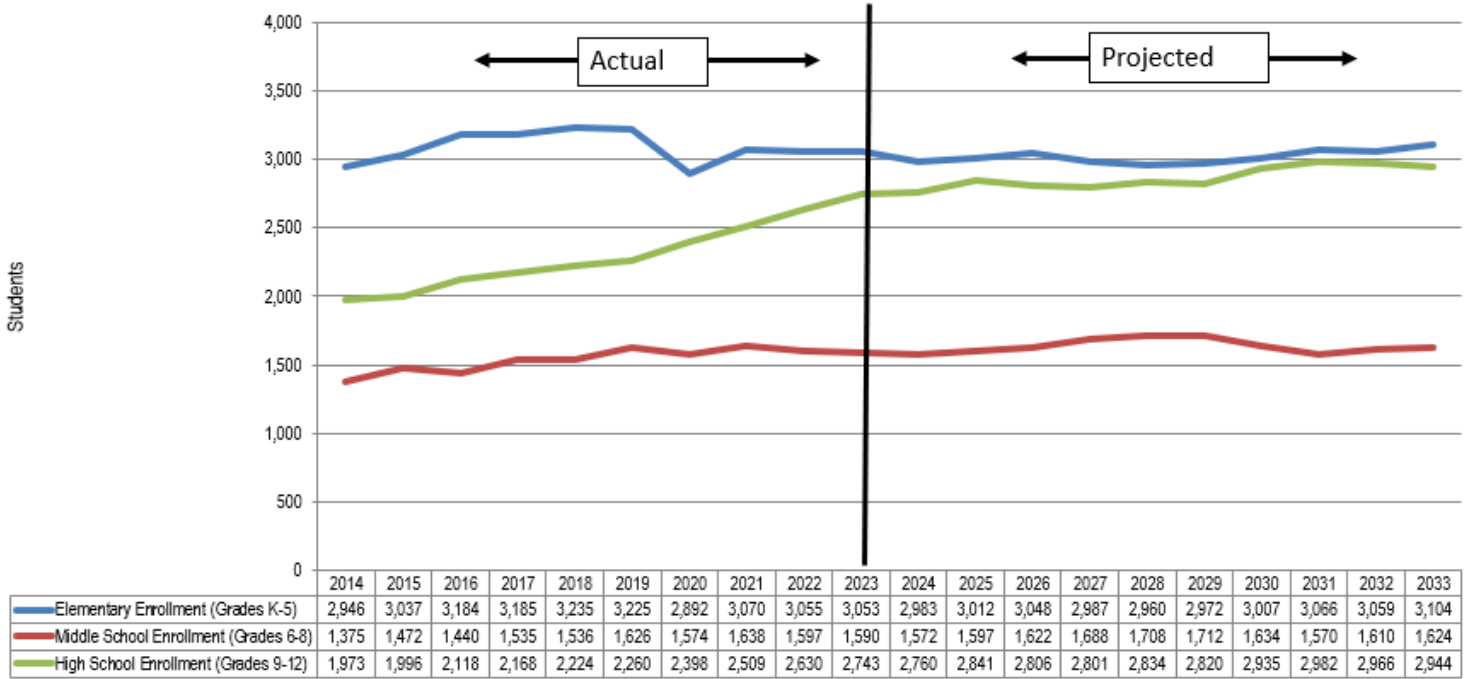
Source: District records

Overall, the District expects enrollment to decrease by 71 students (< 1%) from 2023-24 to 2024-25:

	October 1, 2023 Actual Enrollment	October 1, 2024 Anticipated Enrollment	Anticipated Change
Elementary (grades K-5)	3,053	2,983	(70)
Middle School (grades 6-8)	1,590	1,572	(18)
High School (grades 9-12)	2,743	2,760	17
Total (K-12)	7,386	7,315	(71)

Source: District records

Bozeman Public Schools Actual and Projected Enrollment October 2023

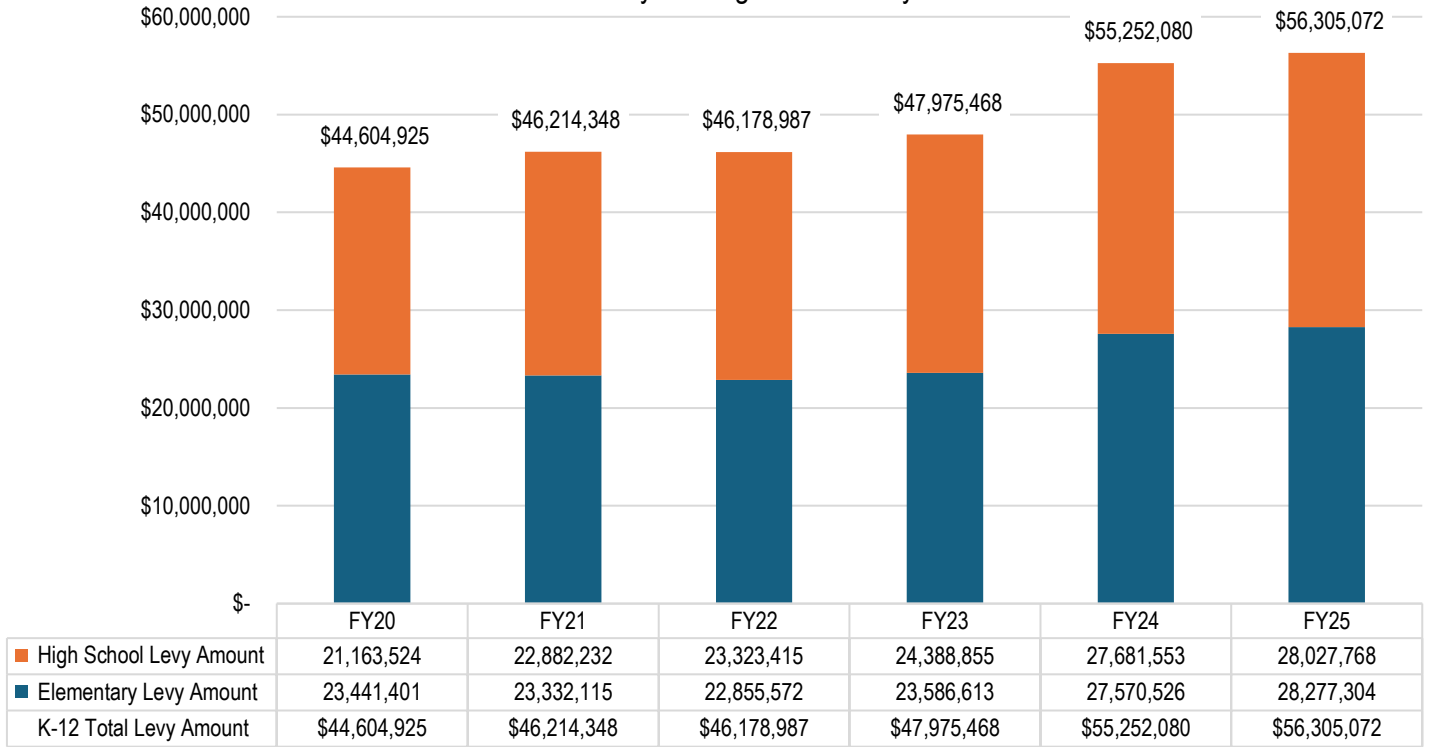


Source: District records

Taxation

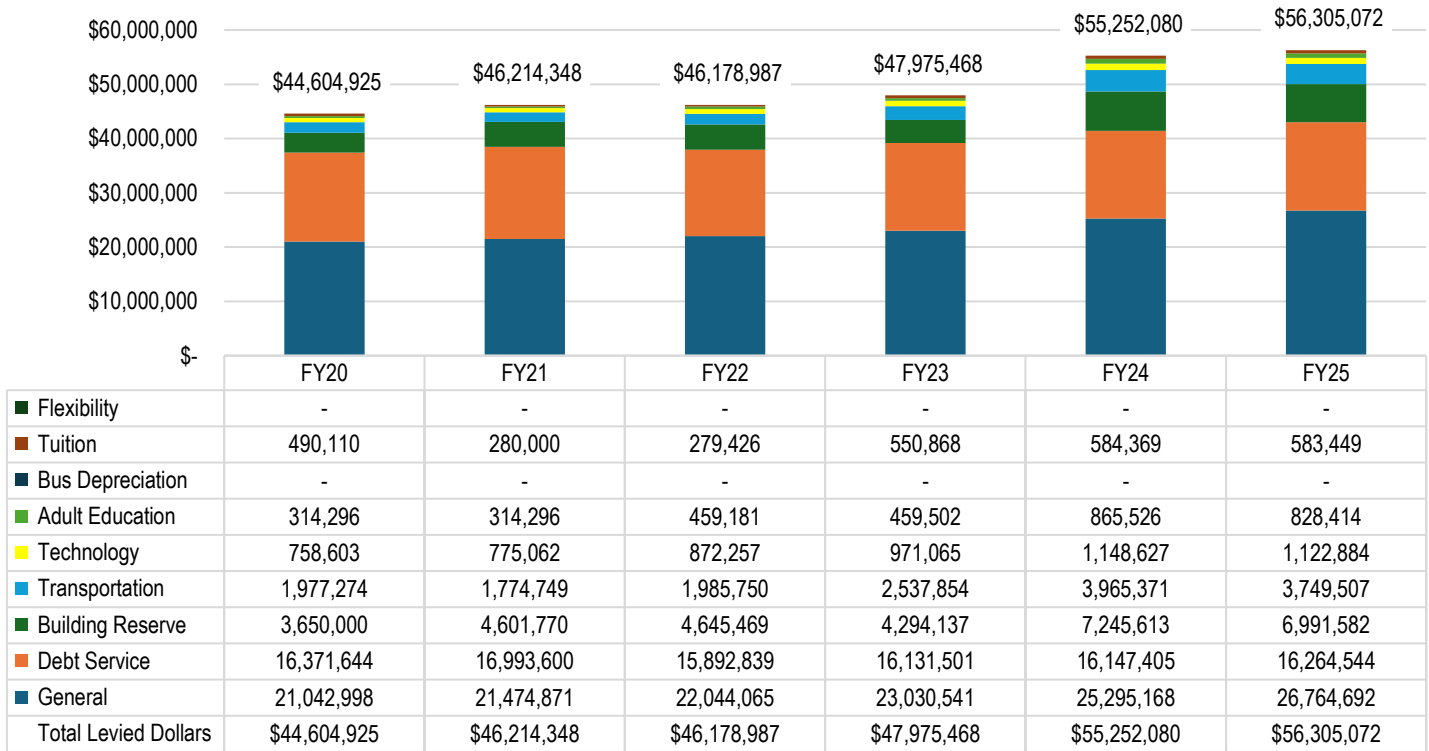
Montana does not have a general sales tax, and income tax revenue goes directly to the State Department of Revenue. As a result, local property taxes are a primary funding source for school budgets. As Bozeman's budgets grow, local property tax levies continue to increase as well. The FY 2024-25 budget is funded by \$56,305,072 in property taxes, an increase of 1,052,993 (1.91%) from FY2024. The following graphs detail those amounts by District and then by fund:

Bozeman Public Schools Elementary and High School Levy Amounts



Source: District records

Bozeman Public Schools K-12 Levied Dollars - All Funds



Source: District records

The largest tax changes occurred in the General and Debt Service funds. Together, these funds account for 100% of the 2024-25 tax increase. 2024-25 was a non-reappraisal year for the property values in the District boundaries, yet there was an overall decrease in property valuation by 0.62% and 0.25% in the Elementary & High School Districts respectively. While new construction continues within the District boundaries, the high appraisals from 2024 caused more property owners to protest their assessed value increase, and secure lower taxable values—and taxes—than they were originally assessed. Therefore, even with new construction, the amount of protested taxes decreased the overall taxable value within the District boundaries – a very rare phenomenon for Gallatin County. The decrease in taxable value decreases 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. Therefore, the decreased taxable value and the increase in dollars levied will result in increased taxes for most taxpayers.

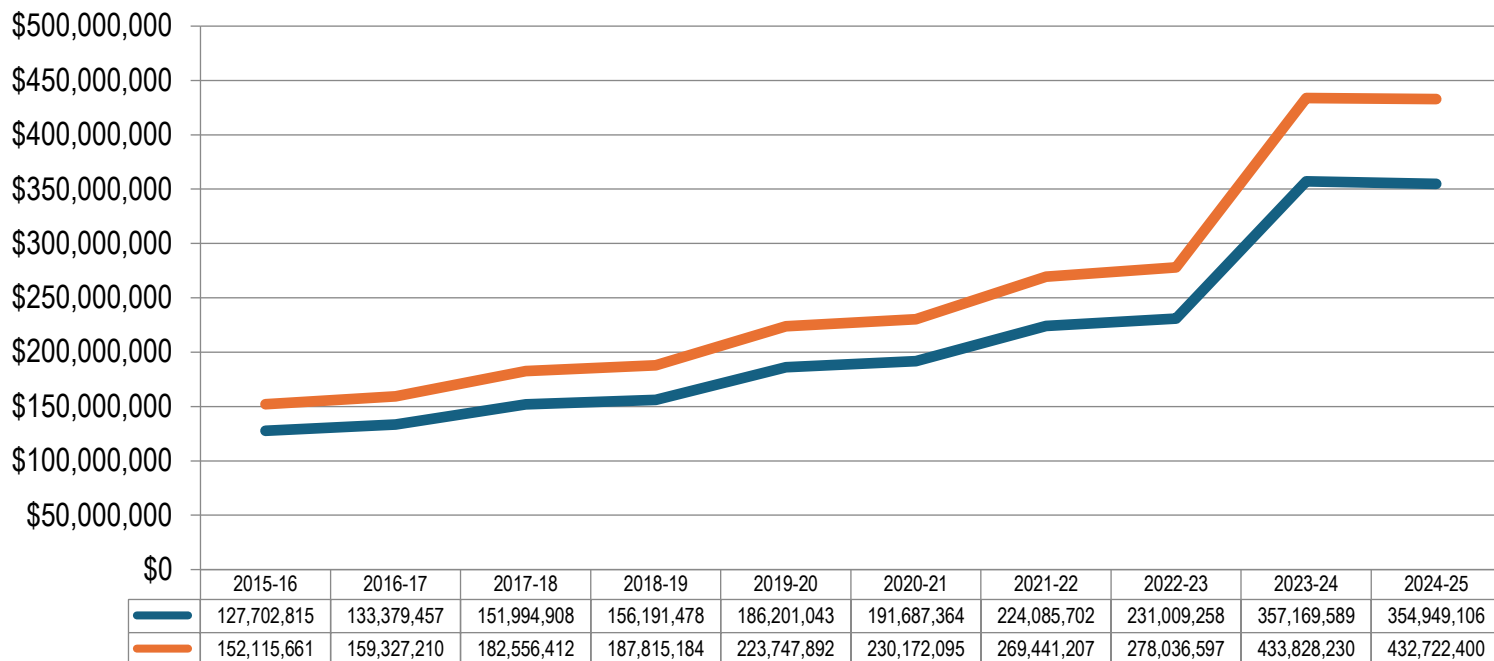
- General Funds: \$1,469,525 tax increase. In May 2024, voters approved a \$250,000 and \$430,000 permanent annual increase to the Elementary and High School General Fund levies, respectively. The voted increases were authorized due to the Legislatively approved inflationary increase (3.0%), an increase in High School enrollment, and the approval of Bridger Charter Academy. This approval was essential to the funding of an additional Basic Entitlement. The remainder of the increase occurred in the permissive BASE taxes as required by state law. As a result of these factors and—importantly—the decrease in taxable value, General Fund mills will increase by 4.05 mills (6.15%).
- Debt Service Funds: \$117,139 tax increase. This fund incurred the only other tax increase of the budgeted funds. While bond levies are holding stable from FY24 to FY25, the lower-than-average tax collections and an increase to Special Improvement Districts (SIDs) costs necessitated Debt Service Fund levies to increase over the previous year.

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.

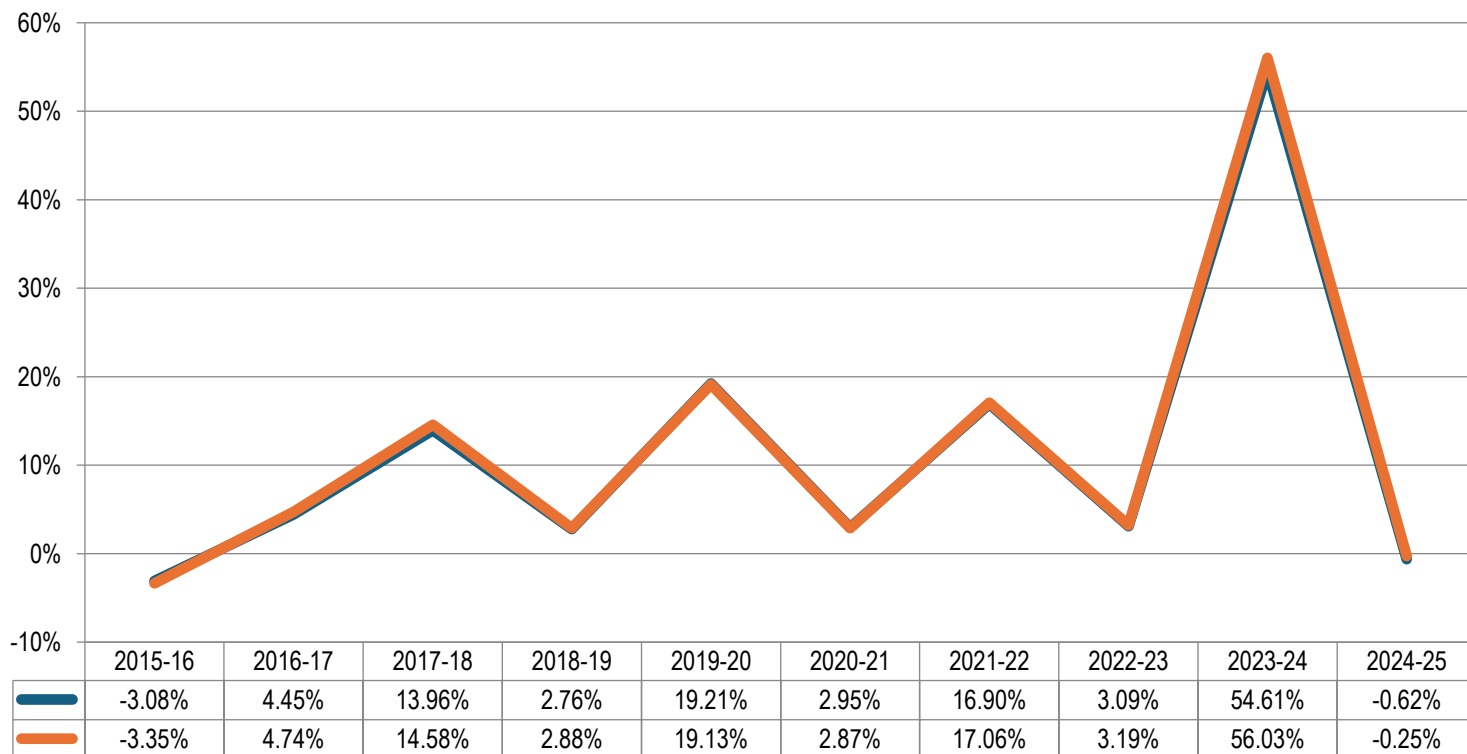
The 2024-25 notice was posted in the Bozeman Chronicle on March 14, 2024 and is included as Appendix II in this budget document.

Fortunately, the Bozeman School District benefits from a strong tax base to support the School District's revenue requirements. 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. 2024-25 was a non-assessment year, and the taxable value decreased for the first time since 2016-17. However, this decrease was different than previous years, as it was not during a re-appraisal period. Therefore, the amount of taxes protested exceeded the newly taxable properties being built in the area.

Bozeman Public Schools Taxable Value History



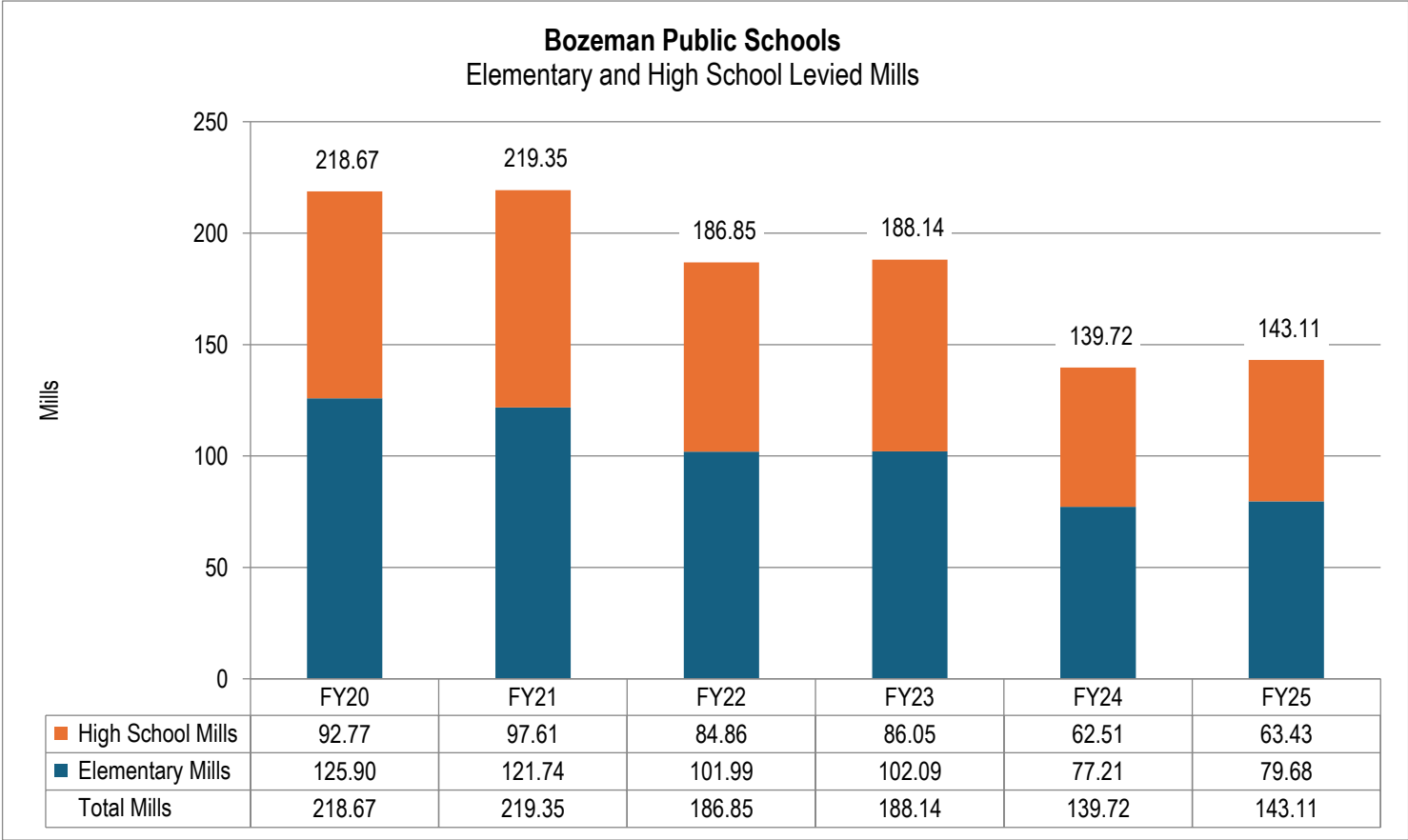
Bozeman Public Schools Taxable Value Growth Rates



Source: Montana Department of Revenue, District records

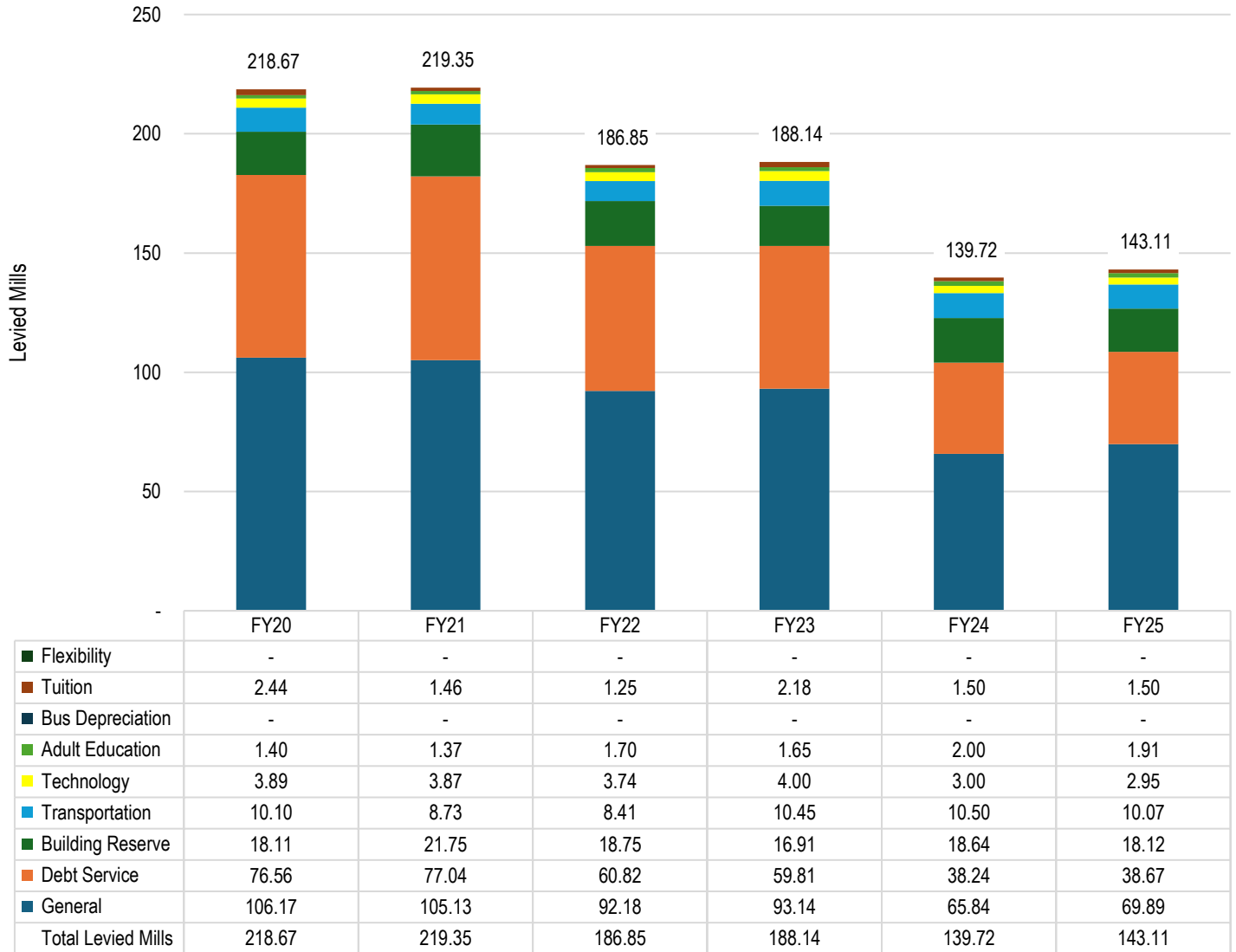
Although the large taxable value increase in 2023-24 decreased the overall mills levied last year, the protested taxes resulted in taxable value decreasing for 2024-25, and therefore the number of mills required to levy increased slightly for the 2024-25 fiscal year. While the number of mills are increasing, the majority of levies

are based on flat dollar amounts and with the decrease in taxable value, it is necessary to levy additional mills to generate the levy amounts. Therefore, the District will see a 1.91% increase in overall dollars levied, with an increase in mills of 3.39%. This results in a total overall increase of \$1,052,993 and a total overall increase of 3.39 mills in the Elementary and High School Districts combined:



Source: District records

Bozeman Public Schools K-12 Levied Mills by Fund



Source: District records

Personnel Resource Changes

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	FY19 FTE	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE	FY25 Projected FTE
Certified	475.4	484.6	527.3	530.3	538.16	527.68**	529.64**
Classified/Prof	317.9	312.1	278.47	298.7	283.15	320.0*	318.76*
Administrators	28	27	27	28.1	29	28	28
Total	821.3	823.7	832.77	857.1	850.31	875.68	876.4

* 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 2024-25 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.

In addition, each group is defined differently. A basic breakdown of the differences between groups is:

- 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.
- 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.
- 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.
- Administration. Bozeman Public Schools Administration includes the district superintendent, principals, central office administration.

The District reviews staffing levels along with projected enrollment at each location during the Spring to ensure adequate time to recruit new hires over the summer. While reviewing staffing levels, the District always looks to the State accreditation standards to ensure the required staffing levels are met. The District anticipates little to no growth in the Elementary District, and a small increase in High School students during the 2024-25 school year. 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 actually slightly increased the FTE from 2023-24. That was not what was previously in line with the budget reduction agreements at the high school level. It was previously determined that when the two High Schools switched to block scheduling in 2024-25, they would reduce by approximately 10 FTE. However, due to the 111 student increase in 2023-24, even more teachers would have been necessary if the switch to block scheduling had not occurred.

Department	2024-25 Budgeted FTE	2023-24 Actual FTE	Change
Art	8.00	7.1	0.9
Business	3.17	2.9	0.3
Family & Consumer Science	3.05	3.0	0.0
World Languages	10.66	10.2	0.5
Language Arts	23.39	26.6	(3.2)
Math	22.67	22.2	0.5
Music	5.34	5.4	(0.1)
Health Enhancement	12.33	12.6	(0.3)
Science	17.25	16.7	0.6
Social Studies	20.25	20.7	(0.4)
T & I	8.17	8.0	0.2
BioMedical Science	3.16	2.9	0.3
Special Education	20.00	18.0	2.0
Library	4.00	4.0	-
Counseling	8.00	8.0	-
Specialists	9.40	9.6	(0.2)
Study Hall	2.42	-	2.4
Total Certified FTE	181.3	177.9	3.4
Administrators	7.0	7.0	-
GRAND TOTAL	188.3	184.9	3.4

Source: District records

In addition to the FTE increases at the High School level, the District undergoes a process each year to determine staffing for all K-12 grade bands. This process includes reviewing each grade level within each school, and ensuring it meets the accreditation requirements set forth by the State of Montana. In addition to reviewing classroom enrollment, the District also reviews school based enrollment and Paraprofessional allocations for the number of students within each school. Para allocations are determined on growth, reduction, or maintaining enrollment within each school and para-allocations are set accordingly. Because of the stagnant enrollment within the K-8 District, no Paraprofessional Allocation changes were made for the ensuing school year.

Although the District does its best to forecast the needs for the upcoming year, 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. Following the opening of Gallatin High School in 2020, the enrollment numbers between the two high schools will not hit the functional capacity of the buildings for many years to come.

The total outstanding debt the District currently carries is not anticipated to change in the foreseeable future in either the Elementary or High School Districts. Currently, the total Principal debt is \$34,205,000 in Elementary, and \$104,530,000 in the High School. With no future bond issues in the works, it is anticipated those numbers will continue to decrease as the semi-annual payments are made. The High School will have two separate bond issues paid off in FY26, and it will reduce the overall tax impact by about \$1,800,900.



District Sources

OTHER INFORMATION

Awards

The Governmental Finance Officers Association (GFOA) awards a Certificate of Achievement for *Excellence in Financial Reporting* to government units whose annual comprehensive financial reports achieve the highest standards in governmental accounting and financial reporting. The District received the award for the 34th consecutive year for Fiscal Year 2022 in January 2024. While the financials are audited by an external firm, the Financial Report is created internally and submitted to the GFOA to be held in consideration for the prestigious award.

In addition, 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 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 2023-2024.

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




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



Organizational Section

2024-2025 Adopted Budget

Bozeman Public Schools
404 W Main Street, Bozeman, MT 59715
Gallatin County

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 currently includes these eight elementary districts. The other districts have been consolidated with or annexed to other districts since 1957.

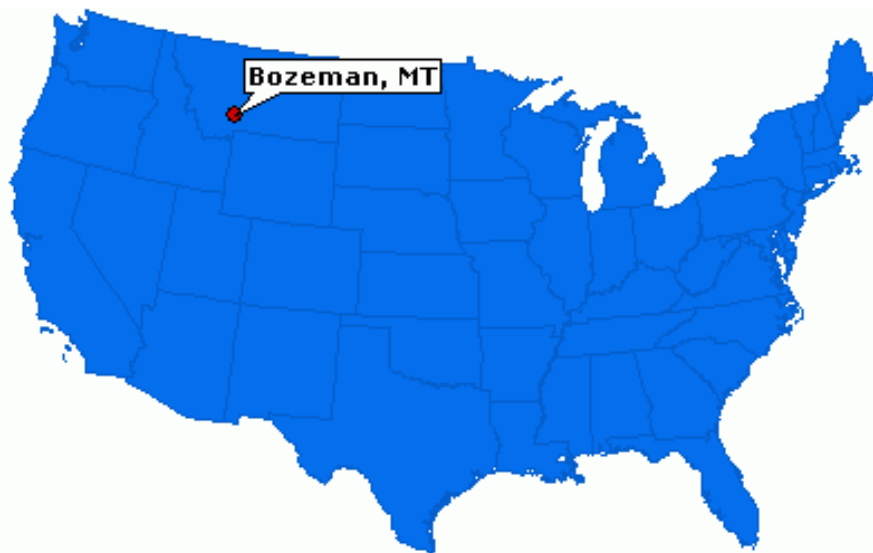
Bozeman High School District No. 7, Gallatin County, State of Montana, is under the jurisdiction of a single Board of Trustees. Bond records indicate the Bozeman School District was established September 1, 1910.

Level of Education Provided

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

Geographic Area Served

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

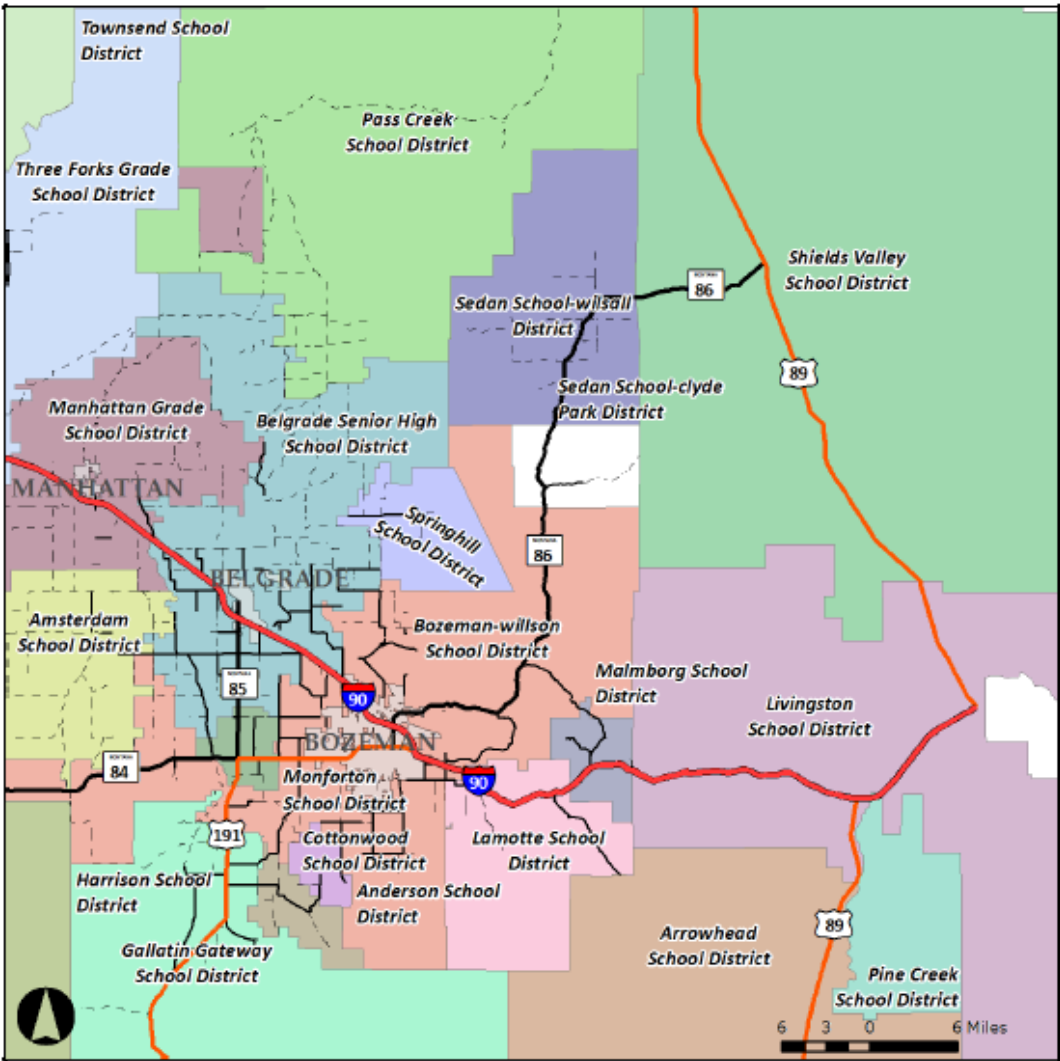


The “District” is actually comprised of two separate legal entities, Bozeman Elementary District and Bozeman High School District. Geographically, Bozeman Elementary District is the smaller of the two. It encompasses 275 square miles, including the entire Bozeman city limits (Bozeman City limits is only about 19 square miles). Bozeman Elementary District has an estimated population of 74,780 according to the 2022 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 83,312 according to the 2022 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. On October 2, 2023, the most recent official enrollment count date and the one driving this year’s budget, the District served 7,386 students in grades K-12, an increase of 104 students (1.43%) 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, two (2) high schools serving grades 9-12, and one (1) charter school serving grades 9-12. The following table provides October 1 historical enrollment counts by grade level:

<u>Grade</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
4-yr old K	31	36	29	40	31	35	39	38
5-yr old K	521	497	504	547	421	517	491	444
1	531	544	509	505	483	488	520	497
2	542	521	545	510	465	503	488	534
3	546	538	539	552	478	509	523	507
4	483	557	550	523	510	489	503	520
5	530	492	559	548	504	529	491	513
PreK-5 Total	<u>3,184</u>	<u>3,185</u>	<u>3,235</u>	<u>3,225</u>	<u>2,892</u>	<u>3,070</u>	<u>3,055</u>	<u>3,053</u>
6	462	551	493	572	538	520	527	503
7	489	482	555	490	553	542	520	547
8	489	502	488	564	483	576	550	540
6-8 Total	<u>1,440</u>	<u>1,535</u>	<u>1,536</u>	<u>1,626</u>	<u>1,574</u>	<u>1,638</u>	<u>1,597</u>	<u>1,590</u>
PreK-8 Total	<u>4,624</u>	<u>4,720</u>	<u>4,771</u>	<u>4,851</u>	<u>4,466</u>	<u>4,708</u>	<u>4,652</u>	<u>4,643</u>
9	590	585	605	601	703	666	727	726
10	526	565	554	586	595	694	646	718
11	512	501	550	544	571	602	658	638
12	490	517	515	529	529	547	599	661
9-12 Total	<u>2,118</u>	<u>2,168</u>	<u>2,224</u>	<u>2,260</u>	<u>2,398</u>	<u>2,509</u>	<u>2,630</u>	<u>2,743</u>
PreK-12 Total	<u>6,742</u>	<u>6,888</u>	<u>6,995</u>	<u>7,111</u>	<u>6,864</u>	<u>7,217</u>	<u>7,282</u>	<u>7,386</u>

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	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
4-yr old K	38	40	40	40	40	40	40	40	40	40	40
5-yr old K	444	430	415	478	440	447	454	461	468	475	482
1	497	451	436	421	485	447	454	461	468	475	482
2	534	494	448	433	418	482	444	451	458	465	472
3	507	547	505	459	443	428	493	455	462	469	476
4	520	500	539	498	452	437	422	486	448	455	462
5	513	521	500	540	498	452	437	422	486	448	455
PreK-5 Total	3,053	2,983	2,883	2,869	2,776	2,733	2,744	2,776	2,830	2,827	2,869
6	503	517	524	504	544	501	455	440	425	489	451
7	547	501	514	521	502	541	499	453	438	423	487
8	540	555	508	521	528	509	549	506	459	444	429
Middle School Total	1,590	1,572	1,546	1,546	1,574	1,551	1,503	1,399	1,322	1,356	1,367
Elementary Total	4,643	4,553	4,429	4,415	4,350	4,284	4,247	4,175	4,152	4,183	4,236
9	726	713	745	696	722	746	729	813	772	731	708
10	718	713	700	731	683	709	732	716	798	758	718
11	638	705	701	688	718	671	697	719	703	784	745
12	661	629	695	691	678	708	662	687	709	693	773
High School Total	2,743	2,760	2,841	2,806	2,801	2,834	2,820	2,935	2,982	2,966	2,944
PreK-12 Total	7,386	7,313	7,270	7,221	7,151	7,118	7,067	7,110	7,134	7,149	7,180

Source: District records

GOVERNANCE STRUCTURE

Structure and Listing of School Board Members

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

Board Member	Term Expires May,	Total Time Served on Board	Occupation
Greg Neil, Chair	2026	7.5 years	Insurance Agent
Kevin Black, Vice Chair	2026	4 years	Real Estate Agent
Gary Lusin	2027	18.5 years	Physical Therapist
Lauren Dee	2025	2 years	Stay at Home Mom
Lei-Anna Bertelsen	2027	3 years	Education Facilitator
Melissa Moran	2027	6 months	Restauranter
Tanya Reinhardt	2025	8 years	Business Consultant
Sandra Wilson	2027	9.5 years	Retired Teacher

Source: District records

Organizational Chart of Administrative Staff by Position and Title

In Montana, the Board of Trustees alone have 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:

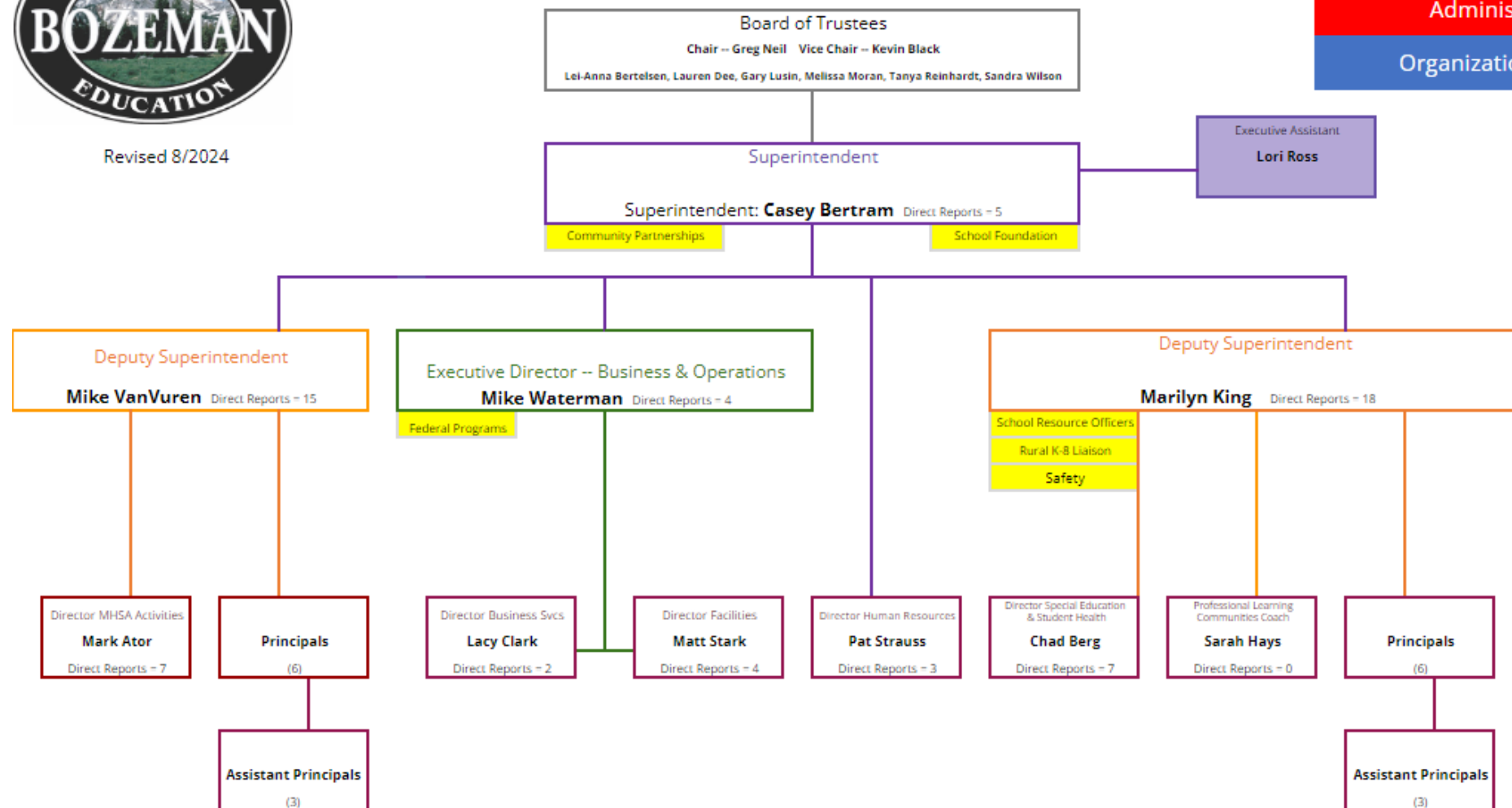
- Dr. Marilyn King, who serves as a Deputy Superintendent. Dr. King has worked for the Bozeman School District since 1999.
- Mike Van Vuren, who serves as a Deputy Superintendent. Mr. Van Vuren was formerly the principal at Hyalite Elementary in Bozeman and has been with the district since 2011.
- Mike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

As prescribed by Policy 6122, the District's administrative organization chart is updated continuously and is available [online](#).



Revised 8/2024

Administration
Organizational Chart



ORGANIZATIONAL GOALS AND MISSION

Mission Statement/Core Purpose

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

Bozeman Public Schools exists to ensure high level learning for all students.

Major Goals and Objectives

Bozeman School District uses a [Long-Range Strategic Plan \(LRSP\)](#) to guide and focus the District. The LRSP process was launched in the fall of 2007 to bring more rigor to the process of setting goals; to ensure the wants, preferences, and needs of the community are well understood; and to strategically focus District resources. Bozeman Public Schools' Board, staff, and leadership team view the process of strategic planning as an ongoing process within Bozeman Public Schools. The LRSP is not a "strategic planning project" that was completed, but rather is a living document that continually evolves as the needs of the District change. The LRSP has undergone significant revisions via a community consensus process about every 5-6 years. The most recent revision was completed during the 2023-24 school year.

The 2023-24 LRSP goals and objectives that provided the foundation for the 2024-25 budget are:

Goal Area 1 - Academic Performance: All students meet or exceed the academic standards necessary for college and career readiness.

Goal Area 2 - Operations and Capacity Building: District operations, facilities, and human resources promote an effective and responsive educational system.

Goal Area 3 - Community Engagement and Partnerships: Bozeman Public Schools maintains an environment that promotes engagement with educational stakeholders at the local, state, and national levels to successfully educate our students.

Goal Area 4 - Student and Staff Well-being: Bozeman Public Schools utilizes supportive and responsive systems that promote the safety and holistic well-being of students and staff.

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

LRSP Goal Area 1: Academic Performance

All students meet or exceed the academic standards necessary for college and career readiness.

- Grade Level Reading Goal: By 2029, 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.
- Graduation Goal: By 2029, 95% of BSD7 students in each graduation cohort will earn a high school diploma in four years or fewer.

LRSP Goal Area 2: Operations and Capacity Building

District operations, facilities, and human resources promote an effective and responsive educational system.

- Professional Learning Communities (PLCs) Goal: By spring of 2028 all BSD7 schools PK-12 will have fully implemented PLCs in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- Non-Instructional Operations Goal: By 2025 the District will establish measurable goals for the non-instructional operations of the District.

LRSP Goal Area 3: Community Engagement Partnerships

Bozeman Public Schools maintains an environment that promotes engagement with educational stakeholders at the local, state, and national levels to successfully educate our students.

- Early Literacy Goal: 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.

LRSP Goal Area 4: Student and Staff Well-being

Bozeman Public Schools utilizes supportive and responsive systems that promote the safety and holistic well-being of students and staff.

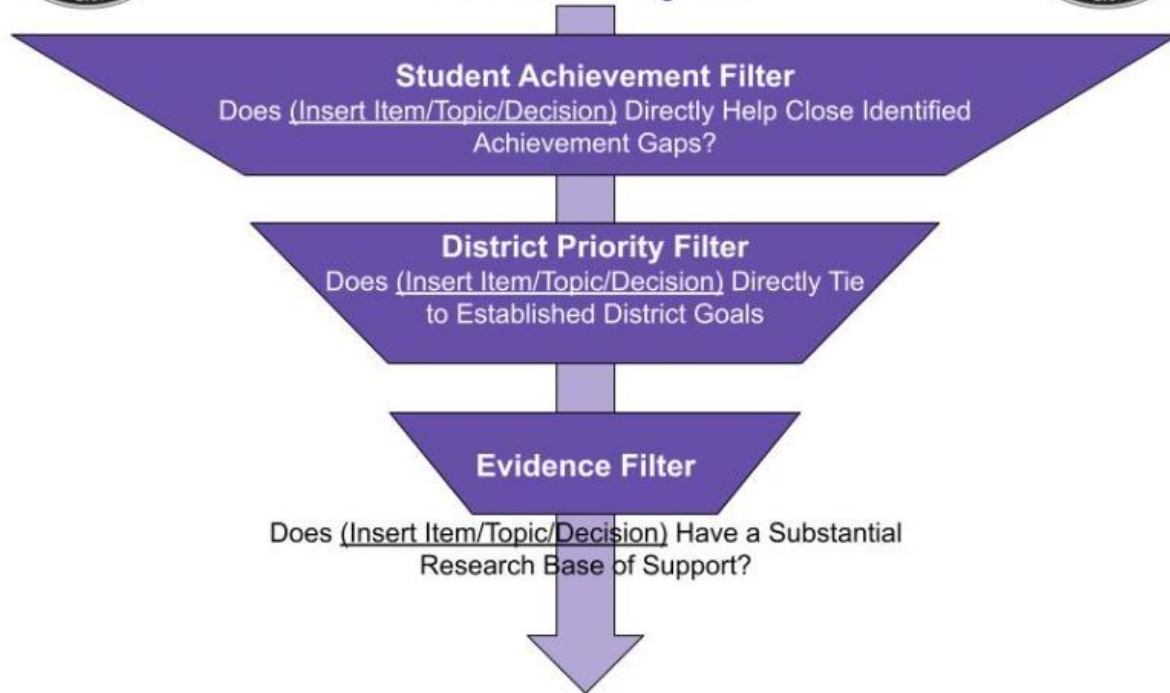
- Staff Well-Being Goal: By 2025 the District will establish a system that will measure and respond to the culture and climate of district employees which includes staff morale, job satisfaction, and well-being.
- Student Well-Being Goal: By 2025 the District will establish a system that measures and responds to the barriers that limit student engagement.

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. In order to ensure that new budget additions are supporting the LRSP, each new major expense or budget addition requested is put through decision making filter to ensure that it is impacting Student Achievement and Success. This ensures that the District's funds are directly correlated to our LRSP.



Bozeman Public Schools
Student Achievement and Success
Decision Making Filter



The District has 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 13 additional budget requests totaling \$931,436 for 2024-25:

District	Number of Additional Budget Requests	Proposed Cost of Additional Requests
Elementary	5	\$ 565,000
High School	5	\$ 257,400
Districtwide	4	\$ 109,036
Total	<u>13</u>	<u>\$ 931,436</u>

Source: District records

Central Office Administrators then prioritized these additional requests. For 2024-25 seven of the additional budget requests were approved. They were:

- .5 Certified FTE for Middle School Dean (temporary – two years)
- .5 Certified FTE for Elementary Behavioral Support Specialist (permanent)
- 1.0 Certified FTE for Multilingual English Learners (ML/EL) (permanent)
- Summer Jump Start programming costs (one-time fee)
- Bozeman Reads Early Literacy start-up costs (one-time fee)

- Science Textbooks (one-time fee)
- Advanced Placement Psychology Textbooks (one-time fee)

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 new legislative programming—affected the development of the 2024-25 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. 2024-25 marks the second year 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 2024-25, the price tags for all District-sponsored health plans increased by an average of 8.2%, 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:

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Employee Only	\$ 544	\$ 559	\$ 559	\$ 575	\$ 602	\$ 640	\$ 690	\$ 750
Employee/Spouse	\$ 801	\$ 824	\$ 824	\$ 850	\$ 894	\$ 963	\$ 1,047	\$ 1,144
Employee/Child(ren)	\$ 692	\$ 712	\$ 712	\$ 734	\$ 771	\$ 829	\$ 900	\$ 981
Employee/Family	\$ 925	\$ 952	\$ 952	\$ 982	\$ 1,033	\$ 1,113	\$ 1,211	\$ 1,323

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.

While the High School district is continuing to see an increase in enrollment, FTE has leveled out over the last couple of years—mainly because of enrollment forecasts, budgetary constraints, and the master schedule change. Primarily, the change in master schedule will allow the High School's to operate with higher enrollment numbers while maintaining approximately the same amount of FTE. 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 7 Certified FTE.

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

	<u>Budgeted Certified Classroom FTE</u>		
	2023-24	2024-25	Change
Longfellow Elem	13.00	12.00	-1.00
Irving Elem	8.00	8.00	0.00
Hawthorne Elem	14.00	14.00	0.00
Whittier Elem	10.00	11.00	1.00
Morning Star Elem	15.00	15.00	0.00
Emily Dickinson Elem	22.00	22.00	0.00
Hyalite Elem	22.00	22.00	0.00
Meadowlark Elem	21.00	21.00	0.00
K-5 Elem Total	125.00	125.00	0.00
Chief Joseph MS	23.00	26.00	3.00
Sacajawea MS	28.00	27.00	-1.00
Middle School Total	51.00	53.00	2.00
Bozeman High School	84.70	86.50	1.80
Gallatin High School	93.20	94.40	1.20
High School Total	177.90	180.90	3.00
K-12 School Total	<u>353.90</u>	<u>358.90</u>	<u>5.00</u>

Source: District records

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

Funding Source Changes. Legislative decisions affected several funding sources in 2024-25. 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	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Elementary Per-ANB Entitlement	\$ 5,573.00	\$ 5,624.00	\$ 5,727.00	\$ 5,813.00	\$ 5,962.00	\$ 6,123.00	\$ 6,307.00
High School Per-ANB Entitlement	\$ 7,136.00	\$ 7,201.00	\$ 7,333.00	\$ 7,443.00	\$ 7,634.00	\$ 7,840.00	\$ 8,075.00
Elementary Basic Entitlement	\$ 52,105.00	\$ 52,579.00	\$ 53,541.00	\$ 54,344.00	\$ 55,741.00	\$ 57,246.00	\$ 58,963.00
Middle School Basic Entitlement	\$ 104,212.00	\$ 105,160.00	\$ 107,084.00	\$ 108,690.00	\$ 111,483.00	\$ 114,493.00	\$ 117,928.00
High School Basic Entitlement	\$ 312,636.00	\$ 315,481.00	\$ 321,254.00	\$ 326,073.00	\$ 334,453.00	\$ 343,483.00	\$ 353,787.00
Quality Educator Payment	\$ 3,245.00	\$ 3,275.00	\$ 3,335.00	\$ 3,385.00	\$ 3,472.00	\$ 3,566.00	\$ 3,673.00
At-Risk Student Payment	\$ 5,491,352.00	\$ 5,642,476.00	\$ 5,715,264.00	\$ 5,726,603.00	\$ 5,873,777.00	\$ 6,032,369.00	\$ 6,213,340.00
(Statewide allocation)							
Indian Education for All Payment	\$ 21.76	\$ 21.96	\$ 22.36	\$ 22.70	\$ 23.28	\$ 23.91	\$ 24.63
American Indian Achievement Gap Payment	\$ 214.00	\$ 216.00	\$ 220.00	\$ 223.00	\$ 229.00	\$ 235.00	\$ 242.00
Data for Achievement Payment	\$ 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 9 students did not allow the District to seek out additional funding from taxpayers beyond the 3% inflationary increase.

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 August: 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. 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:

- Fund - Three digits
- 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.
- 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.

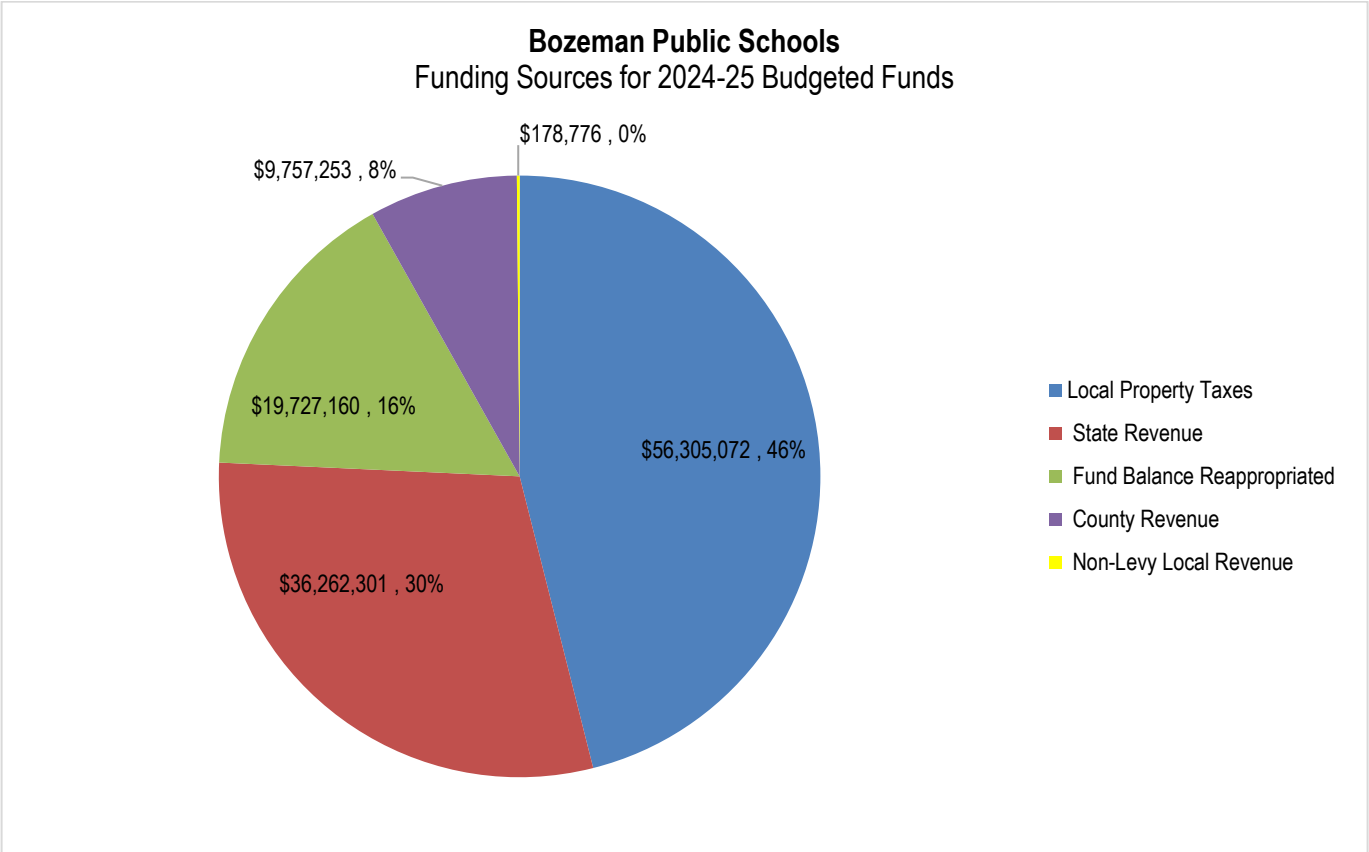
- **Function** – Four-digit code used to denote the purpose for which an activity or program exists or is used. It includes the area subfunctions, activities, and sub activities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making.
- **Object** – Three-digit code used to denote the specific good or service obtained.
- **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 2024-25 is \$122,230,561. Of that total, \$19,727,160 will come from “fund balance reappropriated”—that is, money carried forward from 2023-24. The remaining amount, \$102,503,402, will be funded by new revenue coming into the District. The District categorizes these revenues by source. The following chart shows the 2024-25 budgeted revenue sources for the Districts’ budgeted funds:



Source: District records

Local property taxes represent the single largest revenue source for the District, making up 46% 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 2024-25, county revenue sources account for 8% of Bozeman's budgeted fund revenue.

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

As mentioned above, expenditures are categorized in several ways, most notably by "function" and "object". Function refers to the purpose for which an activity or program exists or is used, while object refers to the specific good or service obtained. Of the \$122,230,562 in total budgeted expenditures, the District plans to spend \$50,858,927 (41.6%) on Instruction and \$73,794,414 (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 employs both cash basis and modified accrual basis accounting to ensure a comprehensive financial analysis and effective fiscal management. The cash basis accounting provides a clear, immediate view of the district's available cash flow, capturing transactions when cash is actually received or expended. This method is crucial for monitoring short-term liquidity, allowing us to manage day-to-day expenses and maintain operational efficiency within the constraints of current cash availability. By focusing on cash inflows and

outflows, we can ensure that our expenditures align with the funds at our disposal, avoiding potential cash shortfalls.

Conversely, the modified accrual basis accounting method offers a more detailed perspective by recognizing revenues when they are measurable and available and expenses when incurred, rather than when cash transactions occur. This approach allows us to account for resources and obligations that affect our financial health beyond the immediate cash flow, providing a clearer picture of our long-term fiscal position. Integrating both methods enables us to balance real-time financial management with a forward-looking view of our commitments and resources, ensuring both immediate operational stability and prudent long-term financial planning.

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:

- Adopting a Budget Calendar. As explained below, the District Board of Trustees adopts a budget development calendar each fall for the ensuing fiscal year.
- 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.
- 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.
- 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.
- 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.
- 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 winter. This timeline allows the administrator or supervisor a chance to anticipate any shortfalls in their budget and submit requests for additional funding.
- Submitting and Prioritizing 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.

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.

- Determining Final Budget Limits. Budget limits are finally determined during late spring and summer. Significant events during that time period include:
 - Final enrollment count. General Fund budget limits are generally determined by the average of two enrollment counts. The final enrollment count each year occurs on the first Monday in February.
 - 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.
 - 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 9, 2023, the Board adopted the following calendar for the development of the 2024-25 budget:

BOZEMAN PUBLIC SCHOOLS
Schedule for Development of Fiscal Year 2024-25 Budgets

Activities	Personnel Involved	Timeline
Discuss Schedule of Activities and establish guidelines for budget development	Superintendent/Administration	10/2/2023 through 10/31/2023
Approve Schedule of budget development activities	Board of Trustees	10/9/2023
Prepare Average Number Belonging (ANB) Estimates and Projections	Exec Dir of Business & Operations/ Director of Business Services	11/13/2023
Review Long Range Strategic Plan and determine goals and major initiatives for 2024-25	Board of Trustees, Superintendent, and Administrators	8/23/2023 through 6/30/2024
Prepare and distribute budget development materials and 2024-25 additional budget request instructions	Director of Business Services	11/20/2023
Prepare and submit School/Department budget materials and 2024-25 additional budget requests	School and Department Administration & Staff	8/21/2023 through 12/15/2023
Compile Budget Committee results and proposals	Budget Committee/Board of Trustees	1/8/2024
Compile budget information and additional requests	Exec Dir of Business & Operations/ Director of Business Services	12/15/2023 through 1/15/2024
Prepare preliminary budgets for General Fund	Exec Dir of Business & Operations/ Director of Business Services	1/15/2024 through 2/20/2024
Review and prioritize budget requests/potential cuts	Superintendent/Administration	1/15/2024 through 2/20/2024
Conduct Budget Committee meetings as needed for review, discussion & revision of preliminary General Fund budget	Trustees & Administration	1/15/2024 through 2/20/2024
Revise and finalize ANB Calculation and/or Projection	Exec Dir of Business & Operations/ Director of Business Services	2/5/2024
Present Preliminary General Fund Budget to the Board	Board of Trustees/Admin	2/12/2024
Board call for May 2024 Trustee, General Fund, and Special Levy Elections	Board of Trustees	2/12/2024
Conduct public meetings for review, discussion & revision of preliminary General Fund budget	Board of Trustees/Admin	2/13/2024 through 5/6/2024
Conduct budget discussions as needed and align budget with strategic goals	Board of Trustees	2/13/2024 through 5/6/2024
Provide notice of intent to increase non-voted levies	Board of Trustees/Admin	3/4/2024
Approve resolution estimating amounts available and projects or improvements expected to be funded by School Major Maintenance account	Board of Trustees/Admin	3/4/2024
Set amount of voted levy	Board of Trustees/Admin	3/25/2024
Conduct Trustee and Special Levy Election	District Clerk/County Clerk & Recorder	5/7/2024
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	5/8/2024 through 6/30/2024
Present preliminary budget for all Budgeted Funds	Board of Trustees/Admin	7/22/2024
Taxable valuation due from Montana Department of Revenue	N/A	8/5/2024
Adopt Final Budget	Board of Trustees	8/19/2024

Source: District Records

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 2024 were influenced by facility inspection results, maintenance needs, requested user improvements and available budget. The 2024 list was approved by the Board of Trustees on February 26, 2024 and follows this document as Appendix I.

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, 2024 aggregate reimbursement balances are as follows:

District	Aggregate Reimbursements Balance June 30, 2023	Aggregate Reimbursements Balance June 30, 2024	2024-25 Increase/(Decrease)
Elementary	\$ 650,518	\$ 736,088	\$ 85,570
High School	\$ 690,916	\$ 584,499	(\$ 106,417)
K-12 Total	\$ 1,355,834	\$ 1,320,587	(\$ 35,247)

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
2024-25	\$ 2,413,188

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 five 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:

- 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.
- The District is able to use TIF proceeds to keep General Fund operating reserves at their legal maximums. 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.
- 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 may cause a sudden and drastic increase in tax levies.
- 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 ensuring year's budgets.

As noted above, the District received \$2,413,188 in TIF receipts in FY24. The District used 100% those receipts to impact taxes, both immediately and into the future. In accordance with HB114, the 2024 TIF proceeds were distributed as follows:

Elementary and High School Debt Service Funds: \$1,732,256. 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 2024-25, the Hawthorne bond payment is \$476,500 and a portion of the 2023-24 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 2024-25. In addition to the Hawthorne bond offset, \$385,756 will be used to offset debt service costs for 2024-25.

The amount allocated to the High School Debt Service Fund, \$870,000, has a portion (\$500,000) that 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. While

the District opted not to transition the full amount for 2024-2025, it is still crucial to offset any amount that is levied. In addition to the \$500,000 offset, the remaining \$370,000 will be used to offset debt service costs for 2024-25.

Elementary & High School General Funds: \$680,932. 2023-24 TIF collections were also used to offset revenue reductions and maintain District General Fund reserves. The Elementary General Fund received \$343,622 while the High School General Fund received \$337,310 of the TIF proceeds. Following this deposit, both the Elementary and High School General Fund reserves stood at 10%, the legally-allowed maximum.

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

In summary, District taxpayers received both immediate and ongoing future benefit from this year's TIF proceeds. The proceeds completely paid for the 2024-25 Hawthorne bond payment, offset a portion of both the Elementary & High School debt service payments. All of which provided immediate and direct relief to taxpayers. They also allowed the District to increase General Fund operating reserves, enabling the Elementary and 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 levy a portion of the transition levy by offsetting 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.





Financial Section

2024-2025 Adopted Budget

Bozeman Public Schools
404 W Main Street, Bozeman, MT 59715
Gallatin County

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
District/Fund

X X X X
Subsidiary Source

X X X
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:

- 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.
- 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.
- 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.

- **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 sub activities performed to accomplish general objectives. Expenditures are classified by function to provide comparability between communities and states and to assist in decision making.
- **Object** – Three-digit code used to denote the specific good or service obtained.
- **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



2024-25 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

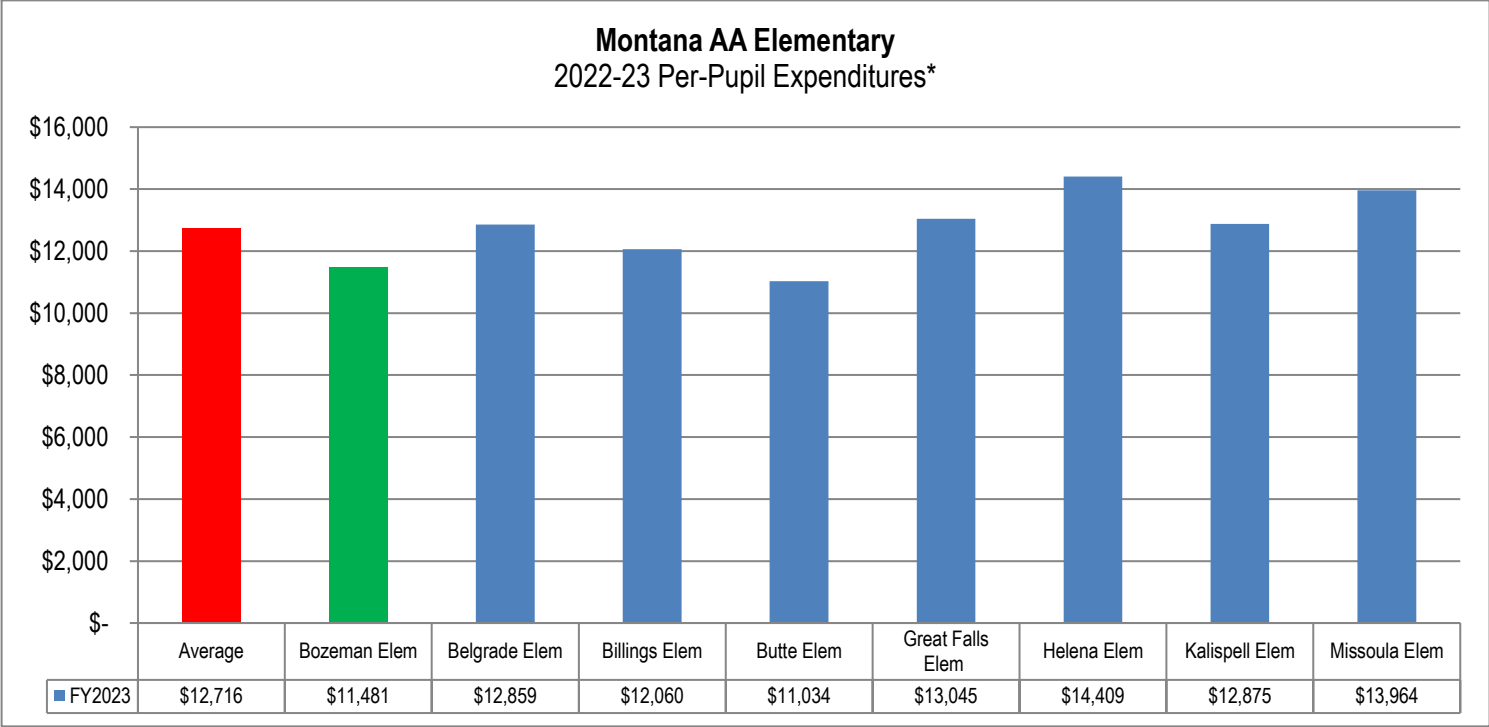
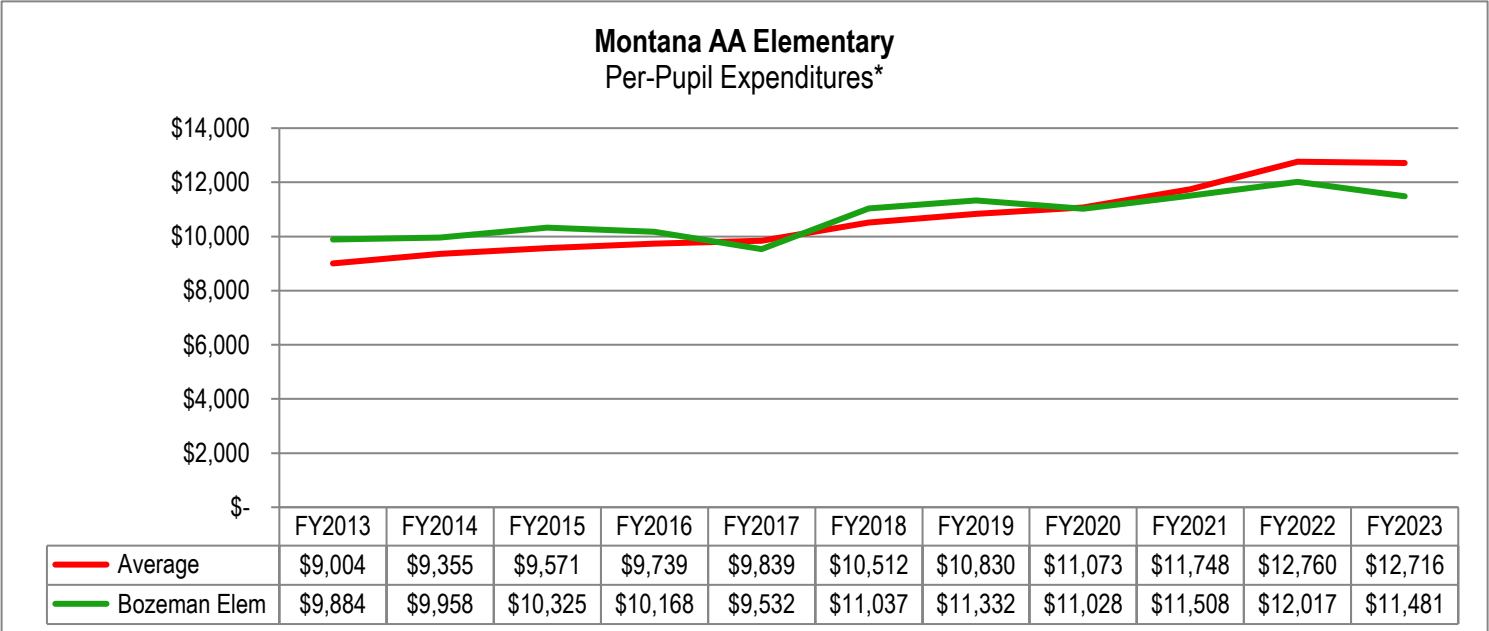
In addition, local property taxes can only be levied in these budgeted funds.

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.

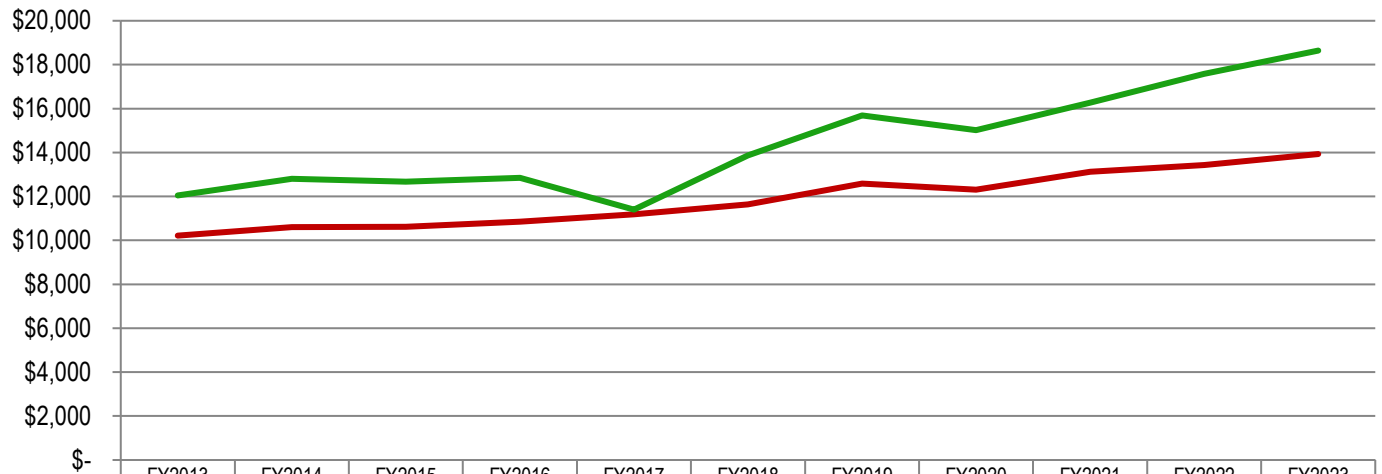
The District does track how Bozeman's expenditures compare to those of similar-sized districts in the state, but those comparisons are not yet available for the current year. However, previous year's information is available and presented here. It is important to note that these per-pupil expenditures 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 fronts. Graphs depicting 2022-23 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.

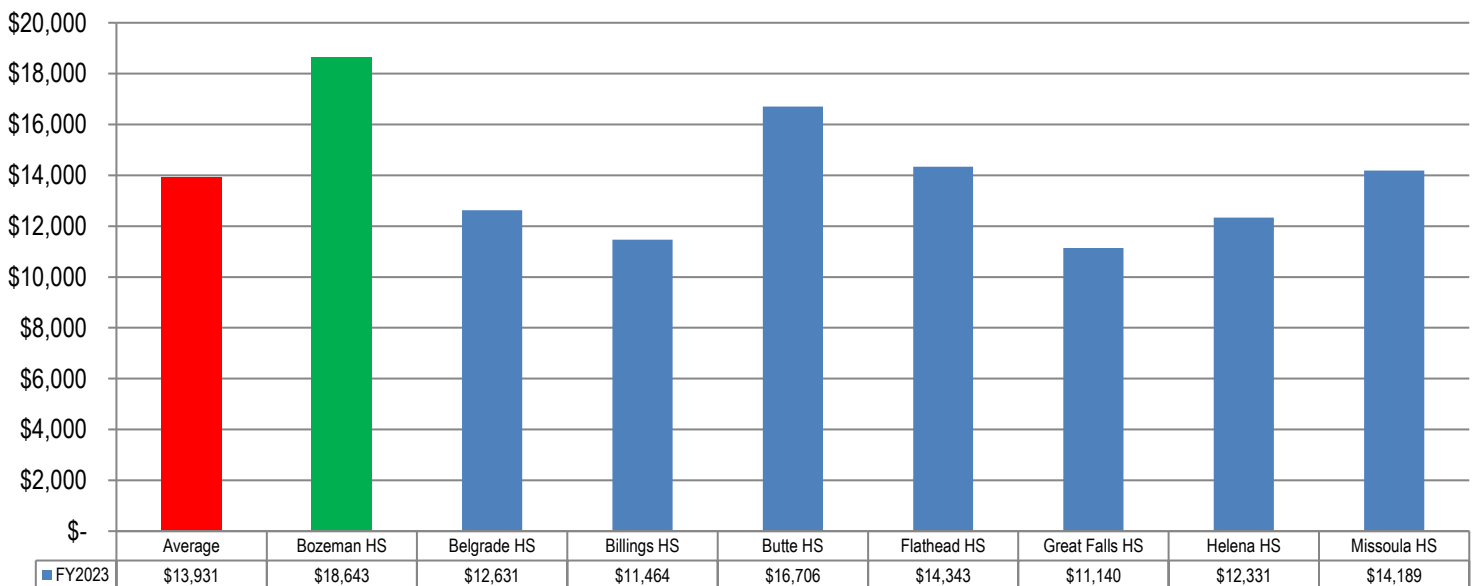


Montana AA High School Per-Pupil Expenditures*



	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Average	\$10,217	\$10,597	\$10,613	\$10,850	\$11,191	\$11,633	\$12,584	\$12,302	\$13,127	\$13,437	\$13,931
Bozeman HS	\$12,048	\$12,805	\$12,672	\$12,844	\$11,401	\$13,866	\$15,693	\$15,015	\$16,275	\$17,578	\$18,643

Montana AA High School 2022-23 Per-Pupil Expenditures*



	Average	Bozeman HS	Belgrade HS	Billings HS	Butte HS	Flathead HS	Great Falls HS	Helena HS	Missoula HS
FY2023	\$13,931	\$18,643	\$12,631	\$11,464	\$16,706	\$14,343	\$11,140	\$12,331	\$14,189

Source: Montana Office of Public Instruction

Bozeman's expenditures tended to exceed the average for both the elementary and high school up until the pandemic. Since 2020, the Bozeman Elementary has fallen below the overall average of other AA Districts. This is likely due to a decrease in enrollment and with that decrease, Bozeman Elementary District has only been able to ask voters for additional General Fund operational levies twice in the last 5 years, where prior to 2020 General Fund Elementary ballot requests were done so annually. While the Bozeman Elementary has decreased, the Bozeman High expenditures continued to exceed the average of other AA District's and that variance is generally due to:

- Bozeman's growth over the last 5 years 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.

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. However, due to prior Meritorious Budget feedback, the District will project 3 years into the future – with full transparency that these projections have no merit on District decision making and is merely to adhere to the rules set forth to be eligible for the Meritorious Budget Award.

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 \$122,230,562 for 2024-25. The District's largest fund is the General Fund, the District's primary operating fund. With a total K-12 expenditure budget of \$62,287,942, it makes up 51% of our planned expenditures in 2024-25. The following graph shows the relative size of the District's budgeted funds:

Bozeman Public Schools
2024-25 Spending Authority - All Budgeted Funds

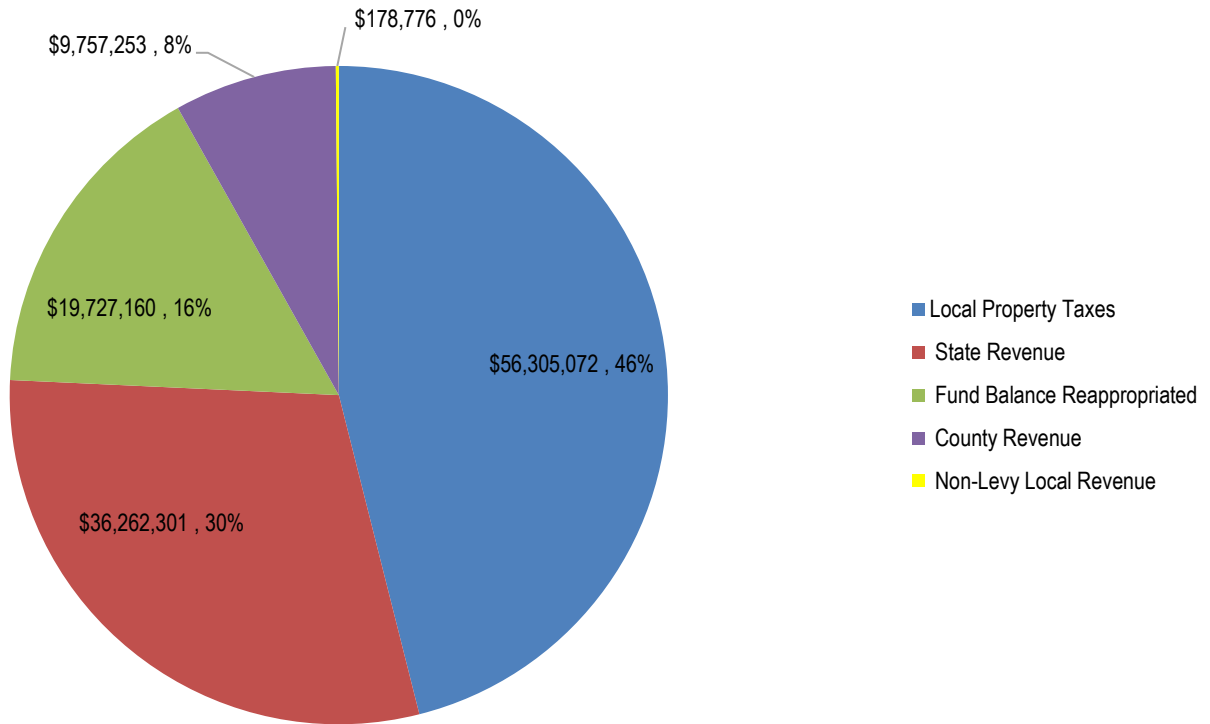


Source: District records

Of the \$122,230,562 in total budgeted expenditures, the District plans to spend \$50,858,927 (41.6%) on Instruction and \$73,794,414 (60.3%) 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 \$122,230,562 in expenditure budgets adopted for 2024-25 will be funded as follows:

Bozeman Public Schools
Funding Sources for 2024-25 Budgeted Funds



Source: District records

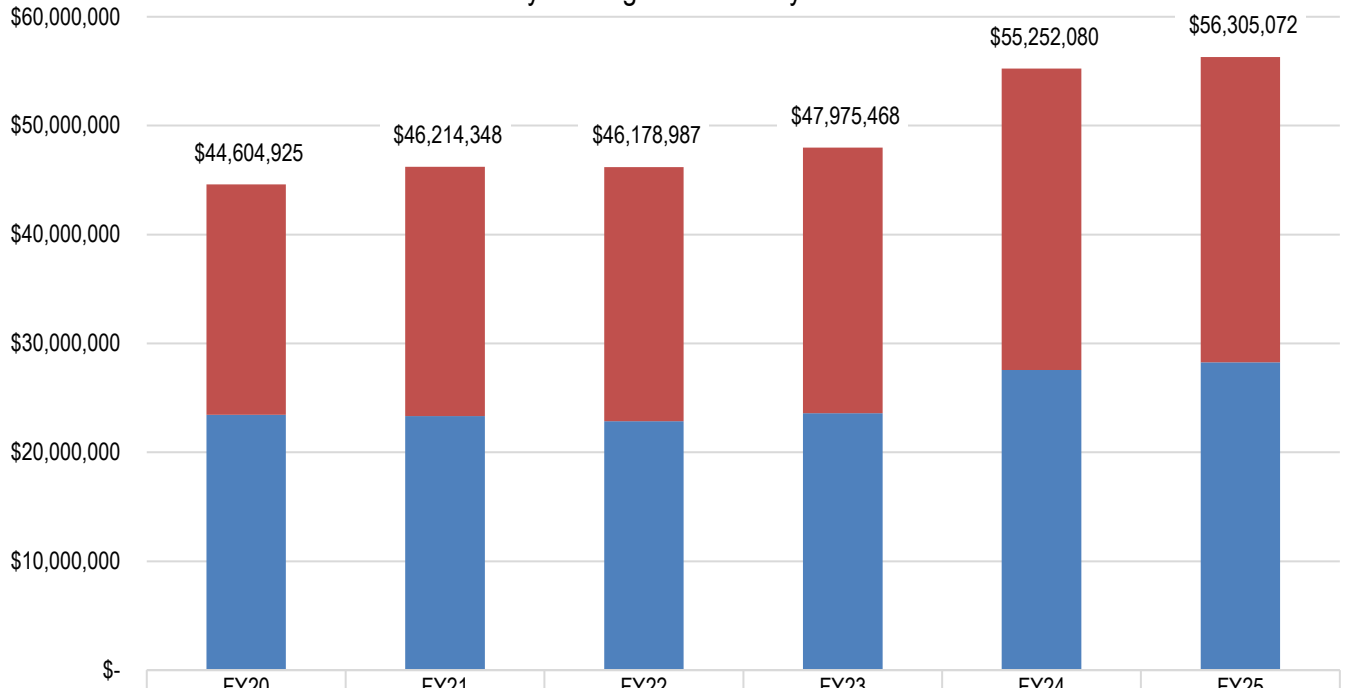
The following table compared these budgeted funding sources for 2024-25 with those budgeted for the prior year:

	2023-24	2024-25	Change
Local Property Taxes	\$ 55,252,079	\$ 56,305,072	\$ 1,052,993
Non-Levy Revenue	44,912,350	46,198,329	1,285,979
Fund Balance Reappropriated	17,077,245	19,727,160	2,649,915
Total	\$ 117,241,674	\$ 122,230,562	\$ 4,988,888

Source: District records

This year, budgeted local property tax revenue will increase \$1,052,993 (1.91%) from FY2024. 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



	FY20	FY21	FY22	FY23	FY24	FY25
High School Levy Amount	21,163,524	22,882,232	23,323,415	24,388,855	27,681,553	28,027,768
Elementary Levy Amount	23,441,401	23,332,115	22,855,572	23,586,613	27,570,526	28,277,304
K-12 Total Levy Amount	\$44,604,925	\$46,214,348	\$46,178,987	\$47,975,468	\$55,252,080	\$56,305,072

Source: District records

The following table summarizes the \$1,052,993 (1.91%) tax increase by authorizing entity and fund:

Fund	2023-24 Levy Amounts	Changes in:			Increase/ (Decrease)	% of Total Change	2024-25 Levy Amounts
		Voter Approved Taxes	Permissive Taxes Mandated by State Law	Permissive, Non-Mandatory Taxes Approved by Board of Trustees			
General	\$ 25,295,168	\$ 700,148	\$ 769,376	\$ -	\$ 1,469,525	139.6%	\$ 26,764,692
Debt Service	16,147,405	117,139	-	-	117,139	11.1%	16,264,544
Building Reserve	7,245,613	(258,879)	-	4,848	(254,031)	-24.1%	6,991,582
Transportation	3,965,371	-	-	(215,864)	(215,864)	-20.5%	3,749,507
Technology	1,148,627	(25,743)	-	-	(25,743)	-2.4%	1,122,884
Adult Education	865,526	-	-	(37,112)	(37,112)	-3.5%	828,414
Tuition	584,369	-	-	(920)	(920)	-0.1%	583,449
Total	\$ 55,252,079	\$ 532,665	\$ 769,376	\$ (249,049)	\$ 1,052,993	100.0%	\$ 56,305,073
% of total increase:		50.6%	73.1%	-23.7%	100.0%		

Source: District records

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

Voter-Approved Taxes. Voter-approved taxes increased \$532,665 from 2023-24 to 2024-25 and, in total, make up 52.6% of the total increase in taxes levied in 2024-25. Bozeman voters once again approved General Fund levies in both the Elementary & High School Districts. For those levies to pass, a simple majority vote was required for approval and the propositions passed as follows:

Bozeman Elementary School District No. 7 General Fund Levy

For	7,862
Against	5,930
Over Votes	7
Under Votes	89

Bozeman High School District No. 7 General Fund Levy

For	8,826
Against	7,638
Over Votes	3
Under Votes	157

Source: District records

For the Elementary General Fund election, there were 38,384 active voters. While the larger High School District had 44,266 registered and active voters for the May 2024 election. For both the Elementary & High School General Fund elections, 14,015 and 16,779 ballots were cast, respectively. This amounts to 36.5% in the Elementary and 37.9% voter turnout in the High School District. Prior to the election, the County Elections office completed a thorough clean-up of the registered voters in Gallatin County. The voter turnout was average compared to the last five years of elections. The District remains extremely grateful to our community for their continuing support at the polls.

Statistics	Elementary	High School
Ballots Issued	38,586	44,711
Ballots Voided	(402)	(445)
Actual Ballots Issued	38,184	44,266
Active & Provisional Voters	38,384	44,496
Ineligible Voters (updates after close Reg)	(204)	(234)
Voter Moves	4	4
# Eligible Registrants	38,184	44,266
Ballot Issuance Discrepancies	-	-

Source: District records

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 \$250,000 levy in the Elementary, and \$430,000 in the High School, but state funding law allowed the District to levy only \$245,937 and \$425,605 respectively, of the total voted amount.

- **Building Reserve Fund.** Both the Elementary and High School District currently have multiple Building Reserve Fund levies in place. Both District's have a traditional Building Reserve levy that allows for repairs, updates, and maintenance of current land and buildings. The Elementary District is currently in year six of a \$2 million per year, 6-year Building Reserve levy. 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.

In addition, in May 2023, the Districts were allowed to ask voters for a Building Reserve Safety Levy for 4 and 2 Mills in the Elementary & High School, 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 FY25, the Safety Levies resulted in a total of \$2,262,624, reducing the expenses from the General Fund by the same amount. This is less than 2023-24, as the mill saw a decrease in value.

- Technology Fund. The District's Technology Fund is the final fund voter-approved levy. The District currently has a permanent Elementary levy for 3 mills, totaling \$1,064,847 for FY25. 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 1.96 mills--\$694,487--for the 2024-25 fiscal year. This is \$20,312 less than in 2023-24.

The High School Technology Fund passed a ten year, 1 mill levy after 2013 as is subject to different rules. This replaced an existing permanent levy of \$200,000. This one mill levy passed and is currently in the third year of a ten-year levy. While the Montana Department of Revenue re-certified taxable values after the official budget was adopted by the board of trustees, the resulting budget totaled \$428,396 for 2024-25 – equal to one mill on the original taxable value assessed to the District, \$5,432 less than 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 2024-25. These taxes increased by \$769,376 in 2024-25. This increase is substantially less than what was incurred in 2023-24 after the large property tax increase. Previously, the BASE taxes increased by a more significant amount as the result of the state's guaranteed tax base (GTB) structure. However, because the District's taxable value decreased in 2024-25, the state subsidy is paid on levied mills required to support the BASE budget. That decrease in taxable value resulted in an increase to the GTB aid (\$323,858 increase from 2023-24), and a smaller increase to local taxes than the previous year.

Permissive taxes approved by the local Board of Trustees. Permissive taxes approved by the local Board of Trustees decreased \$249,049 from 2023-24 to 2024-25. These taxes comprise 10% of the total taxes levied by the District in 2024-25.

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. As the previous contract was 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 estimated five-year contract cost was \$19,511,315. Although these amounts represented the low bid, they are considerably higher than our previous costs. The District knew this increased contract was imminent, and proceeded to apply a significant fund balance to the budget to alleviate a large tax increase when the new contract was

implemented. In addition to the increased contract, First Student came back to the Board of Trustees after the first year of the contract to request a per route increase to aid in recruitment and retention of bus drivers by offering them the highest hourly wage in their book of business. As a result, the District increased the total budget, but the fund balance was significant enough to keep the transportation levies from increasing for the 2024-25 school year. Rather, the District decreased the overall taxpayer impact by \$215,864 for 2024-25.

- 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, \$259,000 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 \$259,000 for the General Fund.

Beginning with the 2024-25 school year, the District will offer a "Grow Your Own Teacher" program. This vision of the program is to actively recruit and support Bozeman School District graduates and classified employees who display aptitude and a passion for entering the teaching profession. The purpose of the program is to give two separate pathways. The first is for Bozeman School graduates. This pathway allows for the District to identify students in the middle and high school programs and recruit them to take dual enrollment courses in education throughout high school. Once they enroll in College, the District will provide a scholarship for tuition assistance through the Adult Education fund and will encourage these students to work in the District as a Paraprofessional during their College term. The second pathway is for current Classified employees. These are employees of the District that display an aptitude and talent for becoming prospective teachers. Once again, the District will provide tuition assistance for select finalists in order to provide them with a pathway in teaching. For the first year, the District permissively levied \$25,000 through the Adult Ed fund to cover these scholarship and tuition costs.

In addition to the programs listed above, the District previously paid the full salary for an Early Childhood Literacy Program Coordinator from the Adult Education funds. This Coordinator worked directly with community organizations to educate parents and guardians of the importance of early literacy. With the implementation of the new Legislatively approved Early Literacy Program (Bozeman Reads), the position has pivoted. While a portion of this position is still working with local resources, and can be coded to the Adult Education fund, it is no longer the entirety of this position, and some of the funding must come directly from the General Fund. The reduction in the overall levy for the 2024-25 school year is in direct correlation to the position modification. Therefore, Adult Education fund will see a decreased levy amount of \$37,112 for 2024-25.

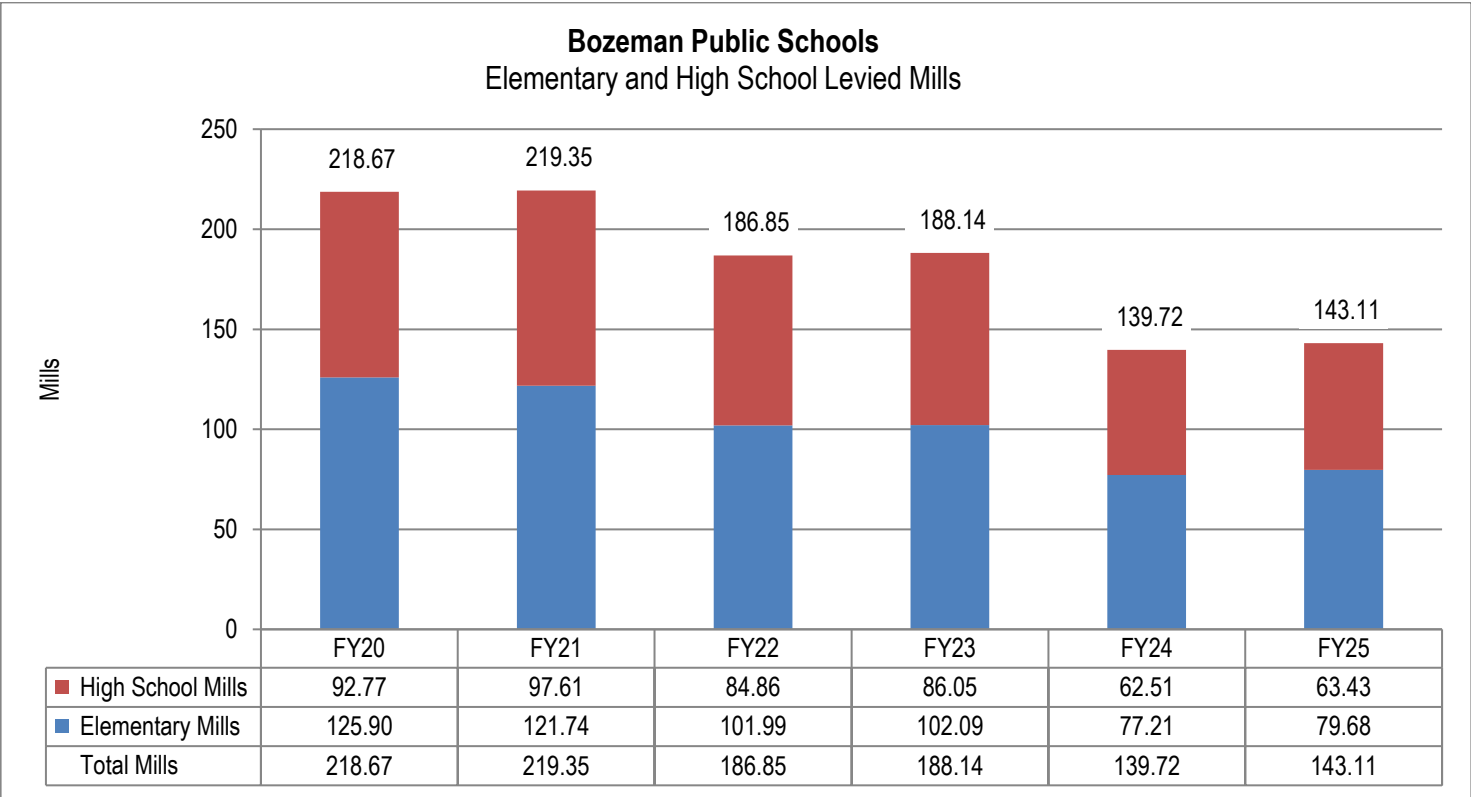
State law requires Montana schools to provide notice in March each year of any anticipated increases to certain permissive (i.e., non-voted) levies in the ensuing year if taxable values remain unchanged from the prior year. The estimates in the notice are nonbinding. However, levies required to be covered by this notice constitute a small percentage of the District's actual levies (4.2% of the 2024-25 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 2024-25 notice was published in *The Bozeman Chronicle* on March 12, 2024. 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.

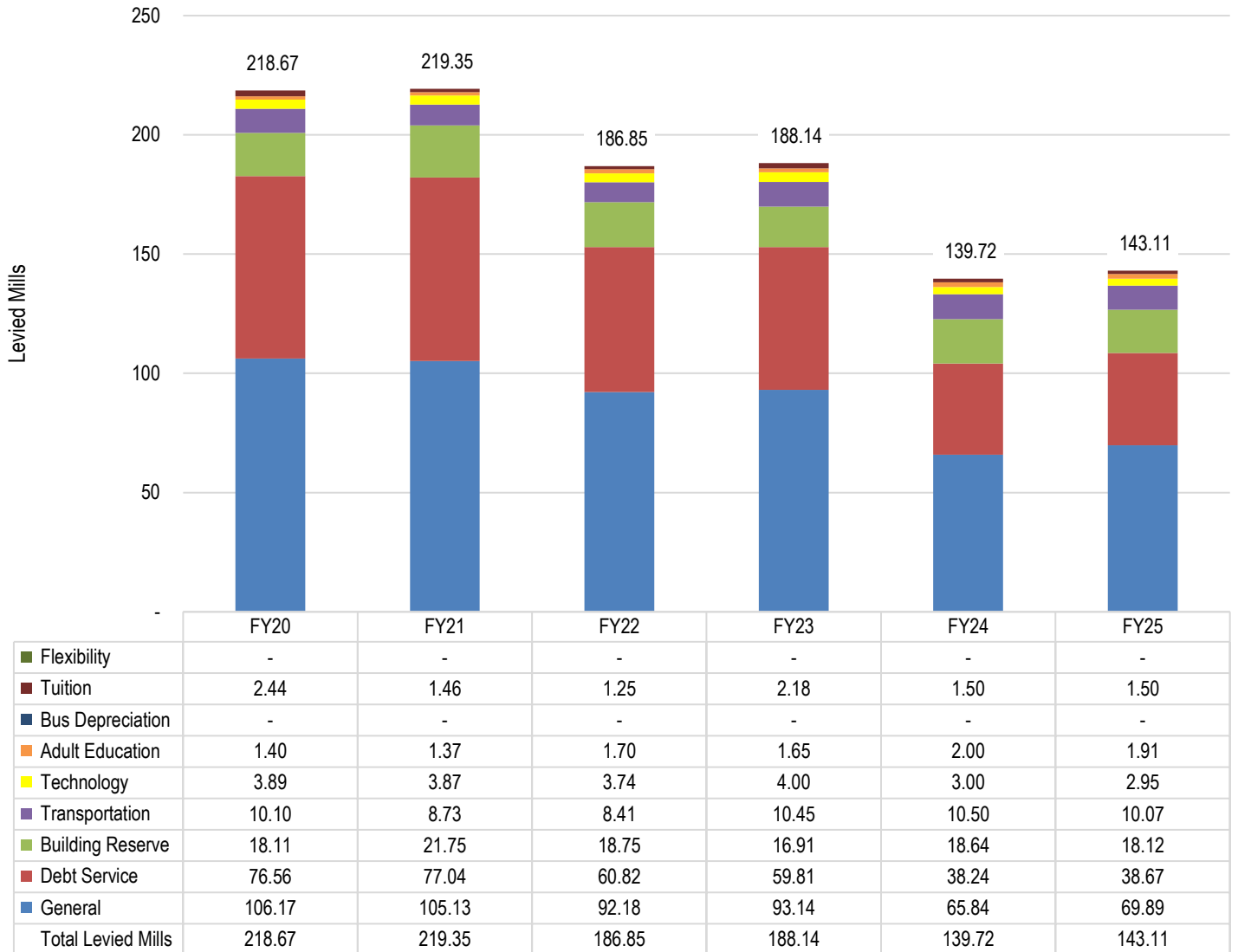
Mills are calculated by dividing the District’s funding needs by the taxable value, as determined by the Montana Department of Revenue. Fortunately, Bozeman has historically had a strong tax base to support the School District’s revenue requirements, which helps to mitigate the tax impact on individual taxpayers. As 2024-25 is based on a non-reappraisal tax year, the Elementary and High School taxable values decreased 0.62% and 0.25%, respectively. A reduction in taxable value has not occurred in 10 years, since the 2015-16 re-evaluation period. Because the 2023-24 tax increase was so substantial, many taxpayers protested their taxable value. The protests resulted in many of the revalued properties decreasing in value. Therefore, the total taxable value for 2024-25 was impacted. This was a substantial number, considering the fact that new construction within the District continued to increase by \$7,509,928 and \$9,856,840 in the Elementary & High School respectively. This decrease from the previous year, had an impact on the voter approved levies that are based on mills, rather than flat dollar amounts. In addition, The Montana Department of Revenue initially certified a taxable value less than the amount shown in this report. Because State Law requires School District’s must adopt their budget by August 20th of each fiscal year, the budgets were adopted based on the certified taxable value initially received. Although taxable value was re-certified at a later date, the District was unable to levy additional dollars for the mill based levies due to the budget dollar amount being approved by the Board or Trustees at the August 19th meeting. Therefore, the funds that the District is typically able to levy based on mill value (High School Tech Fund and the Elementary & High School Building Reserve Safety levies) had the budget set lower than would have otherwise been attainable had the taxable value only been certified once. For the purpose of this document, the Taxable Value indicated is the re-certified value, and the initial certified value only bares merit when reviewing the mill based levy amounts.

Due to the non-tax assessment year and the decrease in taxable value, the mills increased slightly from 2023-24 to 2024-25. The total K-12 levied mills will increase from 139.72 mills in FY2024 to 143.11 mills in FY2025—an increase of 3.39 mills (2.43%). 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 Elementary
2024-25 Expenditure History
All Budgeted Funds

	Elementary District								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643	4,555	4,429	4,415
Budget Per Student	\$ 10,304.55	\$ 10,145.41	\$ 13,168.25	\$ 12,111.87	\$ 13,113.38	\$ 13,363.83	\$ 13,132.04	\$ 14,993.71	\$ 14,727.01

Budget By Function	Elementary District								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	\$ 25,475,732	\$ 24,964,888	\$ 25,832,494	\$ 26,721,636	\$ 28,377,392	\$ 28,242,085 45.5%	\$ 28,655,176	\$ 28,687,900	\$ 29,566,326
Support Services	5,560,253	5,366,869	5,685,379	6,480,732	7,323,160	7,528,526 12.1%	7,773,808	10,215,674	11,032,347
General Administration	801,883	940,758	892,751	906,349	920,136	1,001,794 1.6%	1,030,814	1,058,680	1,087,444
School Administration	3,032,291	2,878,238	3,160,687	3,171,109	3,469,506	3,570,485 5.8%	3,660,718	3,761,655	3,844,801
Business Services	1,088,600	1,111,528	1,185,662	1,055,953	892,792	931,447 1.5%	996,305	1,016,927	1,030,442
Operations & Maintenance	3,422,754	3,497,318	3,742,320	8,513,851	9,647,669	10,039,220 16.2%	6,641,413	10,451,868	7,076,496
Student Transportation	1,246,360	2,174,460	1,920,020	2,713,762	3,555,696	3,745,901 6.0%	4,057,707	4,204,534	4,363,576
School Foods	78,211	57,481	-	67,280	71,920	71,920 0.1%	73,354	74,822	76,320
Extracurricular Activities	244,743	219,335	250,835	265,828	333,074	315,543 0.5%	321,800	327,758	333,828
Debt Service	6,233,826	6,250,507	14,871,444	5,621,129	5,623,987	5,655,800 9.1%	5,654,300	5,653,300	5,651,150
Other	1,978,375	1,753,986	1,267,830	1,505,067	788,116	945,526 1.5%	951,038	954,008	957,034
Total For Location	\$ 49,163,027	\$ 49,215,368	\$ 58,809,422	\$ 57,022,697	\$ 61,003,448	\$ 62,048,247 100.0%	\$ 59,816,433	\$ 66,407,125	\$ 65,019,764

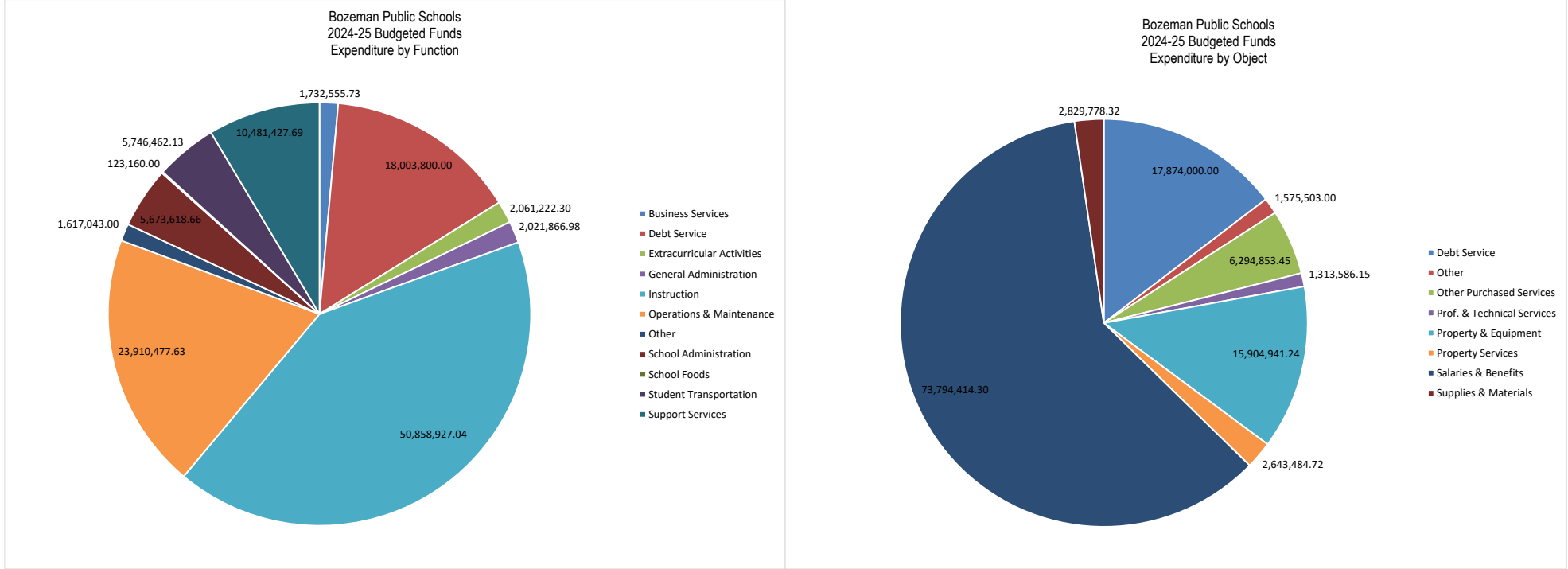
Budget By Object	Elementary District								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 36,564,308	\$ 35,670,379	\$ 36,838,796	\$ 38,427,826	\$ 41,473,262	\$ 42,580,251 68.6%	\$ 43,507,499	\$ 46,908,485	\$ 48,689,499
Prof. & Technical Services	729,481	757,928	875,530	646,743	387,425	481,020 0.8%	426,351	437,925	450,544
Property Services	982,475	954,859	1,270,028	1,050,429	1,106,381	1,192,838 1.9%	1,254,435	1,319,774	1,389,975
Other Purchased Services	1,501,000	2,358,264	2,260,005	2,527,405	3,448,428	3,618,340 5.8%	3,988,430	4,180,413	4,391,726
Supplies & Materials	1,223,270	1,438,488	1,482,474	2,552,172	2,423,100	1,663,366 2.7%	1,719,608	1,032,118	1,164,536
Property & Equipment	665,047	1,079,471	743,427	5,299,161	5,892,121	6,082,646 9.8%	2,487,143	6,094,318	2,499,382
Debt Service	6,233,826	6,250,507	14,871,444	5,621,129	5,623,987	5,655,800 9.1%	5,654,300	5,653,300	5,651,150
Other	1,263,619	705,471	467,718	897,832	351,879	773,986 1.2%	778,668	780,791	782,953
Total For Location	\$ 49,163,027	\$ 49,215,368	\$ 58,809,422	\$ 57,022,697	\$ 61,003,448	\$ 62,048,247 100.0%	\$ 59,816,433	\$ 66,407,125	\$ 65,019,764

Bozeman High School
2024-25 Expenditure History
All Budgeted Funds

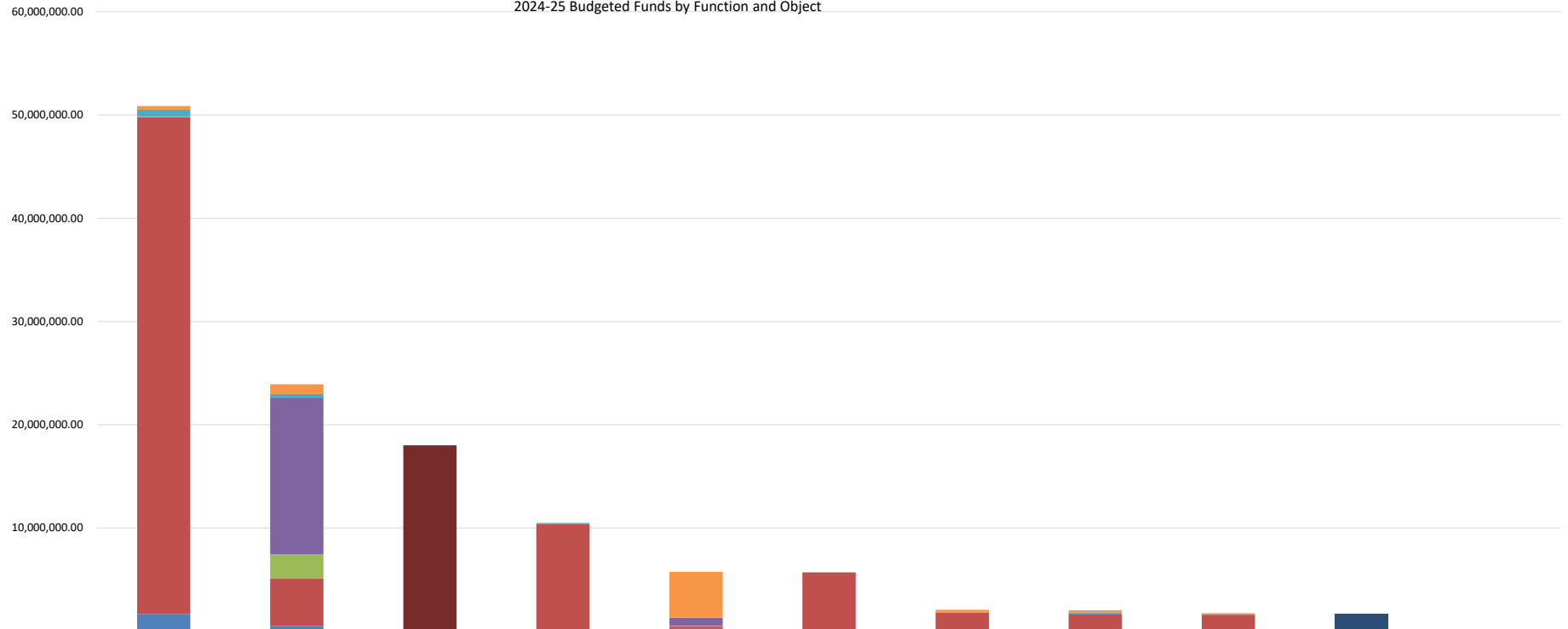
	High School District								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
October 1 Enrollment	2,224	2,260	2,398	2,509	2,630	2,743	2,760	2,841	2,806
Budget Per Student	\$ 15,131.44	\$ 14,717.53	\$ 16,463.55	\$ 20,612.03	\$ 21,383.36	\$ 21,940.33	\$ 22,373.62	\$ 22,667.38	\$ 23,888.32

Budget By Function	High School District								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected 2027-28
Instruction	\$ 11,994,569	\$ 12,380,497	\$ 13,260,122	\$ 16,186,482	\$ 20,739,027	\$ 22,616,842 37.6%	\$ 23,482,865	\$ 23,623,541	\$ 23,822,713
Support Services	2,262,761	2,497,371	2,305,350	2,752,542	2,816,705	2,896,745 4.8%	2,996,261	4,344,133	4,439,779
General Administration	806,826	935,834	876,672	927,314	962,386	1,020,073 1.7%	1,049,455	1,079,318	1,110,162
School Administration	1,436,475	1,846,711	1,907,718	2,022,086	2,027,158	2,103,134 3.5%	2,113,448	2,212,013	2,246,718
Business Services	890,540	936,252	1,004,403	897,819	768,241	801,109 1.3%	822,706	840,907	851,920
Operations & Maintenance	2,342,275	3,084,921	3,110,723	12,542,841	12,660,654	13,871,257 23.0%	14,647,034	17,344,179	19,485,143
Student Transportation	522,545	972,297	739,847	1,421,849	1,902,295	2,000,561 3.3%	2,033,193	2,111,397	2,186,786
School Foods	34,586	34,644	141,077	40,260	51,240	51,240 0.1%	52,263	53,308	54,375
Extracurricular Activities	1,045,987	1,504,141	1,605,417	1,610,677	1,653,453	1,745,679 2.9%	1,789,876	1,824,694	1,872,046
Debt Service	11,288,999	12,175,563	12,199,552	12,329,001	12,224,726	12,348,000 20.5%	12,348,525	10,547,625	10,542,700
Other	1,026,765	(3,106,615)	2,328,714	984,714	432,341	727,674 1.2%	415,553	416,905	418,274
Total For Location	\$ 33,652,328	\$ 33,261,616	\$ 39,479,594	\$ 51,715,584	\$ 56,238,227	\$ 60,182,314 100.0%	\$ 61,751,181	\$ 64,398,020	\$ 67,030,616

Budget By Object	High School District								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected 2027-28
Salaries & Benefits	\$ 18,189,952	\$ 20,251,798	\$ 20,876,059	\$ 24,713,394	\$ 28,501,119	\$ 31,214,163 51.9%	\$ 32,485,359	\$ 34,181,876	\$ 34,628,694
Prof. & Technical Services	606,748	617,546	740,474	497,790	591,952	832,567 1.4%	657,180	669,256	681,690
Property Services	746,276	798,117	705,881	1,295,384	1,372,146	1,450,646 2.4%	1,536,105	1,540,620	1,544,741
Other Purchased Services	1,092,022	1,691,691	1,585,016	1,833,580	2,631,776	2,676,513 4.4%	2,756,003	2,866,065	2,980,680
Supplies & Materials	679,687	743,817	1,064,494	1,437,218	1,646,830	1,166,412 1.9%	1,201,296	1,227,896	1,255,023
Property & Equipment	66,541	176,117	2,159,835	8,918,702	8,893,066	9,822,295 16.3%	10,408,752	13,006,717	15,039,119
Debt Service	11,288,999	12,175,563	12,199,552	12,329,001	12,224,726	12,348,000 20.5%	12,348,525	10,547,625	10,542,700
Other	982,104	(3,193,034)	148,284	690,515	90,200	357,956 0.6%	357,960	357,964	357,968
Total For Location	\$ 33,652,328	\$ 33,261,616	\$ 39,479,594	\$ 51,715,584	\$ 56,238,227	\$ 60,182,314 100.0%	\$ 61,751,181	\$ 64,398,020	\$ 67,030,616



Bozeman Public Schools
2024-25 Budgeted Funds by Function and Object



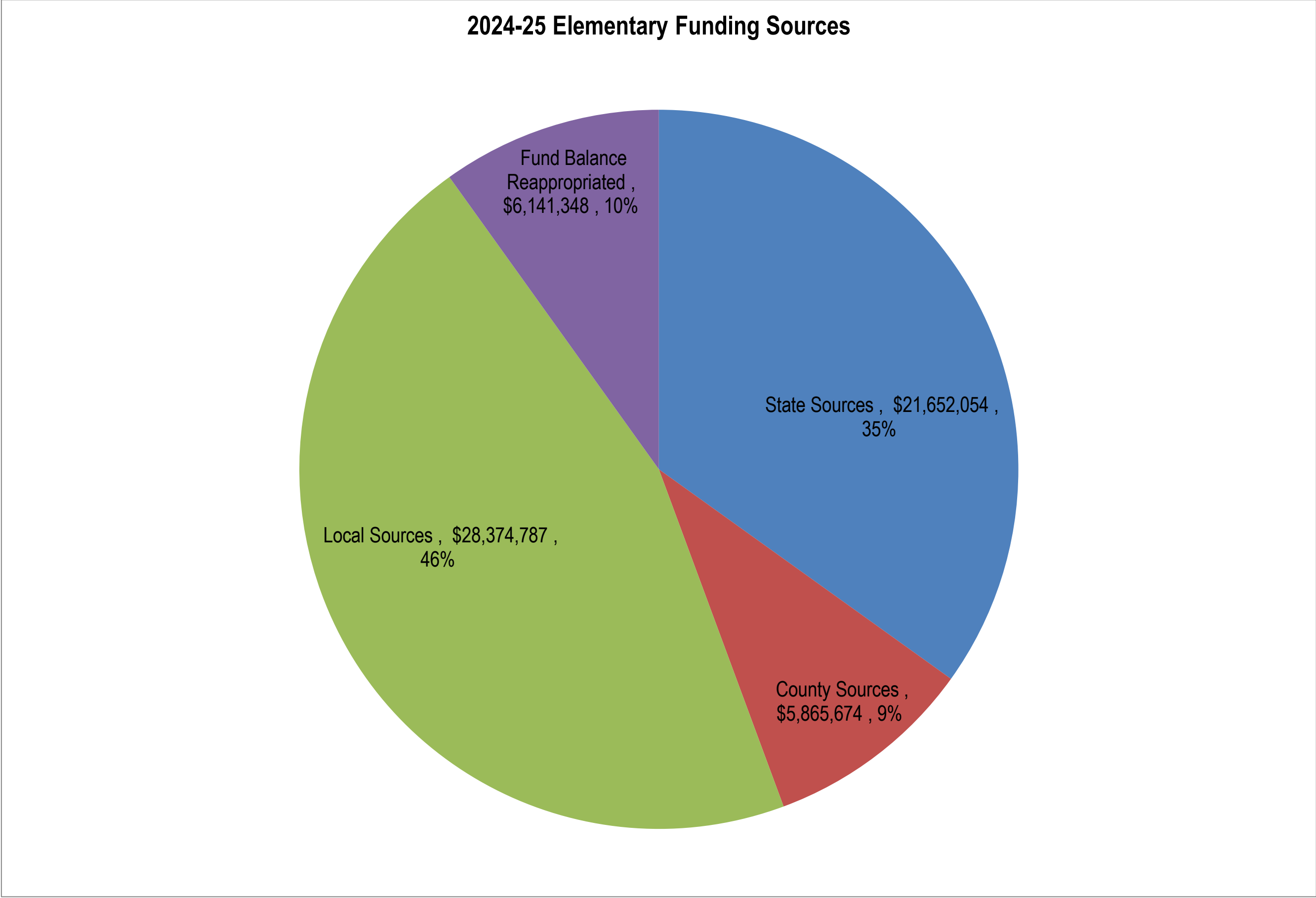
	Instruction	Operations & Maintenance	Debt Service	Support Services	Student Transportation	School Administration	Extracurricular Activities	General Administration	Business Services	Other	School Foods
Debt Service			17,873,800.00			200.00				1,575,503.00	
Other											
Other Purchased Services	347,000.00	934,402.00			4,413,857.05	10,100.00	251,679.40	207,711.00	130,104.00		
Prof. & Technical Services	666,148.65	360,000.00		87,037.50	40,500.00	200.00		147,700.00	12,000.00		
Property & Equipment		15,147,548.24			757,393.00						
Property Services	60,637.50	2,360,038.00	130,000.00		92,809.22						
Salaries & Benefits	48,131,919.88	4,629,962.09		10,187,740.19	215,852.86	5,659,418.66	1,809,542.90	1,517,055.98	1,478,221.73	41,540.00	123,160.00
Supplies & Materials	1,653,221.02	478,527.30		206,650.00	226,050.00	3,700.00		149,400.00	112,230.00		

Bozeman Elementary
2024-25 Revenue and Funding Source Budget
All Budgeted Funds

Revenue by Source	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
<u>State of Montana:</u>										
Direct State Aid	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	\$ 13,976,914	\$ 14,486,451	23.4%	\$ 14,921,045	\$ 15,368,676	\$ 15,829,737
Quality Educator Payment	1,146,437	1,209,981	1,214,609	1,258,565	1,421,322	1,293,135	2.1%	1,331,929	1,371,887	1,413,043
At-Risk Student Payment	69,830	69,707	67,339	71,922	79,959	76,844	0.1%	79,149	81,524	83,969
Indian Education for All Payment	109,273	112,896	111,117	114,258	115,724	119,751	0.2%	123,344	127,044	130,855
American Indian Achievement Gap Payment	27,432	31,680	32,335	33,663	34,780	34,848	0.1%	35,893	36,970	38,079
State Special Ed.	1,572,497	1,528,900	1,456,300	1,505,086	1,482,664	1,560,266	2.5%	1,607,074	1,655,286	1,704,945
Data for Achievement Payment	104,645	108,099	106,368	109,399	110,788	114,646	0.2%	118,085	121,628	125,277
State Tuition for State Placement	-	-	-	-	-	-	0.0%	-	-	-
Guaranteed Tax Base Subsidy	4,156,023	4,342,719	4,485,524	4,485,086	3,518,754	3,543,560	5.7%	3,649,867	3,759,363	3,872,144
State Transportation Reimb.	227,395	202,925	181,630	245,912	248,462	243,729	0.4%	243,729	243,729	243,729
State Coronavirus Relief Funds	-	280,580	-	-	-	-	0.0%	-	-	-
State Technology Payment	28,791	28,601	20,886	27,735	27,439	27,440	0.0%	27,440	27,440	27,440
State Major Maintenance Aid	75,188	76,292	79,307	84,425	84,643	83,502	0.1%	83,502	83,502	83,502
Transformational Aid Payment	-	-	3,669	3,724	3,819	3,923	0.0%	3,923	3,923	3,923
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	-	-	-
Advanced Opportunity Grant Payment	-	-	-	-	-	63,959	0.1%	63,959	63,959	63,959
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	-	-	-
Total State of Montana Revenue	\$ 20,751,199	\$ 21,549,852	\$ 21,129,669	\$ 21,749,470	\$ 21,105,267	\$ 21,652,054	34.9%	\$ 22,288,939	\$ 22,944,931	\$ 23,620,602
<u>Gallatin County:</u>										
County Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 245,912	\$ 248,462	\$ 243,729	0.4%	\$ 243,729	\$ 243,729	\$ 243,729
County Retirement Distribution	4,601,108	5,118,494	4,822,776	5,497,918	5,877,174	5,621,945	9.1%	5,621,945	5,593,376	5,688,193
Total Gallatin County Revenue	\$ 4,828,503	\$ 5,321,419	\$ 5,004,405	\$ 5,743,830	\$ 6,125,635	\$ 5,865,674	9.5%	\$ 5,865,674	\$ 5,837,105	\$ 5,931,921
<u>District Revenue:</u>										
Property Tax Levy	\$ -	\$ 23,203,872	\$ 22,883,787	\$ 23,586,612	\$ 27,570,526	\$ 28,277,304	45.6%	\$ 29,471,043	\$ 29,983,721	\$ 30,676,091
Penalties and Interest on Delinquent Taxes	22,346	40,860	55,247	-	-	-	0.0%	-	-	-
Tax Audit Receipts	241,904	8,832	128,245	-	-	-	0.0%	-	-	-
Tax Increment Finance District Proceeds	888,901	821,865	841,500	-	-	-	0.0%	-	-	-
Tuition - Individual	48,663	22,674	24,331	-	-	-	0.0%	-	-	-
Community Education User Fees	-	-	-	-	-	-	0.0%	-	-	-
HiSET Testing Fees	-	-	-	-	-	-	0.0%	-	-	-
Investment Earnings	213,285	55,717	43,100	29,945	62,408	97,483	0.2%	97,483	100,017	102,628
Transportation Fee - Individual	135	-	-	-	-	-	0.0%	-	-	-
Other Revenue	23,443,197	76,446	153,540	-	-	-	0.0%	-	-	-
Education Improvement Payment	-	-	-	-	-	-	0.0%	-	-	-
Total District Revenue	\$ 24,858,431	\$ 24,230,265	\$ 24,129,750	\$ 23,616,557	\$ 27,632,934	\$ 28,374,787	45.7%	\$ 29,568,526	\$ 30,083,738	\$ 30,778,719
Total Revenue	\$ 50,438,133	\$ 51,101,536	\$ 50,263,825	\$ 51,109,857	\$ 54,863,837	\$ 55,892,515	90.1%	\$ 57,723,139	\$ 58,865,774	\$ 60,331,242
Fund Balance Reappropriated	\$ 3,579,317	\$ 4,339,258	\$ 5,012,083	\$ 5,912,840	\$ 6,125,225	\$ 6,141,348	9.9%	\$ 7,136,401	\$ 10,721,953	\$ 13,611,220
Total Funding Sources	\$ 54,017,450	\$ 55,440,794	\$ 55,275,908	\$ 57,022,697	\$ 60,989,062	\$ 62,033,863	100.0%	\$ 64,859,540	\$ 69,587,727	\$ 73,942,462

Bozeman Elementary
2024-25 Revenue and Funding Source Budget
All Budgeted Funds

Tax Information	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28
Taxable Value	\$ 186,201,043	\$ 191,687,364	\$ 224,085,702	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106	\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	125.90	121.74	101.99	102.09	77.21	79.68	73.64	70.01	66.77



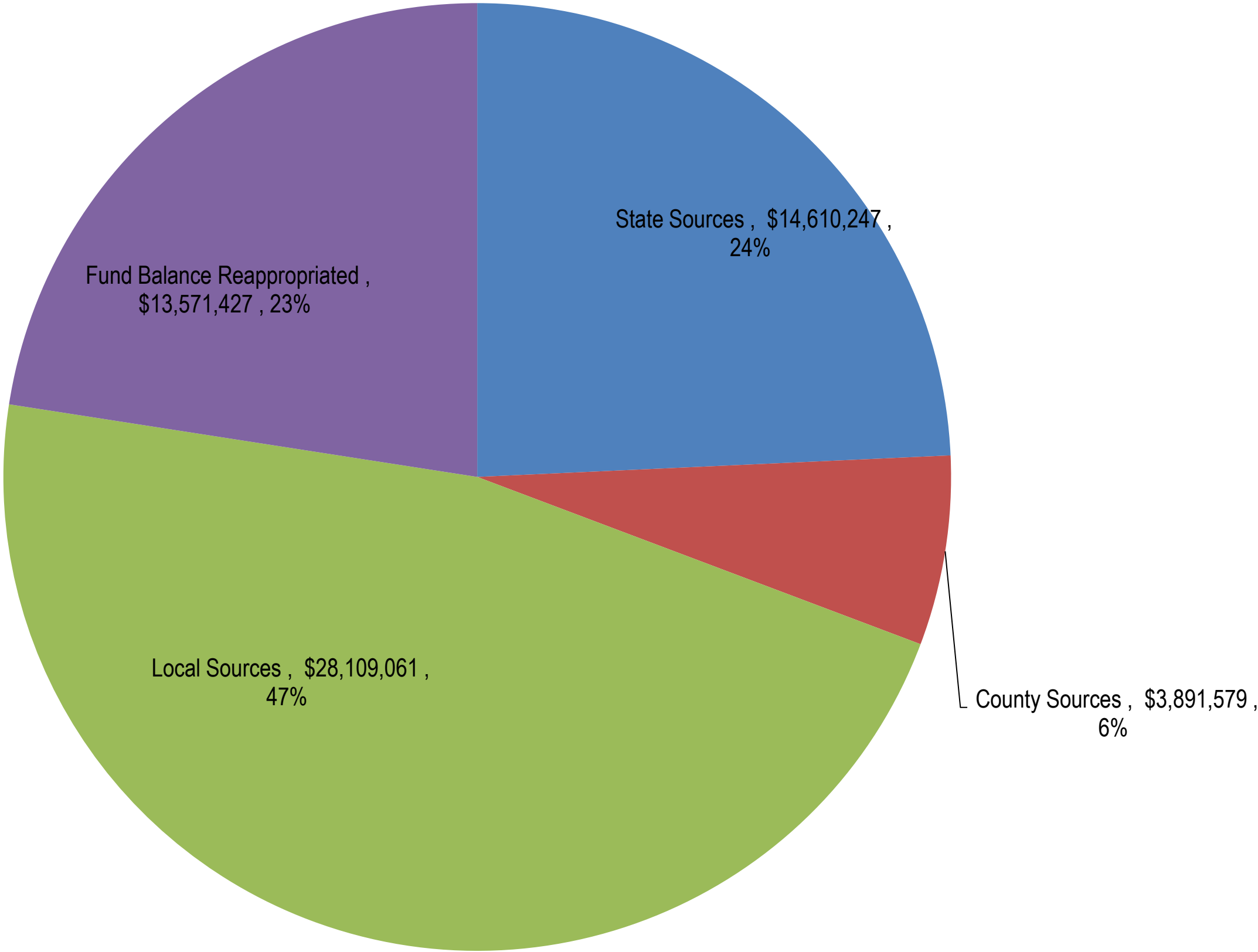
Bozeman High School
2024-25 Revenue and Funding Source Budget
All Budgeted Funds

Revenue by Source	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
<u>State of Montana:</u>										
Direct State Aid	\$ 7,295,507	\$ 7,923,963	\$ 8,108,116	\$ 8,751,281	\$ 9,404,764	\$ 10,298,417	17.1%	\$ 10,298,417	\$ 10,504,385	\$ 10,714,473
Quality Educator Payment	531,860	534,851	599,822	622,894	775,462	697,686	1.2%	697,686	711,640	725,873
At-Risk Student Payment	24,261	24,218	23,395	34,957	36,345	30,176	0.1%	30,176	30,780	31,396
Indian Education for All Payment	50,244	54,424	55,842	60,225	64,724	69,728	0.1%	69,728	71,122	72,545
American Indian Achievement Gap Payment	15,984	15,620	11,596	11,908	15,980	17,666	0.0%	17,666	18,019	18,380
State Special Ed.	468,072	503,292	513,156	525,911	556,586	599,521	1.0%	599,521	611,511	623,742
Data for Achievement Payment	48,117	52,112	53,456	57,664	61,963	66,755	0.1%	66,755	68,090	69,452
State Tuition for State Placement	-	-	-	-	-	-	0.0%	-	-	-
Guaranteed Tax Base Subsidy	1,777,598	1,840,010	2,308,725	2,400,872	2,074,973	2,374,025	3.9%	2,384,392	2,432,079	2,480,721
State Transportation Reimb.	99,506	105,231	99,687	140,605	145,262	133,622	0.2%	133,622	133,622	133,622
State Coronavirus Relief Funds	-	169,572	-	-	-	-	0.0%	-	-	-
State Technology Payment	15,234	15,852	12,132	16,778	17,656	18,588	0.0%	18,588	18,588	18,588
State Major Maintenance Aid	35,935	36,285	39,417	43,566	45,697	47,711	0.1%	47,711	47,711	70,685
Transformational Aid Payment	-	-	22,178	22,510	23,089	23,714	0.0%	23,714	23,714	23,714
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	-	-	-
Advanced Opportunity Grant Payment	-	-	-	-	-	232,639	0.4%	232,639	232,639	232,639
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	-	-	-
Total State of Montana Revenue	\$ 10,362,318	\$ 11,275,430	\$ 11,847,522	\$ 12,689,173	\$ 13,222,502	\$ 14,610,247	24.3%	\$ 14,620,614	\$ 14,903,901	\$ 15,215,827
<u>Gallatin County:</u>										
County Transportation Reimb.	\$ 99,506	\$ 105,231	\$ 99,687	\$ 140,605	\$ 145,262	\$ 133,622	0.2%	\$ 133,622	\$ 133,622	\$ 133,622
County Retirement Distribution	2,453,524	2,509,303	2,814,053	3,173,940	4,198,000	3,757,957	6.2%	4,198,000	3,757,957	3,824,805
Total Gallatin County Revenue	\$ 2,553,029	\$ 2,614,534	\$ 2,913,740	\$ 3,314,545	\$ 4,343,262	\$ 3,891,579	6.5%	\$ 4,331,622	\$ 3,891,579	\$ 3,958,427
<u>District Revenue:</u>										
Property Tax Levy	\$ -	\$ 22,699,511	\$ 23,427,050	\$ 24,388,854	\$ 27,681,553	\$ 28,027,768	46.6%	\$ 28,158,124	\$ 28,022,842	\$ 28,508,488
Penalties and Interest on Delinquent Taxes	30,709	42,079	46,607	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Audit Receipts	6,237	7,539	78,015	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	115,201	641,990	953,137	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Tuition - Individual	22,032	16,770	32,491	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Community Education User Fees	23,145	4,097	420	6,500	6,500	\$ 6,500	0.0%	\$ 6,500	\$ 6,500	\$ 6,500
HiSET Testing Fees	-	-	3,449	4,000	4,000	\$ 4,000	0.0%	\$ 4,000	\$ 4,000	\$ 4,000
Investment Earnings	290,334	46,456	54,765	24,059	42,775	\$ 70,792	0.1%	\$ 70,792	\$ 70,792	\$ 70,792
Transportation Fee - Individual	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Other Revenue	21,660,654	1,050,130	198,315	-	-	\$ -	0.0%	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Education Improvement Payment	523	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 22,148,836	\$ 24,508,571	\$ 24,794,250	\$ 24,423,414	\$ 27,734,828	\$ 28,109,061	46.7%	\$ 29,239,416	\$ 29,104,135	\$ 29,589,780
Total Revenue	\$ 35,064,183	\$ 38,398,536	\$ 39,555,513	\$ 40,427,132	\$ 45,300,592	\$ 46,610,886	77.4%	\$ 48,191,652	\$ 47,899,614	\$ 48,764,034
Fund Balance Reappropriated	\$ 7,203,648	\$ 8,852,103	\$ 10,607,091	\$ 11,288,452	\$ 10,937,635	\$ 13,571,427	22.6%	\$ 13,743,573	\$ 16,747,432	\$ 20,421,718
Total Funding Sources	\$ 42,267,830	\$ 47,250,638	\$ 50,162,603	\$ 51,715,584	\$ 56,238,227	\$ 60,182,313	100.0%	\$ 61,935,225	\$ 64,647,046	\$ 69,185,753

Bozeman High School
2024-25 Revenue and Funding Source Budget
All Budgeted Funds

Tax Information									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Taxable Value	\$ 223,747,892	\$ 230,172,095	\$ 269,441,207	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	92.77	97.61	84.86	86.05	62.51	63.43	62.60	52.80	72.41

2024-25 High School Funding Sources



Bozeman Elementary District

Fund Balance Reserve

All Budgeted Funds

Elementary District									
Fund Balance Analysis and Projections	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 8,207,082	\$ 9,429,847	\$ 9,982,281	\$ 11,108,196	\$ 11,644,903	\$ 11,785,274	\$ 12,568,660	\$ 15,873,064	\$ 18,820,153
Plus: Revenue & Other Financing Sources	50,438,133	51,101,536	59,935,339	52,069,421	55,649,971	56,325,113	58,312,525	59,865,179	61,301,200
Less: Expenditures & Other Financing Uses*	49,215,368	50,543,212	58,809,424	51,532,714	55,509,600	55,541,727	55,008,122	56,918,089	59,140,098
Ending Fund Balance	\$ 9,429,847	\$ 9,982,281	\$ 11,108,196	\$ 11,644,903	\$ 11,785,274	\$ 12,568,660	\$ 15,873,064	\$ 18,820,153	\$ 20,981,256
Elementary District									
Reserves Analysis	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance/Other Adjustments	\$ -	\$ (10,589)	\$ (31,202)	\$ (5,892)	\$ -	\$ (32,083)	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	4,627,765	5,101,179	5,001,400	5,201,248	5,505,292	5,661,623	5,432,258	5,151,111	5,208,933
Plus: Fund Balance Reappropriated	3,579,317	4,339,258	5,012,083	5,912,837	6,139,611	6,155,734	7,136,401	10,721,953	13,611,220
Beginning Fund Balance	\$ 8,207,082	\$ 9,429,847	\$ 9,982,281	\$ 11,108,196	\$ 11,644,903	\$ 11,785,274	\$ 12,568,660	\$ 15,873,064	\$ 18,820,153
Budget Amount	\$ 53,017,878	\$ 54,984,937	\$ 54,198,008	\$ 54,984,937	\$ 54,984,937	\$ 62,048,247	\$ 59,816,433	\$ 66,407,125	\$ 65,019,764
Reserves as a Percent of Budget	8.73%	9.28%	9.23%	9.46%	9.46%	9.12%	9.08%	7.76%	8.01%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

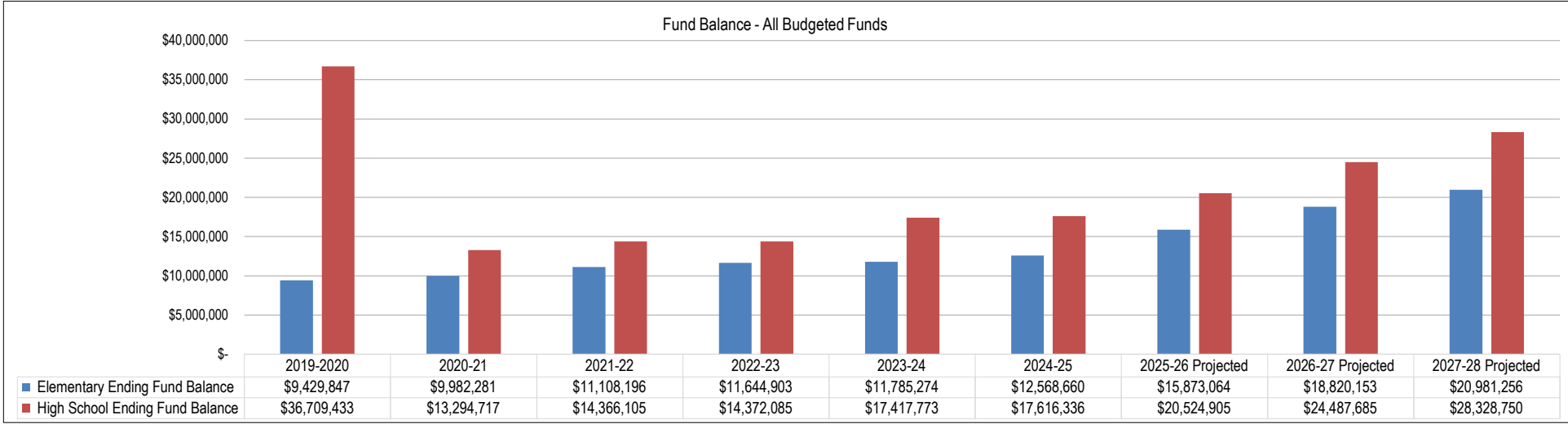
Bozeman High District

Fund Balance Reserve

All Budgeted Funds

Fund Balance Analysis and Projections	High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 9,803,048	\$ 11,605,615	\$ 13,294,717	\$ 14,366,105	\$ 14,372,085	\$ 17,417,773	\$ 17,616,336	\$ 20,524,905	\$ 24,487,685
Plus: Revenue & Other Financing Sources	35,064,183	38,398,536	40,550,982	41,738,011	46,773,476	46,293,943	47,277,208	47,527,650	48,403,437
Less: Expenditures & Other Financing Uses*	33,261,616	36,709,433	39,479,594	41,732,031	43,727,788	46,095,380	44,368,640	43,564,870	44,562,373
Ending Fund Balance	\$ 11,605,615	\$ 13,294,717	\$ 14,366,105	\$ 14,372,085	\$ 17,417,773	\$ 17,616,336	\$ 20,524,905	\$ 24,487,685	\$ 28,328,750

Reserves Analysis	High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance/Other Adjustments	\$ (157,274)	\$ (169,932)	\$ (111,030)	\$ (115,853)	\$ (109,874)	\$ (147,396)	\$ -	\$ (271,195)	\$ (14,174)
Plus: Fund Balance Reserved for Operations	2,756,675	2,923,444	2,798,656	3,193,507	3,193,507	3,993,741	4,020,159	4,048,668	4,080,141
Plus: Fund Balance Reappropriated	7,203,648	8,852,103	10,607,091	11,288,452	11,288,452	13,571,427	13,743,573	16,747,432	20,421,718
Beginning Fund Balance	\$ 9,803,048	\$ 11,605,615	\$ 13,294,717	\$ 14,366,105	\$ 14,372,085	\$ 17,417,773	\$ 17,616,336	\$ 20,524,905	\$ 24,487,685
Budget Amount	\$ 40,695,507	\$ 42,458,673	\$ 40,695,507	\$ 42,458,673	\$ 46,903,368	\$ 56,238,227	\$ 60,182,314	\$ 56,238,227	\$ 60,182,314
Reserves as a Percent of Budget	6.77%	6.89%	6.88%	7.52%	6.81%	7.10%	6.68%	7.20%	6.78%
Legal Reserves Limit	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



2024-25 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 operating funds. Of the \$82,127,442 in total budgeted operating fund expenditures, the District plans to spend \$47,586,704 (57.9%) on Instruction and \$67,759,397 (82.5%) 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 Elementary
2024-25 Expenditure History and Budget
All Operating Funds

	Elementary District									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643	4,555	4,555	4,429	
Budget Per Student	\$ 8,429.35	\$ 8,546.41	\$ 9,475.52	\$ 9,783.34	\$ 10,226.80	\$ 10,447.21	\$ 10,944.17	\$ 11,103.03	\$ 11,776.08	

Budget By Function	Elementary District									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	
Instruction	\$ 24,512,742	\$ 25,010,732	\$ 25,475,732	\$ 27,797,564	\$ 28,373,572	\$ 28,242,085 58.2%	\$ 28,655,176	\$ 28,687,900	\$ 29,566,326	
Support Services	5,057,027	4,880,532	5,366,521	5,299,373	5,848,802	6,033,912 12.4%	6,256,720	6,441,673	6,631,147	
General Administration	763,637	795,776	801,883	723,661	903,615	984,777 2.0%	1,013,456	1,040,976	1,069,385	
School Administration	2,709,834	2,777,074	3,032,291	3,500,713	3,186,827	3,338,884 6.9%	3,425,945	3,517,680	3,594,458	
Business Services	1,041,666	1,047,065	1,088,600	1,182,479	892,792	931,447 1.9%	996,305	1,016,927	1,030,442	
Operations & Maintenance	2,763,717	2,992,469	2,731,500	2,316,727	3,917,523	4,224,134 8.7%	4,427,412	4,636,782	4,862,496	
Student Transportation	1,681,429	1,791,197	1,246,360	2,093,722	3,555,696	3,418,161 7.0%	3,729,467	3,875,794	4,034,836	
School Foods	-	67,307	78,211	-	71,920	71,920 0.1%	73,354	74,822	76,320	
Extracurricular Activities	265,245	248,556	244,743	221,006	333,074	315,543 0.7%	321,800	327,758	333,828	
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	
Other	483,642	777,874	1,553,732	1,237,903	491,252	945,526 1.9%	951,038	954,008	957,034	
Total For Location	\$ 39,278,940	\$ 40,388,583	\$ 41,619,572	\$ 44,373,148	\$ 47,575,073	\$ 48,506,389 100.0%	\$ 49,850,674	\$ 50,574,319	\$ 52,156,273	

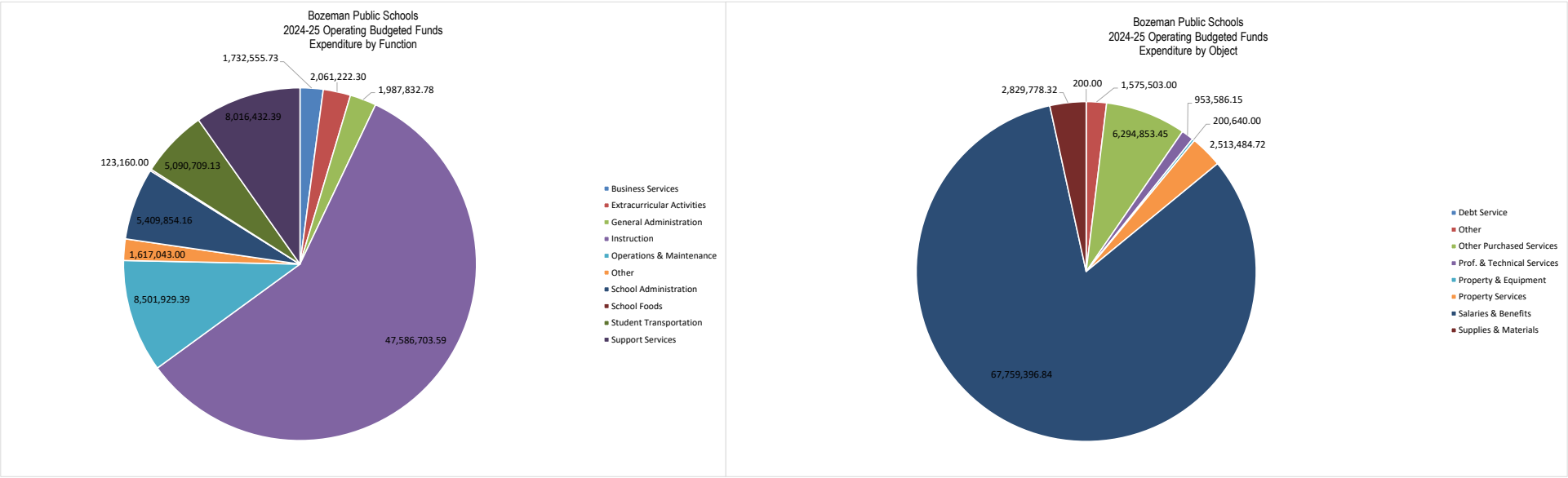
Budget By Object	Elementary District									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	
Salaries & Benefits	\$ 34,268,381	\$ 35,157,011	\$ 36,370,576	\$ 40,006,894	\$ 39,695,884	\$ 40,837,019 84.2%	\$ 41,738,281	\$ 42,872,805	\$ 44,019,897	
Prof. & Technical Services	661,601	679,132	556,080	264,719	177,425	271,020 0.6%	216,351	227,925	240,544	
Property Services	860,550	832,873	714,077	193,425	1,006,381	1,062,838 2.2%	1,124,435	1,189,774	1,259,975	
Other Purchased Services	2,073,774	2,009,930	1,528,825	1,766,515	3,448,428	3,618,340 7.5%	3,988,430	4,180,413	4,391,726	
Supplies & Materials	1,183,517	1,117,923	1,130,682	996,567	2,423,100	1,663,366 3.4%	1,719,608	1,032,118	1,164,536	
Property & Equipment	2,846	72,115	3,372	(1,942)	371,975	149,820 0.3%	154,902	160,492	166,641	
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	
Other	228,272	519,599	1,315,960	1,146,970	451,879	903,986 1.9%	908,668	910,791	912,953	
Total For Location	\$ 39,278,940	\$ 40,388,583	\$ 41,619,572	\$ 44,373,148	\$ 47,575,073	\$ 48,506,389 100.0%	\$ 49,850,674	\$ 50,574,319	\$ 52,156,273	

**Bozeman High District
2024-25 Expenditure History and Budget
All Operating Funds**

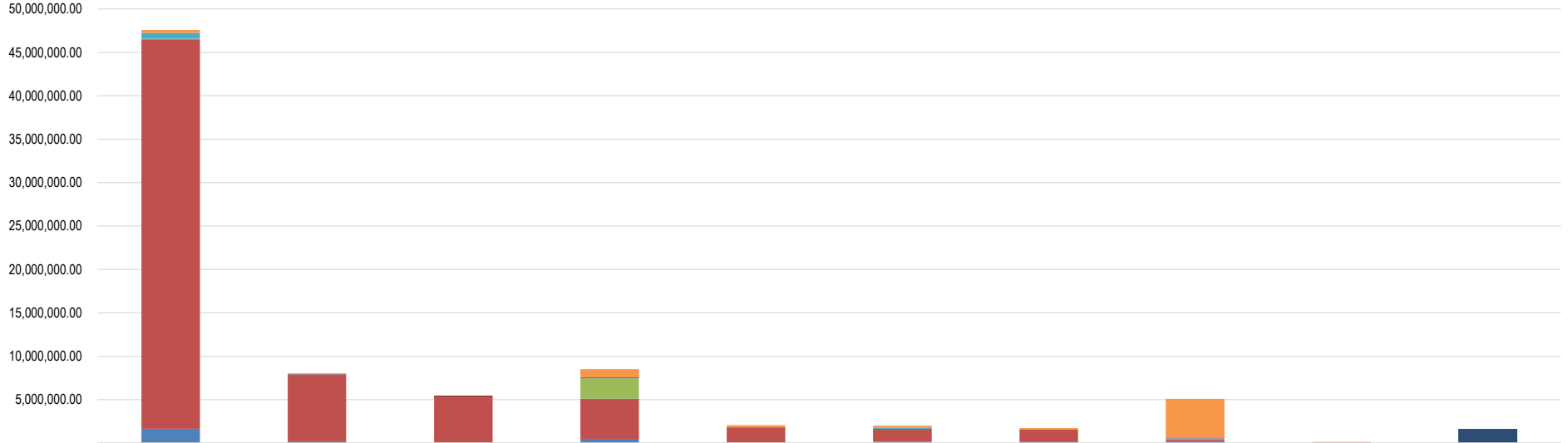
	High School District									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	
October 1 Enrollment	2,224	2,260	2,398	2,509	2,630	2,743	2,760	2,260	1,468	
Budget Per Student	\$ 9,849.22	\$ 9,522.06	\$ 10,299.35	\$ 11,059.04	\$ 11,915.32	\$ 12,142.65	\$ 12,177	\$ 15,083	\$ 23,551	

Budget By Function	High School District									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	
Instruction	\$ 11,994,569	\$ 12,379,232	\$ 13,218,710	\$ 13,467,311	\$ 18,037,274	\$ 11,807,999 35.5%	\$ 12,197,484	\$ 12,585,742	\$ 12,910,061	
Support Services	2,186,354	2,389,890	2,265,933	2,752,542	1,888,575	1,982,521 6.0%	2,084,661	2,144,321	2,207,921	
General Administration	806,826	935,834	876,672	927,314	945,865	1,003,056 3.0%	1,032,098	1,061,614	1,092,104	
School Administration	1,436,475	1,846,711	1,907,718	2,022,086	1,996,112	2,070,970 6.2%	2,080,641	2,178,549	2,212,585	
Business Services	890,540	936,252	1,004,403	897,819	768,241	801,109 2.4%	822,706	840,907	851,920	
Operations & Maintenance	2,032,459	2,822,968	2,728,543	4,170,931	3,989,834	4,277,795 12.8%	4,471,697	4,583,016	4,699,489	
Student Transportation	522,545	972,297	739,847	1,115,525	1,902,295	1,672,548 5.0%	1,705,681	1,777,334	1,846,042	
School Foods	34,586	34,644	141,077	40,260	51,240	51,240 0.2%	52,263	53,308	54,375	
Extracurricular Activities	1,045,987	1,504,141	1,605,417	1,610,677	1,653,453	1,745,679 5.2%	1,789,876	1,824,694	1,872,046	
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	
Other	954,332	(2,302,118)	209,532	742,680	104,400	7,894,375 23.7%	7,370,914	7,037,887	6,825,586	
Total For Location	\$ 21,904,672	\$ 21,519,851	\$ 24,697,851	\$ 27,747,144	\$ 31,337,289	\$ 33,307,292 100.0%	\$ 33,608,020	\$ 34,087,372	\$ 34,572,129	

Budget By Object	High School District									
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	
Salaries & Benefits	\$ 18,113,544	\$ 20,144,318	\$ 20,865,556	\$ 21,994,223	\$ 24,782,140	\$ 26,922,378 80.8%	\$ 27,193,574	\$ 27,514,078	\$ 27,839,305	
Prof. & Technical Services	486,056	463,746	686,056	454,224	441,952	682,567 2.0%	507,180	519,256	531,690	
Property Services	580,029	718,450	413,179	1,295,384	1,372,146	1,450,646 4.4%	1,536,105	1,540,620	1,544,741	
Other Purchased Services	1,092,022	1,691,664	1,585,016	1,833,580	2,631,776	2,676,513 8.0%	2,756,003	2,866,065	2,980,680	
Supplies & Materials	656,809	726,726	884,054	1,437,218	1,646,830	1,166,412 3.5%	1,201,296	1,227,896	1,255,023	
Property & Equipment	-	45,706	30,654	42,000	372,245	50,820 0.2%	55,902	61,492	62,722	
Debt Service	-	-	-	-	-	- 0.0%	-	-	-	
Other	976,213	(2,270,758)	233,338	690,515	90,200	357,956 1.1%	357,960	357,964	357,968	
Total For Location	\$ 21,904,672	\$ 21,519,851	\$ 24,697,851	\$ 27,747,144	\$ 31,337,289	\$ 33,307,292 100.0%	\$ 33,608,020	\$ 34,087,372	\$ 34,572,129	



Bozeman Public Schools
2024-25 Operating Budgeted Funds by Function and Object



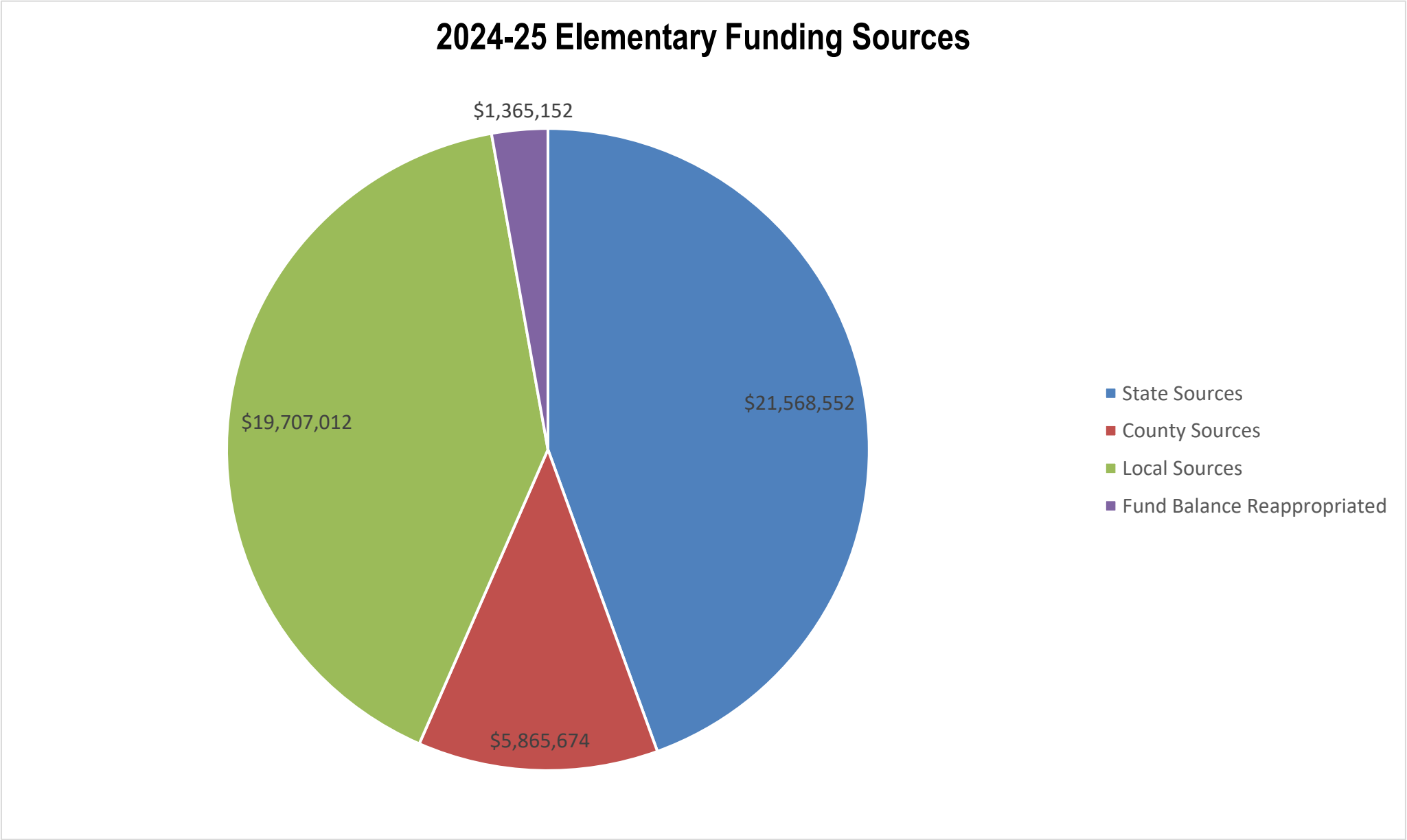
	Instruction	Support Services	School Administration	Operations & Maintenance	Extracurricular Activities	General Administration	Business Services	Student Transportation	School Foods	Other
Debt Service			200.00							
Other										1,575,503.00
Other Purchased Services	347,000.00		10,100.00	934,402.00	251,679.40	207,711.00	130,104.00	4,413,857.05		
Prof. & Technical Services	666,148.65	87,037.50	200.00			147,700.00	12,000.00	40,500.00		
Property & Equipment				99,000.00				101,640.00		
Property Services	60,637.50			2,360,038.00				92,809.22		
Salaries & Benefits	44,859,696.43	7,722,744.89	5,395,654.16	4,629,962.09	1,809,542.90	1,483,021.78	1,478,221.73	215,852.86	123,160.00	41,540.00
Supplies & Materials	1,653,221.02	206,650.00	3,700.00	478,527.30		149,400.00	112,230.00	226,050.00		

Bozeman Elementary
2024-25 Revenue and Funding Source Budget
All Budgeted Operating Funds

Revenue by Source	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
<u>State of Montana:</u>										
Direct State Aid	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	\$ 13,976,914	\$ 14,486,451	29.9%	\$ 14,921,045	\$ 15,368,676	\$ 15,829,737
Quality Educator Payment	1,146,437	1,209,981	1,214,609	1,258,565	1,421,322	1,293,135	2.7%	\$ 1,331,929	\$ 1,371,887	\$ 1,413,043
At-Risk Student Payment	69,830	69,707	67,339	71,922	79,959	76,844	0.2%	\$ 79,149	\$ 81,524	\$ 83,969
Indian Education for All Payment	109,273	112,896	111,117	114,258	115,724	119,751	0.2%	\$ 123,344	\$ 127,044	\$ 130,855
American Indian Achievement Gap Payment	27,432	31,680	32,335	33,663	34,780	34,848	0.1%	\$ 35,893	\$ 36,970	\$ 38,079
State Special Ed.	1,572,497	1,528,900	1,456,300	1,505,086	1,482,664	1,560,266	3.2%	\$ 1,607,074	\$ 1,655,286	\$ 1,704,945
Data for Achievement Payment	104,645	108,099	106,368	109,399	110,788	114,646	0.2%	\$ 118,085	\$ 121,628	\$ 125,277
State Tuition for State Placement	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Guaranteed Tax Base Subsidy	4,156,023	4,338,029	4,458,826	4,485,086	3,518,754	3,543,560	7.3%	\$ 3,649,867	\$ 3,759,363	\$ 3,872,144
State Transportation Reimb.	227,395	202,925	181,630	245,912	248,462	243,729	0.5%	\$ 243,729	\$ 243,729	\$ 243,729
State Coronavirus Relief Funds	-	280,580	-	-	-	-	0.0%	\$ -	\$ -	\$ -
State Technology Payment	28,791	28,601	20,886	27,735	27,439	27,440	0.1%	\$ 27,440	\$ 27,440	\$ 27,440
State Major Maintenance Aid	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Transformational Learning Aid	-	-	3,669	3,724	3,819	3,923	0.0%	\$ 3,923	\$ 3,923	\$ 3,923
Advanced Opportunity Grant Payment	-	-	-	-	-	63,959	0.1%	\$ 63,959	\$ 63,959	\$ 63,959
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Total State of Montana Revenue	\$ 20,676,010	\$ 21,468,871	\$ 21,023,665	\$ 21,665,045	\$ 21,020,625	\$ 21,568,552	44.5%	\$ 22,205,437	\$ 22,861,429	\$ 23,537,100
<u>Gallatin County:</u>										
County Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 245,912	\$ 248,462	\$ 243,729	0.5%	\$ 243,729	\$ 243,729	\$ 243,729
County Retirement Distribution	4,601,108	5,118,494	4,822,776	5,497,918	5,877,174	5,621,945	11.6%	5,621,945	5,593,376	5,688,193
Total Gallatin County Revenue	\$ 4,828,503	\$ 5,321,419	\$ 5,004,405	\$ 5,743,830	\$ 6,125,635	\$ 5,865,674	12.1%	\$ 5,865,674	\$ 5,837,105	\$ 5,931,921
<u>District Revenue:</u>										
Property Tax Levy	\$ -	\$ 15,471,221	\$ 16,094,628	\$ 16,872,976	\$ 18,957,220	\$ 19,618,029	40.4%	\$ 20,788,513	\$ 21,195,954	\$ 21,742,963
Penalties and Interest on Delinquent Taxes	20,971	27,306	37,924	-	-	-	0.0%	\$ -	\$ -	\$ -
Tax Audit Receipts	11,682	8,832	128,245	-	-	-	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	767,296	96,407	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Tuition - Individual	40,877	22,674	24,331	-	-	-	0.0%	\$ -	\$ -	\$ -
Community Education User Fees	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
HiSET Testing Fees	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Investment Earnings	149,772	42,734	28,053	21,445	53,907	88,983	0.2%	\$ 88,983	\$ 91,517	\$ 94,127
Transportation Fee - Individual	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Other Revenue	14,090,937	2,900	153,540	-	-	-	0.0%	\$ -	\$ -	\$ -
Education Improvement Payment	-	-	-	-	-	-	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 15,081,536	\$ 15,672,073	\$ 16,466,721	\$ 16,894,420	\$ 19,011,128	\$ 19,707,012	40.6%	\$ 20,877,496	\$ 21,287,470	\$ 21,837,090
Total Revenue	\$ 40,586,050	\$ 42,462,363	\$ 42,494,792	\$ 44,303,296	\$ 46,157,388	\$ 47,141,238	97.2%	\$ 48,948,608	\$ 49,986,005	\$ 51,306,112
Fund Balance Reappropriated	\$ 1,393,644	\$ 1,498,873	\$ 1,775,007	\$ 1,756,687	\$ 1,775,007	\$ 1,365,152	2.8%	\$ 1,589,887	\$ 2,178,042	\$ 2,562,897
Total Funding Sources	\$ 41,979,694	\$ 43,961,236	\$ 44,269,799	\$ 46,059,983	\$ 47,932,395	\$ 48,506,391	100.0%	\$ 50,538,494	\$ 52,164,047	\$ 53,869,008

Bozeman Elementary
2024-25 Revenue and Funding Source Budget
All Budgeted Operating Funds

Tax Information	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Taxable Value	\$ 186,201,043	\$ 191,687,364	\$ 224,085,702	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106	\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	115.16	111.30	93.06	93.43	68.80	70.08	68.37	65.09	62.17

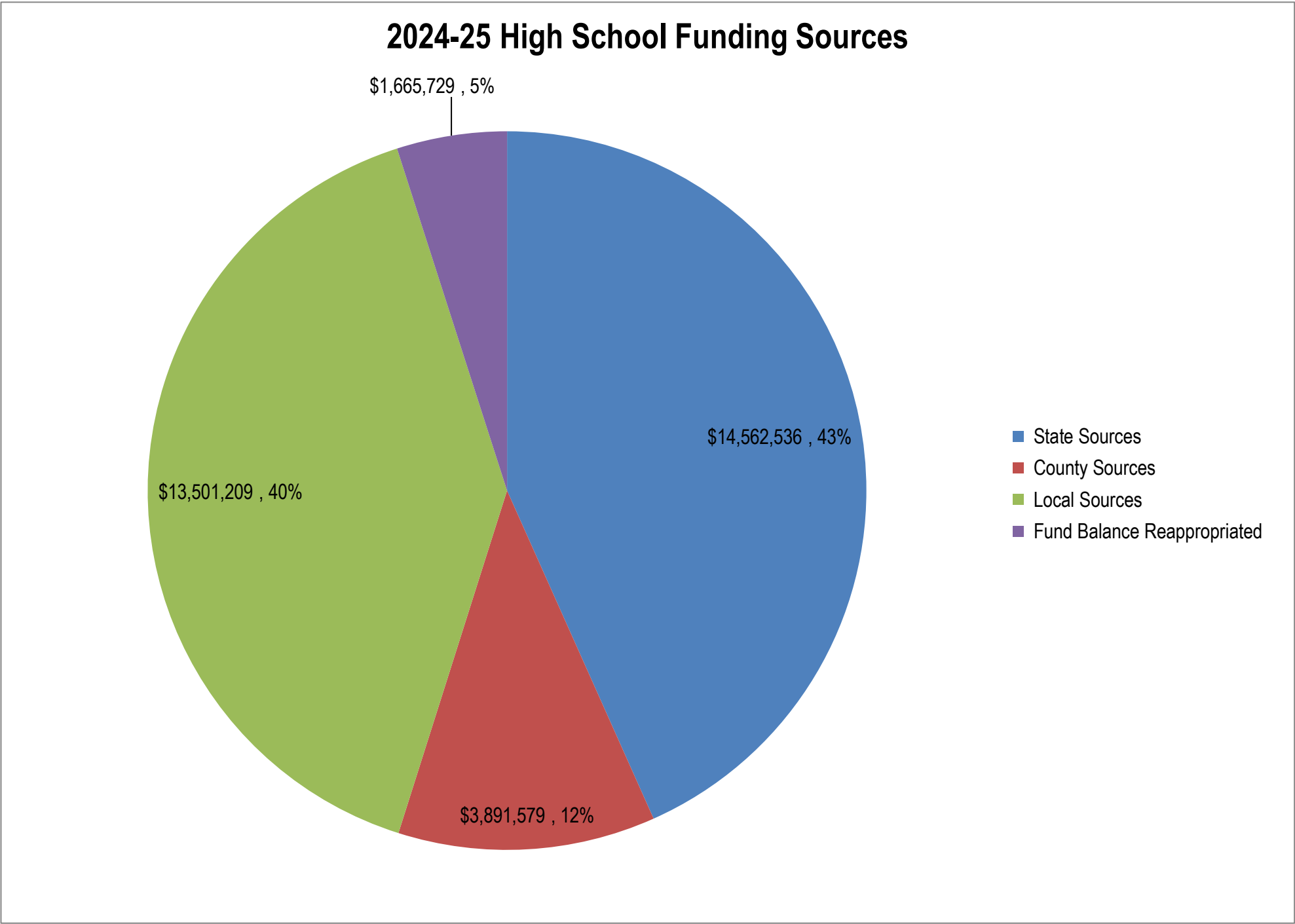


Bozeman High School
2024-25 Revenue and Funding Source Budget
All Budgeted Operating Funds

Revenue by Source	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
<u>State of Montana:</u>										
Direct State Aid	\$ 7,295,507	\$ 7,923,963	\$ 8,108,116	\$ 8,751,281	\$ 9,404,764	\$ 10,298,417	30.6%	\$ 10,298,417	\$ 10,504,385	\$ 10,714,473
Quality Educator Payment	531,860	534,851	599,822	622,894	775,462	\$ 697,686	2.1%	\$ 697,686	\$ 711,640	\$ 725,873
At-Risk Student Payment	24,261	24,218	23,395	34,957	36,345	\$ 30,176	0.1%	\$ 30,176	\$ 30,780	\$ 31,396
Indian Education for All Payment	50,244	54,424	55,842	60,225	64,724	\$ 69,728	0.2%	\$ 69,728	\$ 71,122	\$ 72,545
American Indian Achievement Gap Payment	15,984	15,620	11,596	11,908	15,980	\$ 17,666	0.1%	\$ 17,666	\$ 18,019	\$ 18,380
State Special Ed.	468,072	503,292	513,156	525,911	556,586	\$ 599,521	1.8%	\$ 599,521	\$ 611,511	\$ 623,742
Data for Achievement Payment	48,117	52,112	53,456	57,664	61,963	\$ 66,755	0.2%	\$ 66,755	\$ 68,090	\$ 69,452
State Tuition for State Placement	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Guaranteed Tax Base Subsidy	1,777,598	1,840,010	2,292,379	2,400,872	2,074,973	\$ 2,374,025	7.1%	\$ 2,384,392	\$ 2,432,079	\$ 2,480,721
State Transportation Reimb.	99,506	105,231	99,687	140,605	145,262	\$ 133,622	0.4%	\$ 133,622	\$ 133,622	\$ 133,622
State Coronavirus Relief Funds	-	169,572	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
State Technology Payment	15,234	15,852	12,132	16,778	17,656	\$ 18,588	0.1%	\$ 18,588	\$ 18,588	\$ 18,588
State Major Maintenance Aid	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
State School Block Grant (HB 124)	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Transformational Learning Aid	-	-	22,178	22,510	23,089	\$ 23,714	0.1%	\$ 23,714	\$ 23,714	\$ 23,714
Advanced Opportunity Grant Payment	-	-	-	-	-	\$ 232,639	0.7%	\$ 232,639	\$ 232,639	\$ 232,639
Combined Fund School Block Grant	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Total State of Montana Revenue	\$ 10,326,383	\$ 11,239,145	\$ 11,791,760	\$ 12,645,607	\$ 13,176,805	\$ 14,562,536	43.3%	\$ 14,572,903	\$ 14,856,190	\$ 15,145,143
<u>Gallatin County:</u>										
County Transportation Reimb.	\$ 99,506	\$ 105,231	\$ 99,687	\$ 140,605	\$ 145,262	\$ 133,622	0.4%	\$ 133,622	\$ 133,622	\$ 133,622
County Retirement Distribution	2,453,524	2,509,303	2,814,053	3,173,940	4,198,000	3,757,957	11.2%	4,198,000	3,757,957	3,824,805
Total Gallatin County Revenue	\$ 2,553,029	\$ 2,614,534	\$ 2,913,740	\$ 3,314,545	\$ 4,343,262	\$ 3,891,579	11.6%	\$ 4,331,622	\$ 3,891,579	\$ 3,958,427
<u>District Revenue:</u>										
Property Tax Levy	\$ -	\$ 8,999,247	\$ 9,486,612	\$ 10,676,854	\$ 12,901,841	\$ 13,430,917	39.9%	\$ 13,906,279	\$ 13,647,724	\$ 13,877,579
Penalties and Interest on Delinquent Taxes	13,083	17,504	18,706	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Audit Receipts	6,237	7,539	78,015	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	115,201	583,240	45,000	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Tuition - Individual	22,032	16,770	32,491	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Community Education User Fees	23,145	4,097	420	6,500	6,500	\$ 6,500	0.0%	\$ 6,500	\$ 6,500	\$ 6,500
HiSET Testing Fees	-	-	3,449	4,000	4,000	\$ 4,000	0.0%	\$ 4,000	\$ 4,000	\$ 4,000
Investment Earnings	173,695	22,328	15,472	13,059	31,775	\$ 59,792	0.2%	\$ 59,792	\$ 59,792	\$ 59,792
Transportation Fee - Individual	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Other Revenue	8,823,312	11,520	144,690	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Education Improvement Payment	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 9,176,705	\$ 9,662,244	\$ 9,824,856	\$ 10,700,413	\$ 12,944,116	\$ 13,501,209	40.2%	\$ 13,976,571	\$ 13,718,016	\$ 13,947,871
Total Revenue	\$ 22,056,117	\$ 23,515,922	\$ 24,530,356	\$ 26,660,566	\$ 30,464,183	\$ 31,955,324	95.0%	\$ 32,881,097	\$ 32,465,785	\$ 33,051,441
Fund Balance Reappropriated	\$ 1,669,935	\$ 2,039,431	\$ 1,468,924	\$ 1,086,578	\$ 1,468,924	\$ 1,665,729	5.0%	\$ 1,625,499	\$ 1,957,589	\$ 1,976,377
Total Funding Sources	\$ 23,726,052	\$ 25,555,353	\$ 25,999,280	\$ 27,747,144	\$ 31,933,107	\$ 33,621,053	100.0%	\$ 34,506,596	\$ 34,423,374	\$ 35,027,818

Bozeman High School
2024-25 Revenue and Funding Source Budget
All Budgeted Operating Funds

Tax Information									
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Taxable Value	\$ 223,747,892	\$ 230,172,095	\$ 269,441,207	\$ 278,036,597	\$ 278,036,597	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	85.40	86.30	75.70	77.80	77.80	56.21	53.06	49.24	47.19



Bozeman Elementary District

Fund Balance Reserve

All Operating Funds

	Elementary District								
Fund Balance Analysis and Projections	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 5,481,342	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,953,306	\$ 7,260,313	\$ 7,702,991
Plus: Revenue & Other Financing Sources	39,264,159	40,586,050	42,037,280	42,462,363	42,499,191	46,837,673	48,720,829	50,243,425	51,588,116
Less: Expenditures & Other Financing Uses*	39,093,714	40,216,427	41,458,638	42,286,008	42,317,662	46,842,302	48,413,822	49,800,747	51,235,114
Ending Fund Balance	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,953,306	\$ 7,260,313	\$ 7,702,991	\$ 8,055,992

	Elementary District								
Reserves Analysis	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	4,390,523	4,571,217	4,627,765	5,101,179	5,001,400	5,592,783	5,363,419	5,082,271	5,140,094
Plus: Fund Balance Reappropriated	1,090,819	1,080,569	1,393,644	1,498,873	1,775,007	1,365,152	1,589,887	2,178,042	2,562,897
Beginning Fund Balance	\$ 5,481,342	\$ 5,651,786	\$ 6,021,409	\$ 6,600,052	\$ 6,776,407	\$ 6,957,935	\$ 6,953,306	\$ 7,260,313	\$ 7,702,991
Budget Amount	\$ 40,536,832	\$ 41,849,193	\$ 42,988,461	\$ 44,281,551	\$ 44,154,118	\$ 48,506,389	\$ 49,850,674	\$ 50,574,319	\$ 52,156,273
Reserves as a Percent of Budget	10.92%	10.92%	10.77%	11.52%	11.33%	11.53%	10.76%	10.05%	9.86%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Bozeman High School District

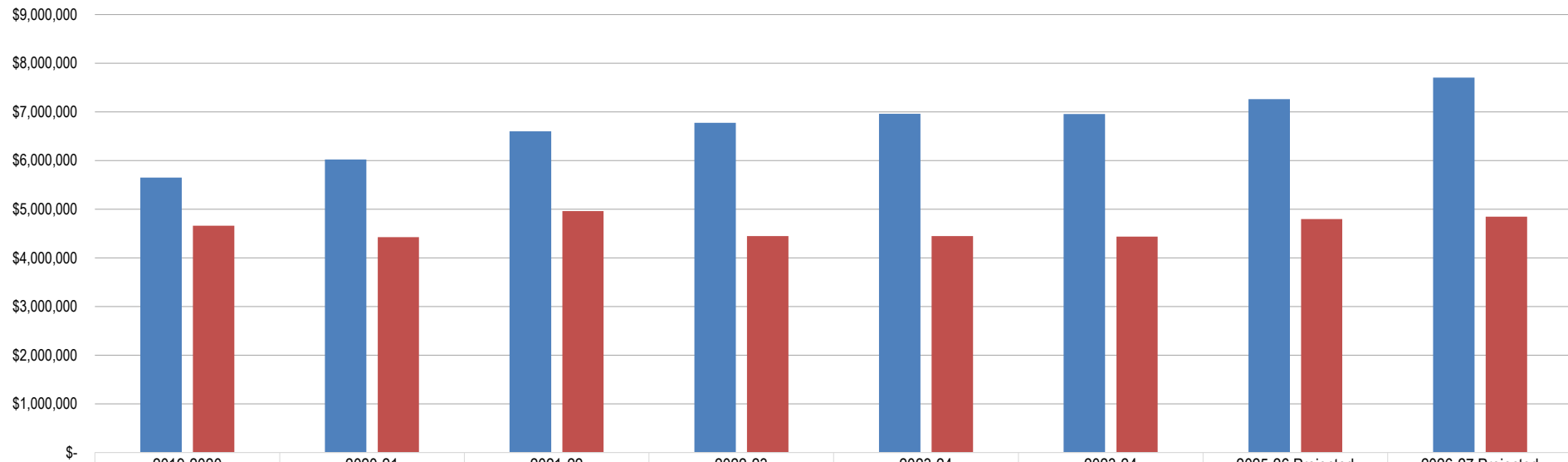
Fund Balance Reserve

All Operating Funds

	High School District								
Fund Balance Analysis and Projections	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 4,111,413	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,962,875	\$ 4,447,579	\$ 4,433,767	\$ 4,794,365	\$ 4,844,626
Plus: Revenue & Other Financing Sources	21,561,864	21,671,020	22,056,117	23,515,922	23,515,922	31,733,693	32,059,213	32,186,381	32,791,751
Less: Expenditures & Other Financing Uses*	21,013,015	21,904,672	21,519,851	24,031,218	24,031,218	31,747,505	31,698,615	32,136,120	32,579,173
Ending Fund Balance	\$ 4,660,261	\$ 4,426,609	\$ 4,962,875	\$ 4,447,579	\$ 4,447,579	\$ 4,433,767	\$ 4,794,365	\$ 4,844,626	\$ 5,057,204

	High School District								
Reserves Analysis	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	2,619,298	2,718,348	2,756,675	2,923,444	2,923,444	2,781,850	2,808,268	2,836,776	2,868,250
Plus: Fund Balance Reappropriated	1,492,115	1,941,914	1,669,935	2,039,431	2,039,431	1,665,729	1,625,499	1,957,589	1,976,377
Beginning Fund Balance	\$ 4,111,413	\$ 4,660,261	\$ 4,426,610	\$ 4,962,875	\$ 4,962,875	\$ 4,447,579	\$ 4,433,767	\$ 4,794,365	\$ 4,844,626
Budget Amount	\$ 23,250,044	\$ 23,684,179	\$ 23,684,179	\$ 23,798,902	\$ 25,221,125	\$ 33,621,053	\$ 33,921,781	\$ 34,401,133	\$ 34,885,890
Reserves as a Percent of Budget	11.27%	11.48%	11.64%	12.28%	11.59%	8.27%	8.28%	8.25%	8.22%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

All Operating Funds



■ Elementary Ending Fund Balance
■ High School Ending Fund Balance

2019-2020	2020-21	2021-22	2022-23	2023-24	2023-24	2025-26 Projected	2026-27 Projected
\$5,651,786	\$6,021,409	\$6,600,052	\$6,776,407	\$6,957,935	\$6,953,306	\$7,260,313	\$7,702,991
\$4,660,261	\$4,426,609	\$4,962,875	\$4,447,579	\$4,447,579	\$4,433,767	\$4,794,365	\$4,844,626

Bozeman Public Schools



2024-25 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 \$62,287,942, 51% of the District's 2024-25 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. *All three-year future projections noted in this document are presented to meet the requirements of the ASBO Meritorious Budget process. It is unknown what changes the 2025 and 2027 Legislatures will make to Montana School Finance, so Administration's confidence in these numbers is low. Readers are urged to keep these limitations in mind when considering these long-range projections.*

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. As the Legislature sets the inflationary rates, the only true figures are through the current 2024-25 fiscal year. All future projections are based on a 2.0% inflationary increase. The basic entitlement amounts can be spent at the Trustees' discretion and the amounts are set as follows:

District Type	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 - Unknown	FY2027 - Unknown	FY2028 - Unknown
Elementary	\$52,579	\$53,541	\$54,344	\$55,741	\$57,246	\$58,963	\$60,142	\$61,345	\$62,572
Middle School	\$105,160	\$107,084	\$108,690	\$111,483	\$114,493	\$117,928	\$120,287	\$122,692	\$125,146
High School	\$315,481	\$321,254	\$326,073	\$334,453	\$343,483	\$353,787	\$360,863	\$368,080	\$375,442

Source: 20-9-306, MCA and District projections

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	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 - Unknown	FY2027 - Unknown	FY2028 - Unknown
Elementary	Up to 250 ANB	25	\$2,630	\$2,678	\$2,718	\$2,788	\$2,863	\$2,949	\$3,008	\$3,068	\$3,130
Middle School	Up to 450 ANB	45	\$5,528	\$5,354	\$5,434	\$5,574	\$5,724	\$5,896	\$6,014	\$6,134	\$6,257
High School	Up to 800 ANB	80	\$15,774	\$16,063	\$16,304	\$16,723	\$17,175	\$17,690	\$18,044	\$18,405	\$18,773

Source: 20-9-306, MCA and District projections

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	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 - Unknown	FY2027 - Unknown	FY2028 - Unknown
Elementary	\$5,624	\$5,727	\$5,813	\$5,962	\$6,123	\$6,307	\$6,433	\$6,562	\$6,693
High School	\$7,201	\$7,333	\$7,443	\$7,634	\$7,840	\$8,075	\$8,237	\$8,401	\$8,569

Source: 20-9-306, MCA and District projections

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

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

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

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

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

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 - Unknown	FY2027 - Unknown	FY2028 - Unknown
Quality Educator Payment	\$3,275	\$3,335	\$3,385	\$3,472	\$3,566	\$3,673	\$3,746	\$3,821	\$3,898
At-Risk Student Payment (Statewide allocation)	\$5,541,074	\$5,642,476	\$5,726,603	\$5,873,777	\$6,032,369	\$6,213,340	\$6,337,607	\$6,464,359	\$6,593,646
Indian Education for All	\$21.96	\$22.36	\$22.70	\$23.28	\$23.91	\$24.63	\$25.12	\$25.63	\$26.14
American Indian Achievement	\$216	\$220	\$223	\$229	\$235	\$242	\$247	\$252	\$257
Data for Achievement Payment	\$21.03	\$21.41	\$21.73	\$22.29	\$22.89	\$23.58	\$24.05	\$24.53	\$25.02

Source: 20-9-306, MCA & 20-9-328, MCA and District Projections

Quality Educator Payment: Each district and special education cooperative receive 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. Future amounts are a District estimate based on an assumption of a 2.0% increase. 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 FY2025, a school district will receive \$242 for each American Indian student enrolled in the district on the first Monday in October of the prior school year.

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 \$23.58 in FY25.

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 FY 2025, the Legislature appropriated \$6,213,340 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 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:

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 & Beyond
Guaranteed Tax Base Aid Threshold	216%	224%	250%	254%	254%	259%	Not to exceed 262%

Source: 20-9-366, MCA

Bozeman Public Schools Overview

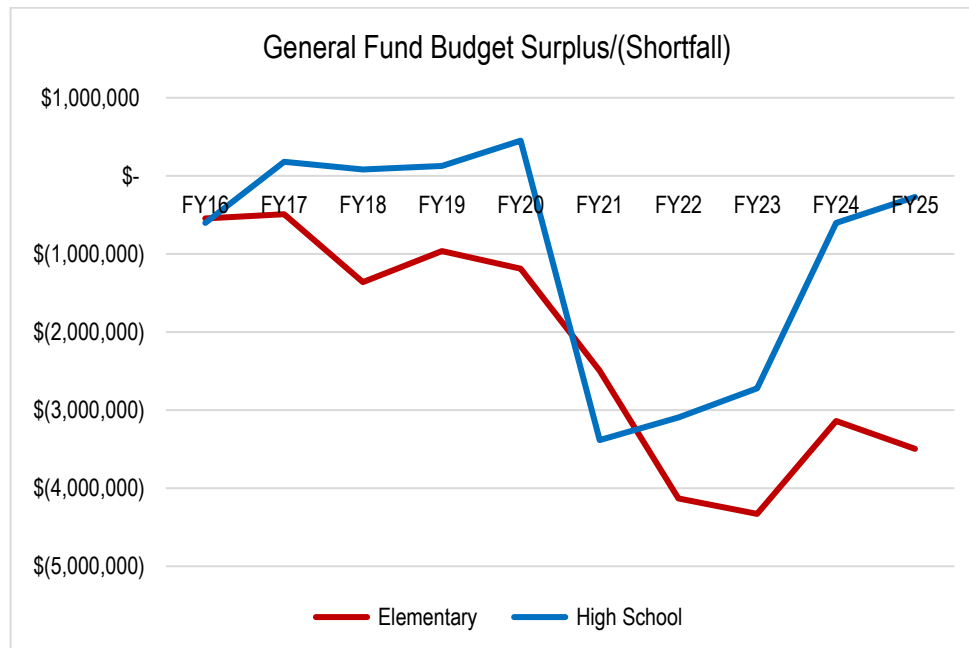
The Bozeman School District generally continues to grow, and the General Fund is growing with it. The District is also fortunate to have an extremely supportive electorate that approved a General Fund levy in both the Elementary and High School Districts this year.

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 \$3,756,196 (6%) system-wide:

	Elementary	High School	K-12 Total
Projected General Fund Budget Limit w/ a Vote	\$ 37,167,925	\$ 25,120,017	\$ 62,287,942
Budgeted General Fund Expenditures	\$ 40,663,583	\$ 25,388,141	\$ 66,051,724
Remaining Capacity/(Structural Imbalance)	\$ (3,488,071)	\$ (268,125)	\$ (3,756,196)

Source: District records

In 2023-24, the District's K-12 budgeted structural imbalance was \$3,738,971, a decrease from \$7,050,961 in 2022-2023. This large deficit reduction was due to the budget committee consensus process that set a \$4.1 million budget reduction goal. For 2024-25 the imbalance is still pertinent in the Elementary District (93% of the overall deficit), as additional costs have been incurred, once again creating a trending deficit. The High School, however, is continuing to see an increase in funding with additional enrollment and with the additional Base Aid funding of the Bridger Charter Academy. Therefore, the High School (7% of the overall deficit) deficit is trending in the correct direction, and it is anticipated it will be in the black for the next budget period.



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 2 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 Long Range Strategic plan.

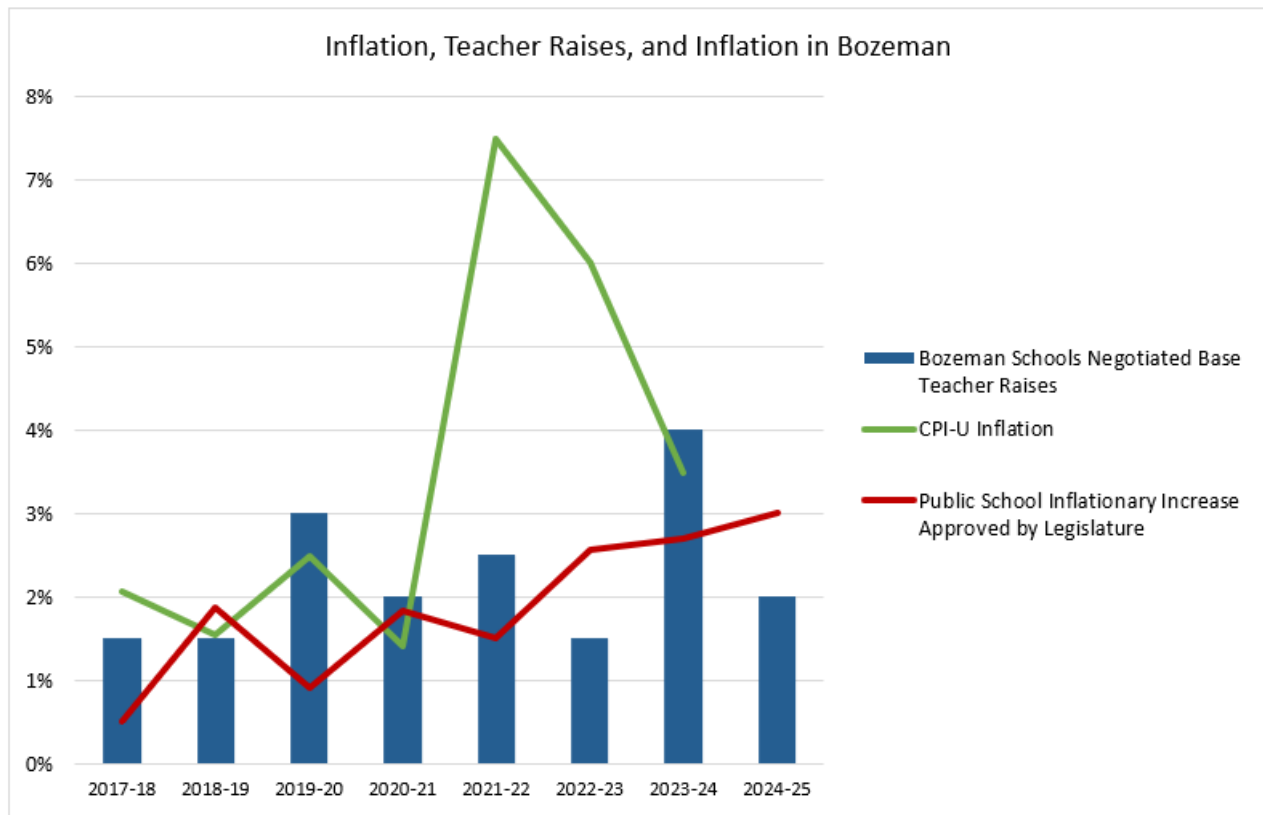
To some degree, the imbalances were fully anticipated and the reasons for them have been clearly communicated as a part of the annual budget adoption process and other regular communications. However, the COVID pandemic changed the demographic of Gallatin County, and therefore changed the demographic 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 master scheduling system but, as noted above, it was not sustainable. Because of this, and the FTE reductions recommended by the Budget Committee in 2022-23, the High School will change their master schedule to a block schedule as approved beginning in 2024-25. In addition, other challenges that impact the annual budget are:

- 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. Increases for 2024-25 will continue to address these needs, but will be slightly lower for the Certified group, as the negotiated increases for two years were front loaded in 2023-24.

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

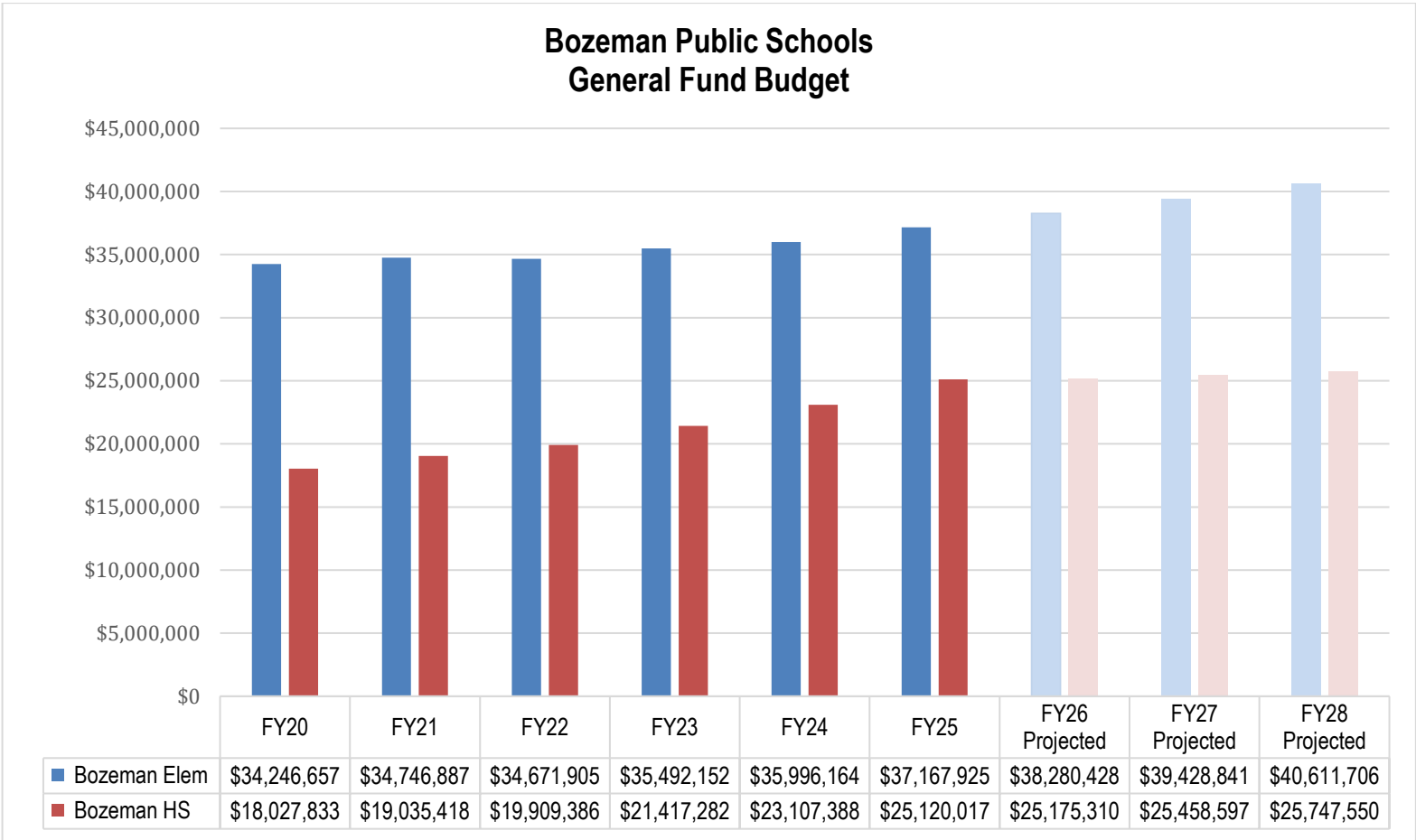
These factors clearly show the challenges the District faces around recruiting and retaining quality staff members. District leadership knows we will need to take a holistic look at employee compensation—including salaries and benefits—and invest strategically in it to help with recruitment and retention 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 the initial intent of changing the High School to block schedule for 2024-25 was to reduce FTE, the increasing enrollment in grades 9-12 didn't allow the District to reduce FTE. Rather, the change to block scheduling allowed a lower increase of FTE than it would have seen had it kept the same schedule in place for the upcoming year, with the continued growth in enrollment.

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 \$900,000, 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 VI.

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

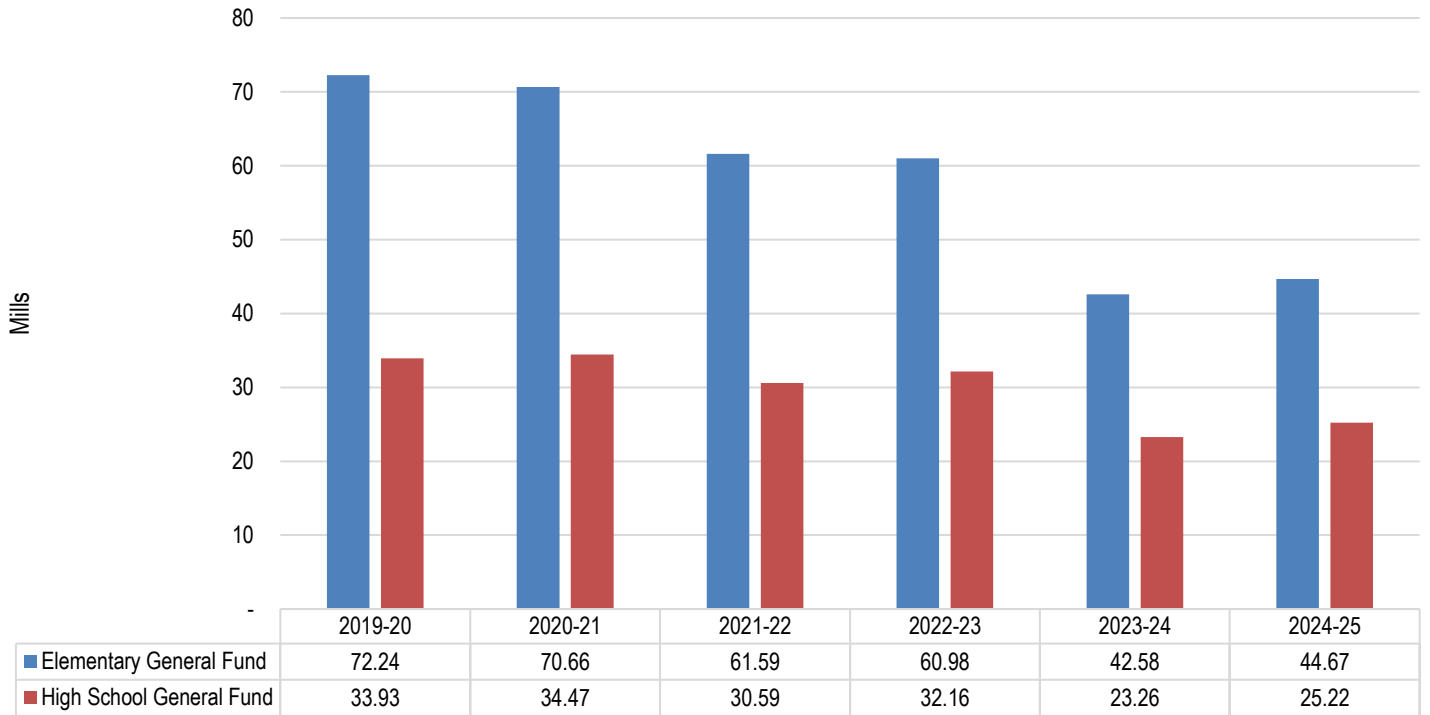
Bozeman is a growing community, and enrollment has tended to increase over time. Because our General Fund budgets are primarily based on enrollment and inflation, these budget limits have been increasing over time:



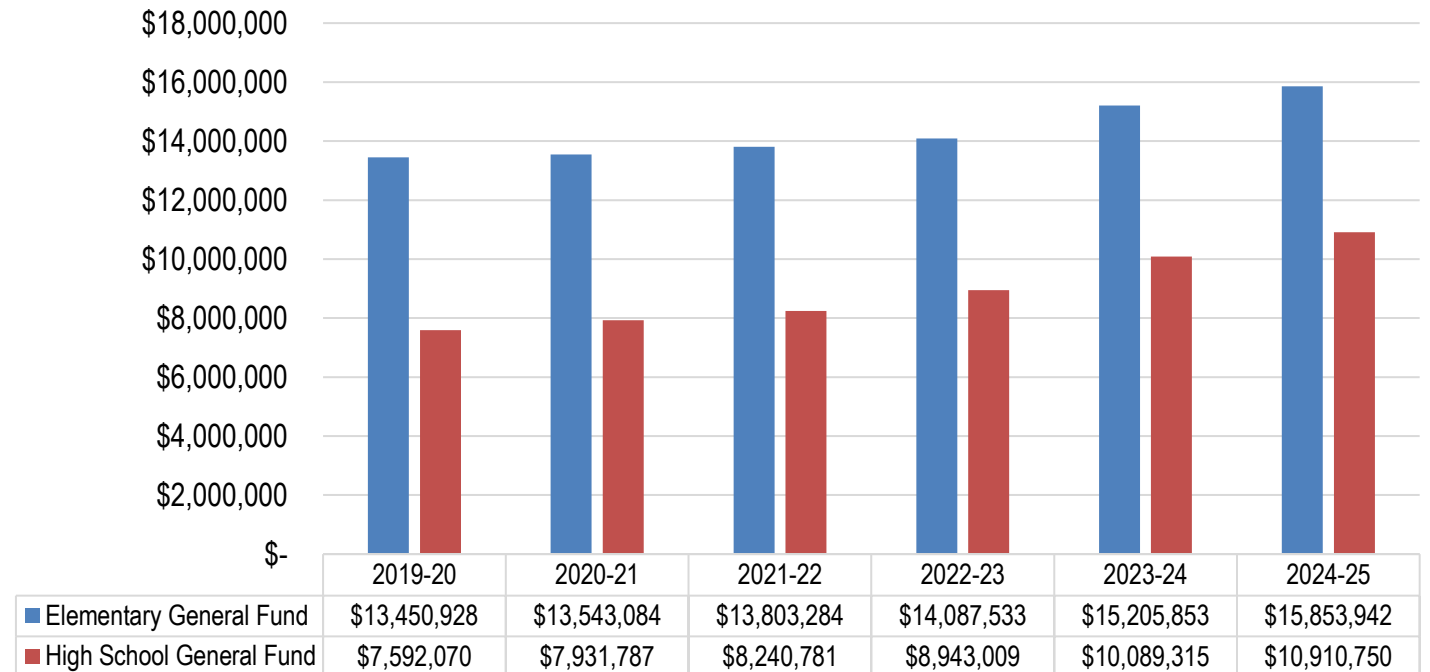
Source: District records

Enrollment growth has flatlined in the Elementary district, while the High School is continuing to see growth for approximately 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 2024-25, the Elementary and High School Districts will levy 44.67 mills and 25.22 mills, respectively. The 69.89 total K-12 General fund represents an increase of 4.05 mills from 2023-24. The 69.89 mills will account for 48.84% of the District’s tax burden this year:

Bozeman Public Schools General Fund Mills Levied



Bozeman Public Schools General Fund Dollars Levied



Source: District records

Fund Balances and Reserves

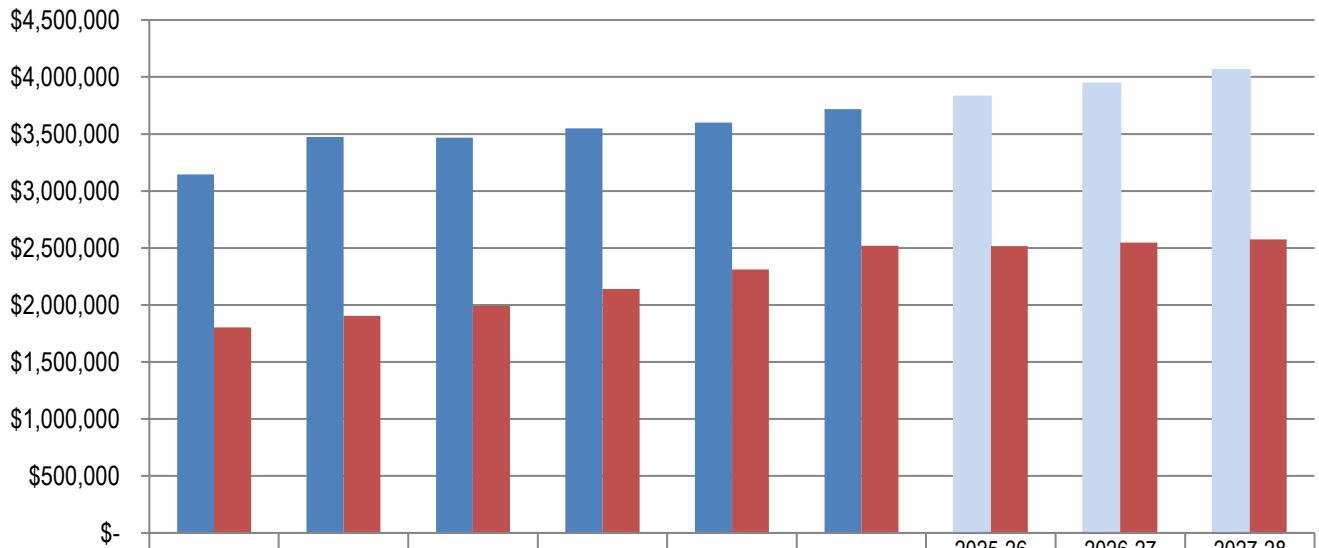
General Fund balances are considered unassigned fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the General Fund. State law (20-9-104, MCA) limits districts to a maximum reserve of 10% in the General Fund. Fund balances above that amount must be reappropriated—or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

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

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

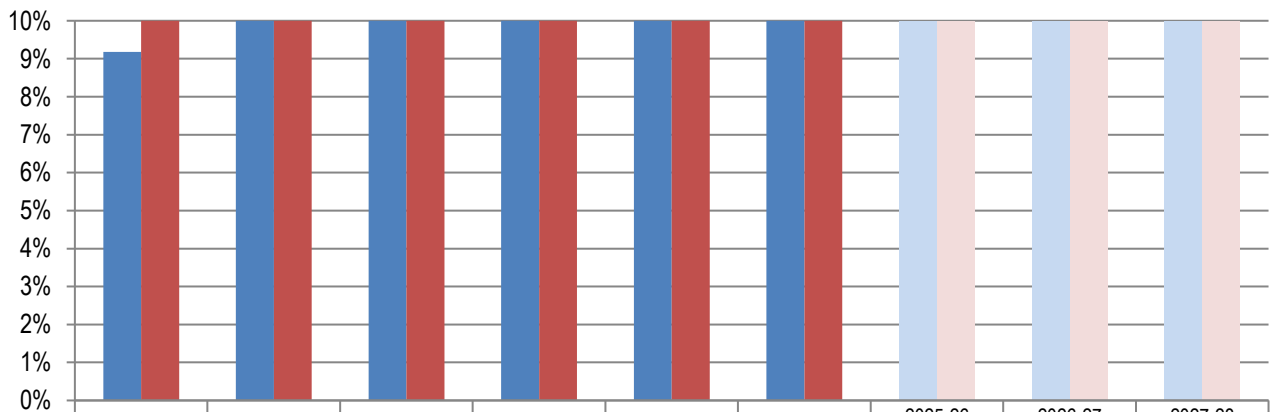
District policy 7515 also delegates responsibility for assigning fund balances to the administration. To date, assignments of General Fund balances have not been made, and the District does not anticipate any such assignments in the foreseeable future.

Bozeman Public Schools General Fund Reserves



Elementary General Fund	3,144,436	3,474,689	3,467,191	3,549,187	3,599,616	3,716,793	3,828,043	3,942,884	4,061,171
High School General Fund	1,802,783	1,903,542	1,990,939	2,141,344	2,310,739	2,518,888	2,517,531	2,545,860	2,574,755

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



Elementary General Fund	9.18%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
High School General Fund	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

Source: District records

Bozeman Elementary District
2024-25 Expenditure History & Budget
General Fund

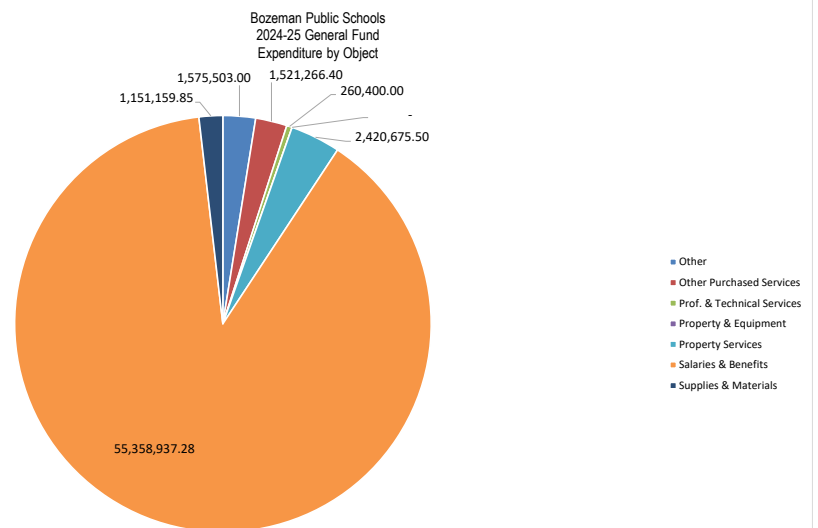
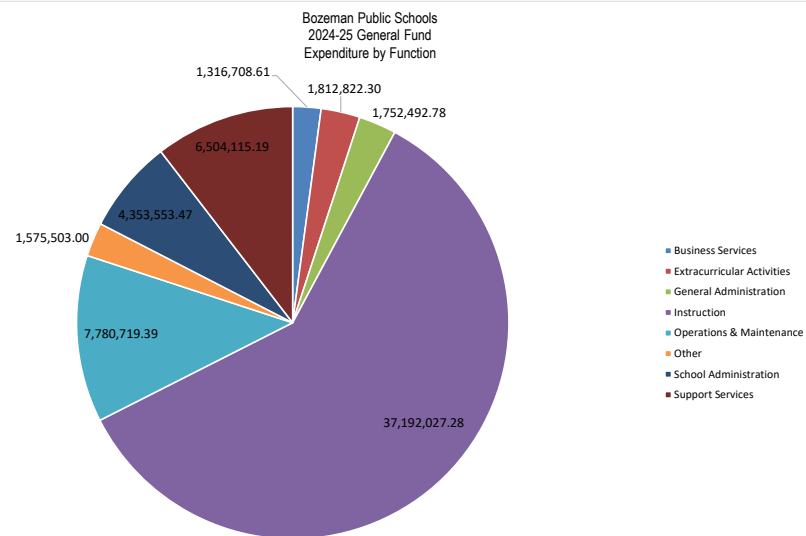
Location:

	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25	Projected	Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24		2025-26	2026-27	2027-28
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643	4,555	4,429	4,415
Budget Per Student	\$ 7,215.82	\$ 7,146.28	\$ 7,773.29	\$ 7,538.69	\$ 7,737.78	\$ 8,005.15	\$ 8,404.05	\$ 8,902.43	\$ 9,198.57
Expenditures By Function	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Instruction	21,684,576	21,444,328	22,200,885	23,347,324	23,868,649	\$ 22,602,860	60.8%	\$ 23,138,390	\$ 23,785,944
Support Services	4,604,956	4,243,458	4,556,894	4,528,299	3,875,056	5,071,855	13.6%	5,276,324	5,442,565
General Administration	727,018	856,582	805,709	630,505	676,615	876,277	2.4%	902,787	928,094
School Administration	2,645,698	2,504,788	2,733,705	3,018,874	2,770,063	2,860,864	7.7%	2,938,366	3,020,351
Business Services	749,899	746,631	796,188	571,742	808,394	735,121	2.0%	795,909	812,447
Operations & Maintenance	2,498,446	2,659,009	2,872,476	2,060,223	2,755,808	3,829,319	10.3%	4,026,632	4,229,911
Student Transportation	6,823	7,595	2,282	2,147	-	-	0.0%	-	-
School Foods	181	339	-	-	-	-	0.0%	-	-
Extracurricular Activities	214,889	194,050	218,219	191,545	190,003	287,643	0.8%	293,352	298,737
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	1,294,197	2,009,845	1,294,197	2,009,845	529,148	903,986	2.4%	908,668	910,791
Total For Location	\$ 34,426,683	\$ 34,666,623	\$ 34,715,505	\$ 35,492,152	\$ 35,996,164	\$ 37,167,925	100.0%	\$ 38,280,428	\$ 39,428,841
Expenditures By Object	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Salaries & Benefits	\$ 30,974,272	\$ 30,162,775	\$ 31,293,056	\$ 33,941,356	\$ 33,583,845	\$ 33,809,148	91.0%	\$ 34,786,972	\$ 35,779,604
Prof. & Technical Services	359,735	314,904	522,407	40,125	169,639	172,550	0.5%	184,870	196,445
Property Services	594,585	658,685	786,377	192,667	635,489	1,006,424	2.7%	1,066,810	1,130,819
Other Purchased Services	480,555	478,849	631,282	50,932	234,553	618,507	1.7%	675,797	740,726
Supplies & Materials	701,577	1,018,094	938,463	120,284	300,350	657,310	1.8%	657,310	670,456
Property & Equipment	-	-	-	-	5,046	-	0.0%	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	1,315,960	2,033,315	543,920	1,146,788	1,067,241	903,986	2.4%	908,668	910,791
Total For Location	\$ 34,426,683	\$ 34,666,623	\$ 34,715,505	\$ 35,492,152	\$ 35,996,164	\$ 37,167,925	100.0%	\$ 38,280,428	\$ 39,428,841

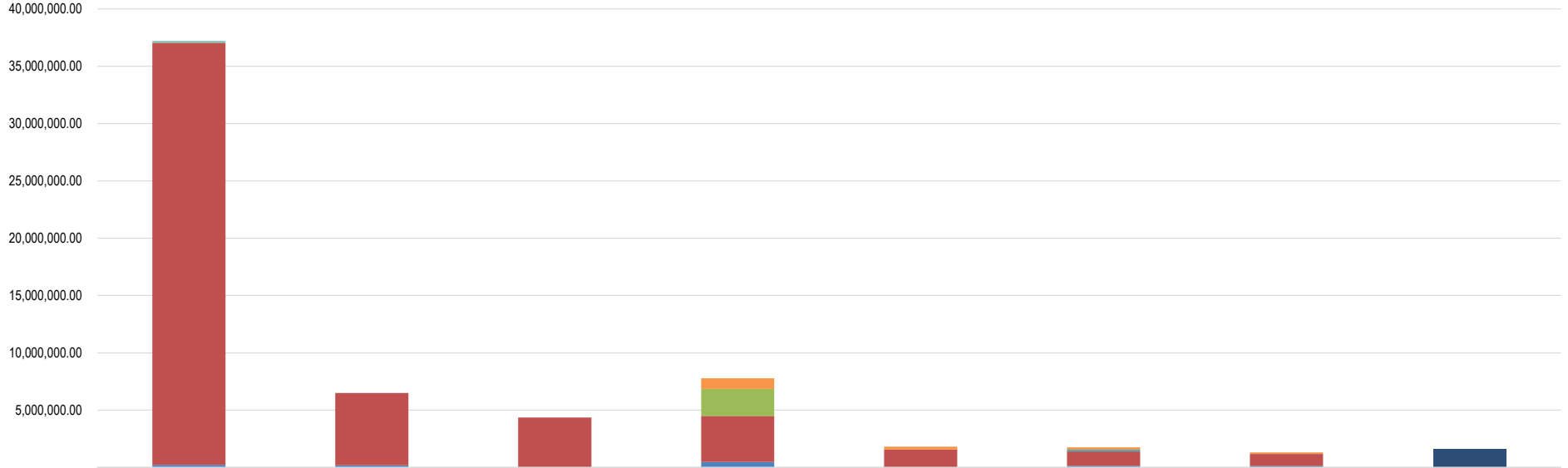
**Bozeman High School District
2024-25 Expenditure History & Budget
General Fund**

Location:

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 8,061.00	\$ 8,591.78	\$ 8,302.50	\$ 8,536.18	\$ 8,905.32	\$ 9,157.86		\$ 9,121.49	\$ 8,961.14	\$ 9,175.89
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	10,223,330	10,389,146	10,928,547	\$ 12,331,367	13,122,547	\$ 14,589,167 58.1%		\$ 14,285,471	\$ 14,259,386	\$ 14,288,350
Support Services	1,874,743	2,031,112	1,966,703	1,978,465	1,223,840	1,432,260 5.7%		1,524,301	1,573,097	1,625,619
General Administration	731,647	850,260	787,236	759,388	800,088	876,216 3.5%		902,721	929,648	957,499
School Administration	1,030,082	1,401,766	1,446,413	1,521,961	1,342,708	1,492,689 5.9%		1,488,908	1,573,949	1,594,760
Business Services	717,564	578,562	631,988	636,558	635,063	581,588 2.3%		598,693	612,386	618,799
Operations & Maintenance	1,843,852	2,603,336	2,495,068	2,012,503	2,954,583	3,951,400 15.7%		4,138,723	4,243,326	4,352,948
Student Transportation	-	-	-	-	-	- 0.0%		-	-	-
School Foods	27	145	79	6	-	- 0.0%		-	-	-
Extracurricular Activities	936,897	1,354,016	1,443,821	1,407,418	1,525,199	1,525,179 6.1%		1,564,976	1,595,288	1,638,057
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	569,511	209,082	209,532	769,615	209,532	671,517 2.7%		671,517	671,517	671,517
Total For Location	\$ 17,927,654	\$ 19,417,426	\$ 19,909,386	\$ 21,417,282	\$ 23,420,988	\$ 25,120,017 100.0%		\$ 25,175,310	\$ 25,458,597	\$ 25,747,550
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 15,163,130	\$ 16,863,984	\$ 17,356,102	\$ 19,225,972	\$ 19,278,005	\$ 21,549,789 85.8%		\$ 21,479,850	\$ 21,701,796	\$ 21,926,393
Prof. & Technical Services	416,972	246,752	481,468	263,910	203,994	87,850 0.3%		91,700	95,585	99,664
Property Services	575,248	718,147	411,616	469,396	1,041,514	1,414,252 5.6%		1,498,500	1,501,684	1,505,026
Other Purchased Services	564,865	755,690	861,875	417,016	809,516	902,760 3.6%		939,893	984,289	1,031,147
Supplies & Materials	616,047	588,128	565,347	249,867	197,623	493,850 2.0%		493,850	503,727	513,801
Property & Equipment	-	4,115	-	-	14,069	- 0.0%		-	-	-
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	591,391	240,609	232,978	791,121	1,876,266	671,517 2.7%		671,517	671,517	671,517
Total For Location	\$ 17,927,654	\$ 19,417,426	\$ 19,909,386	\$ 21,417,282	\$ 23,420,988	\$ 25,120,017 100.0%		\$ 25,175,310	\$ 25,458,597	\$ 25,747,550



Bozeman Public Schools
2024-25 General Funds by Function and Object



	Instruction	Support Services	School Administration	Operations & Maintenance	Extracurricular Activities	General Administration	Business Services	Other
Other								1,575,503.00
Other Purchased Services				931,772.00	251,679.40	207,711.00	130,104.00	
Prof. & Technical Services	84,700.00	17,000.00				147,700.00	11,000.00	
Property & Equipment				-				
Property Services	60,637.50			2,360,038.00				
Salaries & Benefits	36,825,137.23	6,297,665.19	4,353,553.47	4,010,382.09	1,561,142.90	1,247,681.78	1,063,374.61	
Supplies & Materials	221,552.55	189,450.00		478,527.30		149,400.00	112,230.00	

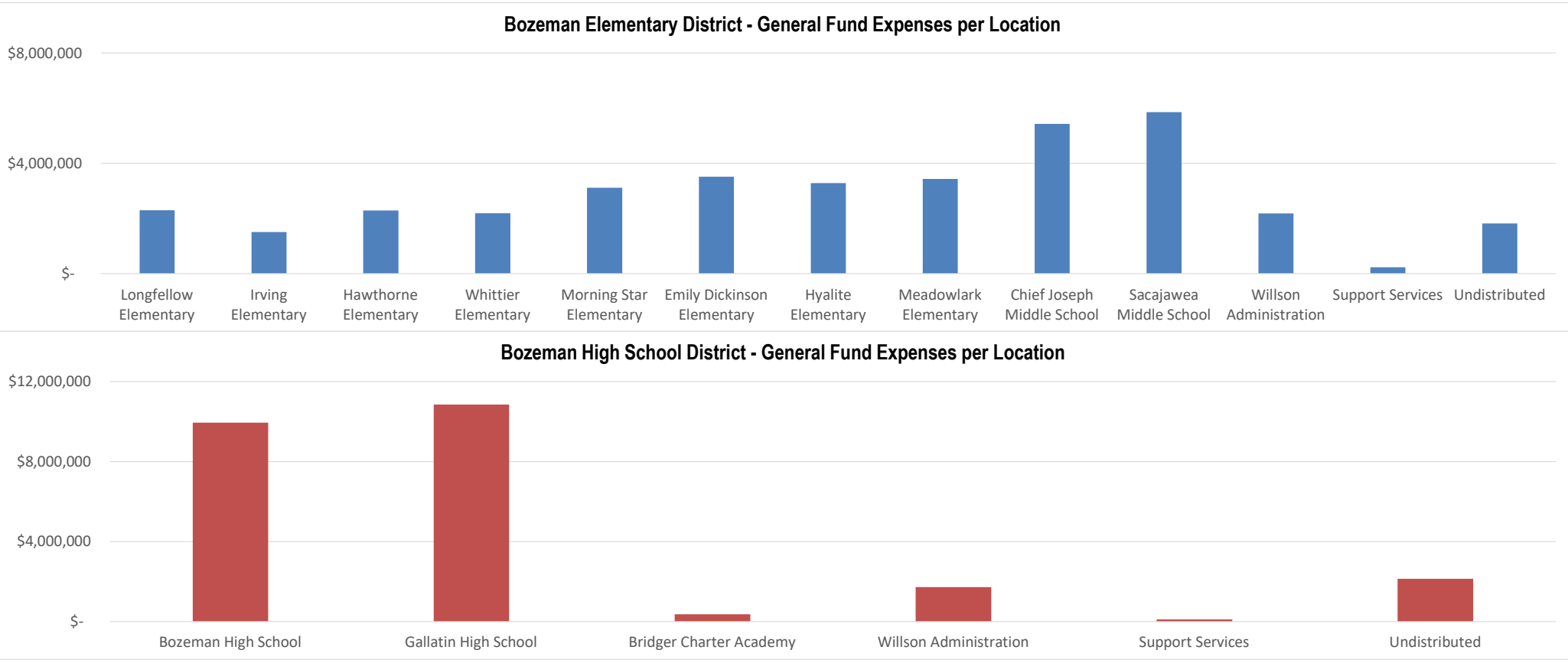
Bozeman Elementary District
2024-25 General Fund Expenditure Budget Summary by Location

	Elementary District													
	Longfellow Elementary	Irving Elementary	Hawthorne Elementary	Whittier Elementary	Morning Star Elementary	Emily Dickinson Elementary	Hyalite Elementary	Meadowlark Elementary	Chief Joseph Middle School	Sacajawea Middle School	Willson Administration	Support Services	Undistributed	Total
Oct 1, 2023 Projected Enrollment	271	184	333	259	422	525	537	509	758	813	7,386	7,386	7,386	
Budget Per Student	\$8,481	\$8,206	\$6,876	\$8,464	\$7,375	\$6,691	\$6,118	\$6,756	\$7,170	\$7,209	\$296	\$31	\$246	\$0
Budget By Function														
Instruction	\$ 1,583,286	\$ 927,168	\$ 1,555,176	\$ 1,490,385	\$ 2,071,050	\$ 2,613,496	\$ 2,337,737	\$ 2,412,050	\$ 3,950,258	\$ 4,303,458	\$ 137,504	\$ -	\$ (778,709)	\$ 22,602,860
Support Services	328,356	244,528	312,685	324,541	528,208	397,429	444,755	500,731	398,695	487,787	174,530	26,737	902,874	\$ 5,071,855
General Administration	-	-	-	-	-	-	-	-	-	-	698,561	-	177,715	\$ 876,277
School Administration	185,726	169,412	178,302	182,479	229,366	202,226	211,729	223,798	370,271	362,647	428,295	-	116,614	\$ 2,860,864
Business Services	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	481,026	148,496	5,519	\$ 735,121
Operations & Maintenance	156,384	135,282	191,023	154,171	205,636	222,351	214,742	227,077	476,436	459,826	224,986	54,887	1,106,519	\$ 3,829,319
Student Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
School Foods	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Extracurricular Activities	-	-	-	-	-	-	-	-	115,381	115,415	39,692	-	17,155	\$ 287,643
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Other	34,688	23,552	42,624	30,720	68,096	67,200	66,304	65,152	113,700	121,950	-	-	270,000	\$ 903,986
Total For Location	<u>\$ 2,298,447</u>	<u>\$ 1,509,951</u>	<u>\$ 2,289,818</u>	<u>\$ 2,192,303</u>	<u>\$ 3,112,364</u>	<u>\$ 3,512,710</u>	<u>\$ 3,285,275</u>	<u>\$ 3,438,815</u>	<u>\$ 5,434,749</u>	<u>\$ 5,861,092</u>	<u>\$ 2,184,594</u>	<u>\$ 230,120</u>	<u>\$ 1,817,687</u>	<u>\$ 37,167,925</u>
Budget By Object														
Salaries & Benefits	\$ 2,204,574	\$ 1,431,399	\$ 2,168,222	\$ 2,109,296	\$ 2,972,280	\$ 3,376,925	\$ 3,156,929	\$ 3,307,761	\$ 5,183,835	\$ 5,606,033	\$ 1,820,805	\$ 103,740	\$ 367,348	\$ 33,809,148
Prof. & Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	172,550	\$ 172,550
Property Services	47,177	42,992	66,964	40,279	59,980	56,577	50,034	53,894	124,446	120,341	52,271	47,647	243,822	\$ 1,006,424
Other Purchased Services	12,008	12,008	12,008	12,008	12,008	12,008	12,008	12,008	12,768	12,768	7,504	1,333	488,070	\$ 618,507
Supplies & Materials	-	-	-	-	-	-	-	-	-	-	304,013	77,400	275,897	\$ 657,310
Property & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Other	34,688	23,552	42,624	30,720	68,096	67,200	66,304	65,152	113,700	121,950	-	-	270,000	\$ 903,986
Total For Location	<u>\$ 2,298,447</u>	<u>\$ 1,509,951</u>	<u>\$ 2,289,818</u>	<u>\$ 2,192,303</u>	<u>\$ 3,112,364</u>	<u>\$ 3,512,710</u>	<u>\$ 3,285,275</u>	<u>\$ 3,438,815</u>	<u>\$ 5,434,749</u>	<u>\$ 5,861,092</u>	<u>\$ 2,184,594</u>	<u>\$ 230,120</u>	<u>\$ 1,817,687</u>	<u>\$ 37,167,925</u>
% of Total	6.2%	4.1%	6.2%	5.9%	8.4%	9.5%	8.8%	9.3%	14.6%	15.8%	5.9%	0.6%	4.9%	100.0%

Bozeman High School District

2024-25 General Fund Expenditure Budget by Location

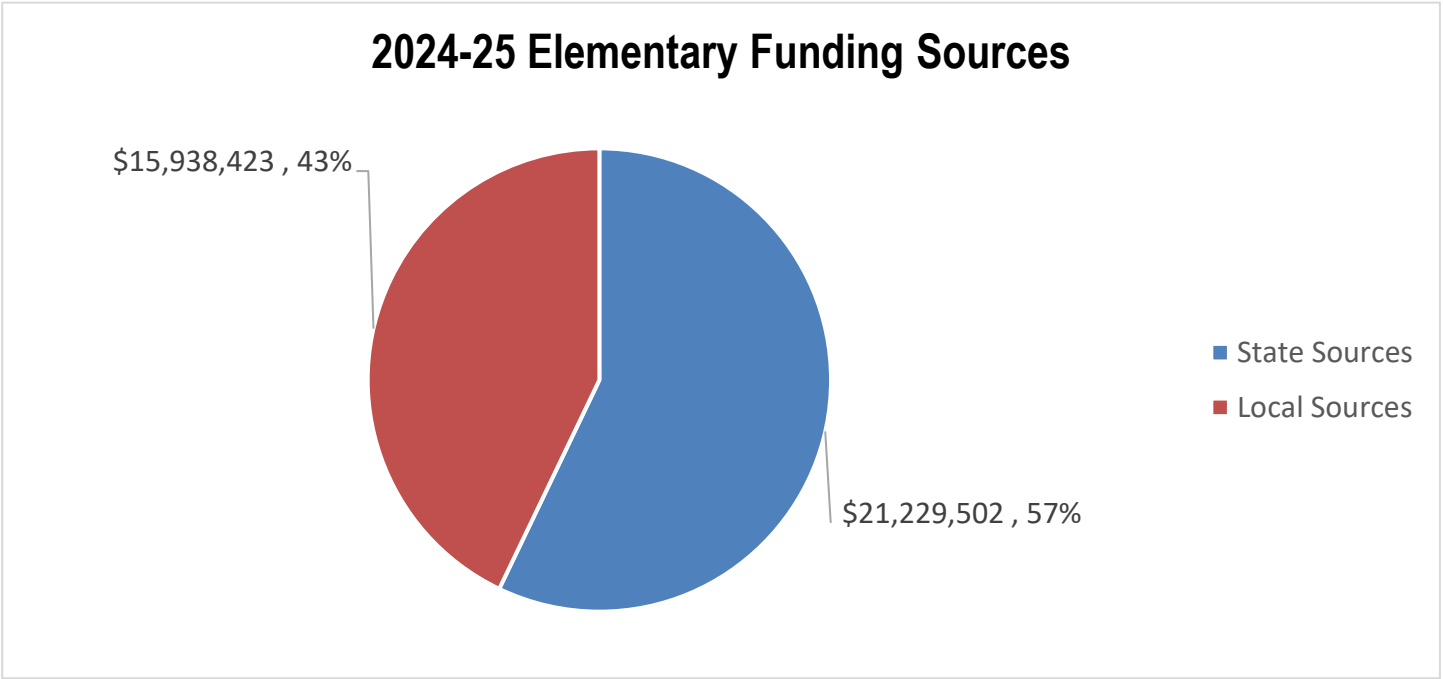
	High School District						
	Bozeman High School	Gallatin High School	Bridger Charter Academy	Willson Administration	Support Services	Undistributed	Total
Oct 1, 2023 Projected Enrollment	1,183	1,480	80	7,386	7,386	7,386	7,386
Budget Per Student	\$8,402	\$7,331	\$4,567	\$233	\$14	\$289	\$3,401
Budget By Function							
Instruction	\$ 6,233,663	\$ 7,206,178	\$ 305,011	\$ 133,902	\$ -	\$ 710,413	\$ 14,589,167
Support Services	570,534	622,211	-	77,227	-	162,289	1,432,260
General Administration	-	-	-	698,501	-	177,715	876,216
School Administration	651,357	728,388	43,795	67,698	-	1,451	1,492,689
Business Services	10,008	10,008	-	481,023	75,029	5,519	581,588
Operations & Maintenance	1,464,636	1,242,120	-	225,356	30,946	988,343	3,951,400
Student Transportation	-	-	-	-	-	-	-
School Foods	-	-	-	-	-	-	-
Extracurricular Activities	757,878	727,564	-	39,692	-	44	1,525,179
Debt Service	-	-	-	-	-	-	-
Other	251,220	313,761	16,536	-	-	90,000	671,517
Total For Location	<u>\$ 9,939,296</u>	<u>\$ 10,850,230</u>	<u>\$ 365,343</u>	<u>\$ 1,723,398</u>	<u>\$ 105,975</u>	<u>\$ 2,135,775</u>	<u>\$ 25,120,017</u>
Budget By Object							
Salaries & Benefits	\$ 8,871,394	\$ 9,878,510	\$ 348,807	\$ 1,416,231	\$ 46,653	\$ 988,194	\$ 21,549,789
Prof. & Technical Services	-	-	-	-	-	87,850	87,850
Property Services	678,835	520,111	-	52,273	23,825	139,208	1,414,252
Other Purchased Services	137,848	137,848	-	7,504	667	618,893	902,760
Supplies & Materials	-	-	-	247,389	34,830	211,631	493,850
Property & Equipment	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	251,220	313,761	16,536	-	-	90,000	671,517
Total For Location	<u>\$ 9,939,296</u>	<u>\$ 10,850,230</u>	<u>\$ 365,343</u>	<u>\$ 1,723,398</u>	<u>\$ 105,975</u>	<u>\$ 2,135,775</u>	<u>\$ 25,120,017</u>
% of Total	39.6%	43.2%	1.5%	6.9%	0.4%	8.5%	100.0%



Bozeman Elementary
2024-25 Revenue and Funding Sources
General Fund

Revenue by Source	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected 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	\$ 14,486,451	39.0%	\$ 14,921,045	\$ 15,368,676	\$ 15,829,737	
Quality Educator Payment	\$ 1,146,437	\$ 1,209,981	\$ 1,214,609	\$ 1,258,565	\$ 1,421,322	\$ 1,293,135	3.5%	\$ 1,331,929	\$ 1,371,887	\$ 1,413,043	
At-Risk Student Payment	\$ 69,830	\$ 69,707	\$ 67,339	\$ 71,922	\$ 79,959	\$ 76,844	0.2%	\$ 79,149	\$ 81,524	\$ 83,969	
Indian Education for All Payment	\$ 109,273	\$ 112,896	\$ 111,117	\$ 114,258	\$ 115,724	\$ 119,751	0.3%	\$ 123,344	\$ 127,044	\$ 130,855	
American Indian Acheivement Gap Payment	\$ 27,432	\$ 31,680	\$ 32,335	\$ 33,663	\$ 34,780	\$ 34,848	0.1%	\$ 35,893	\$ 36,970	\$ 38,079	
State Special Ed.	\$ 1,572,497	\$ 1,528,900	\$ 1,456,300	\$ 1,505,086	\$ 1,482,664	\$ 1,560,266	4.2%	\$ 1,607,074	\$ 1,655,286	\$ 1,704,945	
Data for Acheivement Payment	\$ 104,645	\$ 108,099	\$ 106,368	\$ 109,399	\$ 110,788	\$ 114,646	0.3%	\$ 118,085	\$ 121,628	\$ 125,277	
State Tuition for State Placement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	
Natural Resources Development Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	
<u>Guaranteed Tax Base Subsidy</u>	<u>\$ 4,156,023</u>	<u>\$ 4,338,029</u>	<u>\$ 4,458,826</u>	<u>\$ 4,485,086</u>	<u>\$ 3,518,754</u>	<u>\$ 3,543,560</u>	<u>9.5%</u>	<u>\$ 3,649,867</u>	<u>\$ 3,759,363</u>	<u>\$ 3,872,144</u>	
Total State of Montana Revenue	<u>\$ 20,419,824</u>	<u>\$ 20,956,766</u>	<u>\$ 20,817,481</u>	<u>\$ 21,387,675</u>	<u>\$ 20,740,905</u>	<u>\$ 21,229,502</u>	<u>57.1%</u>	<u>\$ 21,866,387</u>	<u>\$ 22,522,378</u>	<u>\$ 23,198,050</u>	
<u>Gallatin County:</u>											
Total Gallatin County Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>District Revenue:</u>											
Property Tax Levy	\$ 13,321,188	\$ 13,460,300	\$ 13,752,251	\$ 8,882,583	\$ 14,627,206	\$ 15,853,942	42.7%	\$ 16,329,560	\$ 16,819,447	\$ 17,324,031	
Penalties and Interest on Delinquent Taxes	\$ 18,038	\$ 23,588	\$ 32,700	\$ 22,776	\$ 22,038	\$ -	0.0%	\$ -	\$ -	\$ -	
Tax Audit Receipts	\$ 11,682	\$ 8,832	\$ 128,245	\$ 5,189,391	\$ 238,277	\$ -	0.0%	\$ -	\$ -	\$ -	
Tax Increment Finance District Proceeds	\$ 767,296	\$ 96,407	\$ -	\$ -	\$ 343,622	\$ -	0.0%	\$ -	\$ -	\$ -	
Tuition - Individual	\$ 40,877	\$ 25,554	\$ 28,730	\$ 21,574	\$ 40,010	\$ -	0.0%	\$ -	\$ -	\$ -	
<u>Investment Earnings</u>	<u>\$ 109,086</u>	<u>\$ 29,990</u>	<u>\$ 16,945</u>	<u>\$ 49,406</u>	<u>\$ 84,481</u>	<u>\$ 84,481</u>	<u>0.2%</u>	<u>\$ 84,481</u>	<u>\$ 87,016</u>	<u>\$ 89,626</u>	
Total District Revenue	<u>\$ 14,268,168</u>	<u>\$ 13,644,671</u>	<u>\$ 13,958,870</u>	<u>\$ 14,165,730</u>	<u>\$ 15,355,634</u>	<u>\$ 15,938,423</u>	<u>42.9%</u>	<u>\$ 16,414,042</u>	<u>\$ 16,906,463</u>	<u>\$ 17,413,657</u>	
Total Revenue	\$ 34,687,992	\$ 34,601,437	\$ 34,776,351	\$ 35,553,405	\$ 36,096,539	\$ 37,167,925	100.0%	\$ 38,280,428	\$ 39,428,841	\$ 40,611,706	
Fund Balance Reappropriated	147,781	78,838	21,150	-	-	0.00	0.0%	1	-	-	
Total Funding Sources	\$ 34,835,774	\$ 34,680,275	\$ 34,797,502	\$ 35,553,405	\$ 36,096,539	\$ 37,167,925	100.0%	\$ 38,280,430	\$ 39,428,841	\$ 40,611,706	

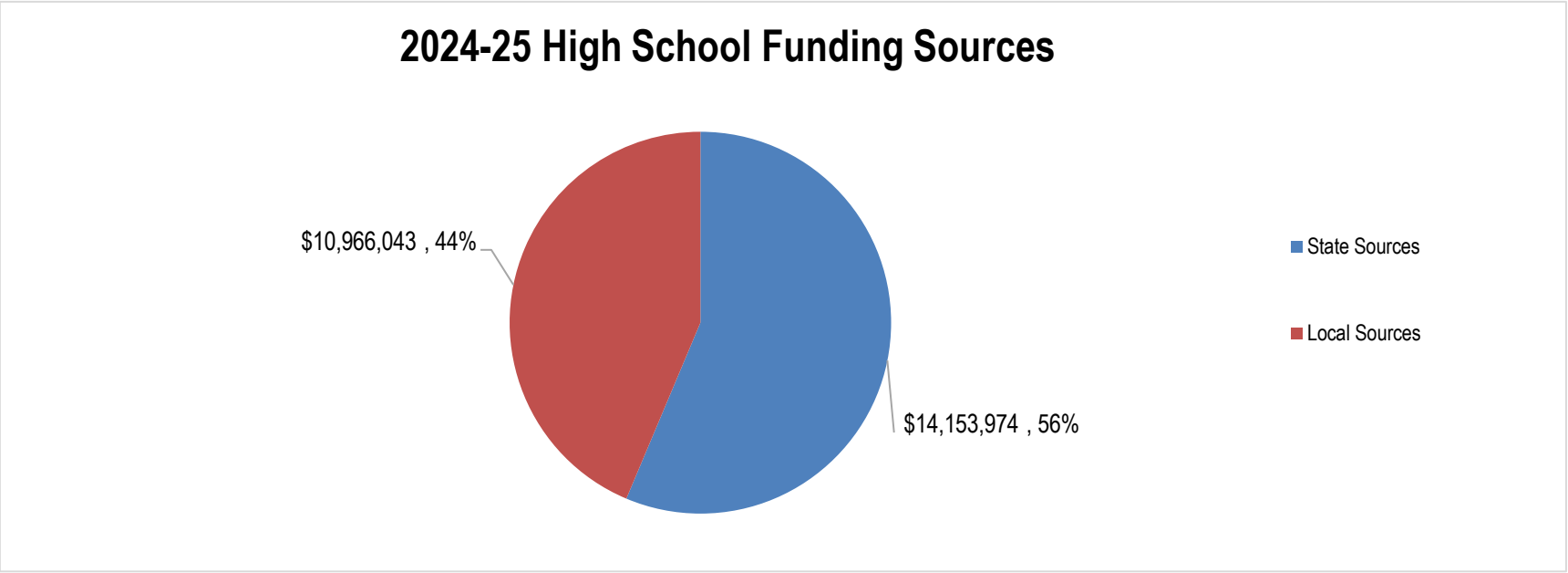
Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106	\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	72.24	70.66	61.59	60.98	60.98	44.67	43.00	41.39	39.84



Bozeman High School
2024-25 Revenue and Funding Sources
General Fund

Revenue by Source	High School District									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
State of Montana:										
Direct State Aid	\$ 13,233,686	\$ 13,557,474	\$ 13,370,586	\$ 13,809,695	\$ 9,718,364	\$ 10,298,417	41.0%	\$ 10,298,417	\$ 10,504,385	\$ 10,714,473
Quality Educator Payment	\$ 1,146,437	\$ 1,209,981	\$ 1,214,609	\$ 1,258,565	\$ 775,462	\$ 697,686	2.8%	\$ 697,686	\$ 711,640	\$ 725,873
At-Risk Student Payment	\$ 69,830	\$ 69,707	\$ 67,339	\$ 71,922	\$ 36,345	\$ 30,176	0.1%	\$ 30,176	\$ 30,780	\$ 31,396
Indian Education for All Payment	\$ 109,273	\$ 112,896	\$ 111,117	\$ 114,258	\$ 64,724	\$ 69,728	0.3%	\$ 69,728	\$ 71,122	\$ 72,545
American Indian Achievement Gap Payment	\$ 27,432	\$ 31,680	\$ 32,335	\$ 33,663	\$ 15,980	\$ 17,666	0.1%	\$ 17,666	\$ 18,019	\$ 18,380
State Special Ed.	\$ 1,572,497	\$ 1,528,900	\$ 1,456,300	\$ 1,505,086	\$ 556,586	\$ 599,521	2.4%	\$ 599,521	\$ 611,511	\$ 623,742
Data for Achievement Payment	\$ 104,645	\$ 108,099	\$ 106,368	\$ 109,399	\$ 61,963	\$ 66,755	0.3%	\$ 66,755	\$ 68,090	\$ 69,452
State Tuition for State Placement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Natural Resources Development Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Guaranteed Tax Base Subsidy	\$ 4,156,023	\$ 4,338,029	\$ 4,458,826	\$ 4,485,086	\$ 2,074,973	\$ 2,374,025	9.5%	\$ 2,384,392	\$ 2,432,079	\$ 2,480,721
Total State of Montana Revenue	\$ 20,419,824	\$ 20,956,766	\$ 20,817,481	\$ 21,387,675	\$ 13,304,398	\$ 14,153,974	56.3%	\$ 14,164,341	\$ 14,447,628	\$ 14,736,580
Gallatin County:										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
District Revenue:										
Property Tax Levy	\$ 7,525,546	\$ 7,871,325	\$ 8,221,710	\$ 8,677,900	\$ 9,705,629	\$ 10,910,750	43.4%	\$ 10,955,677	\$ 10,955,677	\$ 10,955,677
Penalties and Interest on Delinquent Taxes	\$ 11,135	\$ 15,109	\$ 16,253	\$ 14,850	\$ 15,725	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Audit Receipts	\$ 6,237	\$ 7,539	\$ 78,015	\$ 241,487	\$ 171,114	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	\$ 115,201	\$ 583,240	\$ 45,000	\$ 135,421	\$ 337,310	\$ -	0.0%	\$ -	\$ -	\$ -
Tuition - Individual	\$ 22,032	\$ 16,770	\$ 32,491	\$ 24,029	\$ 32,782	\$ -	0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 134,788	\$ 10,842	\$ 8,559	\$ 27,275	\$ 55,293	\$ 55,293	0.2%	\$ 55,293	\$ 55,293	\$ 55,293
Total District Revenue	\$ 7,814,939	\$ 8,504,824	\$ 8,402,029	\$ 9,120,963	\$ 10,317,852	\$ 10,966,043	43.7%	\$ 11,010,969	\$ 11,010,969	\$ 11,010,969
Total Revenue	\$ 28,234,764	\$ 29,461,590	\$ 29,219,510	\$ 30,508,637	\$ 23,622,250	\$ 25,120,017	100.0%	\$ 25,175,310	\$ 25,458,597	\$ 25,747,550
Fund Balance Reappropriated	\$ 43,879	\$ 42,049	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Total Funding Sources	\$ 28,278,643	\$ 29,503,639	\$ 29,219,510	\$ 30,508,637	\$ 23,622,250	\$ 25,120,017	100.0%	\$ 25,175,310	\$ 25,458,597	\$ 25,747,550

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	0	0	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	33.93	34.47	30.59	32.16	32.16	25.21	23.66	22.11	20.67

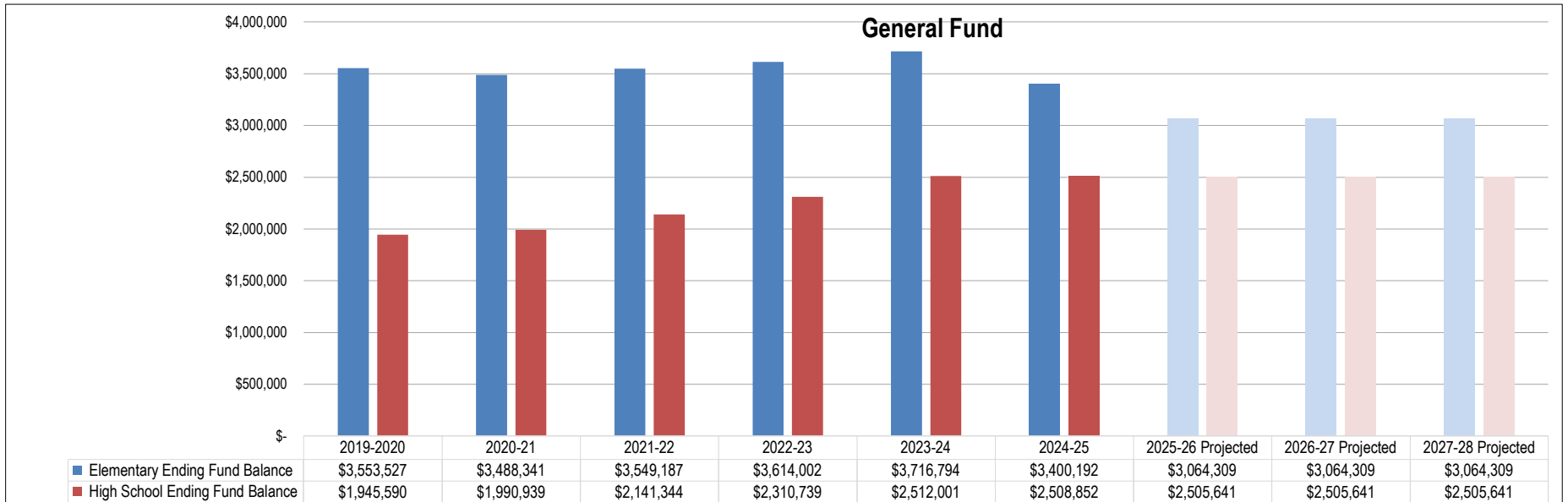


Source: District Records

Bozeman Public Schools Fund Balance and Reserve Analysis General Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,614,002	\$ 3,716,794	\$ 3,400,192	\$ 3,064,309	\$ 3,064,309	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,310,739	\$ 2,512,001	\$ 2,508,852	\$ 2,505,641	\$ 2,505,641
Plus: Revenue & Other Sources	34,687,992	34,601,437	34,776,351	35,556,966	36,098,956	36,851,323	37,944,545	39,428,841	40,611,706	18,026,582	19,462,774	20,059,792	21,586,677	23,622,250	25,116,869	25,172,099	25,458,597	25,747,550
Less: Expenditures & Other Uses*	34,426,683	34,666,623	34,715,505	35,492,152	35,996,164	37,167,925	38,280,428	39,428,841	40,611,706	17,927,654	19,417,426	19,909,386	21,417,282	23,420,988	25,120,017	25,175,310	25,458,597	25,747,550
Ending Fund Balance	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,614,002	\$ 3,716,794	\$ 3,400,192	\$ 3,064,309	\$ 3,064,309	\$ 3,064,309	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,310,739	\$ 2,512,001	\$ 2,508,852	\$ 2,505,641	\$ 2,505,641	\$ 2,505,641

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	3,144,436	3,474,689	3,467,191	3,549,187	3,614,002	3,716,793	3,400,192	3,064,309	3,064,309	1,802,783	1,903,542	1,990,939	2,141,344	2,310,739	2,512,001	2,508,852	2,505,641	2,505,641
Plus: Fund Balance Reappropriated	147,781	78,838	21,150	-	0	1	-	-	-	43,879	42,049	-	-	-	-	-	-	-
Beginning Fund Balance	\$ 3,292,218	\$ 3,553,527	\$ 3,488,341	\$ 3,549,187	\$ 3,614,002	\$ 3,716,794	\$ 3,400,192	\$ 3,064,309	\$ 3,064,309	\$ 1,846,662	\$ 1,945,590	\$ 1,990,939	\$ 2,141,344	\$ 2,310,739	\$ 2,512,001	\$ 2,508,852	\$ 2,505,641	\$ 2,505,641
Budget Amount	\$ 34,246,657	\$ 34,746,887	\$ 34,671,905	\$ 35,492,152	\$ 35,996,164	\$ 37,167,925	\$ 38,280,428	\$ 39,428,841	\$ 40,611,706	\$ 18,027,833	\$ 19,035,418	\$ 19,909,386	\$ 21,417,282	\$ 23,107,388	\$ 25,120,017	\$ 25,175,310	\$ 25,458,597	\$ 25,747,550
Reserves as a Percent of Budget	9.18%	10.00%	10.00%	10.00%	10.04%	10.00%	8.88%	7.77%	7.55%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	9.97%	9.84%	9.73%
Legal Reserves Limit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%



Source: District Records

Bozeman Public Schools



2024-25 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 \$5,283,026 or 7.0% of the District's 2024-25 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 budget includes \$210,000 for home-to-school fuel in 2024-25.

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. After living the first year of the contract, First Student approached the Board of Trustees regarding increasing staff wages to ensure all bus routes successfully run each day during the 2024-25 school year. The cost of living in Bozeman is exponentially higher than they originally anticipated with the contract renewal, and they have struggled to hire and retain bus drivers throughout the 2023-2024 school year. Therefore, the Board of Trustees approved increased rates for the remaining four years of the contract. This increase will give First Student the ability to negotiate higher pay rates for the drivers (anticipated approximately \$40/hour beginning August 1, 2024), and staff the routes throughout the school year. Therefore, an increase in the Transportation Fund budget was required.

Based on the updated contract, First Student has contracted the rates as follows:

Contract Rates

Year	Regular Ed Per Route Rate	Special Ed Per Route Rate
2023-24	\$ 192.01	\$ 262.04
2024-25	\$ 215.05	\$ 293.48
2025-26	\$ 237.20	\$ 323.71
2026-27	\$ 246.68	\$ 336.66
2027-28	\$ 256.55	\$ 350.13

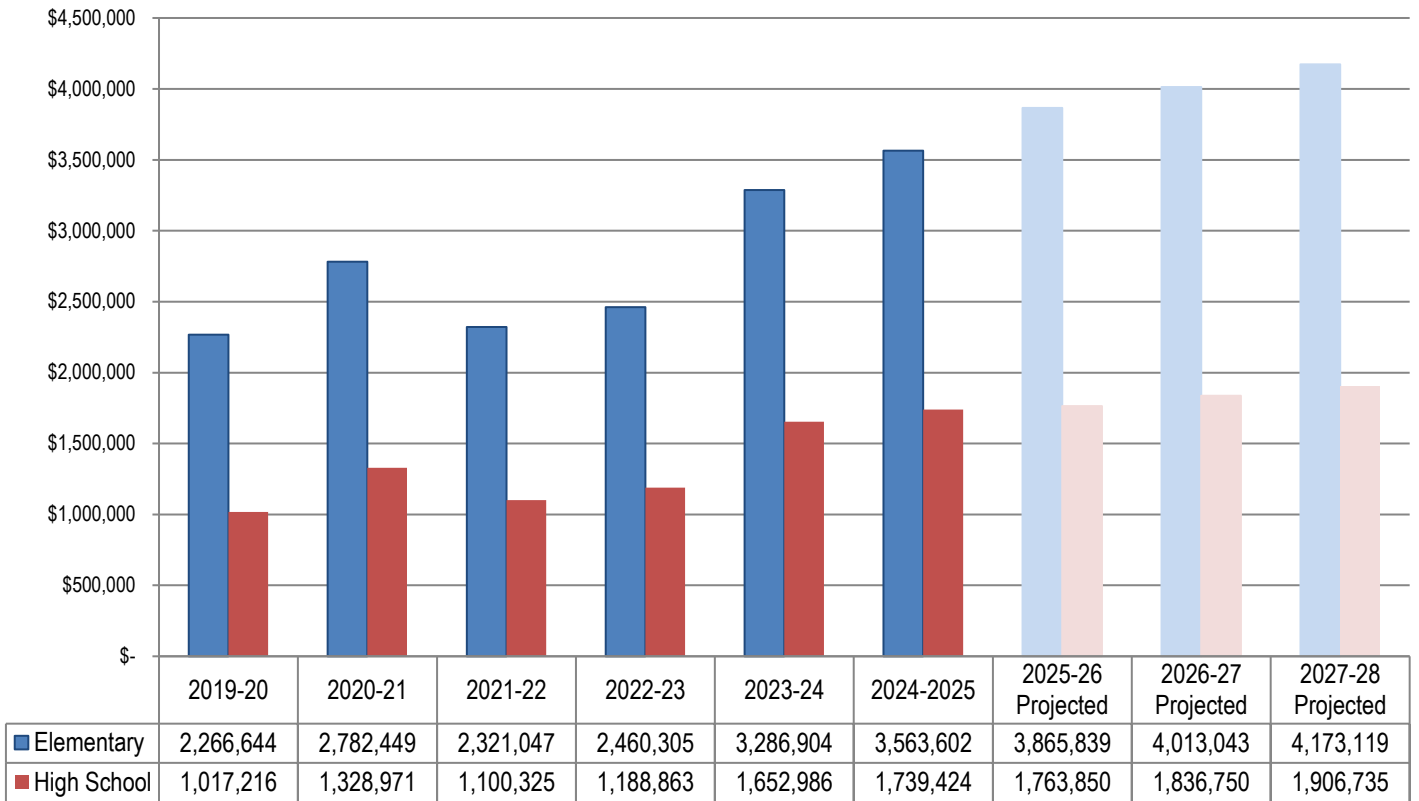
Source: District records

The 2024-25 Transportation Fund budget includes \$4,293,121 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

Even with the increased budget and contract, the Transportation Fund levies have not increased this year as the District proactively added to previous budgets to ensure the fund balance reappropriated would reduce the overall tax impact with the increasing costs:

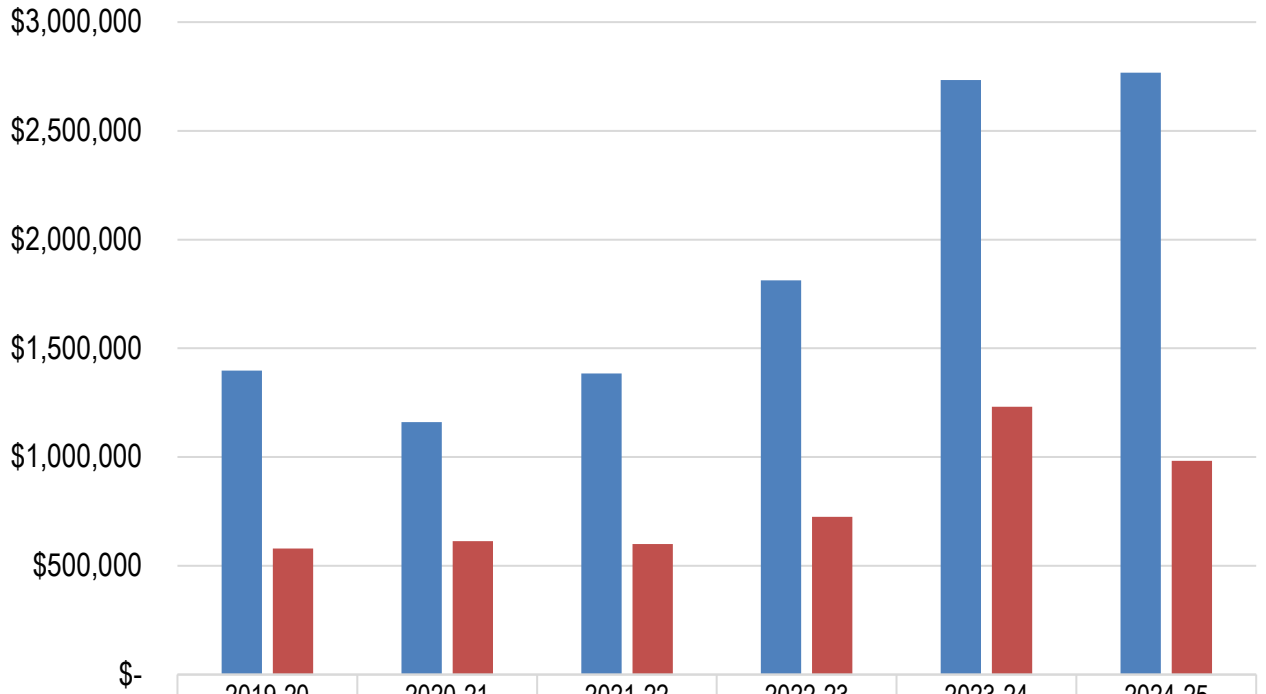
Bozeman Public Schools Transportation Fund Budget



Source: District records

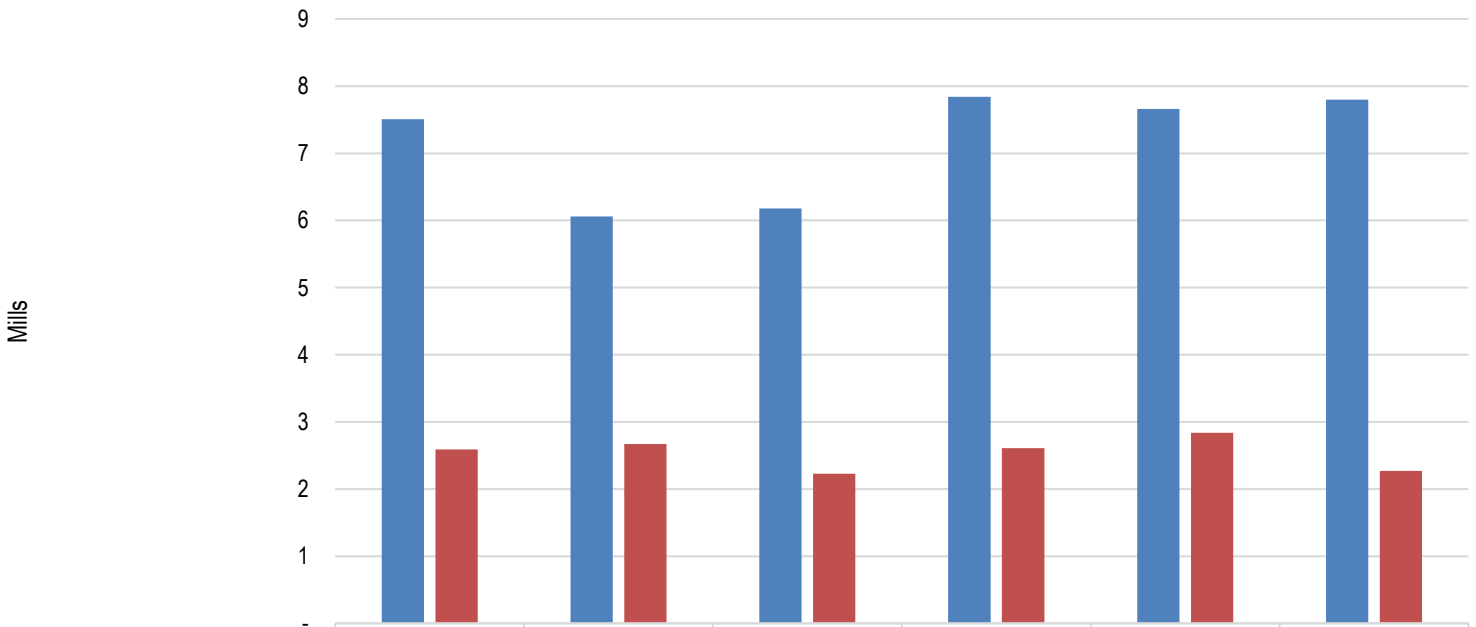
The following graphs present a five-year history of Transportation Fund dollars and mills levied for both the Elementary and High School Districts. In 2024-25, the Elementary and High School Districts will levy 7.80 mills and 2.27 mills, respectively. The 10.07 total K-12 Transportation Fund mills represents 7% of the District's tax burden this year:

Bozeman Public Schools Transportation Fund Dollars Levied



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary Transportation Fund	\$1,397,906	\$1,161,162	\$1,385,098	\$1,812,132	\$2,734,356	\$2,767,007
High School Transportation Fund	\$579,369	\$613,586	\$600,652	\$725,722	\$1,231,015	\$982,500

Bozeman Public Schools Transportation Fund Mills Levied



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary Transportation Fund	7.51	6.06	6.18	7.84	7.66	7.80
High School Transportation Fund	2.59	2.67	2.23	2.61	2.84	2.27

Source: District records

Fund Balances and Reserves

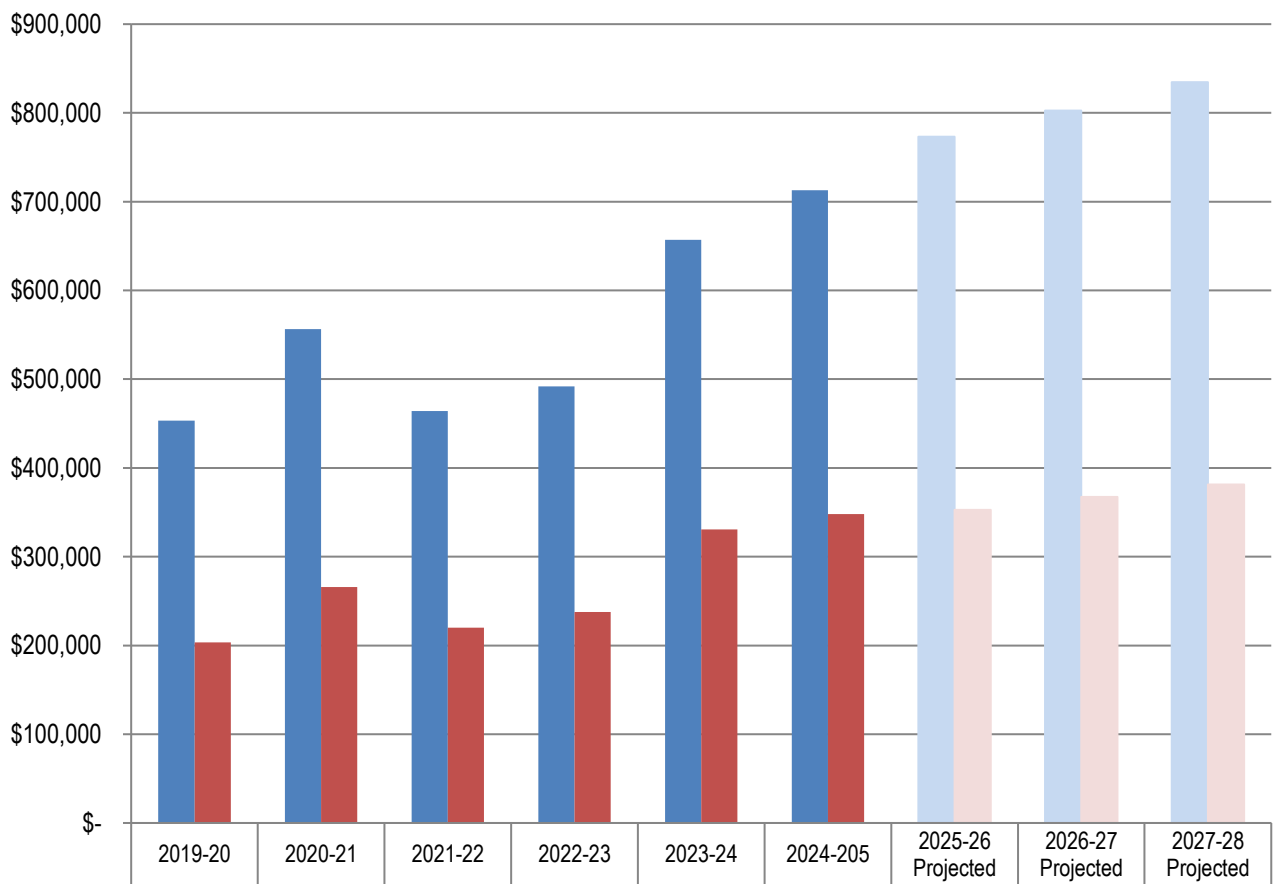
Because state law restricts Transportation Fund expenditures to home-to-school costs, Transportation Fund balances are considered restricted fund balances in accordance with GASB Statement 54. State law (20-10-144, MCA) limits districts to a maximum reserve of 20% in the Transportation Fund. Fund balances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

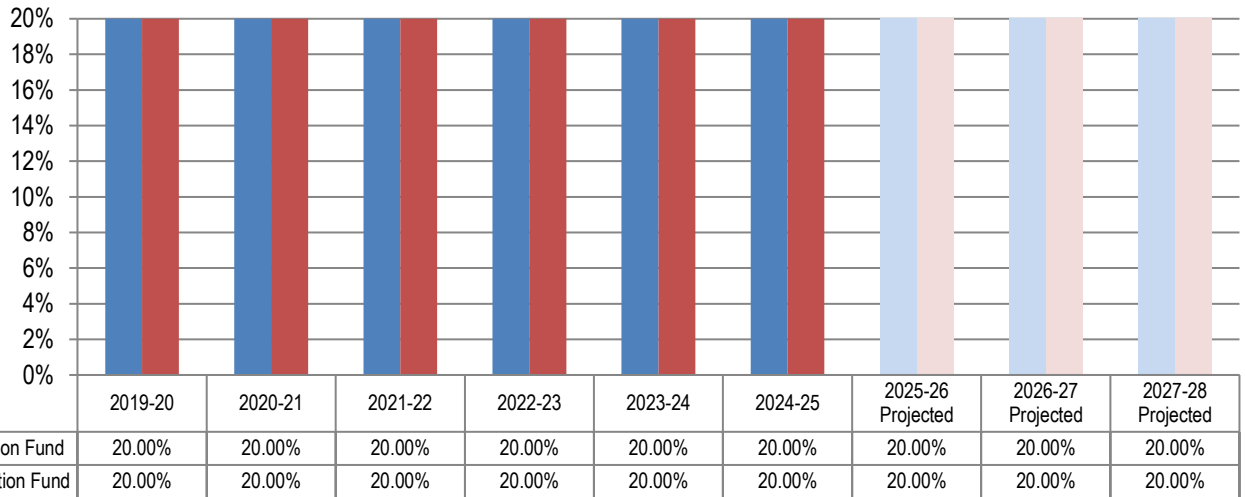
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Transportation Fund balances have not been made.

**Bozeman Public Schools
Transportation Fund Reserves**



Bozeman Public Schools

Transportation Fund Reserves as a Percentage of Ensuing Year Budget (20% Max)



Source: District Records

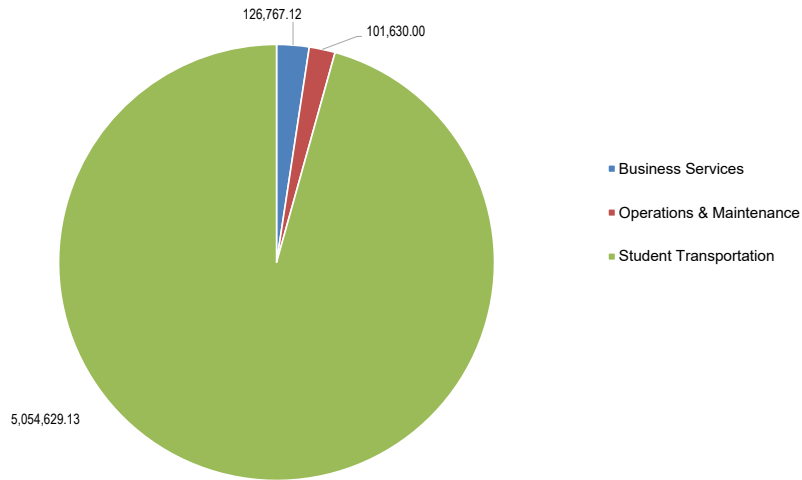
Bozeman Elementary District
2024-25 Expenditure History & Budget
Transportation Fund

	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25	Projected	Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24		2025-26	2026-27	2027-28
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643	4,555	4,429	4,415
Budget Per Student	\$ 276.52	\$ 458.76	\$ 441.56	\$ 457.08	\$ 601.64	\$ 765.37	\$ 848.70	\$ 906.08	\$ 945.21
Expenditures By Function	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Instruction	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -
Support Services	-	-	-	-	-	-	0.0%	-	-
General Administration	-	-	-	-	-	-	0.0%	-	-
School Administration	-	-	480	-	-	-	0.0%	-	-
Business Services	87,793	78,953	73,423	77,576	69,458	63,646	1.8%	65,064	66,439
Operations & Maintenance	11,346	1,614	2,568	1,899	3,790	100,315	2.8%	100,394	100,478
Student Transportation	1,220,144	2,144,892	1,895,537	2,072,467	2,725,572	3,389,641	95.4%	3,700,382	3,846,126
School Foods	-	-	-	-	-	-	0.0%	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	-	-	-	-	-	-	0.0%	-	-
Total For Location	\$ 1,319,282	\$ 2,225,458	\$ 1,972,008	\$ 2,151,942	\$ 2,798,820	\$ 3,553,602	100.0%	\$ 3,865,840	\$ 4,013,043
Expenditures By Object	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Salaries & Benefits	\$ 227,713	\$ 239,831	\$ 236,636	\$ 217,847	\$ 239,176	\$ 189,509	5.3%	\$ 195,228	\$ 200,627
Prof. & Technical Services	7,775	935	-	1,001	10	20,500	0.6%	500	500
Property Services	4,781	981	1,563	208	1,853	56,414	1.6%	57,624	58,955
Other Purchased Services	998,800	1,878,025	1,594,494	1,702,111	2,419,426	2,992,833	84.2%	3,305,432	3,432,267
Supplies & Materials	80,213	105,686	138,836	230,777	138,355	144,525	4.1%	152,153	160,202
Property & Equipment	-	-	-	-	-	149,820	4.2%	154,902	160,492
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	-	-	480	-	-	-	0.0%	-	-
Total For Location	\$ 1,319,282	\$ 2,225,458	\$ 1,972,008	\$ 2,151,942	\$ 2,798,820	\$ 3,553,602	100.0%	\$ 3,865,840	\$ 4,013,043

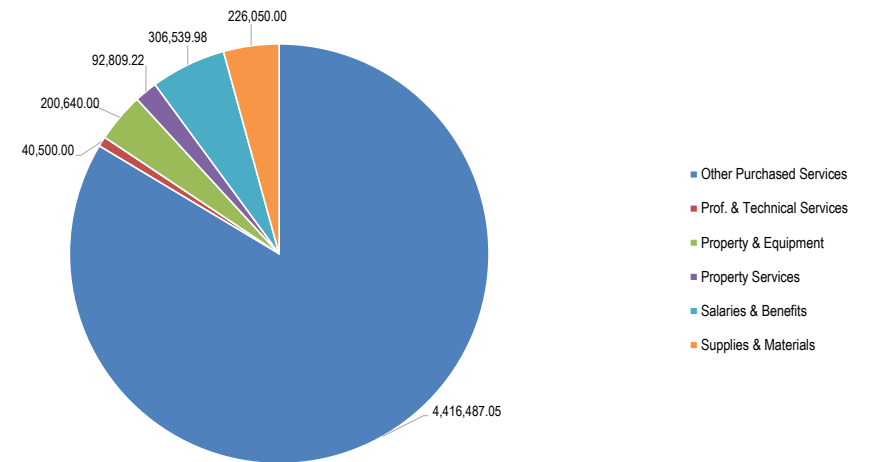
Bozeman High School District
2024-25 Expenditure History & Budget
Transportation Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 277.32	\$ 463.14	\$ 337.85	\$ 360.23	\$ 397.67	\$ 630.49		\$ 639.08	\$ 646.52	\$ 679.52
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
						\$	%			
Instruction	-	-	-	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -
Support Services	-	-	-	-	-	-	0.0%	-	-	-
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	-	-	-	-	-	-	0.0%	-	-	-
Business Services	87,793	78,953	73,422	77,576	69,458	63,121	3.6%	64,487	65,804	67,149
Operations & Maintenance	11,323	935	2,568	3,841	3,790	1,315	0.1%	1,394	1,478	1,567
Student Transportation	517,633	966,815	734,165	824,346	972,615	1,664,988	96.3%	1,697,970	1,769,468	1,838,019
School Foods	-	-	-	-	-	-	0.0%	-	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	(1,942)	-	-	0.0%	-	-	-
Total For Location	<u>\$ 616,749</u>	<u>\$ 1,046,703</u>	<u>\$ 810,155</u>	<u>\$ 903,821</u>	<u>\$ 1,045,863</u>	<u>\$ 1,729,424</u>	<u>100.0%</u>	<u>\$ 1,763,851</u>	<u>\$ 1,836,751</u>	<u>\$ 1,906,735</u>
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
						\$	%			
Salaries & Benefits	\$ 119,763	\$ 112,867	\$ 110,039	\$ 114,619	\$ 107,738	\$ 117,031	6.8%	\$ 120,033	\$ 122,640	\$ 125,306
Prof. & Technical Services	9,133	935	-	2,943	10	20,000	1.2%	-	-	-
Property Services	4,781	303	1,563	58	1,853	36,395	2.1%	37,605	38,936	39,715
Other Purchased Services	444,108	877,605	624,305	672,033	859,610	1,423,654	82.3%	1,464,308	1,522,938	1,583,518
Supplies & Materials	38,965	54,992	74,248	116,111	76,652	81,525	4.7%	86,003	90,744	95,474
Property & Equipment	-	-	-	(1,942)	-	50,820	2.9%	55,902	61,492	62,722
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	<u>\$ 616,749</u>	<u>\$ 1,046,703</u>	<u>\$ 810,155</u>	<u>\$ 903,821</u>	<u>\$ 1,045,863</u>	<u>\$ 1,729,424</u>	<u>100.0%</u>	<u>\$ 1,763,851</u>	<u>\$ 1,836,751</u>	<u>\$ 1,906,735</u>

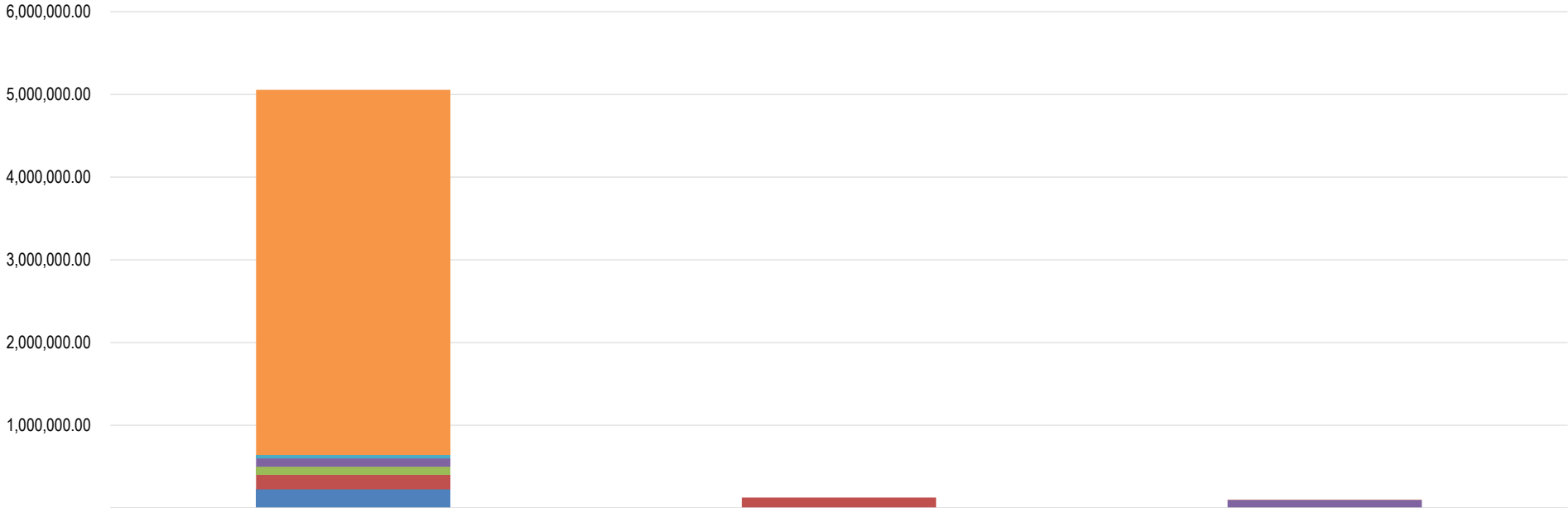
Bozeman Public Schools
2024-25 Transportation Fund
Expenditure by Function



Bozeman Public Schools
2024-25 Transportation Fund
Expenditure by Object



**Bozeman Public Schools
2024-25 Transportation Funds by Function and Object**



	Student Transportation	Business Services	Operations & Maintenance
Other Purchased Services	4,413,857.05		2,630.00
Prof. & Technical Services	40,500.00		
Property & Equipment	101,640.00		99,000.00
Property Services	92,809.22		
Salaries & Benefits	179,772.86	126,767.12	
Supplies & Materials	226,050.00		

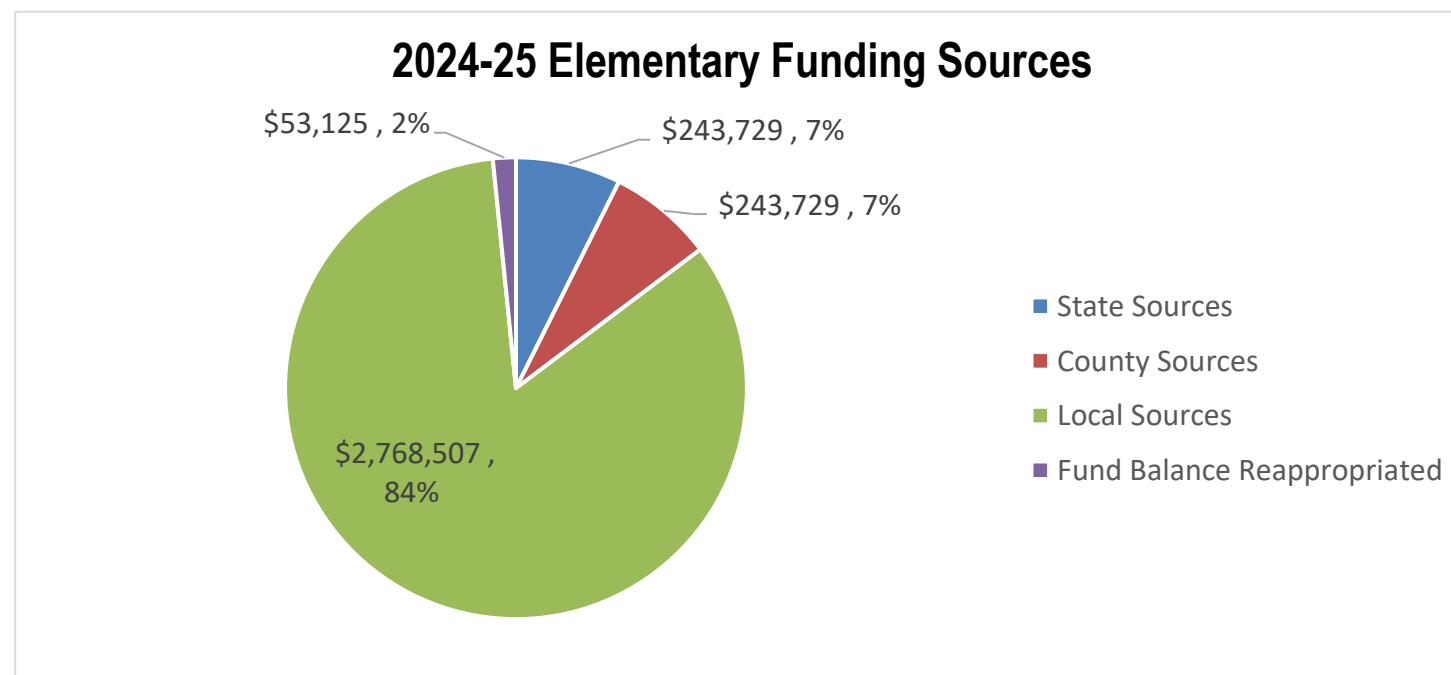
**BOZEMAN PUBLIC SCHOOLS
2024-25 TRANSPORTATION ROUTE BUDGET**

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	SpEd Annual	On-Schedule	Base Annual	SpEd Annual	On-Schedule	Base Annual	SpEd Annual	On-Schedule
									\$215.05	\$293.48		Reimbursement	\$215.05	\$293.48	\$1.57	\$215.05	\$293.48	\$1.57
2	Reg	S	? BHS-CJ-ED-GHS-HY-IR-LO-ML-SMS	Y	2	45	178	8,010	38,278.90		0.00	6,287.85	38,278.90		0.00	6,287.85	76,557.80	12,575.70
5	Reg	S	K-12 BHS-CJ-HA-SMS-WH	Y	2	57	178	10,146	38,278.90		0.00	7,964.61	38,278.90		0.00	7,964.61	76,557.80	15,929.22
6	Reg	E	K-8 CJ-WH	Y	2	45	178	8,010	76,557.80		0.00	12,575.70	0.00		0.00	76,557.80	0.00	12,575.70
7	Reg	E	K-5 HA ONLY	Y	2	34	176	5,984	75,697.60		0.00	9,394.88	0.00		0.00	75,697.60	0.00	9,394.88
8	Reg	S	K-12 BHS-ED-GHS-HY-MS-SMS-WH	Y	2	59	178	10,502	38,278.90		0.00	8,244.07	38,278.90		0.00	8,244.07	76,557.80	16,488.14
11	Reg	S	-12 BHS-BOCS-CJ-GHS-HY-IR-ML-SM	Y	2	97	178	17,266	38,278.90		0.00	13,553.81	38,278.90		0.00	13,553.81	76,557.80	27,107.62
12	Reg	S	K-12 BHS-LO-SMS	Y	2	82	178	14,596	38,278.90		0.00	11,457.86	38,278.90		0.00	11,457.86	76,557.80	22,915.72
13	Reg	E	6-8 SMS ONLY	Y	2	51	176	8,976	75,697.60		0.00	14,092.32	0.00		0.00	75,697.60	0.00	14,092.32
14	Reg	E	K-5 IR ONLY	Y	2	41	176	7,216	75,697.60		0.00	11,329.12	0.00		0.00	75,697.60	0.00	11,329.12
15	Reg	S	K-12 BHS-HA-HY-MS-SMS	Y	2	68	178	12,104	38,278.90		0.00	9,501.64	38,278.90		0.00	9,501.64	76,557.80	19,003.28
17	Reg	E	K-5 ML ONLY	Y	2	36	176	6,336	75,697.60		0.00	9,947.52	0.00		0.00	75,697.60	0.00	9,947.52
19	Reg	S	12 BHS-CJ-GHS-HY-IR-LO-MS-SMS-V	Y	2	29	178	5,162	38,278.90		0.00	4,052.17	38,278.90		0.00	4,052.17	76,557.80	8,104.34
20	Reg	E	K-8 MS-SMS	Y	2	44	176	7,744	75,697.60		0.00	12,158.08	0.00		0.00	75,697.60	0.00	12,158.08
21	Reg	H	9-12 GHS ONLY	Y	2	86	175	15,050	0.00		0.00	0.00	75,267.50		0.00	23,628.50	75,267.50	23,628.50
22	Reg	S	K-12 BHS-BOCS-GHS-HY-IR-MS-SMS	Y	2	64	178	11,392	38,278.90		0.00	8,942.72	38,278.90		0.00	8,942.72	76,557.80	17,885.44
23	Reg	S	K-12 BHS-CJ-GHS-HA-HY-IR-SMS-WH	Y	2	69	178	12,282	38,278.90		0.00	9,641.37	38,278.90		0.00	9,641.37	76,557.80	19,282.74
24	Reg	E	K-5 ML ONLY	Y	2	54	176	9,504	75,697.60		0.00	14,921.28	0.00		0.00	75,697.60	0.00	14,921.28
25	Reg	S	12 BHS-ED-GHS-HA-HY-IR-ML-SMS-V	Y	2	52	178	9,256	38,278.90		0.00	7,265.96	38,278.90		0.00	7,265.96	76,557.80	14,531.92
26	Reg	E	6-8 SMS ONLY	Y	2	39	176	6,864	75,697.60		0.00	10,776.48	0.00		0.00	75,697.60	0.00	10,776.48
28	Reg	S	K-12 BHS-GHS-HY-ML-MS-SMS-WH	Y	2	64	178	11,392	38,278.90		0.00	8,942.72	38,278.90		0.00	8,942.72	76,557.80	17,885.44
29	Reg	E	K-5 HA ONLY	Y	2	50	176	8,800	75,697.60		0.00	13,816.00	0.00		0.00	75,697.60	0.00	13,816.00
31	Reg	E	K-8 MS-SMS	Y	2	56	178	9,968	76,557.80		0.00	15,649.76	0.00		0.00	76,557.80	0.00	15,649.76
32	Reg	E	6-8 SMS ONLY	N	2	36	176	6,336	75,697.60		0.00	0.00	0.00		0.00	75,697.60	0.00	0.00
33	Reg	S	C-12 BHS-CJ-ED-GHS-HY-ML-SMS-WH	Y	2	86	178	15,308	38,278.90		0.00	12,016.78	38,278.90		0.00	12,016.78	76,557.80	24,033.56
34	Reg	E	6-8 CJ ONLY	Y	2	28	176	4,928	75,697.60		0.00	7,736.96	0.00		0.00	75,697.60	0.00	7,736.96
35	Reg	E	K-5 ED ONLY	N	2	20	176	3,520	75,697.60		0.00	0.00	0.00		0.00	75,697.60	0.00	0.00
36	Reg	S	K-12 BHS-CJ-GHS-LO-ML-SMS	Y	2	46	178	8,188	38,278.90		0.00	6,427.58	38,278.90		0.00	6,427.58	76,557.80	12,855.16
37	Reg	E	K-5 LO ONLY	Y	2	48	176	8,448	75,697.60		0.00	13,263.36	0.00		0.00	75,697.60	0.00	13,263.36
38	Reg	E	K-5 HY ONLY	Y	2	66	176	11,616	75,697.60		0.00	18,237.12	0.00		0.00	75,697.60	0.00	18,237.12
39	Reg	S	12 BHS-ED-GHS-HA-HY-IR-ML-SMS-V	Y	2	44	178	7,832	38,278.90		0.00	6,148.12	38,278.90		0.00	6,148.12	76,557.80	12,296.24
40	Reg	E	6-8 CJ ONLY	Y	2	50	176	8,800	75,697.60		0.00	13,816.00	0.00		0.00	75,697.60	0.00	13,816.00
41	Reg	S	C-12 BHS-CJ-GHS-ED-HA-HY-SMS-WH	Y	2	53	178	9,434	38,278.90		0.00	7,405.69	38,278.90		0.00	7,405.69	76,557.80	14,811.38
80	SpEd	E	K-8 IR-SMS	Y	2	39	178	6,942	0.00	104,478.88		10,898.94	0.00		0.00	0.00	104,478.88	10,898.94
81	SpEd	S	6-12 BHS-CJ-GHS - YDI	Y	2	91	178	16,198	0.00	52,239.44		12,715.43	0.00	52,239.44		12,715.43	0.00	104,478.88
82	SpEd	H	9-12 BHS	Y	2	58	175	10,150	0.00	0.00		0.00	0.00	102,718.00		15,935.50	0.00	102,718.00
83	SpEd	E	K-5 HY-ML	Y	2	59	176	10,384	0.00	103,304.96		16,302.88	0.00	0.00		0.00	103,304.96	16,302.88
84	SpEd	E	K-5 ED	Y	2	44	176	7,744	0.00	103,304.96		12,158.08	0.00	0.00		0.00	103,304.96	12,158.08
85	SpEd	S	6-12 CJ-GHS	Y	2	40	177	7,080	0.00	51,945.96		5,557.80	0.00	51,945.96		5,557.80	0.00	103,891.92
86	SpEd	S	K-12 BHS-HA-IR	Y	2	45	178	8,010	0.00	52,239.44		6,287.85	0.00	52,239.44		6,287.85	0.00	104,478.88
87	SpEd	E	K-5 WH Only	Y	2	27	176	4,752	0.00	103,304.96		7,460.64	0.00	0.00		0.00	103,304.96	7,460.64
88	SpEd	E	PRE-K WH	Y	2	32	138	4,416	0.00	81,000.48		6,933.12	0.00	0.00		0.00	81,000.48	6,933.12
89	SpEd	E	K-5 ML ONLY	Y	2	44	120	5,280	0.00	70,435.20		8,289.60	0.00	0.00		0.00	70,435.20	8,289.60
MidDay Routes	SpEd	S	TBD	Y	8	16	178	11,392	0.00	208,957.76		8,942.72	0.00	208,957.76		8,942.72	0.00	417,915.52
ESY1	SpEd	E	CJMS	N	2	24	6	144	0.00	3,521.76		0.00	0.00	0.00		0.00	3,521.76	3,521.76
ESY2	SpEd	E	HY	N	2	21	9	189	0.00	5,282.64		0.00	0.00	0.00		0.00	5,282.64	5,282.64
ESY3	SpEd	E	HA	N	2	35	12	420	0.00	7,043.52		0.00	0.00	0.00		0.00	7,043.52	7,043.52
ESY4	SpEd	E	HA	N	2	86	12	1,032	0.00	7,043.52		0.00	0.00	0.00		0.00	7,043.52	7,043.52
Purple	Reg	E	Summer Jump Start ED/ML	N	2	57	24	1,368	10,322.40		0.00	0.00	0.00	0.00		0.00	10,322.40	10,322.40
Orange	Reg	E	Summer Jump Start ED/ML	N	2	46	24	1,104	10,322.40		0.00	0.00	0.00	0.00		0.00	10,322.40	10,322.40
Blue	Reg	E	Summer Jump Start ED/ML	N	2	45	24	1,080	10,322.40		0.00	0.00	0.00	0.00		0.00	10,322.40	10,322.40
Orange - BELLA	Reg	E	Summer Jump Start HY	N	2	39	24	936	10,322.40		0.00	0.00	0.00	0.00		0.00	10,322.40	10,322.40
Purple - BELLA	Reg	E	Summer Jump Start HY	N	2	51	24	1,224	10,322.40		0.00	0.00	0.00	0.00		0.00	10,322.40	10,322.40
Add'l Routes as Needed	Reg	S	TBD	Y	10	53	178	47,170	191,394.50		0.00	37,028.45	191,394.50		0.00	37,028.45	382,789.00	74,056.90
Bus Route Totals					2,651			447,985	\$ 2,030,072.00	\$ 954,103.48	\$ 438,143.04	\$ 840,845.50	\$ 468,100.60	\$ 237,949.20	\$ 2,870,917.50	\$ 1,422,204.08	\$ 4,293,121.58	\$ 676,092.24
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									\$ 2,035,072.00	\$ 954,103.48	\$ 443,143.04	\$ 845,845.50	\$ 468,100.60	\$ 242,949.20	\$ 2,880,917.50	\$ 1,422,204.08	\$ 4,303,121.58	\$ 686,092.24

Bozeman Elementary **2024-25 Revenue and Funding Sources** **Transportation Fund**

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>									
State Transportation Reimb.	227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ 209,707	\$ 243,729	7.4%	\$ 243,729	\$ 243,729
State Coronavirus Relief Funds	-	\$ 280,580	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total State of Montana Revenue	\$ 227,395	\$ 483,504	\$ 181,630	\$ 202,172	\$ 209,707	\$ 243,729	7.4%	\$ 243,729	\$ 243,729
<u>Gallatin County:</u>									
County Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ -	\$ 243,729	7.4%	\$ 243,729	\$ 243,729
Total Gallatin County Revenue	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ -	\$ 243,729	7.4%	\$ 243,729	\$ 243,729
<u>District Revenue:</u>									
Property Tax Levy	\$ 1,385,926	\$ 1,161,076	\$ 1,387,128	\$ -	\$ 2,659,062	\$ 2,767,007	83.6%	\$ 3,323,757	\$ 3,226,448
Penalties and Interest on Delinquent Taxes	\$ 1,863	\$ 2,245	\$ 3,070	\$ 2,664	\$ 3,427	\$ -	0.0%	\$ -	\$ -
Investment Earnings	\$ 12,435	\$ 5,156	\$ 2,546	\$ 6,715	\$ 14,970	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
Total District Revenue	\$ 1,400,224	\$ 1,168,477	\$ 1,392,744	\$ 9,379	\$ 2,677,459	\$ 2,768,507	83.7%	\$ 3,325,257	\$ 3,227,948
Total Revenue	\$ 1,855,015	\$ 1,854,905	\$ 1,756,003	\$ 413,723	\$ 2,887,165	\$ 3,255,965	98.4%	\$ 3,812,714	\$ 3,715,406
Fund Balance Reappropriated	244,405	676,977	398,704	154,848	154,848	53,125	1.6%	297,637	430,447
Total Funding Sources	\$ 2,099,420	\$ 2,531,882	\$ 2,154,708	\$ 568,571	\$ 3,042,013	\$ 3,309,090	100.0%	\$ 4,110,352	\$ 4,145,853

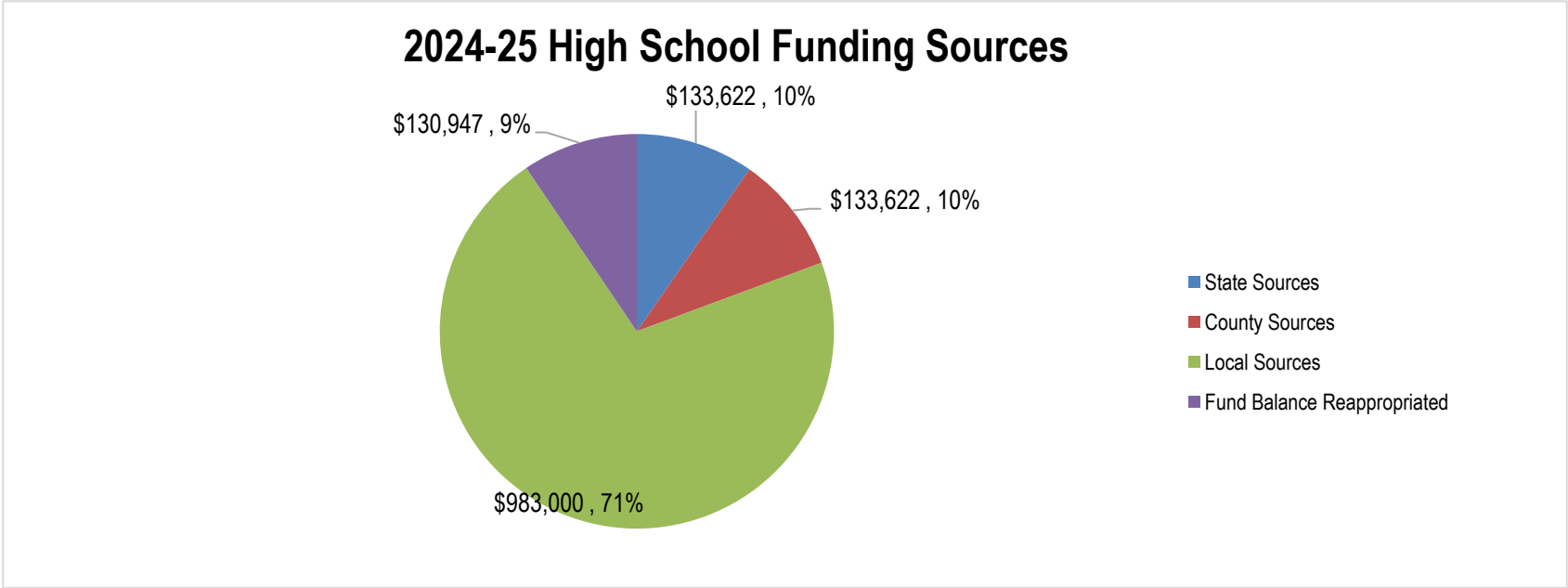
Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106	\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	7.51	6.06	6.18	7.84	7.84	7.80	8.75	7.94	7.48



Bozeman High School 2024-25 Revenue and Funding Sources Transportation Fund

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
State of Montana:										
State Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ 100,850	\$ 133,622	9.7%	\$ 133,622	\$ 133,622	\$ 133,622
State Coronavirus Relief Funds	\$ -	\$ 280,580	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Total State of Montana Revenue	\$ 227,395	\$ 483,504	\$ 181,630	\$ 202,172	\$ 100,850	\$ 133,622	9.7%	\$ 133,622	\$ 133,622	\$ 133,622
Gallatin County:										
County Transportation Reimb.	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ -	\$ 133,622	9.7%	\$ 133,622	\$ 133,622	\$ 133,622
Total Gallatin County Revenue	\$ 227,395	\$ 202,925	\$ 181,630	\$ 202,172	\$ -	\$ 133,622	9.7%	\$ 133,622	\$ 133,622	\$ 133,622
District Revenue:										
Property Tax Levy	\$ 575,123	\$ 610,117	\$ 606,115	\$ 722,470	\$ 1,197,380	\$ 982,500	71.1%	\$ 1,365,160	\$ 1,089,826	\$ 1,302,567
Penalties and Interest on Delinquent Taxes	\$ 869	\$ 1,182	\$ 1,208	\$ 1,160	\$ 1,617	\$ -	0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 4,778	\$ 2,163	\$ 1,476	\$ 3,386	\$ 8,688	\$ 500	0.0%	\$ 500	\$ 500	\$ 500
Total District Revenue	\$ 580,770	\$ 613,462	\$ 608,799	\$ 727,017	\$ 1,207,685	\$ 983,000	71.2%	\$ 1,365,660	\$ 1,090,326	\$ 1,303,067
Total Revenue	\$ 1,035,561	\$ 1,299,891	\$ 972,058	\$ 1,131,361	\$ 1,308,535	\$ 1,250,244	90.5%	\$ 1,632,904	\$ 1,357,570	\$ 1,570,311
Fund Balance Reappropriated	\$ 107,917	\$ 208,598	\$ 201,119	\$ 201,119	\$ 181,431	\$ 130,947	9.5%	\$ 479,181	\$ 336,424	\$ 530,680
Total Funding Sources	\$ 1,143,478	\$ 1,508,489	\$ 1,173,178	\$ 1,332,480	\$ 1,489,966	\$ 1,381,191	100.0%	\$ 2,112,084	\$ 1,693,994	\$ 2,100,991

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	0 Actual	0 Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	2.59	2.67	2.23	2.61	2.61	2.27	2.95	2.20	2.46

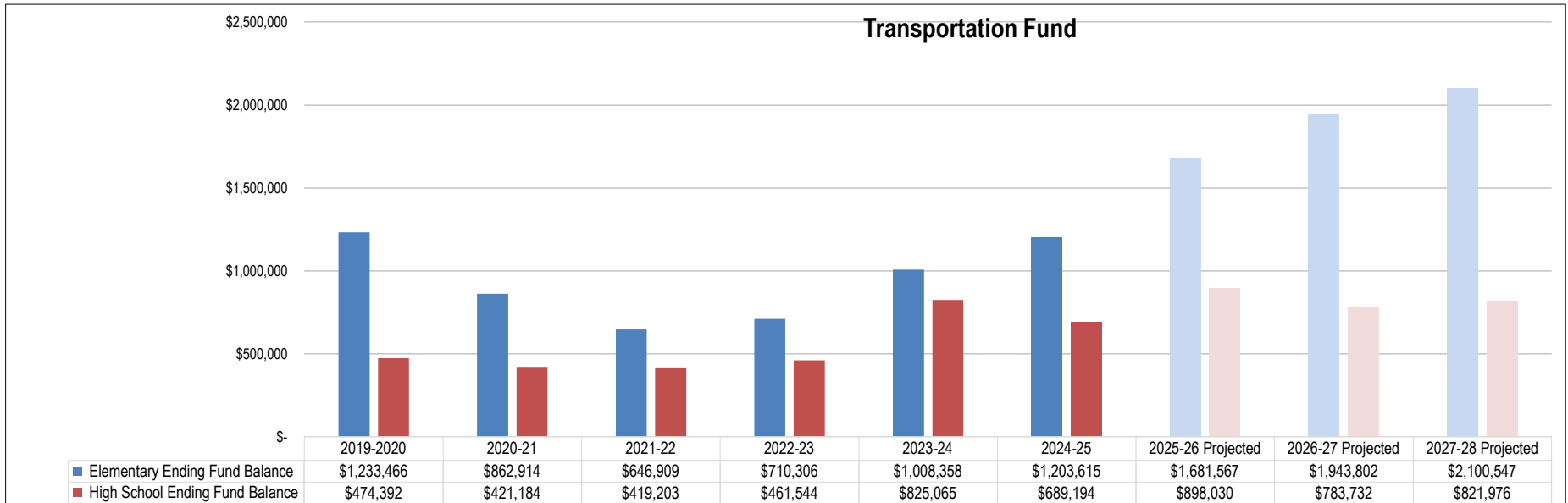


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Transportation Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 710,306	\$ 1,008,358	\$ 1,203,615	\$ 1,681,567	\$ 1,943,802	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 461,544	\$ 825,065	\$ 689,194	\$ 898,030	\$ 783,732
Plus: Revenue & Other Sources	1,855,015	1,854,905	1,756,003	2,215,339	3,096,872	3,124,209	3,664,256	3,569,867	3,596,315	779,781	993,495	808,174	946,162	1,409,385	1,194,044	1,565,225	1,298,151	1,504,510
Less: Expenditures & Other Uses*	1,319,282	2,225,458	1,972,008	2,151,942	2,798,820	2,928,951	3,186,304	3,307,632	3,439,570	616,749	1,046,703	810,155	903,821	1,045,863	1,329,915	1,356,389	1,412,449	1,466,266
Ending Fund Balance	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 710,306	\$ 1,008,358	\$ 1,203,615	\$ 1,681,567	\$ 1,943,802	\$ 2,100,547	\$ 474,392	\$ 421,184	\$ 419,203	\$ 461,544	\$ 825,065	\$ 689,194	\$ 898,030	\$ 783,732	\$ 821,976

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	453,329	556,490	464,209	492,061	657,181	710,720	773,168	802,609	834,624	203,443	265,794	220,065	237,773	330,597	345,885	352,770	367,350	381,347
Plus: Fund Balance Reappropriated	244,405	676,977	398,704	154,848	53,125	297,637	430,447	878,959	1,109,178	107,917	208,598	201,119	181,431	130,947	479,181	336,424	530,680	402,385
Beginning Fund Balance	\$ 697,734	\$ 1,233,466	\$ 862,914	\$ 646,909	\$ 710,306	\$ 1,008,358	\$ 1,203,615	\$ 1,681,567	\$ 1,943,802	\$ 311,361	\$ 474,392	\$ 421,184	\$ 419,203	\$ 461,544	\$ 825,065	\$ 689,194	\$ 898,030	\$ 783,732
Budget Amount	\$ 2,266,644	\$ 2,782,449	\$ 2,321,047	\$ 2,460,305	\$ 3,285,904	\$ 3,553,602	\$ 3,865,840	\$ 4,013,043	\$ 4,173,120	\$ 1,017,216	\$ 1,328,971	\$ 1,100,325	\$ 1,188,863	\$ 1,652,986	\$ 1,729,424	\$ 1,763,851	\$ 1,836,751	\$ 1,906,735
Reserves as a Percent of Budget	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Legal Reserves Limit	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%



Source: District Records

Bozeman Public Schools



2024-25 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 \$655,753, or < 1% of the District's 2024-25 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.

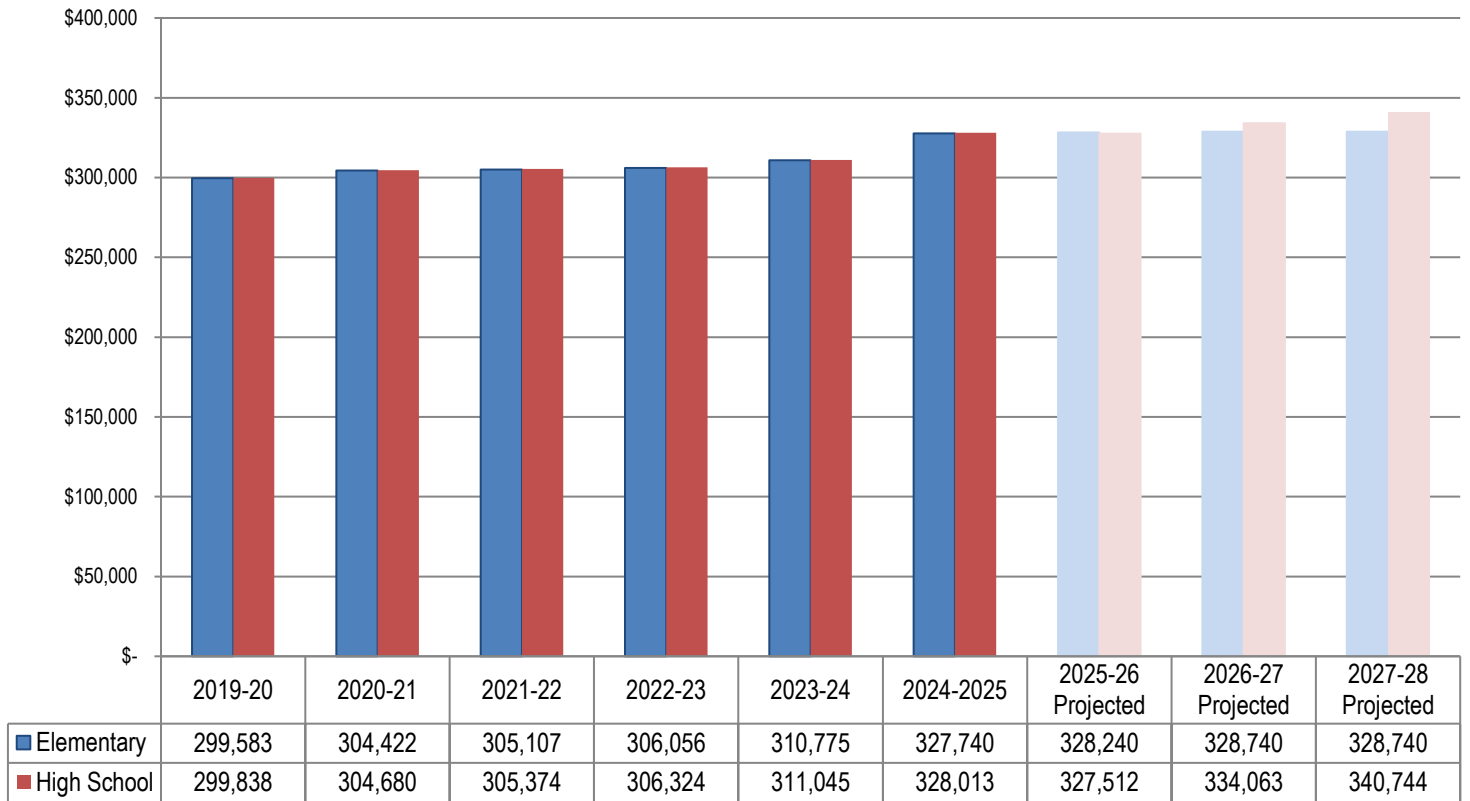
Bozeman Public Schools Overview

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 2024-25.

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.

Bozeman Public Schools Bus Depreciation Fund Budget



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.

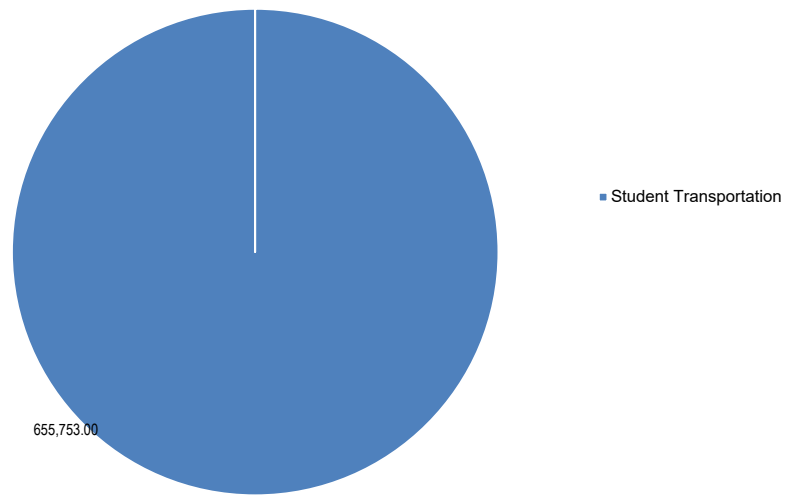
Bozeman Elementary District
2024-25 Expenditure History & Budget
Bus Depreciation Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	4,771	4,851	4,466	4,708	4,652	4,643		4,555	4,429	4,415
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.59		\$ 72.06	\$ 74.22	\$ 74.46
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected 2027-28
Instruction	-	-	-	-	-	\$ - 0.0%		\$ -	\$ -	\$ -
Support Services	-	-	-	-	-	- 0.0%		-	-	-
General Administration	-	-	-	-	-	- 0.0%		-	-	-
School Administration	-	-	-	-	-	- 0.0%		-	-	-
Business Services	-	-	-	-	-	- 0.0%		-	-	-
Operations & Maintenance	-	-	-	-	-	- 0.0%		-	-	-
Student Transportation	-	-	-	-	-	327,740 100.0%		328,240	328,740	328,740
School Foods	-	-	-	-	-	- 0.0%		-	-	-
Extracurricular Activities	-	-	-	-	-	- 0.0%		-	-	-
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	-	-	-	-	-	- 0.0%		-	-	-
Total For Location	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,740 100.0%		\$ 328,240	\$ 328,740	\$ 328,740
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%		\$ -	\$ -	\$ -
Prof. & Technical Services	-	-	-	-	-	- 0.0%		-	-	-
Property Services	-	-	-	-	-	- 0.0%		-	-	-
Other Purchased Services	-	-	-	-	-	- 0.0%		-	-	-
Supplies & Materials	-	-	-	-	-	- 0.0%		-	-	-
Property & Equipment	-	-	-	-	-	327,740 100.0%		328,240	328,740	328,740
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	-	-	-	-	-	- 0.0%		-	-	-
Total For Location	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,740 100.0%		\$ 328,240	\$ 328,740	\$ 328,740

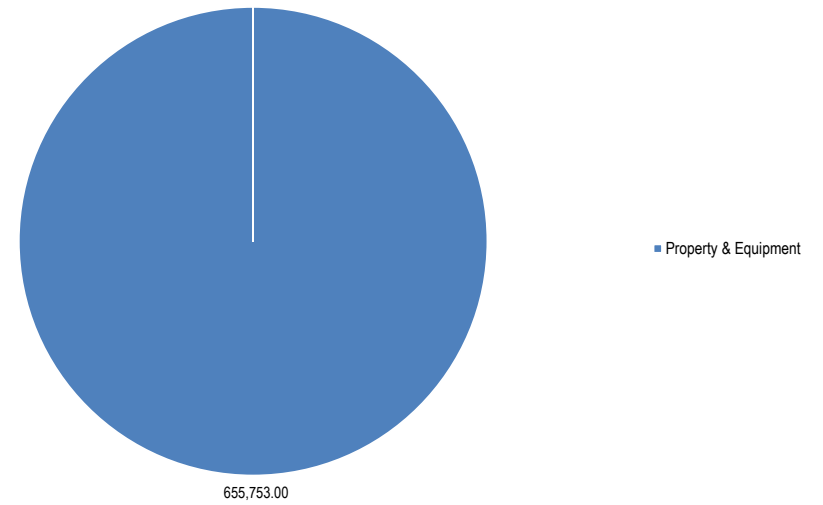
Bozeman High School District
2024-25 Expenditure History & Budget
Bus Depreciation Fund

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
October 1 Enrollment	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
Budget Per Student	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119.58		\$ 118.66	\$ 117.59	\$ 121.43
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
						\$	%			
Instruction	-	-	-	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -
Support Services	-	-	-	-	-	-	0.0%	-	-	-
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	-	-	-	-	-	-	0.0%	-	-	-
Business Services	-	-	-	-	-	-	0.0%	-	-	-
Operations & Maintenance	-	-	-	-	-	-	0.0%	-	-	-
Student Transportation	-	-	-	-	-	328,013	100.0%	327,513	334,063	340,744
School Foods	-	-	-	-	-	-	0.0%	-	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,013</u>	<u>100.0%</u>	<u>\$ 327,513</u>	<u>\$ 334,063</u>	<u>\$ 340,744</u>
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
						\$	%			
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-	-
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	328,013	100.0%	327,513	334,063	340,744
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,013</u>	<u>100.0%</u>	<u>\$ 327,513</u>	<u>\$ 334,063</u>	<u>\$ 340,744</u>

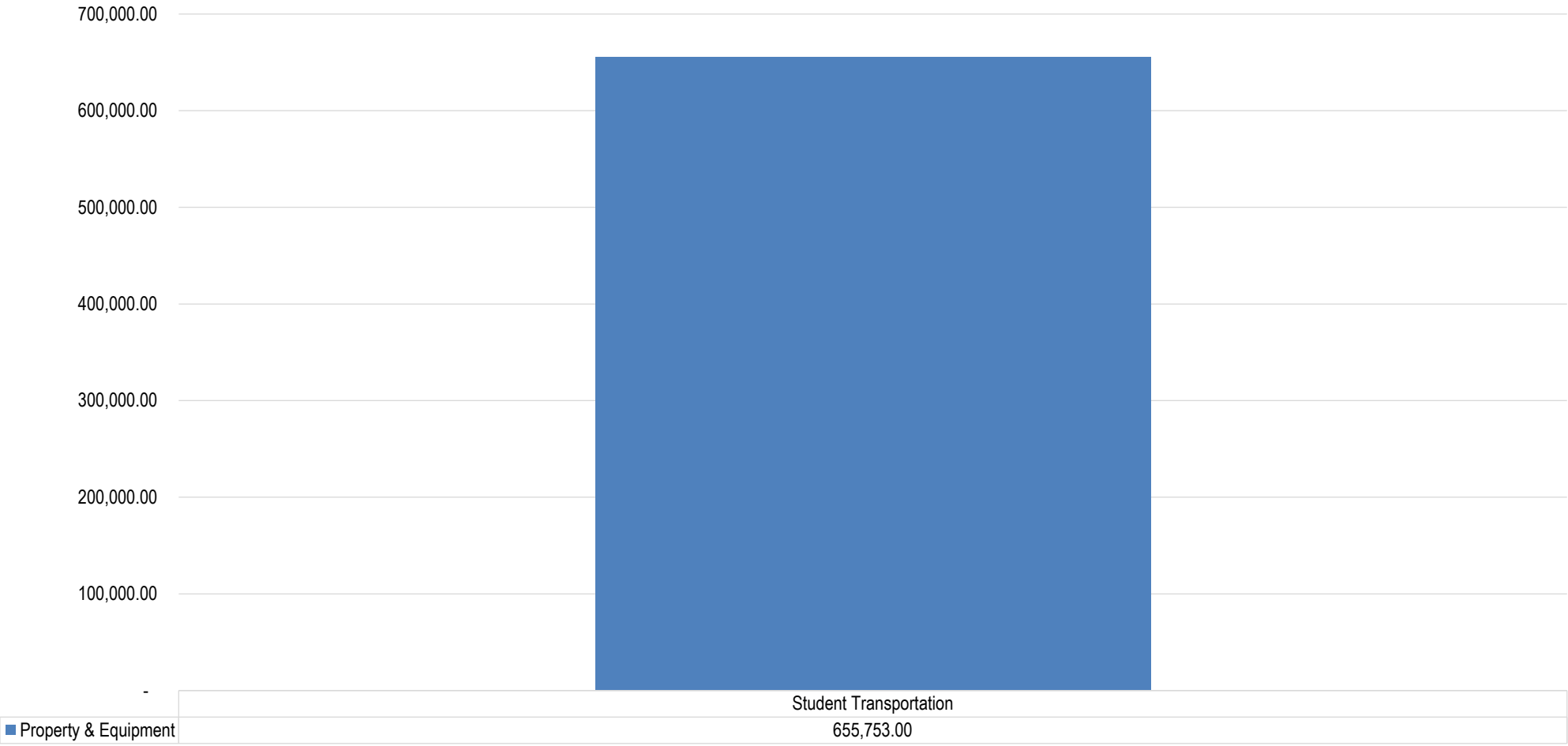
Bozeman Public Schools
2024-25 Bus Depreciation Fund
Expenditure by Function



Bozeman Public Schools
2024-25 Bus Depreciation Fund
Expenditure by Object



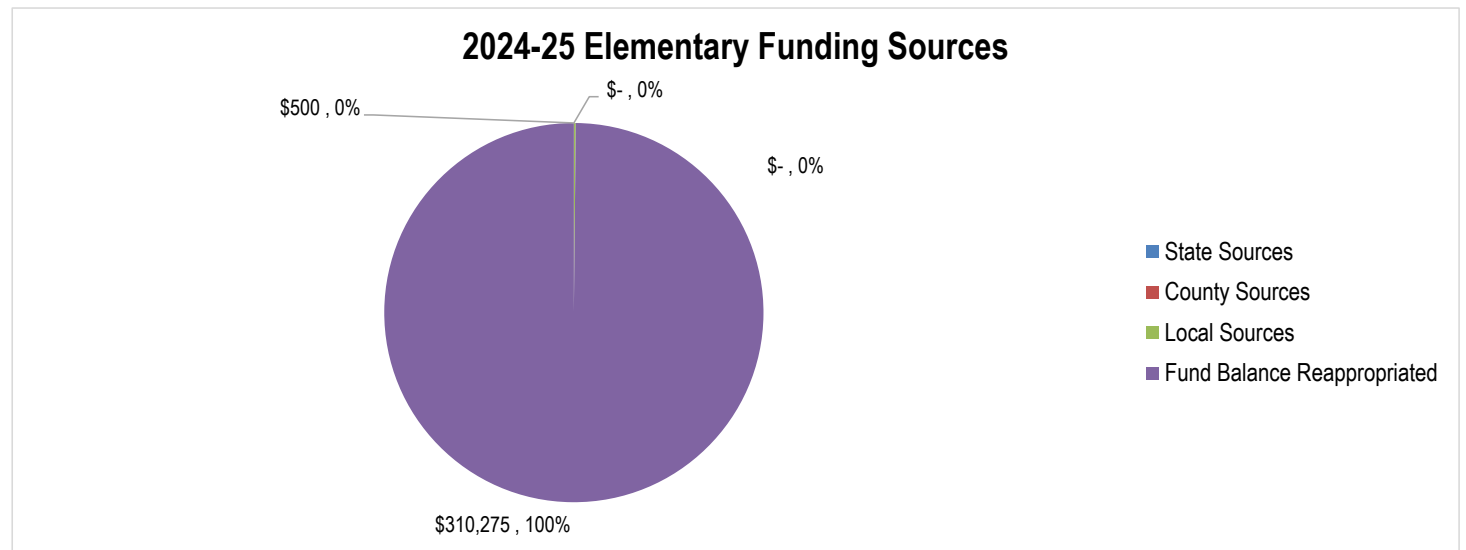
**Bozeman Public Schools
2024-25 Bus Depreciation Funds by Function and Object**



Bozeman Elementary **2024-25 Revenue and Funding Sources** **Bus Depreciation Fund**

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>									
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>Gallatin County:</u>									
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>District Revenue:</u>									
Property Tax Levy	\$ 9	\$ 1	\$ 0	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Penalties and Interest on Delinquent Taxes	\$ 2	\$ 0	\$ 0	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>Investment Earnings</u>	\$ 4,827	\$ 684	\$ 948	\$ 4,319	\$ 16,965	\$ 500	0.2%	\$ 500	\$ 500
Total District Revenue	\$ 4,839	\$ 685	\$ 948	\$ 4,319	\$ 16,965	\$ 500	0.2%	\$ 500	\$ 500
Total Revenue	\$ 4,839	\$ 685	\$ 948	\$ 4,319	\$ 16,965	\$ 500	0.2%	\$ 500	\$ 500
Fund Balance Reappropriated	299,083	303,922	304,607	305,556	305,556	310,275	99.8%	327,240	328,240
Total Funding Sources	\$ 303,922	\$ 304,607	\$ 305,556	\$ 309,875	\$ 322,521	\$ 310,775	100.0%	\$ 327,740	\$ 328,740

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 351,458,223	\$ 376,060,299	\$ 402,384,520	\$ 430,551,436
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

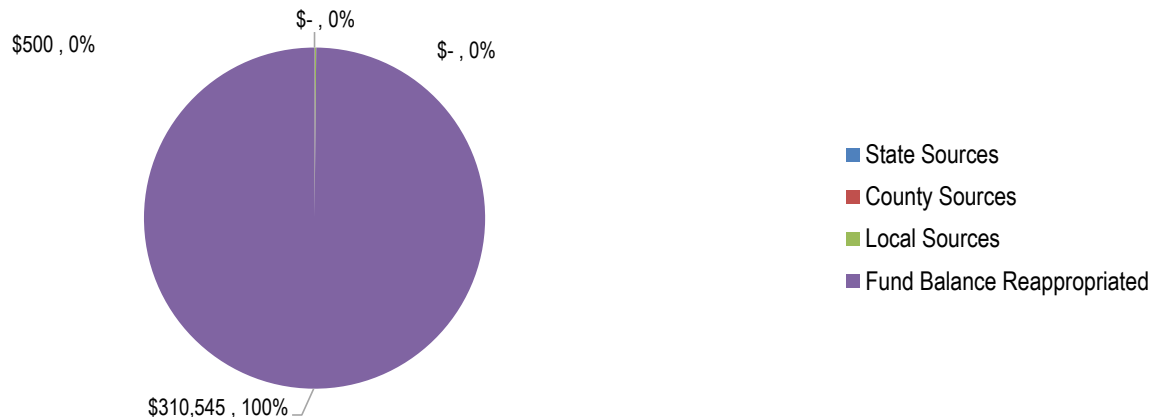


Bozeman High School 2024-25 Revenue and Funding Sources Bus Depreciation Fund

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>										
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>Gallatin County:</u>										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>District Revenue:</u>										
Property Tax Levy	\$ 8	\$ 6	\$ 1	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Penalties and Interest on Delinquent Taxes	\$ 2	\$ 3	\$ 0	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 4,832	\$ 685	\$ 949	\$ 4,321	\$ 16,968	\$ 500	0.2%	\$ 500	\$ 500	\$ 500
Total District Revenue	\$ 4,842	\$ 694	\$ 950	\$ 4,321	\$ 16,968	\$ 500	0.2%	\$ 500	\$ 500	\$ 500
Total Revenue	\$ 4,842	\$ 694	\$ 950	\$ 4,321	\$ 16,968	\$ 500	0.2%	\$ 500	\$ 500	\$ 500
Fund Balance Reappropriated	\$ 299,338	\$ 304,180	\$ 304,874	\$ 304,874	\$ 305,824	\$ 310,545	99.8%	\$ 327,513	\$ 328,013	\$ 328,513
Total Funding Sources	\$ 304,180	\$ 304,874	\$ 305,824	\$ 309,195	\$ 322,792	\$ 311,046	100.0%	\$ 328,013	\$ 328,513	\$ 329,013

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	0 Actual	0 Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 428,396,363	\$ 458,384,108	\$ 490,470,996	\$ 524,803,966
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

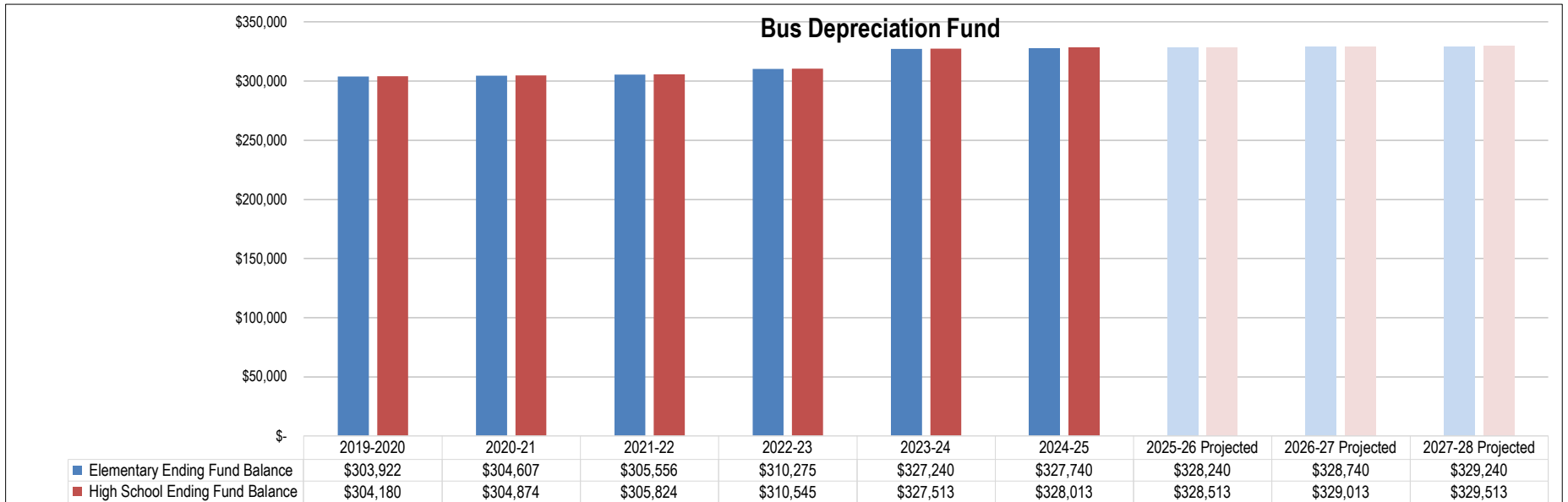
2024-25 High School Funding Sources



Bozeman Public Schools
Fund Balance and Reserve Analysis
Bus Depreciation Fund

Fund Balance Analysis and Projections	Elementary District										High School District									
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28		Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	
Beginning Fund Balance	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	\$ 327,240	\$ 327,740	\$ 328,240	\$ 328,740		\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,545	\$ 327,513	\$ 328,013	\$ 328,513	\$ 329,013	
Plus: Revenue & Other Sources	4,839	685	948	4,719	16,965	500	500	500	500		4,842	694	950	4,721	16,968	500	500	500	500	
Less: Expenditures & Other Uses*	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	\$ 327,240	\$ 327,740	\$ 328,240	\$ 328,740	\$ 329,240		\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,545	\$ 327,513	\$ 328,013	\$ 328,513	\$ 329,013	\$ 329,513	

Reserves Analysis	Elementary District										High School District									
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28		Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
Plus: Fund Balance Reappropriated	299,083	303,922	304,607	305,556	310,275	327,240	327,740	328,240	328,740		299,338	304,180	304,874	305,824	310,545	327,513	328,013	328,513	329,013	
Beginning Fund Balance	\$ 299,083	\$ 303,922	\$ 304,607	\$ 305,556	\$ 310,275	\$ 327,240	\$ 327,740	\$ 328,240	\$ 328,740		\$ 299,338	\$ 304,180	\$ 304,874	\$ 305,824	\$ 310,545	\$ 327,513	\$ 328,013	\$ 328,513	\$ 329,013	
Budget Amount	\$ 299,583	\$ 304,422	\$ 305,107	\$ 306,056	\$ 310,775	\$ 327,740	\$ 328,240	\$ 328,740	\$ 328,740		\$ 299,838	\$ 304,680	\$ 305,374	\$ 306,324	\$ 311,045	\$ 328,013	\$ 327,513	\$ 334,063	\$ 340,744	
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	



Source: District Records

Bozeman Public Schools



2024-25 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 whenever a child enrolls in and attends a school outside of the child's district of residence the district of residence shall pay the district of attendance a percentage equal to the lesser of the percentage of either school district's adopted general fund budget funded by BASE and over-BASE property tax levies in the year of attendance not to exceed 35.3% of the tuition per-ANB amount for the year of attendance. (20-5-320, MCA and 20-5-321, MCA)
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 \$1,540,029 or 1% of the District's 2024-25 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.

- 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 (therapists and mental health aides) reimbursable through Medicaid while the District hires instructional staff (teachers and behavior support assistants). 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 2024-25, the programs are structured as follows:

	Day Treatment Placements
Grades Served	K-12
Student Capacity	32
Mental Health Staff (Contractor employed)	.5 FTE therapist (Intermountain) 2.0 FTE Youth Case Manager (Youth Dynamics)
Instructional Staff (District employed)	4 FTE teacher, 5.25 FTE Behavior Support Assistant, 1 FTE School Mental Health Professional (counselor)

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 2024-25 Tuition Fund budgets do not include any amounts for formal day treatment costs.

- Detention Facility Placements. Tuition for resident students placed in county or regional detention facilities. In FY2024-25, the High School District anticipates expenses in the amount of \$10,000. In addition the Elementary detention center costs accounted for \$2,000 this year.
- 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 2024-25, it is projected that three 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, 2024 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.

The Bozeman High School District has previously reserved funds for multiple students that had the potential to

2024-2025 Adopted Budget: Financial Section

be placed at an out-of-state residential treatment facility. As the number and risk factor of students change throughout time, there are currently three 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.

- 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 \$597,616 and \$520,000 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.

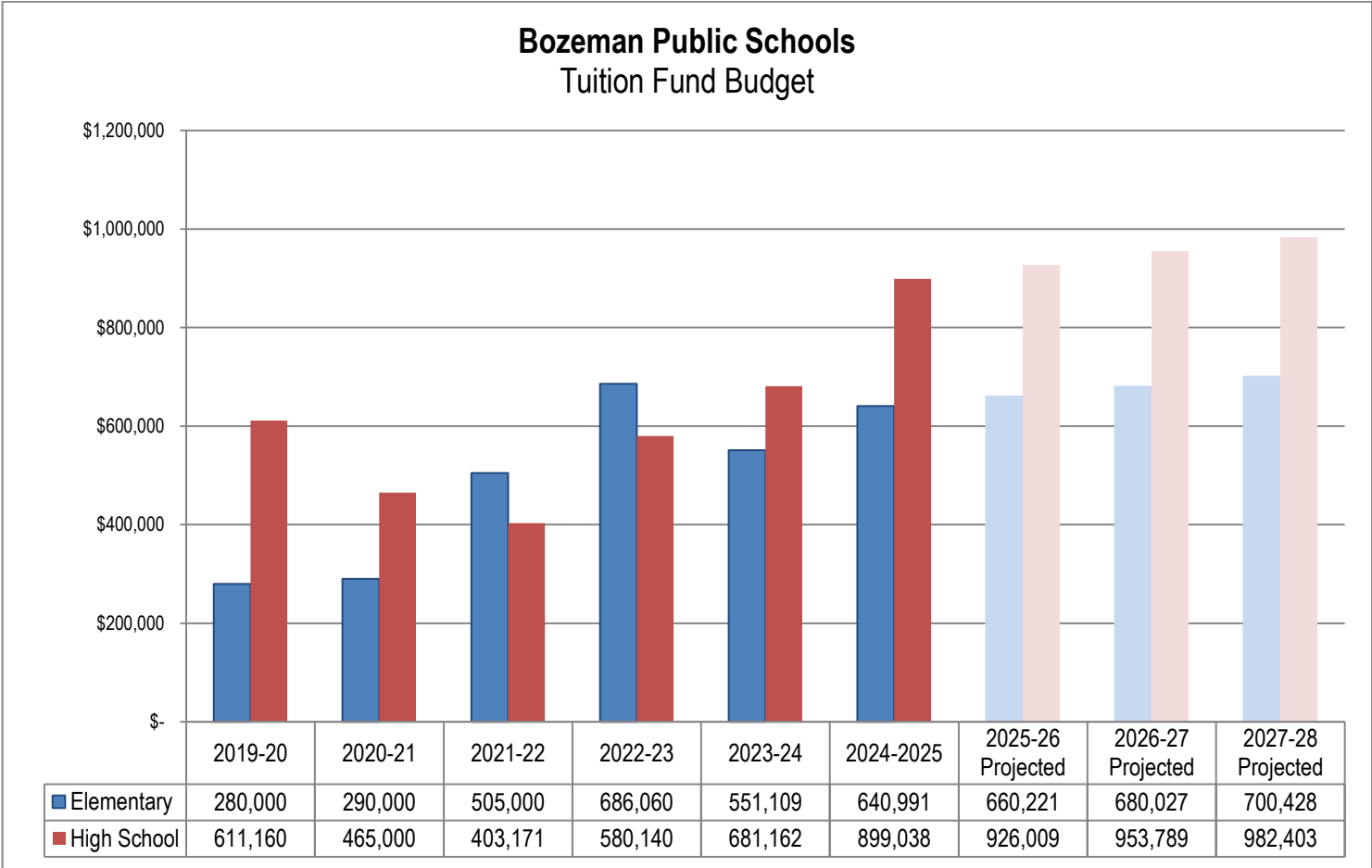
The following table recaps these purposes, which total the 2024-25 adopted Tuition Fund budgets:

	Elementary	High School	K-12 Total
Day Treatment Placements	\$ 30,000	\$ 39,038	\$ 69,038
Detention Facility Placements	2,000	10,000	12,000
Out-of-District Placements	11,375	330,000	341,375
In-District Special Ed Costs	597,616	520,000	1,117,616
Total	\$ 640,991	\$ 899,038	<u>\$ 1,540,029</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:

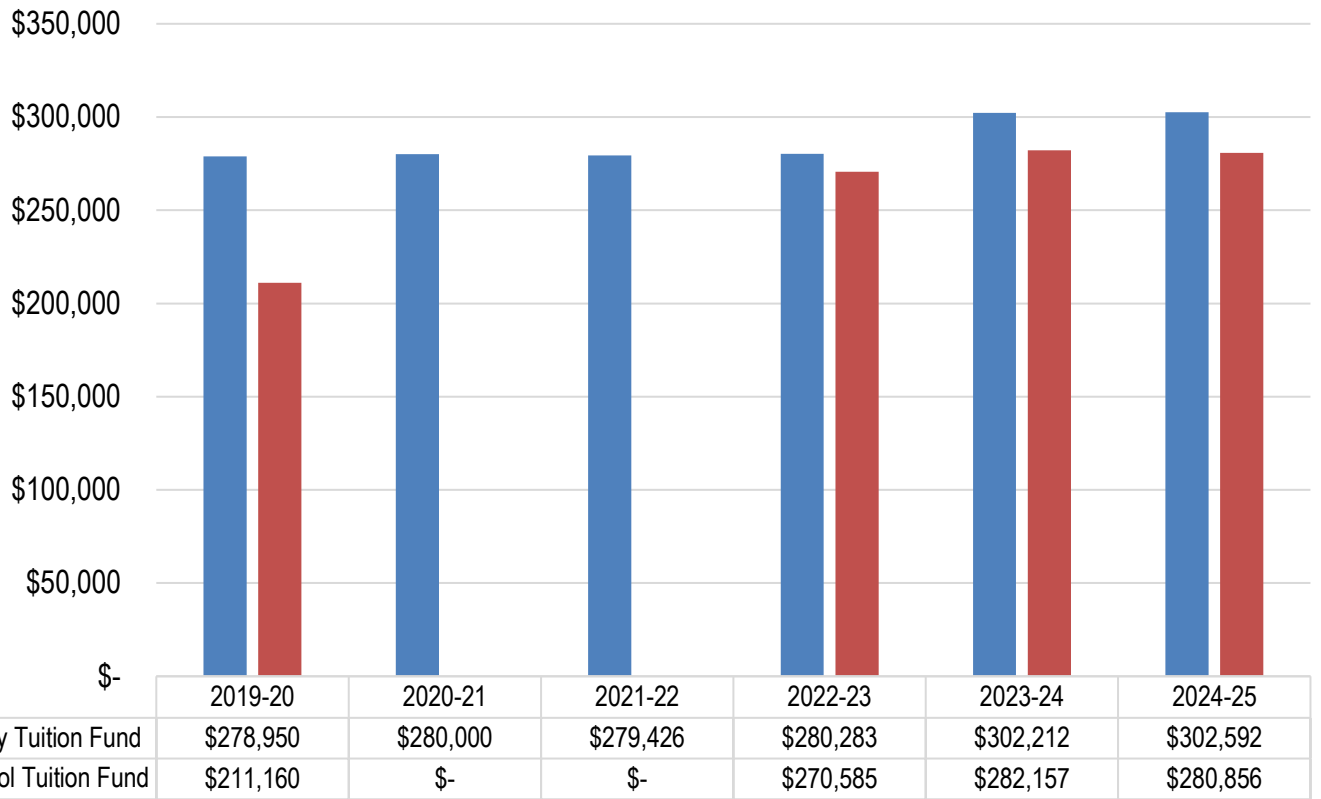


Source: District records

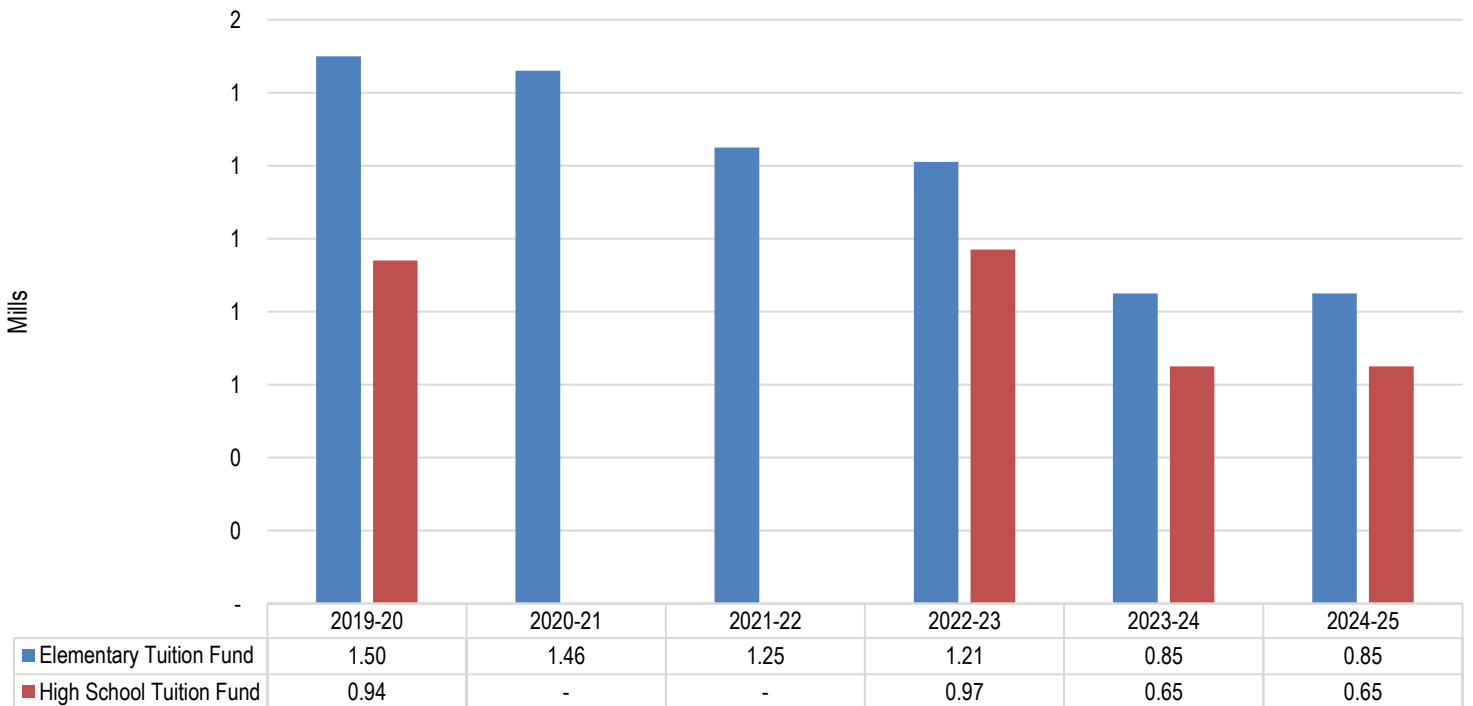
As special education costs continue to increase, we generally expect the Tuition Fund budgets to increase as well in order to reduce the impacts of these costs on the District General Funds. In addition, the 2023 legislature passed HB203 that creates open enrollment for students to attend any public institution within the State of Montana without exceptional circumstances. This bill requires the District of residence to pay tuition to the District of choice. These fee's are eligible to be levied via the tuition fund permissive levy and took 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 confident it will not have a large effect on overall enrollment counts. To date, the estimated number of students coming into our District is similar to the overall number going out of our District. However, it will likely lead to increases in the tuition fund in the future as that is where the District will pay for the students to attend an out of District school.

The following graphs present a five-year history of Tuition Fund dollars and mills levied for both the Elementary and High School Districts. In 2024-25, the Elementary and High School Districts will levy 0.56 mills and 0.65 mills, respectively. The 1.50 total K-12 Tuition Fund mills represents 1% of the District's tax burden this year:

Bozeman Public Schools Tuition Fund Dollars Levied



Bozeman Public Schools Tuition Fund Mills Levied



Source: District records

2024-2025 Adopted Budget: Financial Section

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.

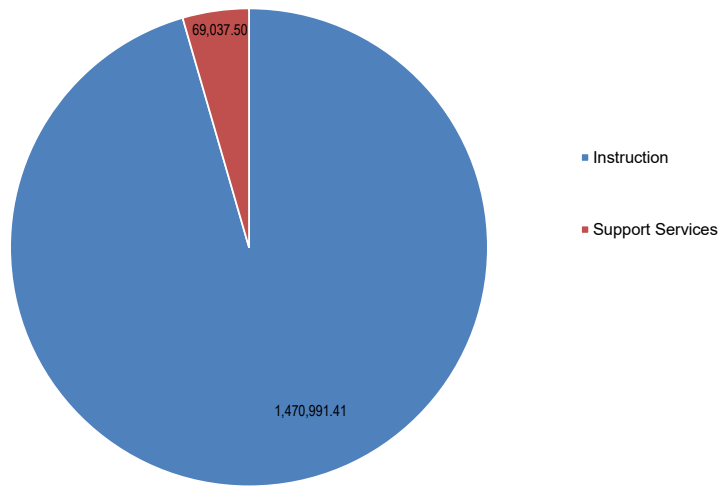
Bozeman Elementary District
2024-25 Expenditure History & Budget
Tuition Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	4,771	4,851	4,466	4,708	4,652	4,643		4,555	4,429	4,415
	\$ 56.62	\$ 13.11	\$ 23.21	\$ 93.28	\$ 45.44	\$ 138.06		\$ 81.45	\$ 86.08	\$ 86.23
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected 2027-28
Instruction	270,127	63,590	103,653	437,287	211,370	\$ 610,991	95.3%	\$ 341,003	\$ 351,247	\$ 350,708
Support Services	-	-	-	1,863	-	30,000	4.7%	30,000	30,000	30,000
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	-	-	-	-	-	-	0.0%	-	-	-
Business Services	-	-	-	-	-	-	0.0%	-	-	-
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	\$ 270,127	\$ 63,590	\$ 103,653	\$ 439,150	\$ 211,370	\$ 640,991	100.0%	\$ 371,003	\$ 381,247	\$ 380,708
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 248,606	\$ 62,470	\$ 69,595	\$ 423,965	\$ 209,325	\$ 603,991	94.2%	\$ 333,803	\$ 343,827	\$ 343,046
Prof. & Technical Services	-	-	-	1,863	-	30,000	4.7%	30,000	30,000	30,000
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	21,521	1,120	34,058	13,322	2,045	7,000	1.1%	7,200	7,420	7,662
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	\$ 270,127	\$ 63,590	\$ 103,653	\$ 439,150	\$ 211,370	\$ 640,991	100.0%	\$ 371,003	\$ 381,247	\$ 380,708

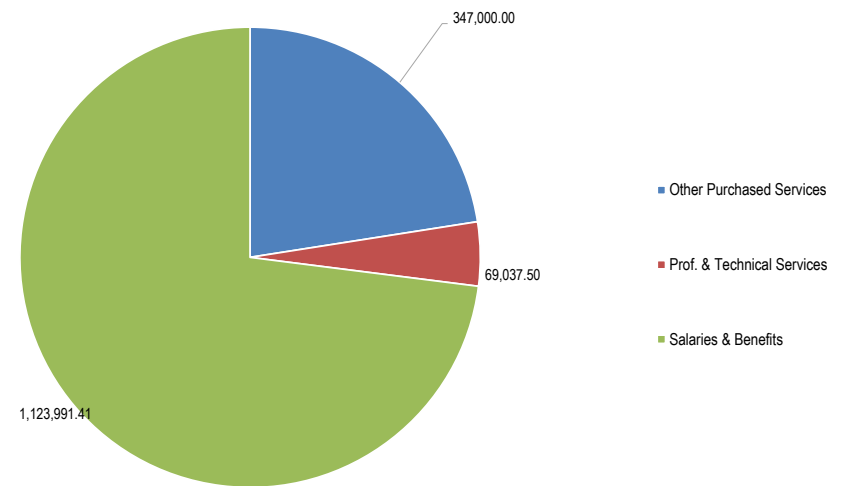
Bozeman High School District
2024-25 Expenditure History & Budget
Tuition Fund

October 1 Enrollment Budget Per Student											
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28	
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806	
	\$ 68.51	\$ 31.39	\$ 39.84	\$ 70.71	\$ 24.01	\$ 327.76		\$ 330.05	\$ 323.32	\$ 330.12	
Expenditures By Function											
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	
						\$	%				
	Instruction	152,365	70,934	95,548	\$ 177,409	63,139	\$ 860,000	95.7%	\$ 871,900	\$ 878,730	\$ 885,697
	Support Services	-	-	-	-	-	39,038	4.3%	39,038	39,818	40,615
General Administration	-	-	-	-	-	-	0.0%	-	-	-	
School Administration	-	-	-	-	-	-	0.0%	-	-	-	
Business Services	-	-	-	-	-	-	0.0%	-	-	-	
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	\$ 152,365	\$ 70,934	\$ 95,548	\$ 177,409	\$ 63,139	\$ 899,038	100.0%	\$ 910,938	\$ 918,548	\$ 926,311	
Expenditures By Object											
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28	
						\$	%				
	Salaries & Benefits	\$ 20,302	\$ -	\$ -	\$ 108,116	\$ -	\$ 520,000	57.8%	\$ 530,400	\$ 530,400	\$ 530,400
	Prof. & Technical Services	58,500	16,500	-	-	-	39,038	4.3%	39,038	39,818	40,615
Property Services	-	-	-	-	-	-	0.0%	-	-	-	
Other Purchased Services	73,562	54,434	95,548	69,293	63,139	340,000	37.8%	341,500	348,330	355,297	
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-	
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-	
Debt Service	-	-	-	-	-	-	0.0%	-	-	-	
Other	-	-	-	-	-	-	0.0%	-	-	-	
Total For Location	\$ 152,365	\$ 70,934	\$ 95,548	\$ 177,409	\$ 63,139	\$ 899,038	100.0%	\$ 910,938	\$ 918,548	\$ 926,311	
157											

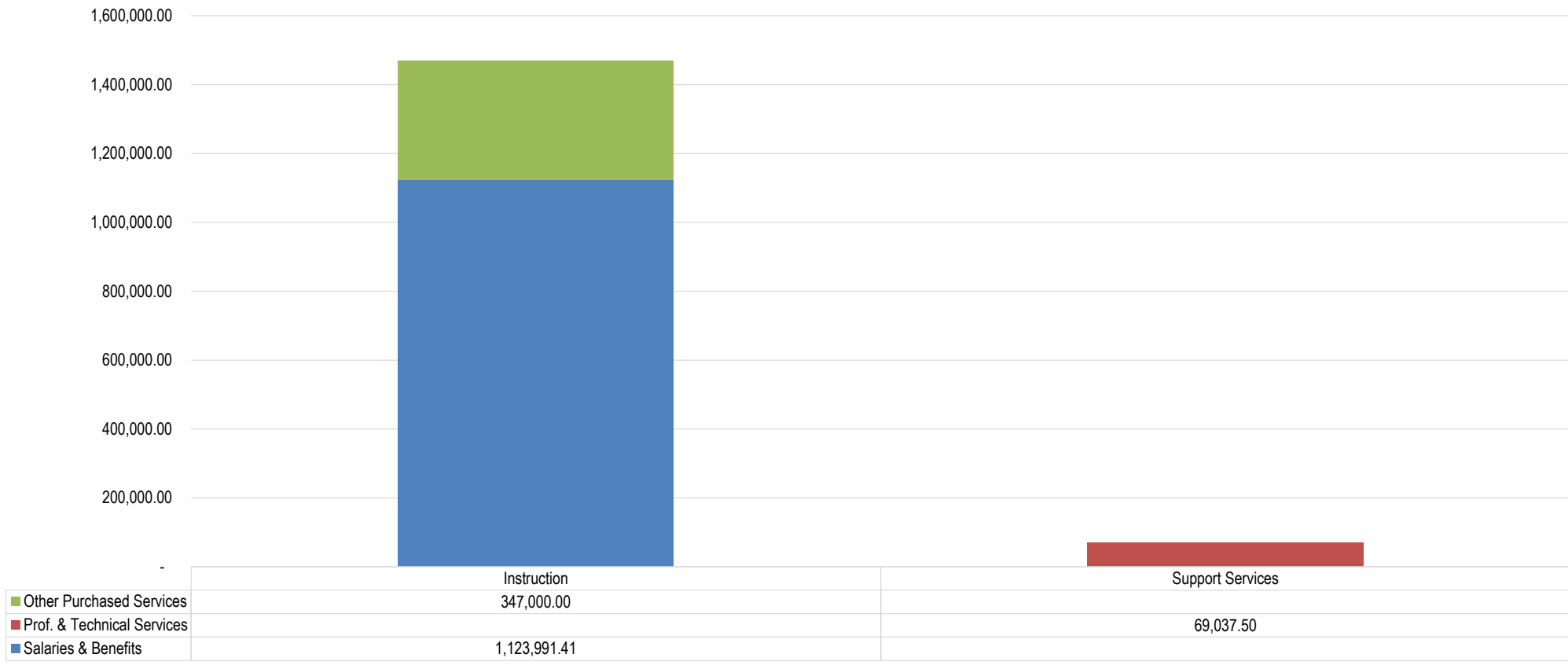
Bozeman Public Schools
2024-25 Tuition Fund
Expenditure by Function



Bozeman Public Schools
2024-25 Tuition Fund
Expenditure by Object



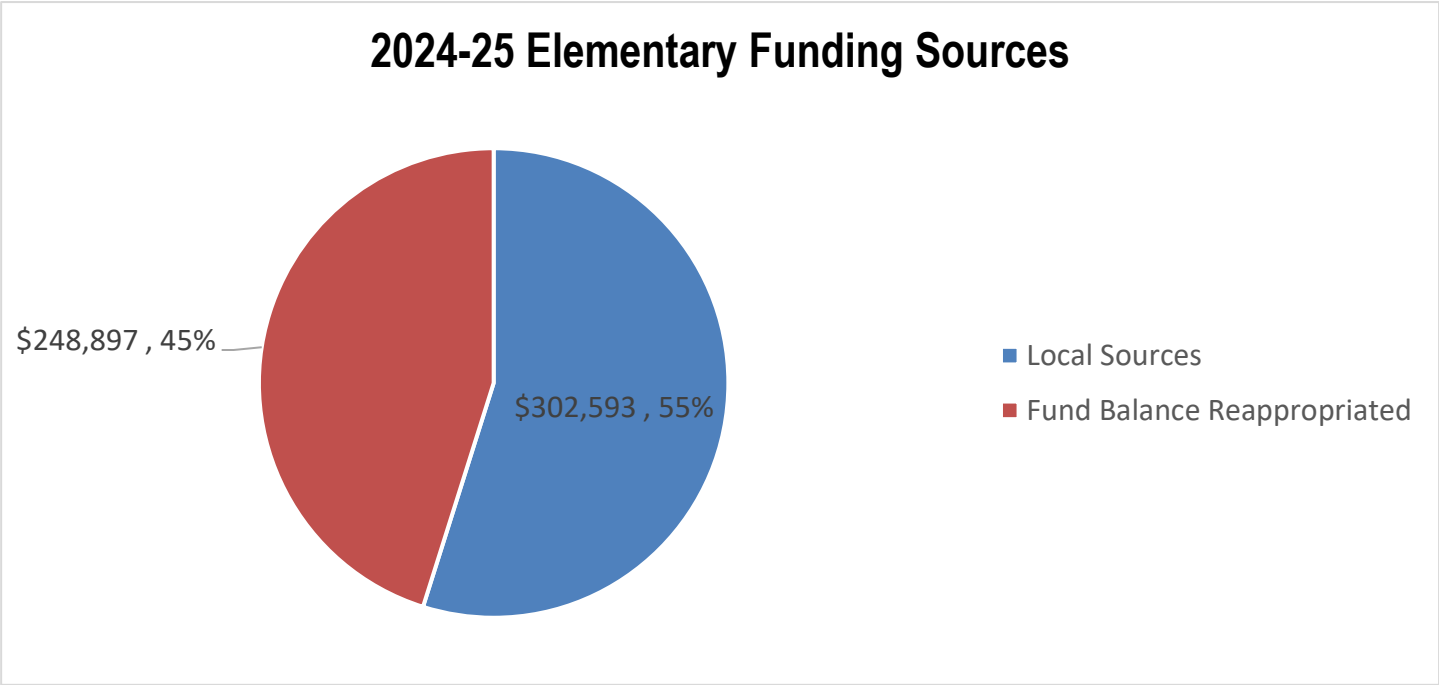
Bozeman Public Schools
2024-25 Tuition Funds by Function and Object



Bozeman Elementary 2024-25 Revenue and Funding Sources Tuition Fund

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>									
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ -
<u>Gallatin County:</u>									
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%	\$ -	\$ -	\$ -
<u>District Revenue:</u>									
Property Tax Levy	\$ 277,165	\$ 278,336	\$ 281,840	\$ -	\$ 296,675	\$ 302,592 54.9%	\$ 392,094	\$ 392,094	\$ 392,094
Penalties and Interest on Delinquent Taxes	\$ 385	\$ 487	\$ 670	\$ 456	\$ 439	\$ - 0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 1,528	\$ 340	\$ 1,346	\$ 2,490	\$ 3,759	\$ 0 0.0%	\$ 0	\$ -	\$ -
Total District Revenue	\$ 279,077	\$ 279,164	\$ 283,856	\$ 2,946	\$ 300,872	\$ 302,593 54.9%	\$ 392,095	\$ 392,094	\$ 392,094
Total Revenue	\$ 279,077	\$ 279,164	\$ 283,856	\$ 2,946	\$ 300,872	\$ 302,593 54.9%	\$ 392,095	\$ 392,094	\$ 392,094
Fund Balance Reappropriated	1,050	10,000	225,574	405,777	405,777	248,897 45.1%	338,399	338,399	338,399
Total Funding Sources	\$ 280,127	\$ 289,164	\$ 509,430	\$ 408,723	\$ 706,649	\$ 551,489 100.0%	\$ 730,493	\$ 730,493	\$ 730,493

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106	\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	1.50	1.46	1.25	1.21	1.21	0.85	1.03	0.96	0.90

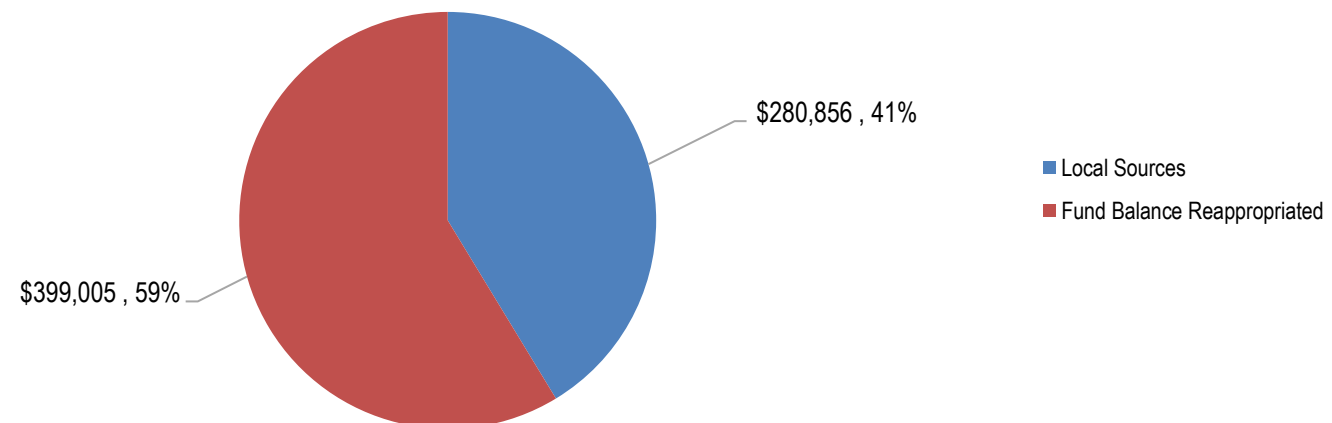


Bozeman High School 2024-25 Revenue and Funding Sources Tuition Fund

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>										
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>Gallatin County:</u>										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>District Revenue:</u>										
Property Tax Levy	\$ 209,217	\$ 5,336	\$ 581	\$ 264,502	\$ 276,302	\$ 280,856	41.3%	\$ 292,756	\$ 300,367	\$ 308,130
Penalties and Interest on Delinquent Taxes	\$ 330	\$ 221	\$ 19	\$ 291	\$ 448	\$ -	0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 7,818	\$ 1,913	\$ 1,333	\$ 2,066	\$ 5,565	\$ (1)	0.0%	\$ (1)	\$ (1)	\$ (1)
Total District Revenue	\$ 217,365	\$ 7,470	\$ 1,933	\$ 266,859	\$ 282,315	\$ 280,856	41.3%	\$ 292,756	\$ 300,367	\$ 308,130
Total Revenue	\$ 217,365	\$ 7,470	\$ 1,933	\$ 266,859	\$ 282,315	\$ 280,856	41.3%	\$ 292,756	\$ 300,367	\$ 308,130
Fund Balance Reappropriated	\$ 400,000	\$ 465,000	\$ 403,171	\$ 403,171	\$ 309,555	\$ 399,005	58.7%	\$ 618,182	\$ 618,182	\$ 618,182
Total Funding Sources	\$ 617,365	\$ 472,470	\$ 405,103	\$ 670,029	\$ 591,871	\$ 679,862	100.0%	\$ 910,938	\$ 918,548	\$ 926,311

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	0 Actual	0 Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	0.94	0.00	1.00	0.97	0.97	0.65	0.63	0.61	0.58

2024-25 High School Funding Sources

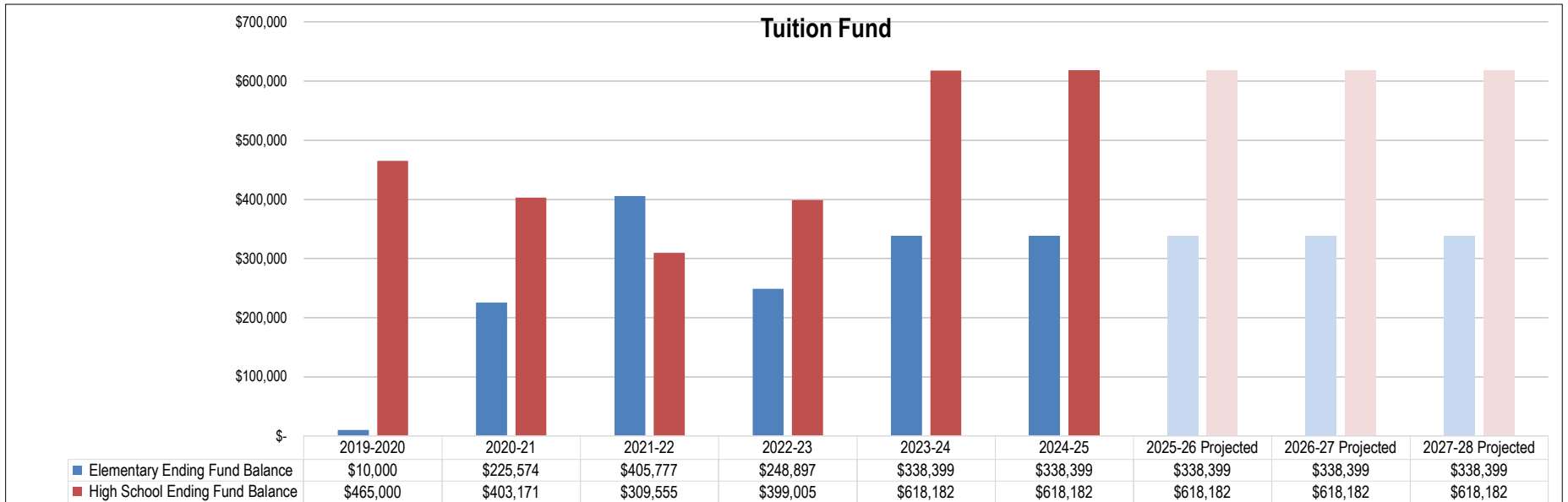


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Tuition Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	\$ 338,399	\$ 338,399	\$ 338,399	\$ 338,399	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 399,005	\$ 618,182	\$ 618,182	\$ 618,182	\$ 618,182
Plus: Revenue & Other Sources	279,077	279,164	283,856	282,270	300,872	293,515	380,332	380,332	380,332	217,365	9,105	1,933	266,859	282,315	272,431	283,974	291,356	298,886
Less: Expenditures & Other Uses*	270,127	63,590	103,653	439,150	211,370	293,515	380,332	380,332	380,332	152,365	70,934	95,548	177,409	63,139	272,431	283,974	291,356	298,886
Ending Fund Balance	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	\$ 338,399	\$ 338,399	\$ 338,399	\$ 338,399	\$ 338,399	\$ 465,000	\$ 403,171	\$ 309,555	\$ 399,005	\$ 618,182	\$ 618,182	\$ 618,182	\$ 618,182	\$ 618,182

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	1,050	10,000	225,574	405,777	248,897	338,399	338,399	338,399	338,399	400,000	465,000	403,171	309,555	399,005	618,182	618,182	618,182	618,182
Beginning Fund Balance	\$ 1,050	\$ 10,000	\$ 225,574	\$ 405,777	\$ 248,897	\$ 338,399	\$ 338,399	\$ 338,399	\$ 338,399	\$ 400,000	\$ 465,000	\$ 403,171	\$ 309,555	\$ 399,005	\$ 618,182	\$ 618,182	\$ 618,182	\$ 618,182
Budget Amount	\$ 280,000	\$ 290,000	\$ 505,000	\$ 686,060	\$ 551,109	\$ 640,991	\$ 371,003	\$ 381,247	\$ 380,708	\$ 611,160	\$ 465,000	\$ 403,171	\$ 580,140	\$ 681,162	\$ 899,038	\$ 910,938	\$ 918,548	\$ 926,311
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

Bozeman Public Schools



2024-25 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 8.5% of the District's 2024-25 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, 2024. Those amounts were:

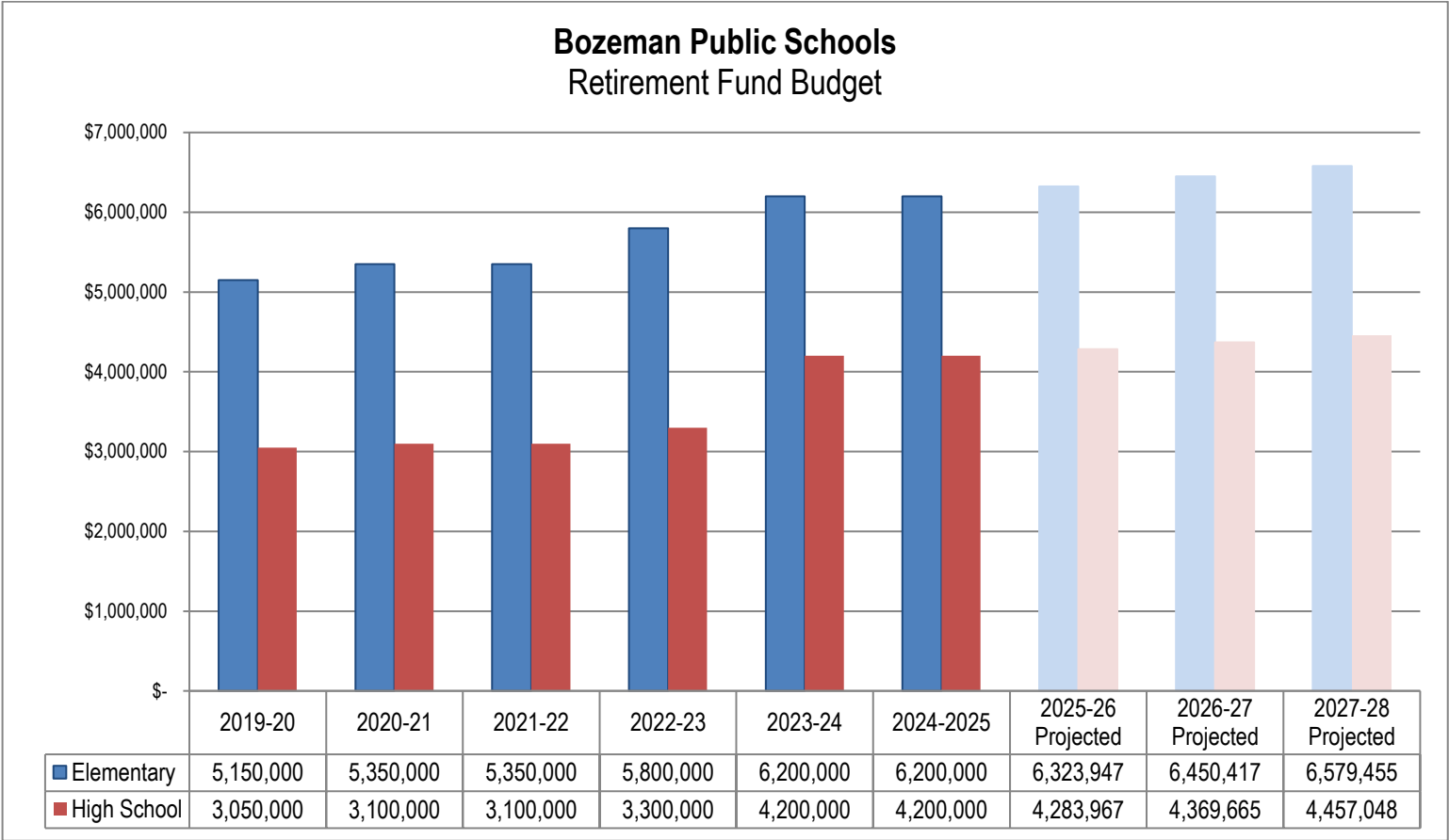
System	State of MT Proportionate Share	Bozeman Elementary Allocated Portion	Bozeman High School Allocated Portion	Bozeman School District (K-12) Allocated Portion
Public Employees' Retirement System (PERS)	2,908,910	4,952,533	4,494,184	9,446,717
Teachers' Retirement System (TRS)	31,725,571	37,761,896	20,913,733	58,675,629
Total Reported Liability as of 6/30/24	34,634,481	42,714,429	25,407,917	68,122,346

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

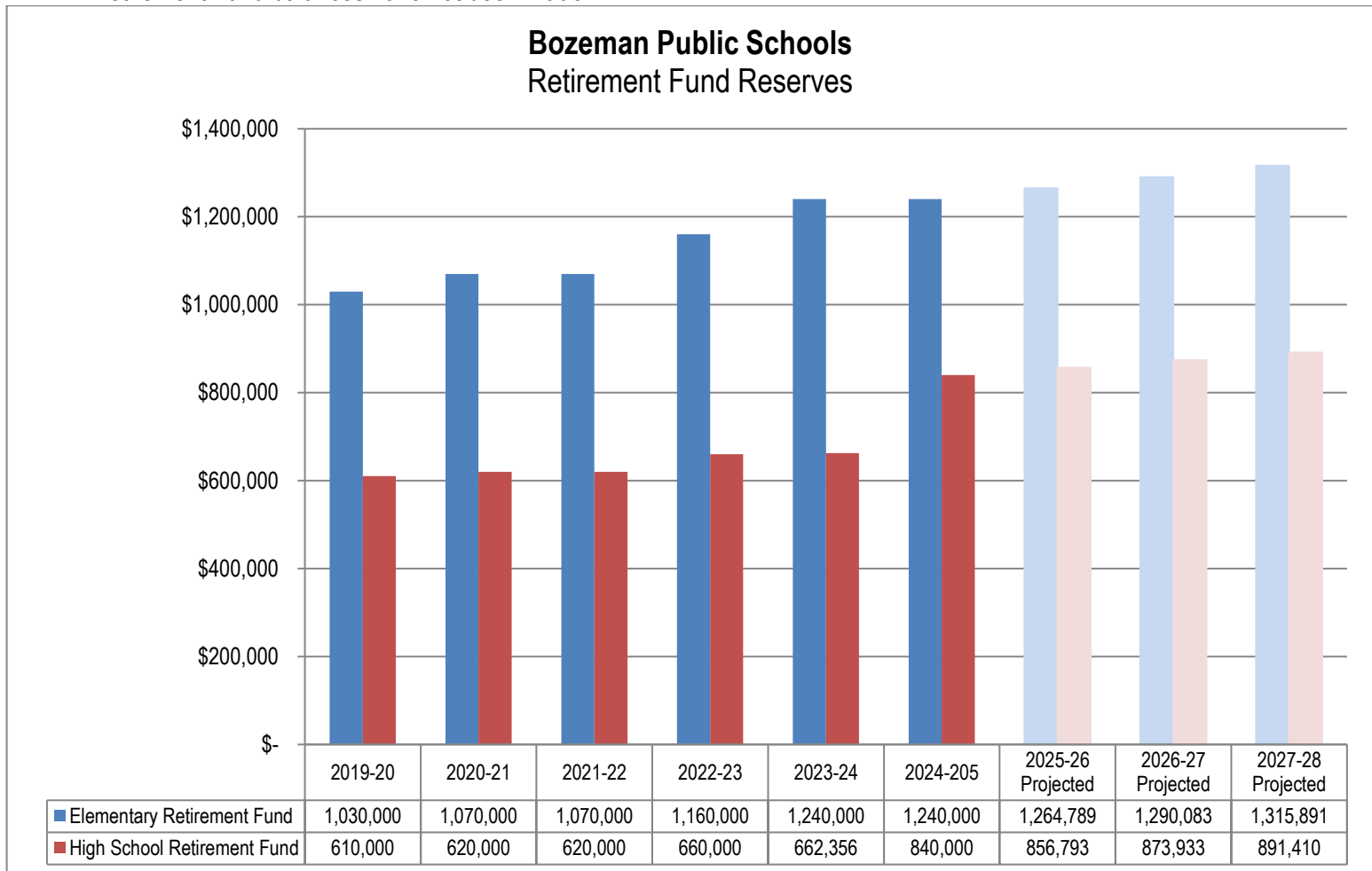
Because state law restricts Retirement Fund expenditures to certain costs, Retirement Fund balances are considered restricted fund balances in accordance with GASB Statement 54. State law (20-9-501, MCA) limits districts to a maximum reserve of 20% in the Retirement Fund. Fund balances above that amount must be reappropriated—or used to reduce revenue requirements in the ensuing fiscal year. The District was able to reserve the full 20% for both the Elementary & High School District for the 2024-25 school year. The intent is to continue to levy enough for the upcoming fiscal year, to have reserves at 20% for the future as well.

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

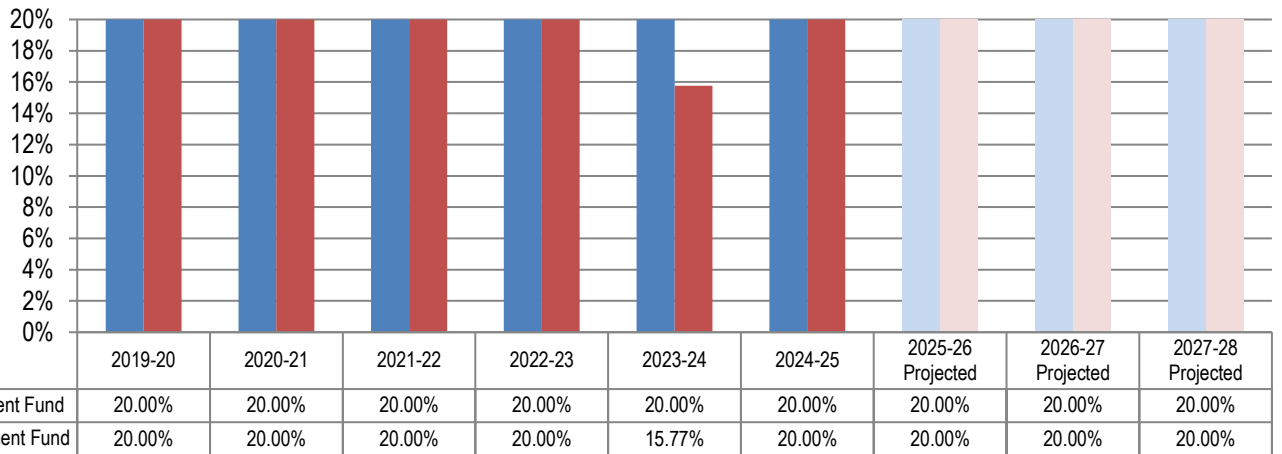
- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore, tax impact—caused by these future debt issues.

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 as a Percentage of Ensuing Year Budget (20% Max)



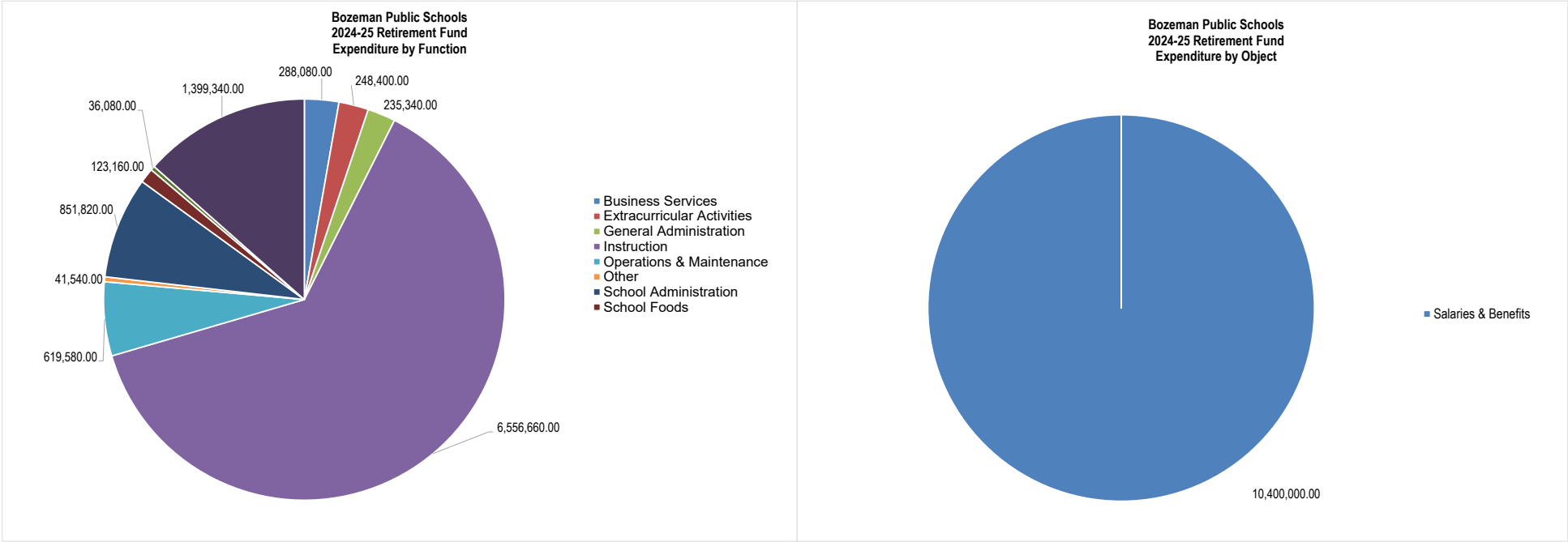
Source: District records

Bozeman Elementary District
2024-25 Expenditure History & Budget
Retirement Fund

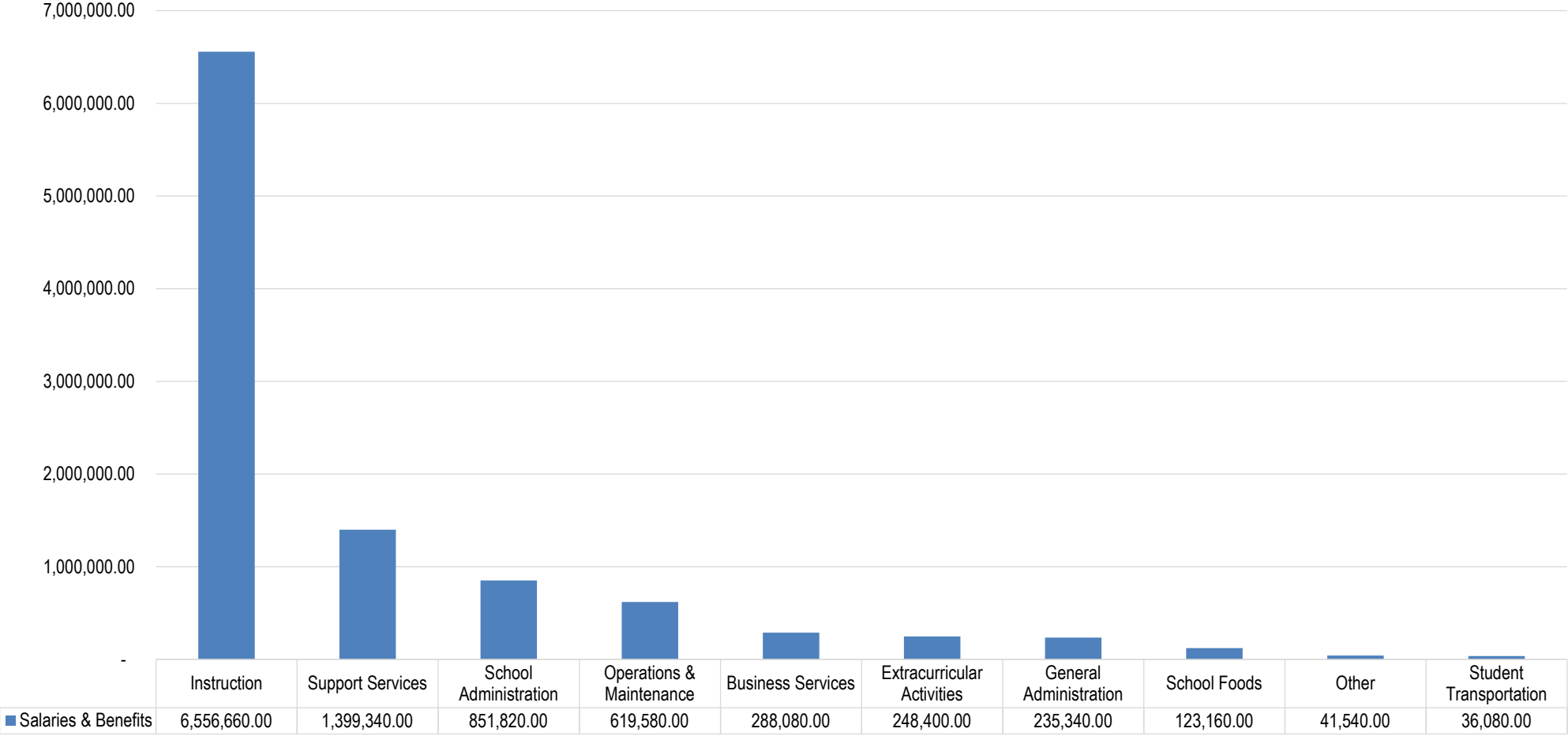
	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24			2025-26	2026-27
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643		4,555	4,429
Budget Per Student	\$ 1,028.32	\$ 995.36	\$ 1,111.28	\$ 1,148.26	\$ 1,210.07	\$ 1,335.34		\$ 1,388.35	\$ 1,456.40
Expenditures By Function	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Instruction	3,141,436	3,170,894	3,220,584	3,576,232	3,685,334	\$ 4,098,820	66.1%	\$ 4,180,784	\$ 4,264,395
Support Services	747,714	726,247	762,181	755,233	855,620	917,600	14.8%	935,939	954,652
General Administration	74,865	84,176	86,044	93,156	94,716	108,500	1.8%	110,669	112,882
School Administration	383,816	373,451	425,423	481,839	472,359	478,020	7.7%	487,579	497,329
Business Services	110,715	104,514	99,998	99,982	101,527	132,680	2.1%	135,333	138,040
Operations & Maintenance	221,708	230,981	231,493	252,663	274,031	294,500	4.8%	300,386	306,393
Student Transportation	19,394	21,973	22,201	19,108	23,750	28,520	0.5%	29,085	29,668
School Foods	78,030	57,143	2	-	134	71,920	1.2%	73,354	74,822
Extracurricular Activities	29,854	25,285	32,616	29,461	29,983	27,900	0.5%	28,448	29,021
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	98,600	33,836	98,600	33,836	82,422	41,540	0.7%	42,370	43,216
Total For Location	\$ 4,906,134	\$ 4,828,499	\$ 4,962,965	\$ 5,406,025	\$ 5,629,241	\$ 6,200,000	100.0%	\$ 6,323,947	\$ 6,450,417
Expenditures By Object	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Salaries & Benefits	\$ 4,906,134	\$ 4,828,499	\$ 4,962,965	\$ 5,406,025	\$ 5,629,241	\$ 6,200,000	100.0%	\$ 6,323,947	\$ 6,450,417
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-
Property Services	-	-	-	-	-	-	0.0%	-	-
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	-	-	-	-	-	-	0.0%	-	-
Total For Location	\$ 4,906,134	\$ 4,828,499	\$ 4,962,965	\$ 5,406,025	\$ 5,629,241	\$ 6,200,000	100.0%	\$ 6,323,947	\$ 6,450,417

Bozeman High School District
2024-25 Expenditure History & Budget
Retirement Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 1,111.86	\$ 1,246.96	\$ 1,224.41	\$ 1,315.27	\$ 1,362.25	\$ 1,531.17		\$ 1,552.16	\$ 1,538.07	\$ 1,588.40
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	1,465,344	1,631,348	1,663,986	\$ 1,946,952	2,155,381	\$ 2,457,840 58.5%		\$ 2,506,990	\$ 2,557,134	\$ 2,608,275
Support Services	308,176	336,091	280,219	324,616	329,900	481,740 11.5%		491,366	501,197	511,220
General Administration	75,179	85,575	89,436	97,724	102,250	126,840 3.0%		129,377	131,965	134,605
School Administration	214,086	251,873	257,851	272,900	267,196	373,800 8.9%		381,274	388,900	396,677
Business Services	84,158	104,274	105,454	107,516	111,771	155,400 3.7%		158,506	161,676	164,910
Operations & Maintenance	177,283	218,697	230,908	194,907	189,316	325,080 7.7%		331,580	338,212	344,975
Student Transportation	4,912	5,482	5,682	5,811	6,020	7,560 0.2%		7,711	7,866	8,023
School Foods	34,559	34,499	140,998	184,146	217,649	51,240 1.2%		52,263	53,308	54,375
Extracurricular Activities	109,090	150,124	161,596	165,427	203,221	220,500 5.3%		224,900	229,406	233,989
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	-	167	-	0	-	- 0.0%		-	-	(0)
Total For Location	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	\$ 3,582,705	\$ 4,200,000 100.0%		\$ 4,283,967	\$ 4,369,665	\$ 4,457,048
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	\$ 3,582,705	\$ 4,200,000 100.0%		\$ 4,283,967	\$ 4,369,665	\$ 4,457,048
Prof. & Technical Services	-	-	-	-	-	- 0.0%		-	-	-
Property Services	-	-	-	-	-	- 0.0%		-	-	-
Other Purchased Services	-	-	-	-	-	- 0.0%		-	-	-
Supplies & Materials	-	-	-	-	-	- 0.0%		-	-	-
Property & Equipment	-	-	-	-	-	- 0.0%		-	-	-
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	-	-	-	-	-	- 0.0%		-	-	-
Total For Location	\$ 2,472,787	\$ 2,818,130	\$ 2,936,129	\$ 3,300,000	\$ 3,582,705	\$ 4,200,000 100.0%		\$ 4,283,967	\$ 4,369,665	\$ 4,457,048
169										



Bozeman Public Schools
2024-25 Retirement Funds by Function and Object

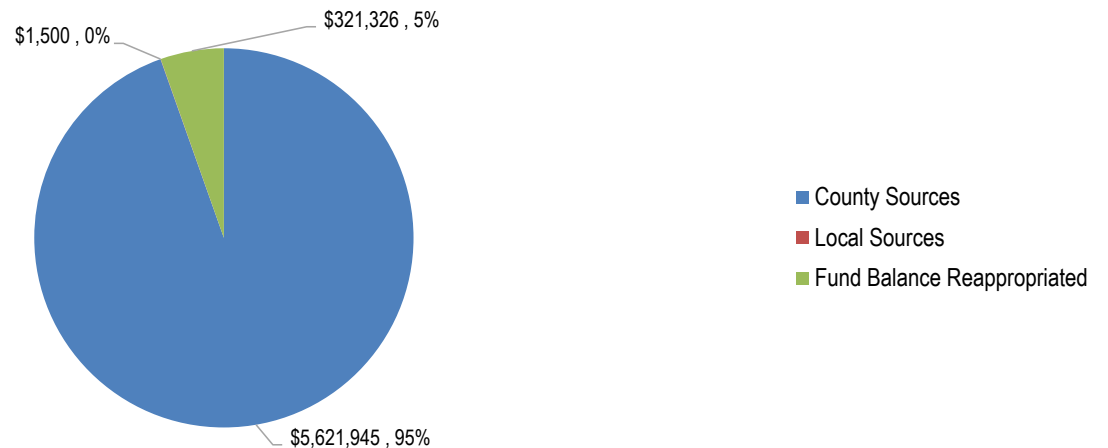


Bozeman Elementary 2024-25 Revenue and Funding Sources Retirement Fund

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>									
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>Gallatin County:</u>									
County Retirement Distribution	4,601,108	5,118,494	4,822,776	5,497,920	-	\$ 5,621,945	94.6%	\$ 5,621,945	5,593,376
Total Gallatin County Revenue	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 5,497,920	\$ -	\$ 5,621,945	94.6%	\$ 5,621,945	\$ 5,593,376
<u>District Revenue:</u>									
Investment Earnings	\$ 22,314	\$ 5,724	\$ 5,045	\$ 8,424	\$ 7,296	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
Other Revenue	\$ 5,326	\$ -	\$ -	\$ 427	\$ -	\$ -	0.0%	\$ -	\$ -
Total District Revenue	\$ 27,640	\$ 5,724	\$ 5,045	\$ 8,851	\$ 7,296	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
Total Revenue	\$ 4,628,748	\$ 5,124,218	\$ 4,827,820	\$ 5,506,771	\$ 7,296	\$ 5,623,445	94.6%	\$ 5,623,445	\$ 5,594,876
Fund Balance Reappropriated	547,392	230,006	525,724	300,580	300,580	321,326	5.4%	576,555	605,124
Total Funding Sources	\$ 5,176,140	\$ 5,354,224	\$ 5,353,545	\$ 5,807,351	\$ 307,876	\$ 5,944,772	100.0%	\$ 6,200,000	\$ 6,200,000

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 351,458,223	\$ 376,060,299	\$ 402,384,520	\$ 430,551,436
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2024-25 Elementary Funding Sources

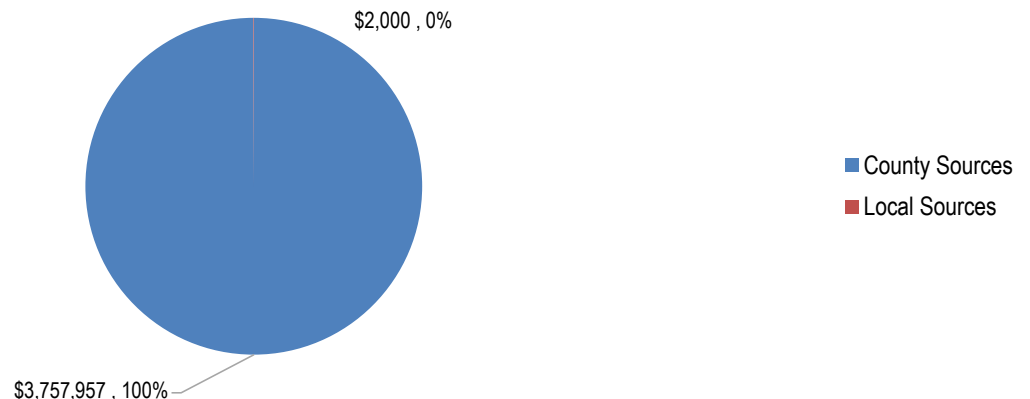


Bozeman High School **2024-25 Revenue and Funding Sources** **Retirement Fund**

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>										
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>Gallatin County:</u>										
County Retirement Distribution	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 5,497,920	\$ -	\$ 3,757,957	99.9%	\$ 4,198,000	\$ 3,757,957	\$ 3,824,805
Total Gallatin County Revenue	\$ 4,601,108	\$ 5,118,494	\$ 4,822,776	\$ 5,497,920	\$ -	\$ 3,757,957	99.9%	\$ 4,198,000	\$ 3,757,957	\$ 3,824,805
<u>District Revenue:</u>										
Investment Earnings	\$ 18,882	\$ 4,077	\$ 2,189	\$ 4,356	\$ 2,393	\$ 2,000	0.1%	\$ 2,000	\$ 2,000	\$ 2,000
Other Revenue	5,326	-	-	427	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 24,208	\$ 4,077	\$ 2,189	\$ 4,782	\$ 2,393	\$ 2,000	0.1%	\$ 2,000	\$ 2,000	\$ 2,000
Total Revenue	\$ 4,625,316	\$ 5,122,571	\$ 4,824,965	\$ 5,502,702	\$ 2,393	\$ 3,759,957	100.0%	\$ 4,200,000	\$ 3,759,957	\$ 3,826,805
Fund Balance Reappropriated	\$ 594,476	\$ 588,697	\$ 283,947	\$ 283,947	\$ 124,060	\$ -	0.0%	\$ 440,043	\$ 457,162	\$ 474,612
Total Funding Sources	<u>\$ 5,219,792</u>	<u>\$ 5,711,268</u>	<u>\$ 5,108,912</u>	<u>\$ 5,786,649</u>	<u>\$ 126,453</u>	<u>\$ 3,759,957</u>	<u>100.0%</u>	<u>\$ 4,640,043</u>	<u>\$ 4,217,118</u>	<u>\$ 4,301,417</u>

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 428,396,363	\$ 458,384,108	\$ 490,470,996	\$ 524,803,966
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

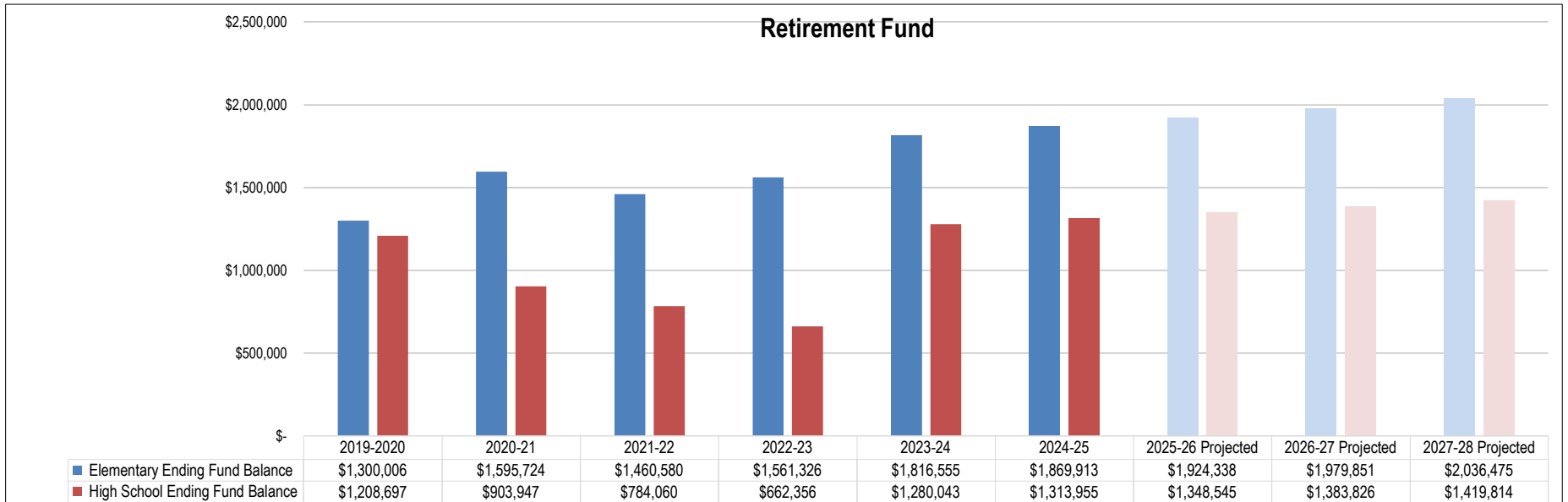
2024-25 High School Funding Sources



Bozeman Public Schools
Fund Balance and Reserve Analysis
Retirement Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,580	\$ 1,561,326	\$ 1,816,555	\$ 1,869,913	\$ 1,924,338	\$ 1,979,851	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 662,356	\$ 1,280,043	\$ 1,313,955	\$ 1,348,545	\$ 1,383,826
Plus: Revenue & Other Sources	4,628,748	5,124,218	4,827,820	5,506,771	5,884,470	5,798,150	5,914,063	6,032,336	6,153,010	2,477,007	2,513,380	2,816,242	3,178,296	4,200,393	3,743,970	3,818,820	3,895,213	3,973,108
Less: Expenditures & Other Uses*	4,906,134	4,828,499	4,962,965	5,406,025	5,629,241	5,744,792	5,859,638	5,976,823	6,096,386	2,472,787	2,818,130	2,936,129	3,300,000	3,582,705	3,710,058	3,784,230	3,859,931	3,937,121
Ending Fund Balance	\$ 1,300,006	\$ 1,595,724	\$ 1,460,580	\$ 1,561,326	\$ 1,816,555	\$ 1,869,913	\$ 1,924,338	\$ 1,979,851	\$ 2,036,475	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 662,356	\$ 1,280,043	\$ 1,313,955	\$ 1,348,545	\$ 1,383,826	\$ 1,419,814

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	1,030,000	1,070,000	1,070,000	1,160,000	1,240,000	1,240,000	1,264,789	1,290,083	1,315,891	610,000	620,000	620,000	660,000	662,356	840,000	856,793	873,933	891,410
Plus: Fund Balance Reappropriated	547,392	230,006	525,724	300,580	321,326	576,555	605,124	634,254	663,960	594,476	588,697	283,947	124,060	-	440,043	457,162	474,612	492,417
Beginning Fund Balance	\$ 1,577,392	\$ 1,300,006	\$ 1,595,724	\$ 1,460,580	\$ 1,561,326	\$ 1,816,555	\$ 1,869,913	\$ 1,924,338	\$ 1,979,851	\$ 1,204,476	\$ 1,208,697	\$ 903,947	\$ 784,060	\$ 662,356	\$ 1,280,043	\$ 1,313,955	\$ 1,348,545	\$ 1,383,826
Budget Amount	\$ 5,150,000	\$ 5,350,000	\$ 5,350,000	\$ 5,800,000	\$ 6,200,000	\$ 6,200,000	\$ 6,323,947	\$ 6,450,417	\$ 6,579,455	\$ 3,050,000	\$ 3,100,000	\$ 3,100,000	\$ 3,300,000	\$ 4,200,000	\$ 4,200,000	\$ 4,283,967	\$ 4,369,665	\$ 4,457,048
Reserves as a Percent of Budget	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	15.77%	20.00%	20.00%	20.00%	20.00%
Legal Reserves Limit	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%



Source: District Records

Bozeman Public Schools



2024-25 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 \$845,302, or < 1% of the District's 2024-25 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—and current largest sources of revenue—is local property taxes. 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 four largest aspects of the program now consist of offering the HiSet (high school equivalency exam), the Early Childhood Literacy program, parent liaison's through THRIVE, and new this year, the "Grow Your Own Teacher" program designed to recruit and retain high quality teachers.

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 2023 – June 2024, the ESOL program had 115 enrolled, while the HiSet (HSE – High School Equivalency) education had 66 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" led 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. With the passage of the Early Literacy Bill during the 2023 legislative session, Pre-K literacy has become an even larger part of the Districts ongoing curriculum. The previous TOSA position has now become a Coordinator of Early literacy. In addition to continuing the adult education portion, it has now grown to include overseeing four early literacy classrooms for Pre-K students. Because

of this, the District will now only be able to allocate half of this positions salary to the Adult Ed fund. The cost to the Adult Education Fund will be \$51,429 for 2024-25.

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 \$259,000 savings to the General Fund and an increase of local Adult Ed taxes in the same amount.

Beginning with the 2024-25 school year, the District will offer a "Grow Your Own Teacher" program. This vision of the program is to actively recruit and support Bozeman School District graduates and classified employees who display aptitude and a passion for entering the teaching profession.

The program has two separate pathways. The first is for Bozeman School graduates. This pathway allows for the District to identify students in the middle and high school students and recruit them to take dual enrollment courses in education throughout high school. Once they enroll in college, the District will provide a scholarship for tuition assistance and will encourage these students to work in the District as a Paraprofessional during their college term. This will not only help with the current Paraprofessional shortfall but will also ensure that the District has quality and quantity applicants to choose from for future teaching positions.

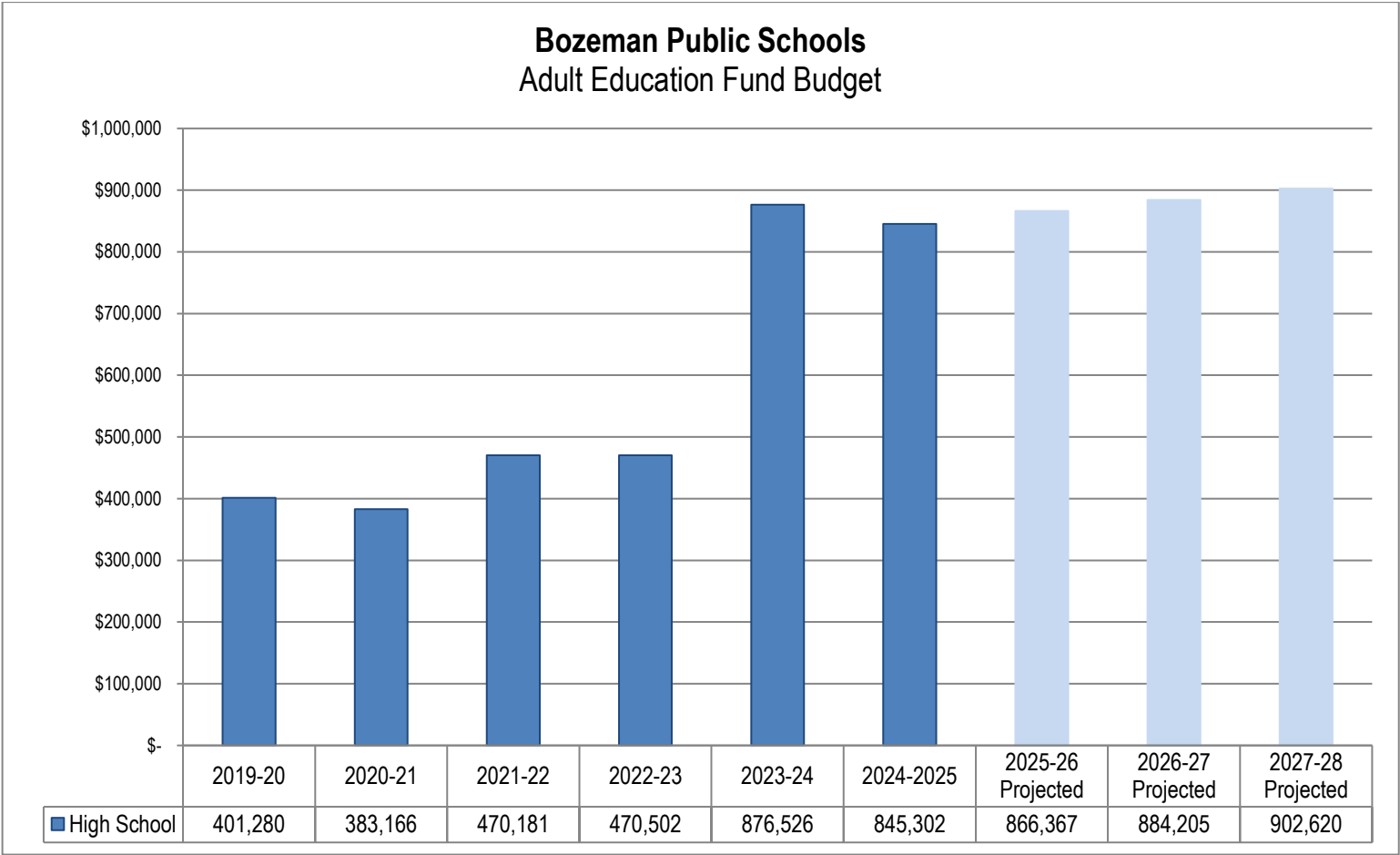
The second pathway is for current Classified employees. These are employees of the District that display an aptitude and talent for becoming prospective teachers. Once again, the District will provide tuition assistance for select finalists in order to provide them with a pathway in teaching.

Overall, the District budgeted \$25,000 for the first year of this program and received nine applications from current Paraprofessionals for it. The program is expected to grow in future years.

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 English as a Second Language programs. The department previously had course offerings for community members in many areas. Through the pandemic, that approach changed, and are no longer offered, as the demand is no longer prevalent. Therefore, the Adult Education program has grown in different ways with THRIVE, Bozeman Early Literacy, and now the Grow Your Own Teacher program. The budget for the Adult Education fund is permissively levied.

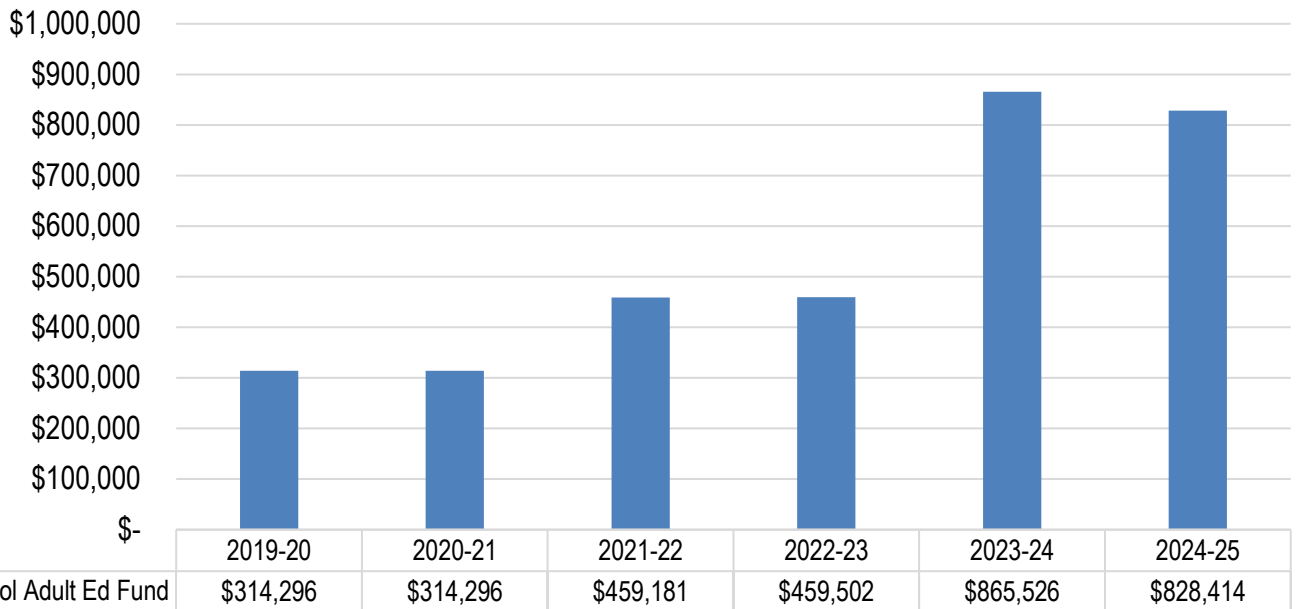
The graph below shows the growing budgets for this fund:



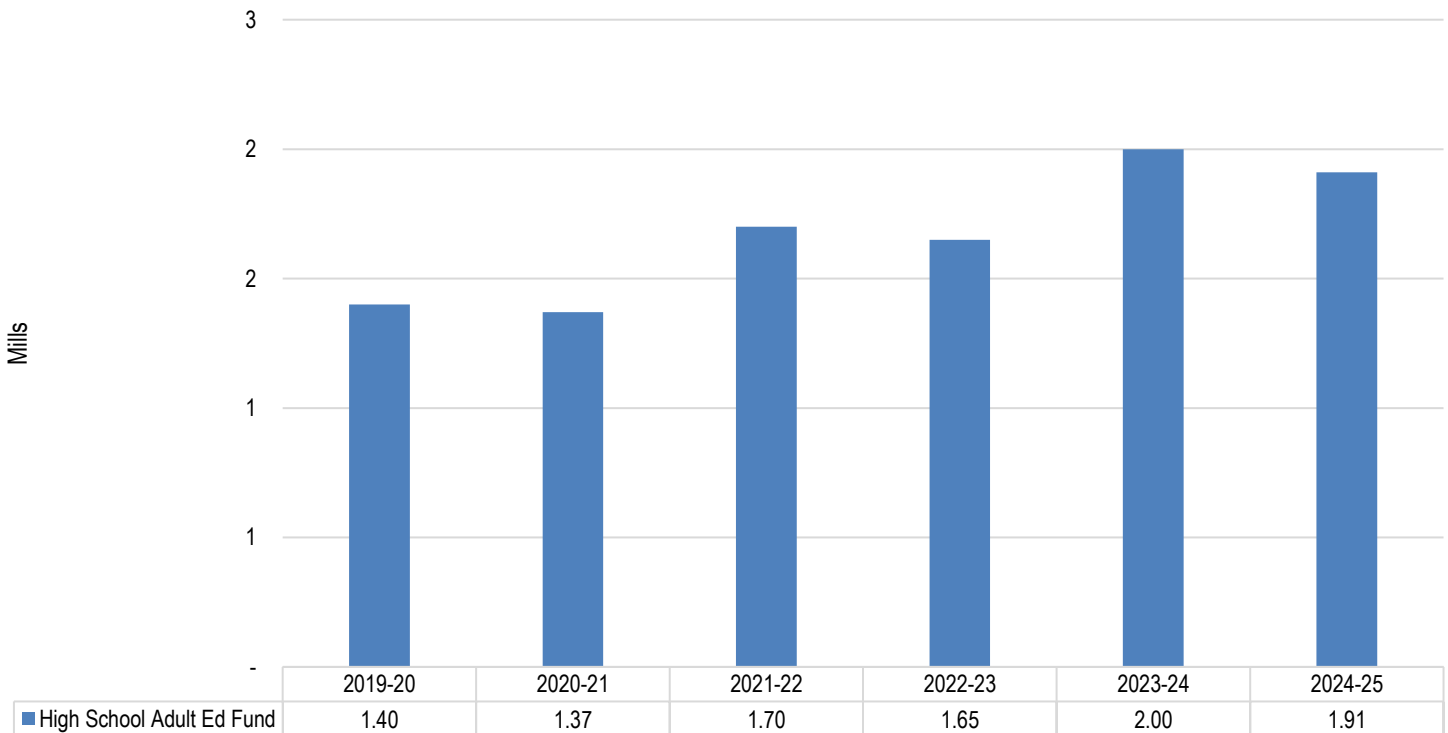
Source: District records

The following graphs present a five-year history of Adult Education Fund dollars and mills levied. In 2024-25, the High School Districts will levy 1.91 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

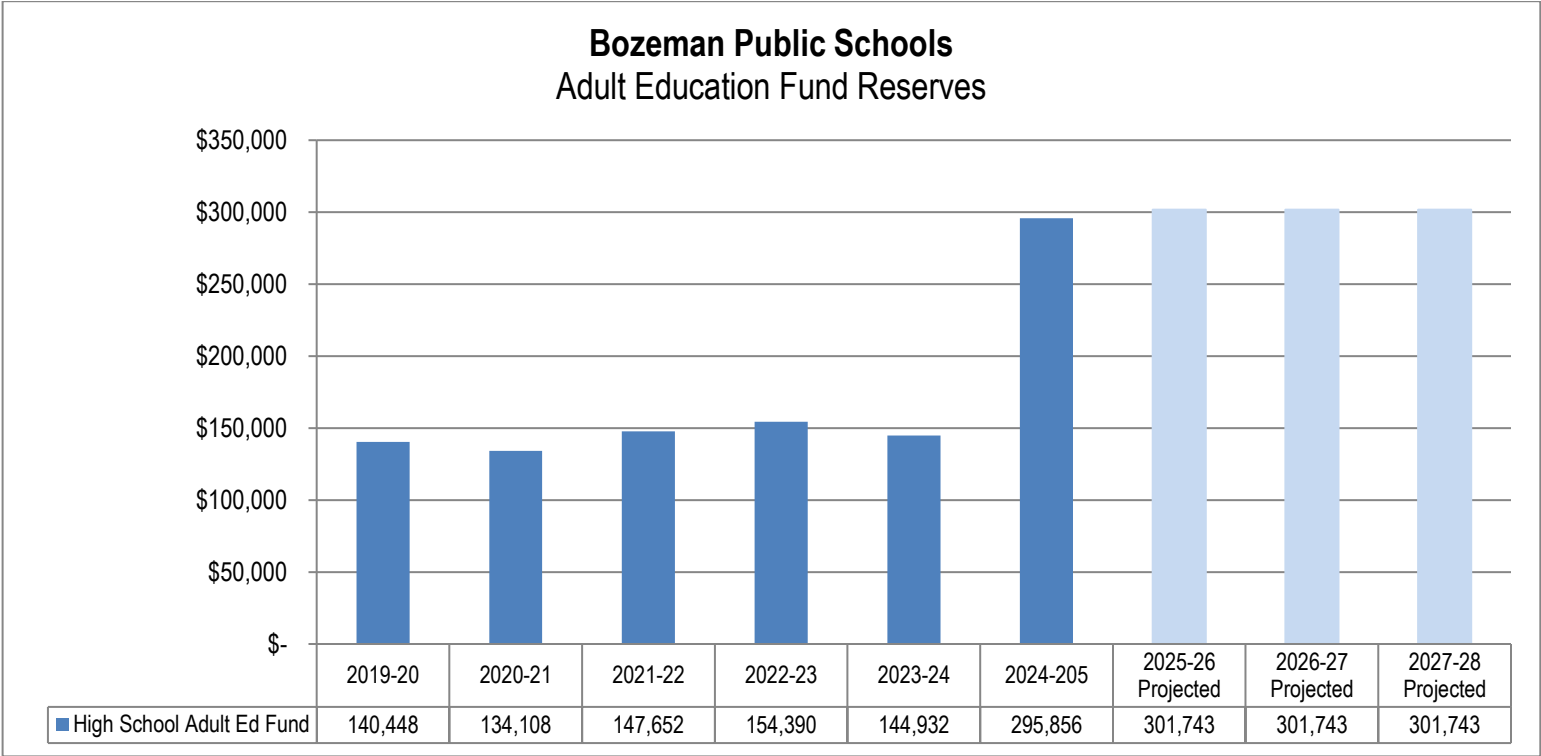
Fund Balances and Reserves

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. The District was able to reserve the full 35% for the 2024-25 fiscal year, and able to decrease the taxes levied.

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

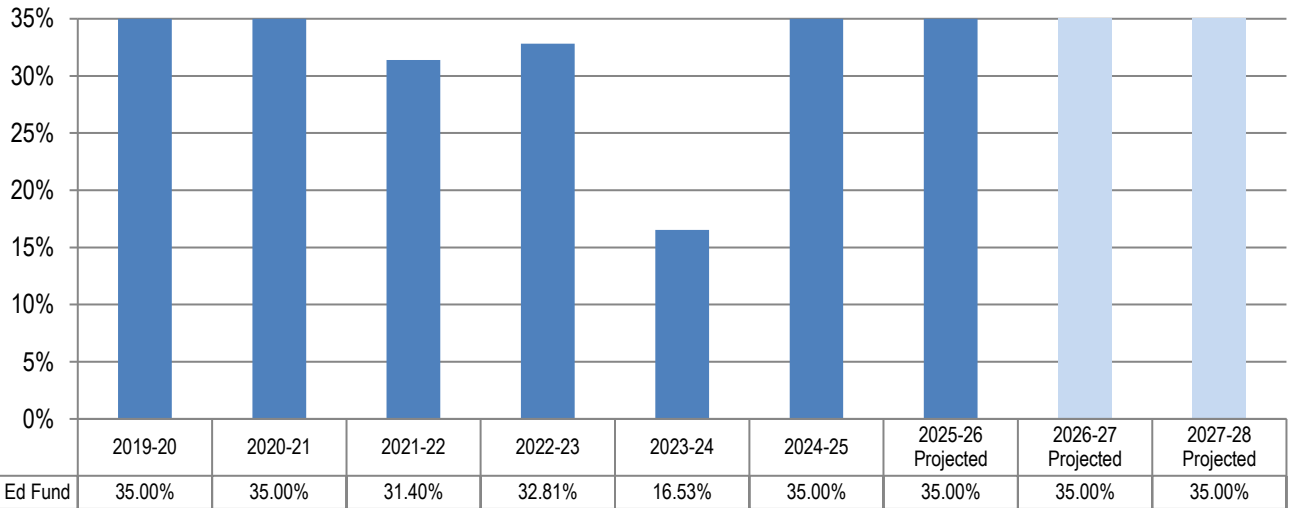
- Reserves are important to ensure adequate cash flow
- Reserves can be used as a funding source for emergency budget amendments
- When the District issues debt, the rating agencies place a high emphasis on adequate reserves, so the strong reserve balances will help reduce interest costs—and therefore,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

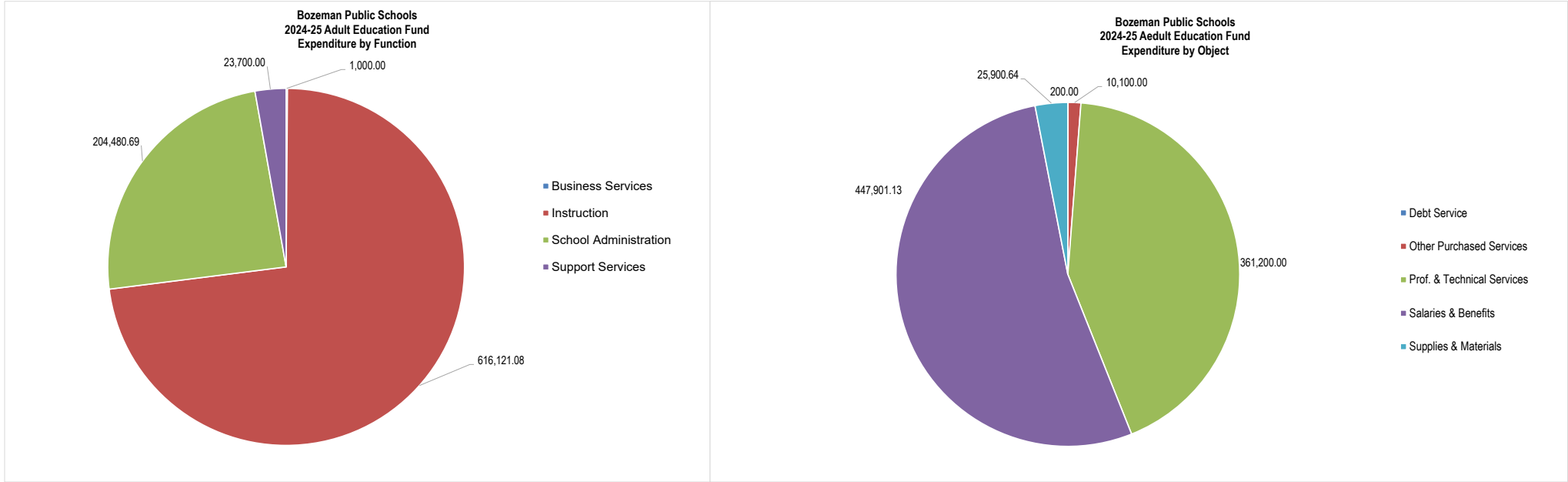
Adult Education Fund Reserves as a Percentage of Ensuing Year Budget (35% Max)



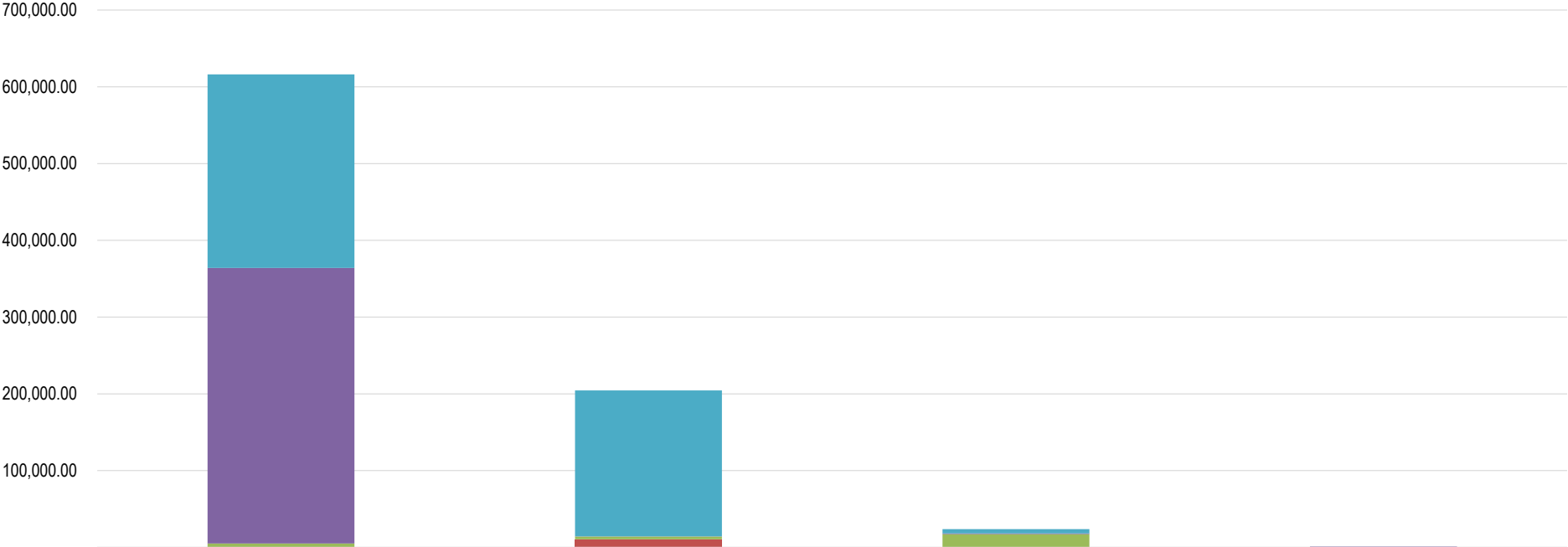
Source: District records

Bozeman High School District
2024-25 Expenditure History & Budget
Adult Education Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 157.39	\$ 155.74	\$ 190.01	\$ 187.53	\$ 262.72	\$ 308.17		\$ 313.90	\$ 311.23	\$ 321.68
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	153,531	153,824	246,639	\$ 297,691	513,554	\$ 616,121	72.9%	\$ 630,714	\$ 643,153	\$ 655,961
Support Services	3,434	4,977	5,492	5,090	6,242	23,700	2.8%	24,174	24,311	24,450
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	192,307	193,071	203,446	167,711	171,165	204,481	24.2%	210,459	215,701	221,148
Business Services	768	107	79	10	-	1,000	0.1%	1,020	1,040	1,061
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	\$ 350,040	\$ 351,980	\$ 455,655	\$ 470,502	\$ 690,962	\$ 845,302	100.0%	\$ 866,367	\$ 884,205	\$ 902,620
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 337,562	\$ 343,970	\$ 436,924	\$ 407,421	\$ 433,215	\$ 447,901	53.0%	\$ 459,028	\$ 469,166	\$ 479,628
Prof. & Technical Services	1,451	780	1,105	50,683	250,621	361,200	42.7%	370,514	377,924	385,483
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	9,486	3,935	3,288	6,508	2,314	10,100	1.2%	10,302	10,508	10,718
Supplies & Materials	1,541	3,296	14,339	5,890	4,813	25,901	3.1%	26,319	26,398	26,579
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	200	0.0%	204	208	212
Total For Location	\$ 350,040	\$ 351,980	\$ 455,655	\$ 470,502	\$ 690,962	\$ 845,302	100.0%	\$ 866,367	\$ 884,205	\$ 902,620
182										



Bozeman Public Schools
2024-25 Adult Education Funds by Function and Object



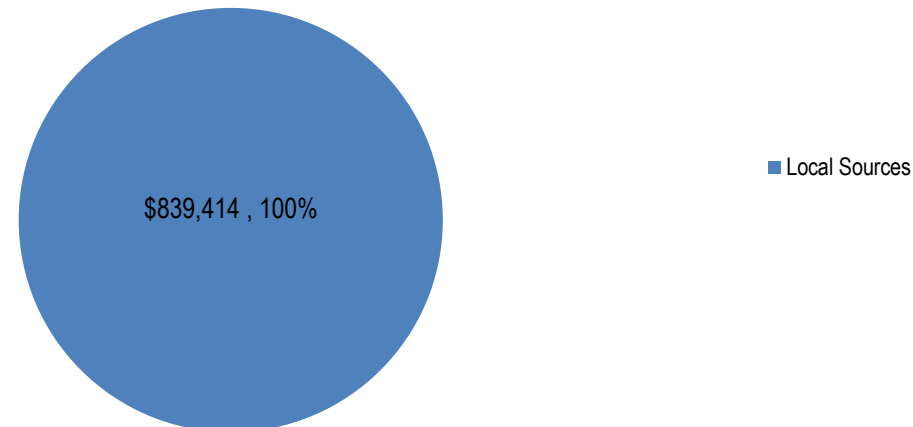
	Instruction	School Administration	Support Services	Business Services
Salaries & Benefits	252,120.44	190,280.69	5,500.00	
Prof. & Technical Services	359,000.00	200.00	1,000.00	1,000.00
Supplies & Materials	5,000.64	3,700.00	17,200.00	
Other Purchased Services		10,100.00		
Debt Service		200.00		

Bozeman High School **2024-25 Revenue and Funding Sources** **Adult Education Fund**

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>										
Total State of Montana Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>Gallatin County:</u>										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>District Revenue:</u>										
Property Tax Levy	\$ 310,753	\$ 313,410	\$ 457,159	\$ 458,092	\$ 842,068	\$ 828,414	98.7%	\$ 834,302	\$ 834,302	\$ 834,302
Penalties and Interest on Delinquent Taxes	\$ 451	\$ 599	\$ 827	\$ 774	\$ 1,096	\$ -	0.0%	\$ -	\$ -	\$ -
Community Education User Fees	\$ 23,145	\$ 13,557	\$ 3,869	\$ 552	\$ -	\$ 6,500	0.8%	\$ 6,500	\$ 6,500	\$ 6,500
HiSET Testing Fees	\$ -	\$ -	\$ -	\$ -	\$ 842	\$ 4,000	0.5%	\$ 4,000	\$ 4,000	\$ 4,000
Investment Earnings	\$ 3,238	\$ 548	\$ 538	\$ 1,627	\$ 3,768	\$ 500	0.1%	\$ 500	\$ 500	\$ 500
Total District Revenue	\$ 337,586	\$ 328,114	\$ 462,393	\$ 461,045	\$ 847,773	\$ 839,414	100.0%	\$ 845,302	\$ 845,302	\$ 845,302
Total Revenue	\$ 337,586	\$ 328,114	\$ 462,393	\$ 461,045	\$ 847,773	\$ 839,414	100.0%	\$ 845,302	\$ 845,302	\$ 845,302
Fund Balance Reappropriated	\$ 52,984	\$ 46,870	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 5,888	\$ -	\$ -
Total Funding Sources	\$ 390,570	\$ 374,984	\$ 462,393	\$ 461,045	\$ 847,773	\$ 839,414	100.0%	\$ 851,190	\$ 845,302	\$ 845,302

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	1.40	1.37	1.70	1.65	1.65	1.91	1.80	1.68	1.57

2024-25 High School Funding Sources



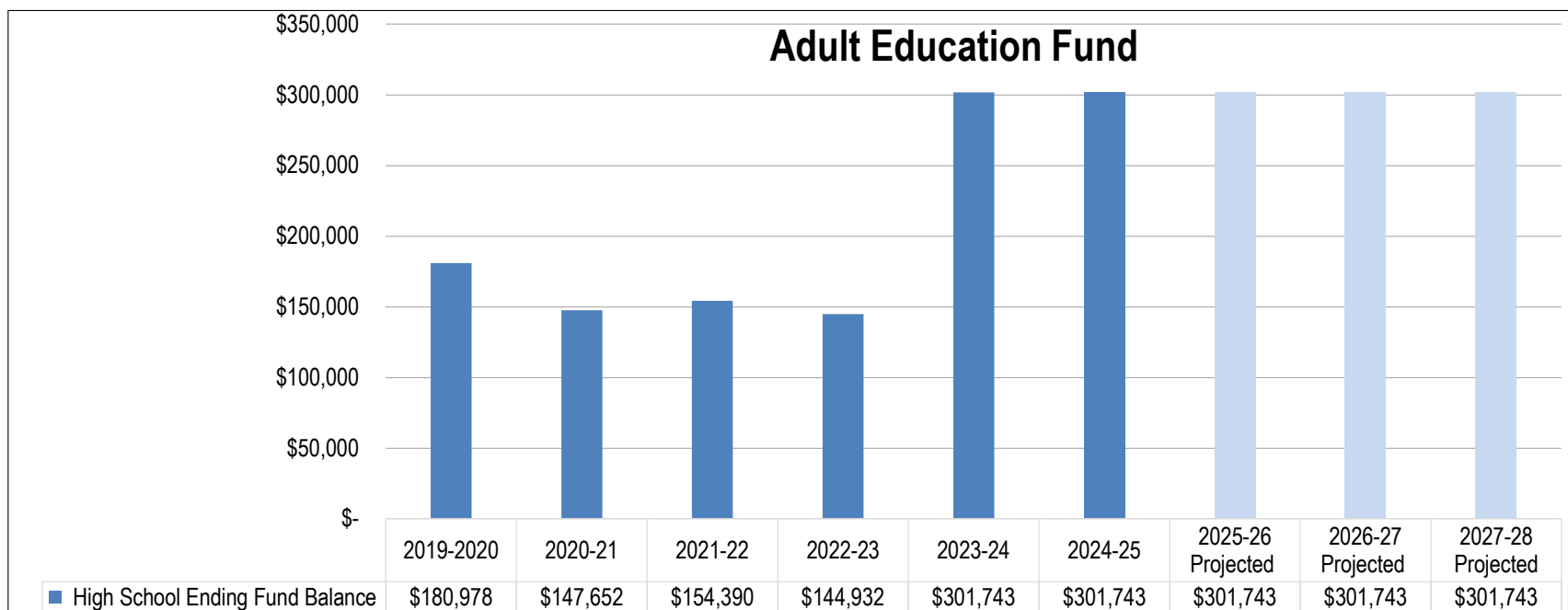
Bozeman Public Schools

Fund Balance and Reserve Analysis

Adult Education Fund

	High School District								
Fund Balance Analysis and Projections	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 144,932	\$ 301,743	\$ 301,743	\$ 301,743	\$ 301,743
Plus: Revenue & Other Sources	337,586	318,654	462,393	461,045	847,773	714,395	732,198	747,273	762,837
Less: Expenditures & Other Uses*	350,040	351,980	455,655	470,502	690,962	714,395	732,198	747,273	762,837
Ending Fund Balance	\$ 180,978	\$ 147,652	\$ 154,390	\$ 144,932	\$ 301,743	\$ 301,743	\$ 301,743	\$ 301,743	\$ 301,743

	High School District								
Reserves Analysis	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	140,448	134,108	147,652	154,390	144,932	295,856	301,743	301,743	301,743
Plus: Fund Balance Reappropriated	52,984	46,870	-	-	-	5,888	-	-	-
Beginning Fund Balance	\$ 193,432	\$ 180,978	\$ 147,652	\$ 154,390	\$ 144,932	\$ 301,743	\$ 301,743	\$ 301,743	\$ 301,743
Budget Amount	\$ 401,280	\$ 383,166	\$ 470,181	\$ 470,502	\$ 876,526	\$ 845,302	\$ 866,367	\$ 884,205	\$ 902,620
Reserves as a Percent of Budget	35.00%	35.00%	31.40%	32.81%	16.53%	35.00%	34.83%	34.13%	33.43%
Legal Reserves Limit	35%	35%	35%	35%	35%	35%	35%	35%	35%



Bozeman Public Schools



2024-25 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 \$1,446,908 or 1% of the District's 2024-25 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 2024-25, the Bozeman Elementary and High School State Technology Aid allocations were \$27,439.86 and \$18,587.55, 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.

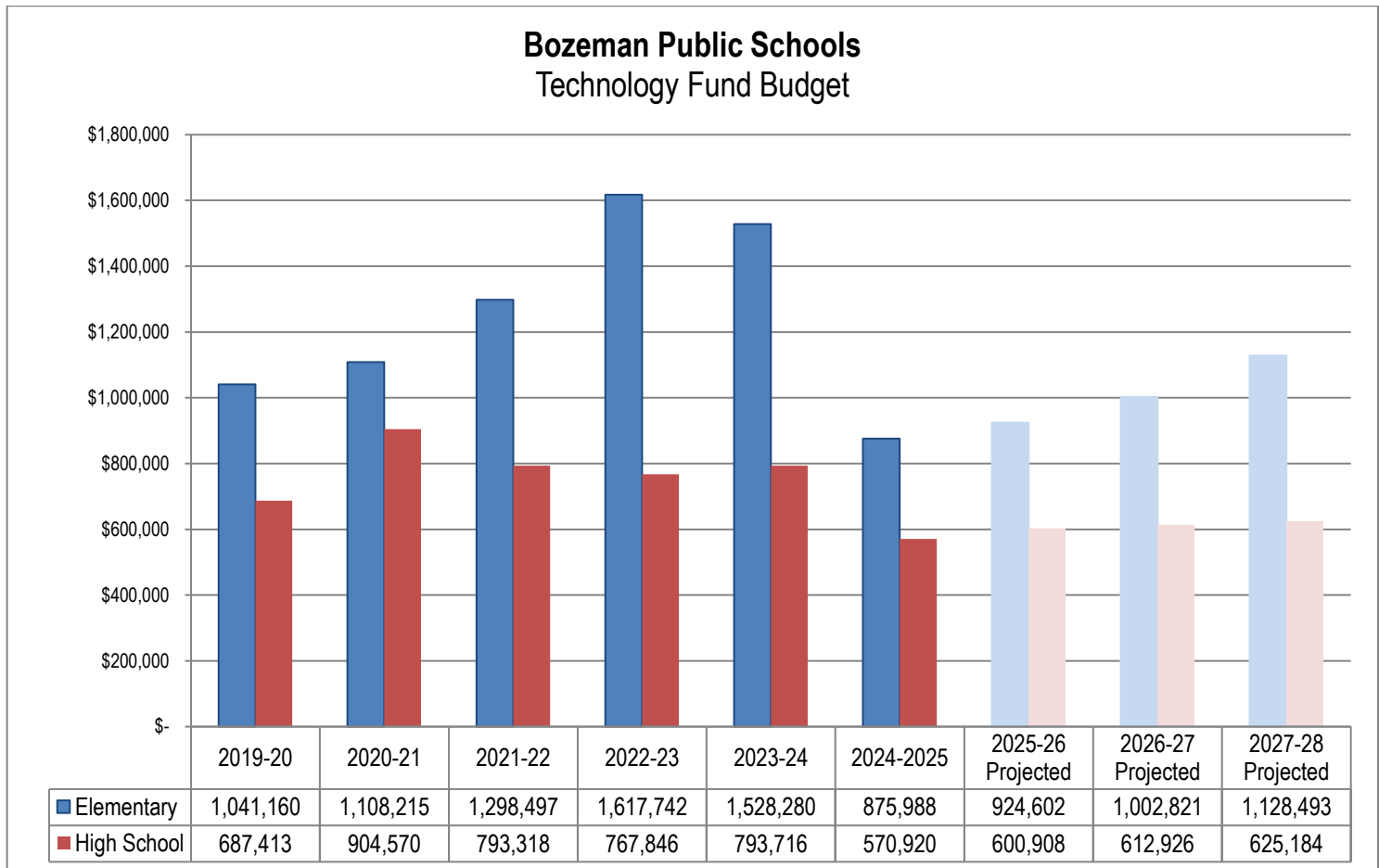
The change on the High School levy was due to the District closely monitoring the adequacy of the previous High School Technology Fund levy of \$200,000 per year. Costs charged to that fund typically exceeded the revenue afforded by the state funding and the previous fixed levy. Therefore, the previous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

The Bozeman School District has an Instructional Technology Vision & Plan that guides Technology Fund purchases.

2024-2025 Adopted Budget: Financial Section

Budget and Taxation History

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



Source: District records

The District currently has a permanent Elementary levy for 3 mills, totaling \$1,054,375 for FY25. 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 1.96 mills--\$694,487--for the 2024-25 fiscal year.

Fiscal Year	Value of 3 mills	Max Levy Allowable by assets	Difference	Levy change from previous year
FY23	673,409.00	673,409.00	-	
FY24	1,071,509.00	714,799.61	(356,709.39)	41,390.61
FY25	1,071,508.77	694,487.48	(377,021.28)	(20,312.13)

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.

2024-2025 Adopted Budget: Financial Section

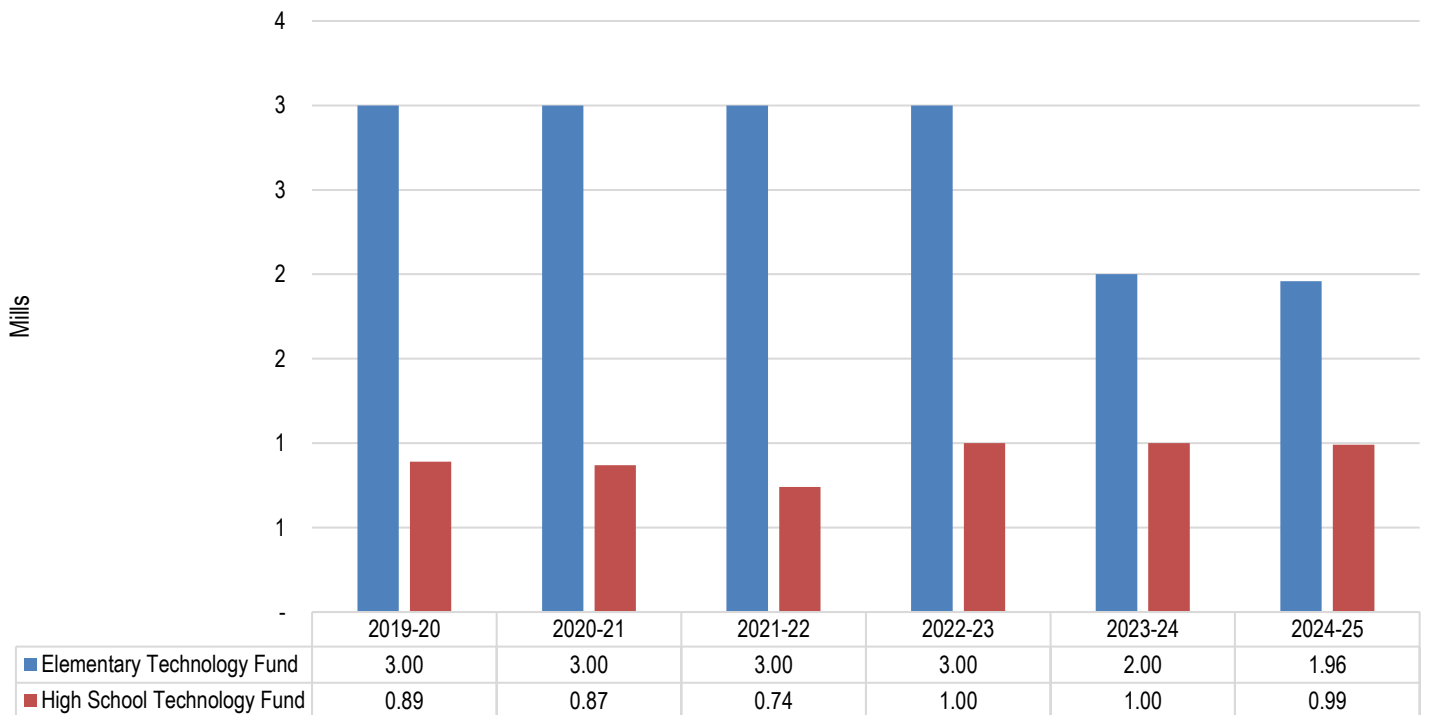
This one mill levy passed and is currently in the third year of a ten-year levy, resulting in a total of \$428,396 for 2024-25. Historical expenditures are not required to justify that levy amount. Please note – the 2024-25 mill amount was originally based on the initial certified taxable value that was presented by the Montana Department of Revenue. Therefore, the budget dollar amount was adopted based on the original mill value. With the re-certified value, the mill value increased. However, because the budget was already adopted, no changes could be made. Therefore, the high school is not able to levy the full 1.0 mill for the 2024-25 budget. The following graphs present a five-year history of Technology Fund dollars and mills levied for both the Elementary and High School Districts. In 2024-25, the Elementary and High School Districts will levy 1.98 mills and 0.99 mill, respectively.

The 2.97 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.

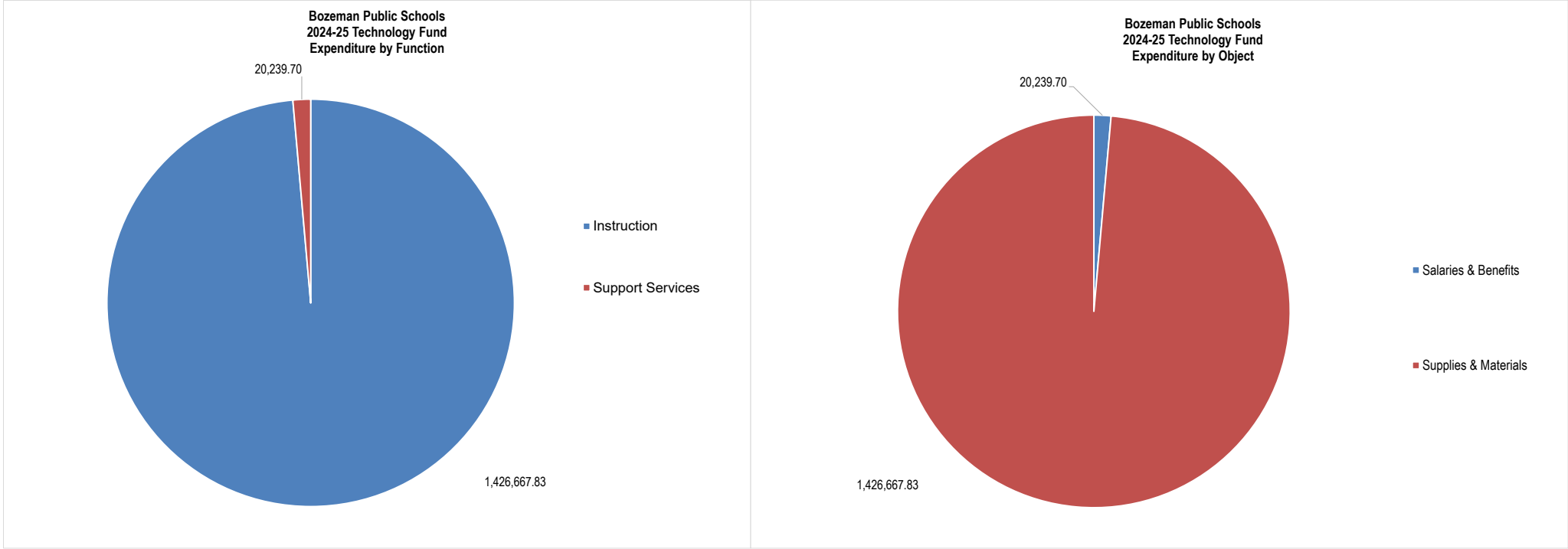
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Technology Fund balances have not been made.

Bozeman Elementary District
2024-25 Expenditure History & Budget
Technology Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	4,771	4,851	4,466	4,708	4,652	4,643		4,555	4,429	4,415
	\$ 112.43	\$ 103.45	\$ 125.36	\$ 186.95	\$ 293.74	\$ 188.67		\$ 202.99	\$ 226.42	\$ 255.60
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected 2027-28
Instruction	379,592	285,849	307,989	433,181	1,036,099	\$ 861,531	98.3%	\$ 910,145	\$ 988,364	\$ 1,114,036
Support Services	13,850	34,559	33,539	13,978	16,830	14,457	1.7%	14,457	14,457	14,457
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	2,776	-	1,079	-	-	-	0.0%	-	-	-
Business Services	140,193	181,430	217,259	432,997	313,528	-	0.0%	-	-	-
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	\$ 536,411	\$ 501,838	\$ 559,865	\$ 880,155	\$ 1,366,456	\$ 875,988	100.0%	\$ 924,602	\$ 1,002,821	\$ 1,128,493
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 13,850	\$ 14,199	\$ 13,679	\$ 13,978	\$ 16,830	\$ 14,457	1.7%	\$ 14,457	\$ 14,457	\$ 14,457
Prof. & Technical Services	184,797	207,932	212,026	219,789	184,685	-	0.0%	-	-	-
Property Services	-	-	-	700	-	-	0.0%	-	-	-
Other Purchased Services	124	-	171	-	1,353	-	0.0%	-	-	-
Supplies & Materials	337,640	238,116	333,989	645,506	542,408	861,531	98.3%	910,145	988,364	1,114,036
Property & Equipment	-	41,591	-	-	621,005	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	182	174	-	0.0%	-	-	-
Total For Location	\$ 536,411	\$ 501,838	\$ 559,865	\$ 880,155	\$ 1,366,456	\$ 875,988	100.0%	\$ 924,602	\$ 1,002,821	\$ 1,128,493
193										

Bozeman High School District
2024-25 Expenditure History & Budget
Technology Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 0.12	\$ 144.27	\$ 195.50	\$ 187.08	\$ 254.26	\$ 208.14		\$ 217.72	\$ 215.74	\$ 222.80
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
						\$ %				
	-	133,980	261,812	\$ 264,017	384,331	\$ 565,137 99.0%		\$ 595,125	\$ 607,027	\$ 619,168
	-	17,710	13,527	5,700	5,929	5,783 1.0%		5,783	5,898	6,016
	-	-	-	-	-	- 0.0%		-	-	-
Instruction	-	-	-	-	-	- 0.0%		-	-	-
Support Services	-	-	-	-	-	- 0.0%		-	-	-
General Administration	-	-	-	-	-	- 0.0%		-	-	-
School Administration	256	174,355	193,460	199,665	278,449	- 0.0%		-	-	-
Business Services	-	-	-	-	-	- 0.0%		-	-	-
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	\$ 256	\$ 326,046	\$ 468,800	\$ 469,382	\$ 668,709	\$ 570,920 100.0%		\$ 600,908	\$ 612,926	\$ 625,184
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
						\$ %				
	\$ -	\$ 5,366	\$ 4,184	\$ 5,700	\$ 5,929	\$ 5,783 1.0%		\$ 5,783	\$ 5,898	\$ 6,016
	-	198,779	203,483	237,489	180,931	- 0.0%		-	-	-
	-	-	-	700	-	- 0.0%		-	-	-
Salaries & Benefits	-	-	-	-	1,353	- 0.0%		-	-	-
Prof. & Technical Services	256	80,309	261,133	225,308	319,116	565,137 99.0%		595,125	607,027	619,168
Property Services	-	41,591	-	-	161,205	- 0.0%		-	-	-
Other Purchased Services	-	-	-	-	-	- 0.0%		-	-	-
Supplies & Materials	-	-	-	-	-	- 0.0%		-	-	-
Property & Equipment	-	-	-	-	-	- 0.0%		-	-	-
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	-	-	-	184	175	- 0.0%		-	-	-
Total For Location	\$ 256	\$ 326,046	\$ 468,800	\$ 469,382	\$ 668,709	\$ 570,920 100.0%		\$ 600,908	\$ 612,926	\$ 625,184



**Bozeman Public Schools
2024-25 Technology Funds by Function and Object**

1,600,000.00
1,400,000.00
1,200,000.00
1,000,000.00
800,000.00
600,000.00
400,000.00
200,000.00
-



Salaries & Benefits
Supplies & Materials

Instruction

Support Services

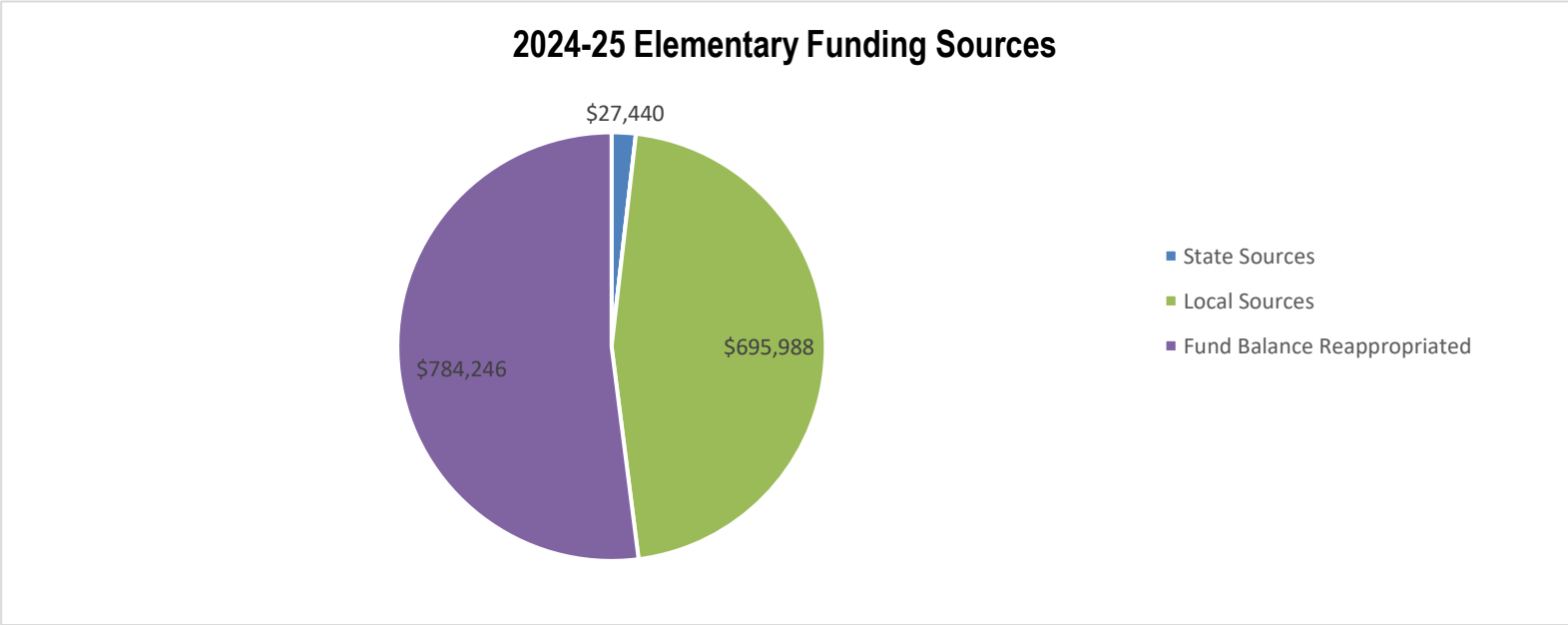
20,239.70

1,426,667.83

Bozeman Elementary
2024-25 Revenue and Funding Sources
Technology Fund

Revenue by Source	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget	
State of Montana:											
State Technology Payment	28,791	\$ 28,601	\$ 20,886	\$ 27,735	\$ 27,439	\$ 27,440	1.8%	\$ 27,440	\$ 27,440	\$ 27,440	
Total State of Montana Revenue	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	\$ 27,439	\$ 27,440	1.8%	\$ 27,440	\$ 27,440	\$ 27,440	
District Revenue:											
Property Tax Levy	\$ 552,200	\$ 571,508	\$ 673,409	\$ -	\$ 698,757	\$ 694,487	46.1%	\$ 743,102	\$ 757,964	\$ 773,123	
Penalties and Interest on Delinquent Taxes	\$ 685	\$ 986	\$ 1,485	\$ 1,103	\$ 1,056	\$ -	0.0%	\$ -	\$ -	\$ -	
Investment Earnings	\$ 4,410	\$ 1,525	\$ 2,171	\$ 4,517	\$ 1,958	\$ 1,500	0.1%	\$ 1,500	\$ 1,500	\$ 1,500	
Other Revenue	\$ 363	\$ 20	\$ 153,540	\$ 43,643	\$ 5,561	\$ -	0.0%	\$ -	\$ -	\$ -	
Total District Revenue	\$ 557,657	\$ 574,038	\$ 830,605	\$ 49,263	\$ 707,331	\$ 695,988	46.2%	\$ 744,602	\$ 759,464	\$ 774,623	
Total Revenue	\$ 586,448	\$ 602,639	\$ 851,492	\$ 76,997	\$ 734,770	\$ 723,428	48.0%	\$ 772,042	\$ 786,904	\$ 802,063	
Fund Balance Reappropriated	453,016	503,052	603,854	895,480	895,480	784,246	52.0%	152,560	215,917	326,430	
Total Funding Sources	\$ 1,039,464	\$ 1,105,691	\$ 1,455,345	\$ 972,477	\$ 1,630,250	\$ 1,507,674	100.0%	\$ 924,602	\$ 1,002,821	\$ 1,128,493	

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106		\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	3.00	3.00	3.00	3.00	3.00	1.96		1.96	1.87	1.78

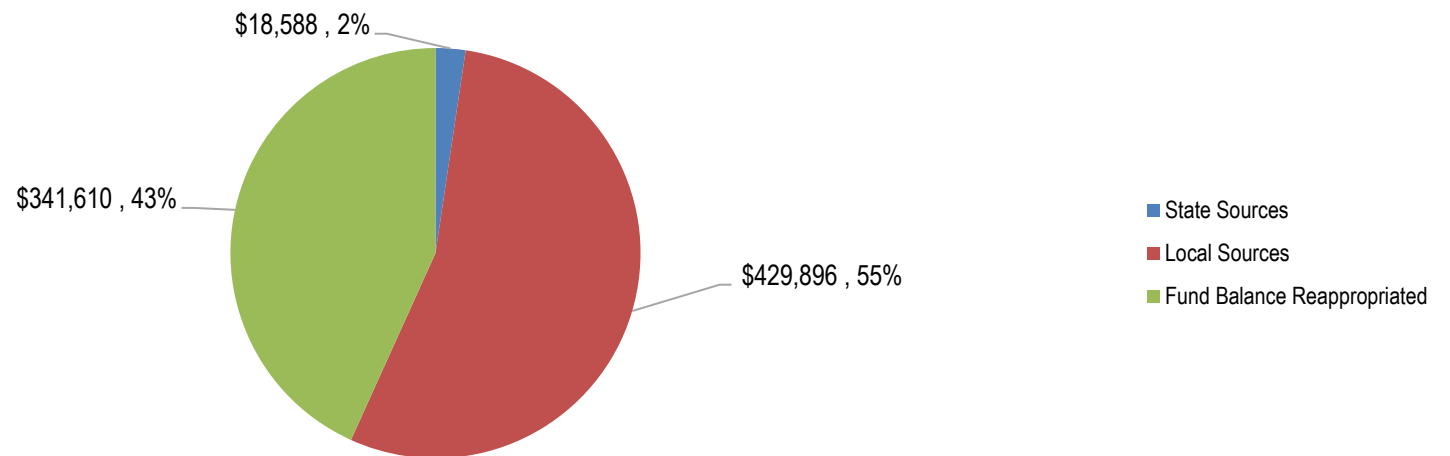


Bozeman High School 2024-25 Revenue and Funding Sources Technology Fund

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>										
<u>State Technology Payment</u>	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	\$ 17,656	\$ 18,588	2.4%	\$ 18,588	\$ 18,588	\$ 18,588
Total State of Montana Revenue	\$ 28,791	\$ 28,601	\$ 20,886	\$ 27,735	\$ 17,656	\$ 18,588	2.4%	\$ 18,588	\$ 18,588	\$ 18,588
<u>District Revenue:</u>										
Property Tax Levy	\$ 197,709	\$ 199,060	\$ 201,047	\$ 276,524	\$ 423,188	\$ 428,396	54.2%	\$ 458,384	\$ 467,552	\$ 476,903
Penalties and Interest on Delinquent Taxes	\$ 298	\$ 392	\$ 398	\$ 423	\$ 588	\$ -	0.0%	\$ -	\$ -	\$ -
<u>Investment Earnings</u>	\$ 4,192	\$ 2,784	\$ 1,378	\$ 2,210	\$ 2,542	\$ 1,500	0.2%	\$ 1,500	\$ 1,500	\$ 1,500
Other Revenue	363	20	153,540	43,643	\$ 5,561	\$ -	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 202,562	\$ 202,257	\$ 356,364	\$ 322,800	\$ 431,879	\$ 429,896	54.4%	\$ 459,884	\$ 469,052	\$ 478,403
Total Revenue	\$ 231,353	\$ 230,858	\$ 377,250	\$ 350,535	\$ 449,535	\$ 448,484	56.8%	\$ 478,472	\$ 487,639	\$ 496,990
Fund Balance Reappropriated	\$ 470,678	\$ 688,218	\$ 580,686	\$ 580,686	\$ 471,532	\$ 341,610	43.2%	\$ 122,436	\$ 213,732	\$ 334,116
Total Funding Sources	\$ 702,031	\$ 919,076	\$ 957,936	\$ 931,221	\$ 921,067	\$ 790,094	100.0%	\$ 600,908	\$ 701,371	\$ 831,106

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	0 Actual	0 Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	0.89	0.87	0.74	1.00	1.00	0.99	0.99	0.94	0.90

2024-25 High School Funding Sources

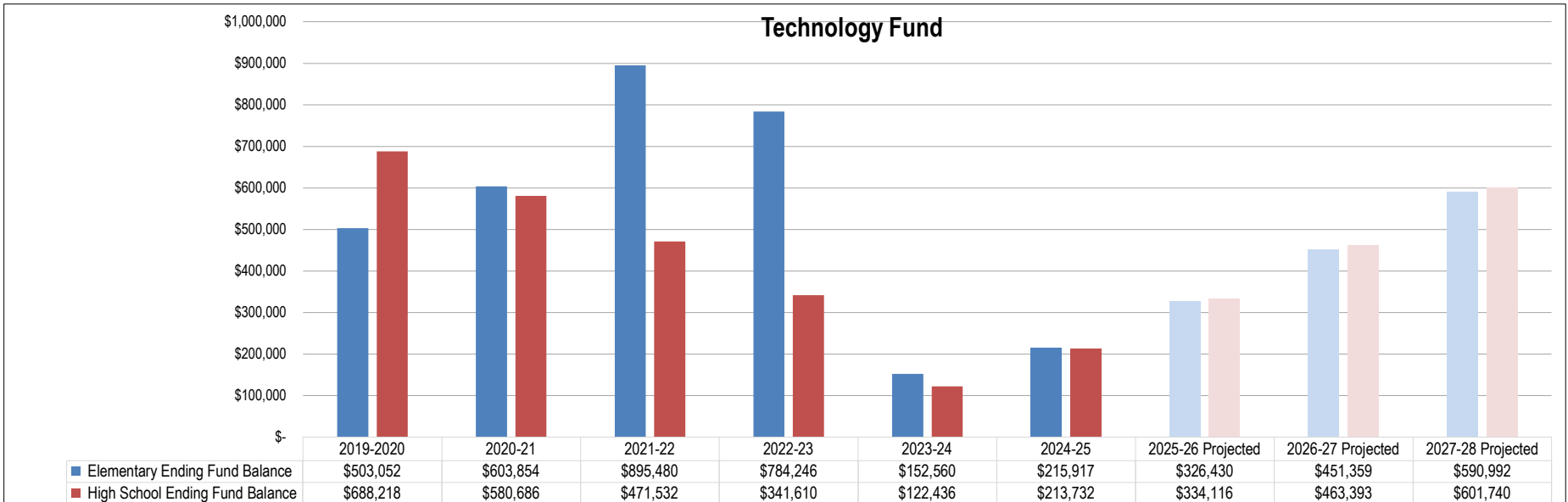


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Technology Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	\$ 152,560	\$ 215,917	\$ 326,430	\$ 451,359	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 341,610	\$ 122,436	\$ 213,732	\$ 334,116	\$ 463,393
Plus: Revenue & Other Sources	586,448	602,639	851,492	768,921	734,770	702,593	749,749	764,165	778,869	217,796	218,514	359,646	339,460	449,535	435,632	464,720	473,613	482,683
Less: Expenditures & Other Uses*	536,411	501,838	559,865	880,155	1,366,456	639,236	639,236	639,236	639,236	256	326,046	468,800	469,382	668,709	344,336	344,336	344,336	344,336
Ending Fund Balance	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	\$ 152,560	\$ 215,917	\$ 326,430	\$ 451,359	\$ 590,992	\$ 688,218	\$ 580,686	\$ 471,532	\$ 341,610	\$ 122,436	\$ 213,732	\$ 334,116	\$ 463,393	\$ 601,740

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	453,016	503,052	603,854	895,480	784,246	152,560	215,917	326,430	451,359	470,678	688,218	580,686	471,532	341,610	122,436	213,732	334,116	463,393
Beginning Fund Balance	\$ 453,016	\$ 503,052	\$ 603,854	\$ 895,480	\$ 784,246	\$ 152,560	\$ 215,917	\$ 326,430	\$ 451,359	\$ 470,678	\$ 688,218	\$ 580,686	\$ 471,532	\$ 341,610	\$ 122,436	\$ 213,732	\$ 334,116	\$ 463,393
Budget Amount	\$ 1,041,160	\$ 1,108,215	\$ 1,298,497	\$ 1,617,742	\$ 1,527,985	\$ 875,988	\$ 924,602	\$ 1,002,821	\$ 1,128,493	\$ 687,413	\$ 904,570	\$ 793,318	\$ 767,846	\$ 794,594	\$ 570,920	\$ 600,908	\$ 612,926	\$ 625,184
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

Bozeman Public Schools



2024-25 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 have been lower in prior years. In addition to the Transformational Learning payment, the District has been approved for additional funding through the Montana Advanced Opportunity Act. All of these funds will come directly from the State in 2024-25. These payments are to be used to cover the costs of innovative learning in addition to the new addition of a work-based learning program. Together, the Transformational Learning Payment and the Montana Advanced Opportunity Grant will total \$324,234.71, or <1% of the District's 2024-25 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: \$3,922 and \$23,713 in the Elementary and High School Districts, respectively. Neither the Elementary or High School will permissively levy for additional funding.

In addition, The Montana Advanced Opportunity Act was revised with 20-7-1501-1503 and 1506, MCA, (HB 257, 2023 legislative session), and provides state funding to school districts for expanding personalized learning opportunities for students to accelerate their career and college readiness and reduce out-of-pocket costs for families; empower students to actively engage in forming successful postsecondary pathways. The grant was awarded to both the High School & Elementary Districts receiving \$296,598.20 for 2024-25.

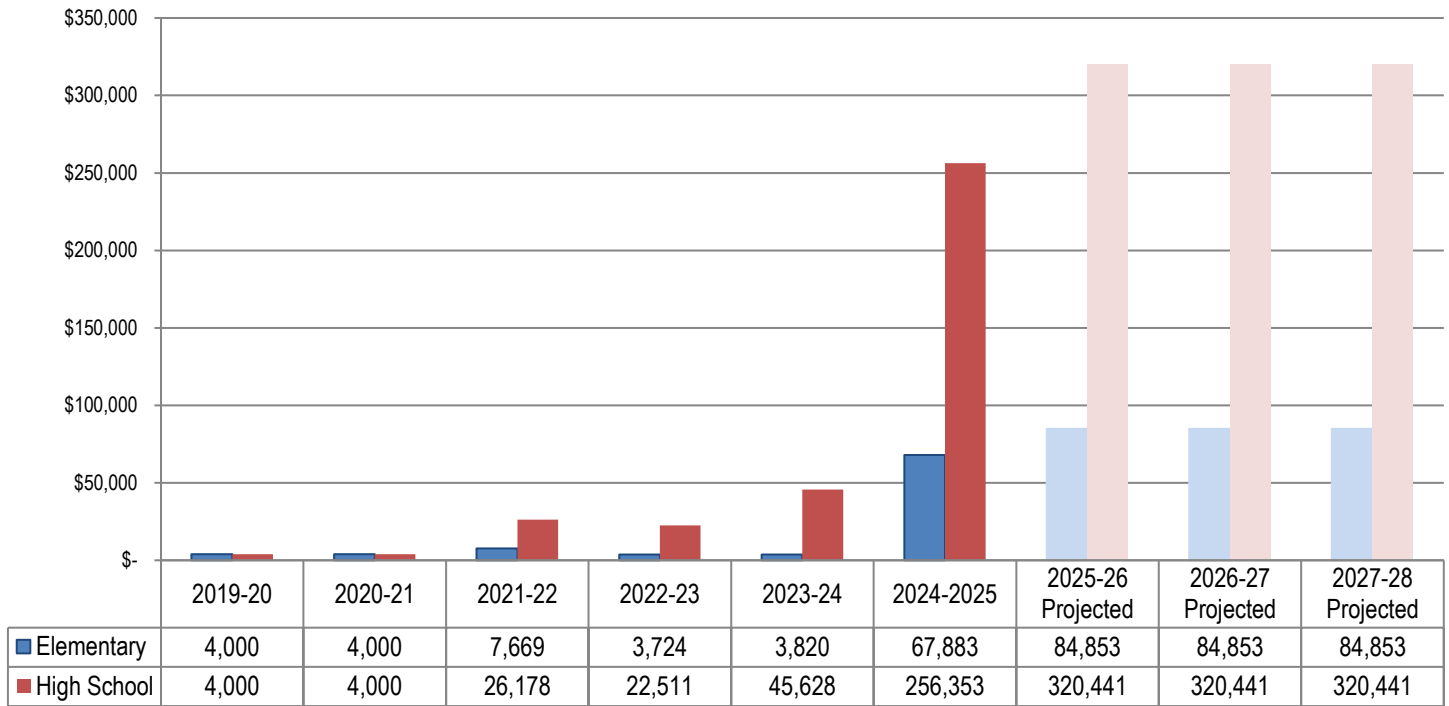
Bozeman Public Schools Overview

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.

Bozeman Public Schools Flexibility Fund Budget



Source: District records

The local levies to match the state transformational learning funds are authorized by law, but to mitigate property taxes for our constituents, the District did not levy them in 2024-25.

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.

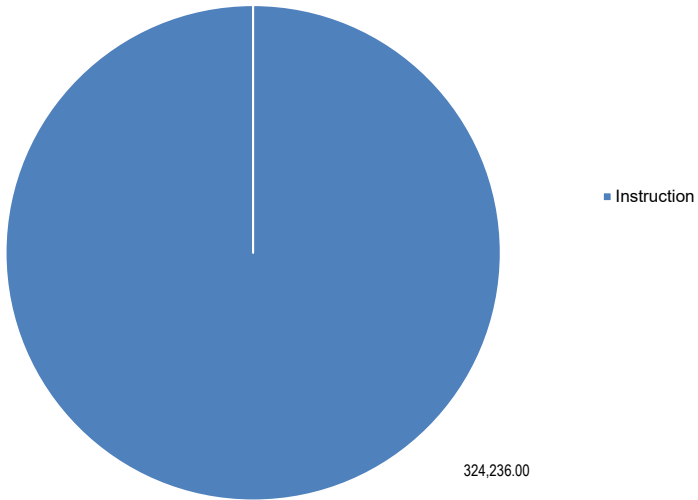
Bozeman Elementary District 2024-25 Expenditure History & Budget Flexibility Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	4,771	4,851	4,466	4,708	4,652	4,643		4,555	4,429	4,415
	\$ -	\$ -	\$ 0.82	\$ 0.79	\$ 0.83	\$ 14.62		\$ 18.63	\$ 19.16	\$ 19.22
Expenditures By Function										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected 2027-28
Instruction	-	-	3,669	3,724	3,839	\$ 67,883 100.0%		\$ 84,854	\$ 84,854	\$ 84,854
Support Services	-	-	-	-	-	- 0.0%		-	-	-
General Administration	-	-	-	-	-	- 0.0%		-	-	-
School Administration	-	-	-	-	-	- 0.0%		-	-	-
Business Services	-	-	-	-	-	- 0.0%		-	-	-
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	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,839	\$ 67,883 100.0%		\$ 84,854	\$ 84,854	\$ 84,854
Expenditures By Object										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,839	\$ 19,913 29.3%		\$ 83,873	\$ 83,873	\$ 83,873
Prof. & Technical Services	-	-	-	-	-	47,970 70.7%		981	981	981
Property Services	-	-	-	-	-	- 0.0%		-	-	-
Other Purchased Services	-	-	-	-	-	- 0.0%		-	-	-
Supplies & Materials	-	-	-	-	-	- 0.0%		-	-	-
Property & Equipment	-	-	-	-	-	- 0.0%		-	-	-
Debt Service	-	-	-	-	-	- 0.0%		-	-	-
Other	-	-	-	-	-	- 0.0%		-	-	-
Total For Location	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,839	\$ 67,883 100.0%		\$ 84,854	\$ 84,854	\$ 84,854

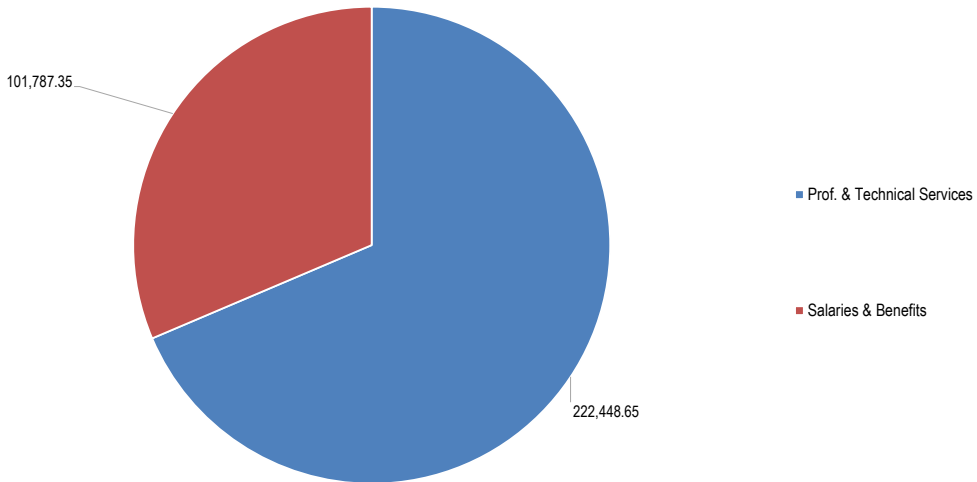
Bozeman High School District
2024-25 Expenditure History & Budget
Flexibility Fund

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	October 1 Enrollment	2,224	2,260	2,398	2,509	2,630	2,743	2,760	2,841	2,806
	Budget Per Student	\$ -	\$ -	\$ 9.25	\$ -	\$ 17.49	\$ 93.46	\$ 116.10	\$ 112.79	\$ 114.20
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	-	-	22,178	\$ -	46,002	\$ 256,353	100.0%	\$ 320,441	\$ 320,441	\$ 320,441
Support Services	-	-	-	-	-	-	0.0%	-	-	-
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	-	-	-	-	-	-	0.0%	-	-	-
Business Services	-	-	-	-	-	-	0.0%	-	-	-
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	\$ -	\$ -	\$ 22,178	\$ -	\$ 46,002	\$ 256,353	100.0%	\$ 320,441	\$ 320,441	\$ 320,441
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ -	\$ -	\$ 22,178	\$ -	\$ 46,002	\$ 81,874	31.9%	\$ 314,513	\$ 314,513	\$ 314,513
Prof. & Technical Services	-	-	-	-	-	174,479	68.1%	5,928	5,928	5,928
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	\$ -	\$ -	\$ 22,178	\$ -	\$ 46,002	\$ 256,353	100.0%	\$ 320,441	\$ 320,441	\$ 320,441

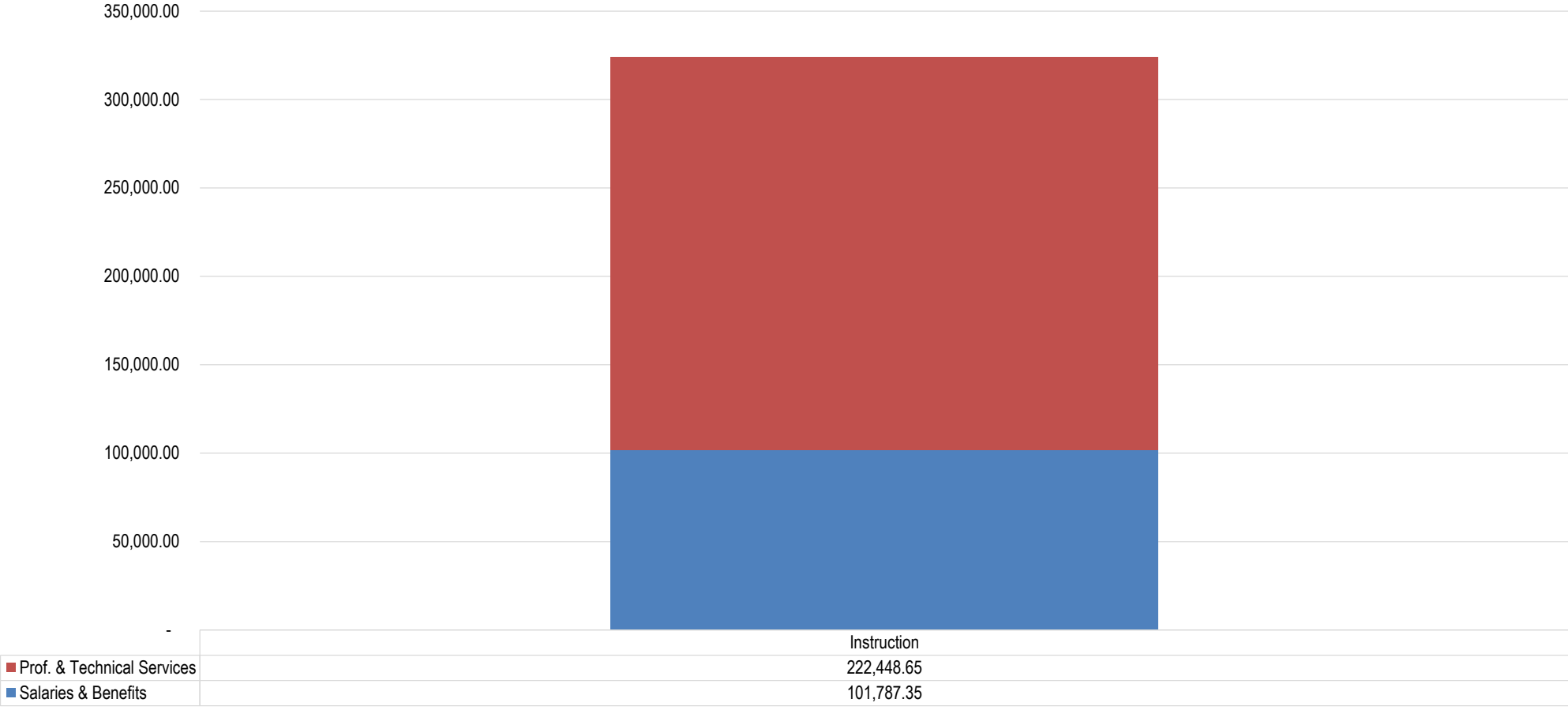
Bozeman Public Schools
2024-25 Flexibility Fund
Expenditure by Function



Bozeman Public Schools
2024-25 Flexibility Fund
Expenditure by Object



Bozeman Public Schools
2024-25 Flexibility Funds by Function and Object

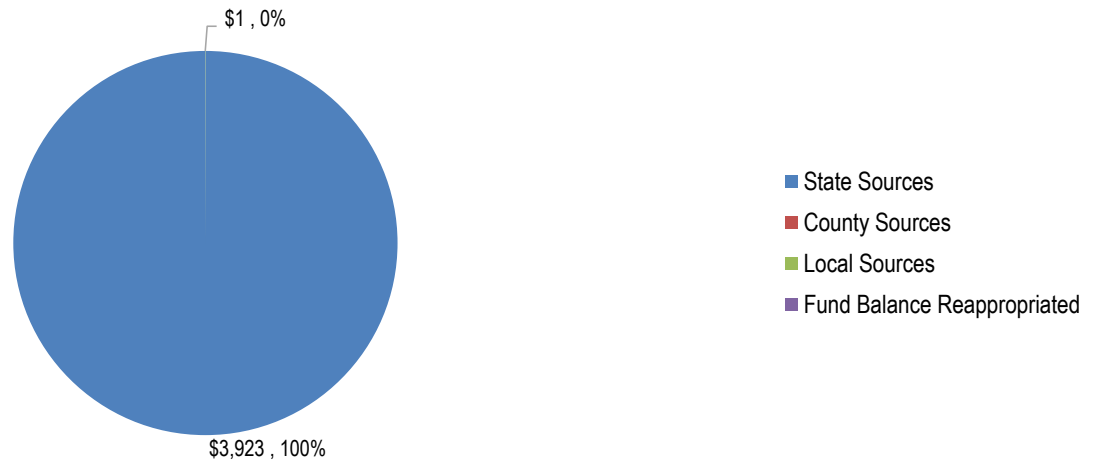


Bozeman Elementary **2024-25 Revenue and Funding Sources** **Flexibility Fund**

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>									
Transformational Learning Aid	-	\$ -	\$ 3,669	\$ 3,724	\$ 3,819	\$ 3,923	100.0%	\$ 3,923	\$ 3,923
Total State of Montana Revenue	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,819	\$ 3,923	100.0%	\$ 3,923	\$ 3,923
<u>Gallatin County:</u>									
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>District Revenue:</u>									
Investment Earnings	-	\$ -	\$ -	\$ -	\$ 20	\$ 1	0.0%	\$ 1	\$ 1
Total District Revenue	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 1	0.0%	\$ 1	\$ 1
Total Revenue	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,839	\$ 3,924	100.0%	\$ 3,924	\$ 3,924
Fund Balance Reappropriated	-	-	-	-	-	-	0.0%	-	-
Total Funding Sources	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 3,839	\$ 3,924	100.0%	\$ 3,924	\$ 3,924

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 351,458,223	\$ 376,060,299	\$ 402,384,520	\$ 430,551,436
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2024-25 Elementary Funding Sources

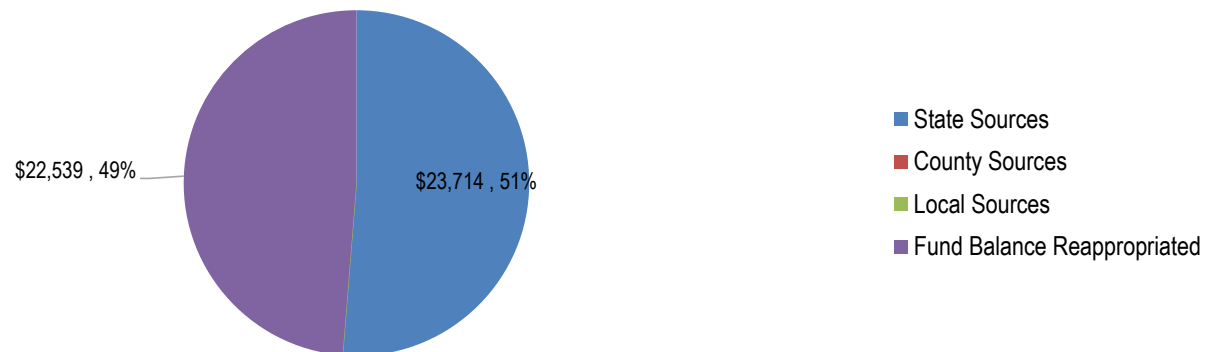


Bozeman High School **2024-25 Revenue and Funding Sources** **Flexibility Fund**

Revenue by Source	High School District									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
<u>State of Montana:</u>										
Transformational Learning Aid	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 23,089	\$ 23,714	51.3%	\$ 23,714	\$ 23,714	\$ 23,714
Total State of Montana Revenue	\$ -	\$ -	\$ 3,669	\$ 3,724	\$ 23,089	\$ 23,714	51.3%	\$ 23,714	\$ 23,714	\$ 23,714
<u>Gallatin County:</u>										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>District Revenue:</u>										
<u>Investment Earnings</u>	\$ -	\$ -	\$ -	\$ 28	\$ 375	\$ 0	0.0%	\$ 0	\$ 0	\$ 0
Total District Revenue	\$ -	\$ -	\$ -	\$ 28	\$ 375	\$ 0	0.0%	\$ 0	\$ 0	\$ 0
Total Revenue	\$ -	\$ -	\$ 3,669	\$ 3,752	\$ 23,463	\$ 23,714	51.3%	\$ 23,714	\$ 23,714	\$ 23,714
Fund Balance Reappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,539	48.7%	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ -	\$ 3,669	\$ 3,752	\$ 23,463	\$ 46,253	100.0%	\$ 23,714	\$ 23,714	\$ 23,714

Tax Information										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
	Actual	Actual	Actual	0 Actual	0 Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 428,396,363		\$ 458,384,108	\$ 490,470,996	\$ 524,803,966
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00

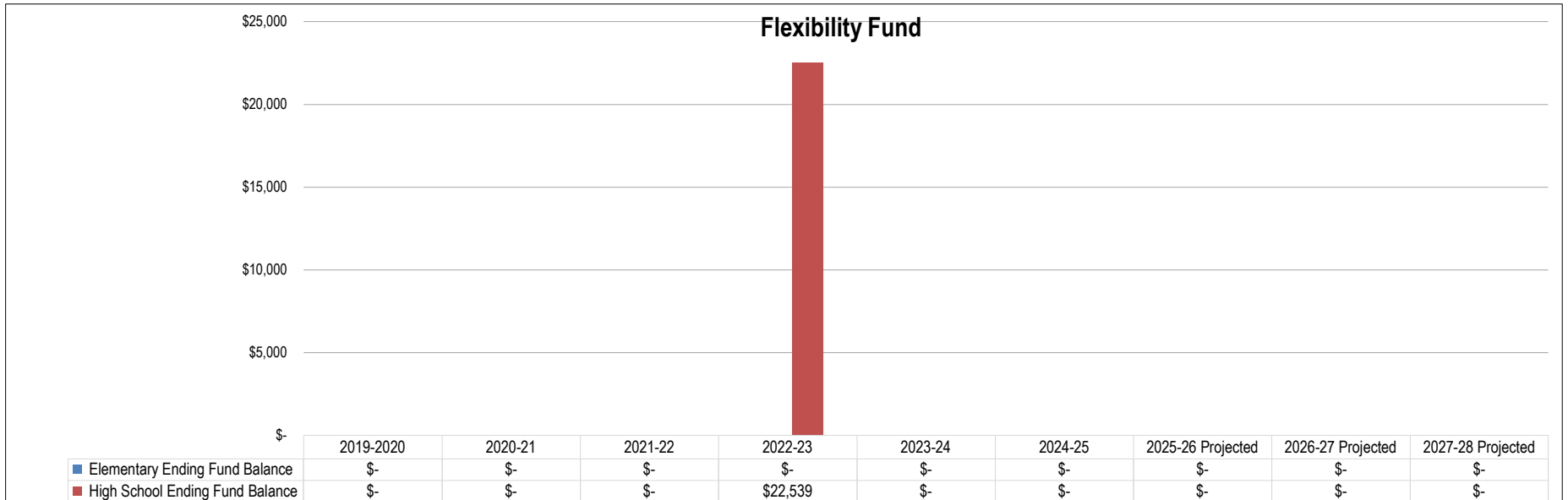
2024-25 High School Funding Sources



Bozeman Public Schools
Fund Balance and Reserve Analysis
Flexibility Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,539	\$ -	\$ -	\$ -	\$ -
Plus: Revenue & Other Sources	-	-	3,669	3,724	3,839	67,883	67,883	67,883	67,883	-	-	22,178	22,539	23,463	256,353	22,178	22,178	22,178
Less: Expenditures & Other Uses*	-	-	3,669	3,724	3,839	67,883	67,883	67,883	67,883	-	-	22,178	-	46,002	256,353	22,178	22,178	22,178
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,539	\$ -	\$ -	\$ -	\$ -	\$ -

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	-	-	-	-	-	-	-	-	-	-	-	-	-	22,539	-	-	-	-
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,539	\$ -	\$ -	\$ -	\$ -
Budget Amount	\$ 4,000	\$ 4,000	\$ 7,669	\$ 3,724	\$ 3,820	\$ 67,883	\$ 84,854	\$ 84,854	\$ 84,854	\$ 4,000	\$ 4,000	\$ 26,178	\$ 22,510	\$ 45,628	\$ 256,353	\$ 320,441	\$ 320,441	\$ 320,441
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

Bozeman Public Schools



2024-25 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 \$18,003,800, or 14.7% of the District's 2024-25 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 construction is 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 2024-25.

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.

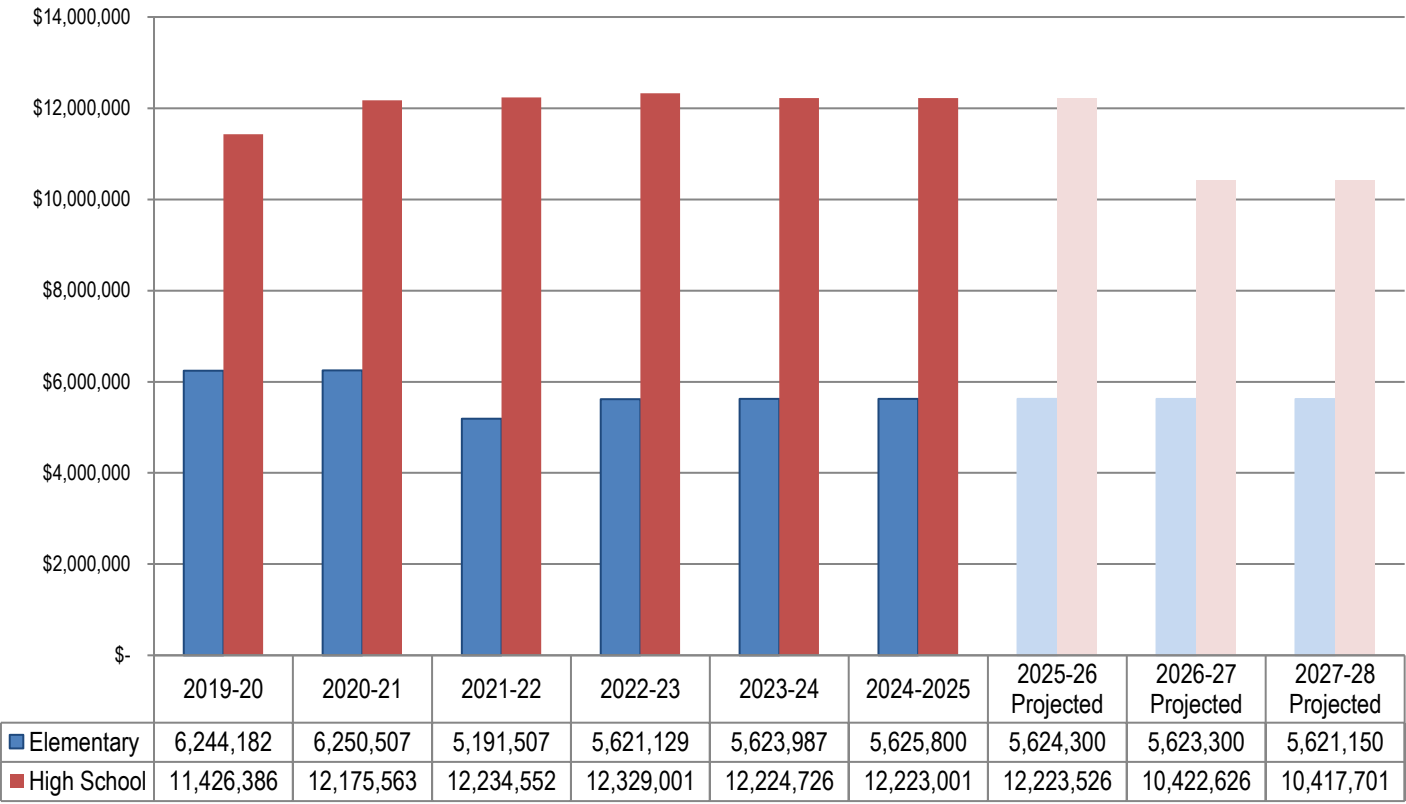
Moody's reaffirmed the Elementary District's bond rating of Aa2 in May 2022 with that refinance. Moody's cited the District's strong property wealth, population trends, in addition to conservative fiscal management and balanced operations as a strength in issuing the Aa2 credit score. The District is 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. Therefore the budget is relatively stable for the next two years, and then an anticipated decrease will occur.

**Bozeman Public Schools
Debt Service Fund Budget**



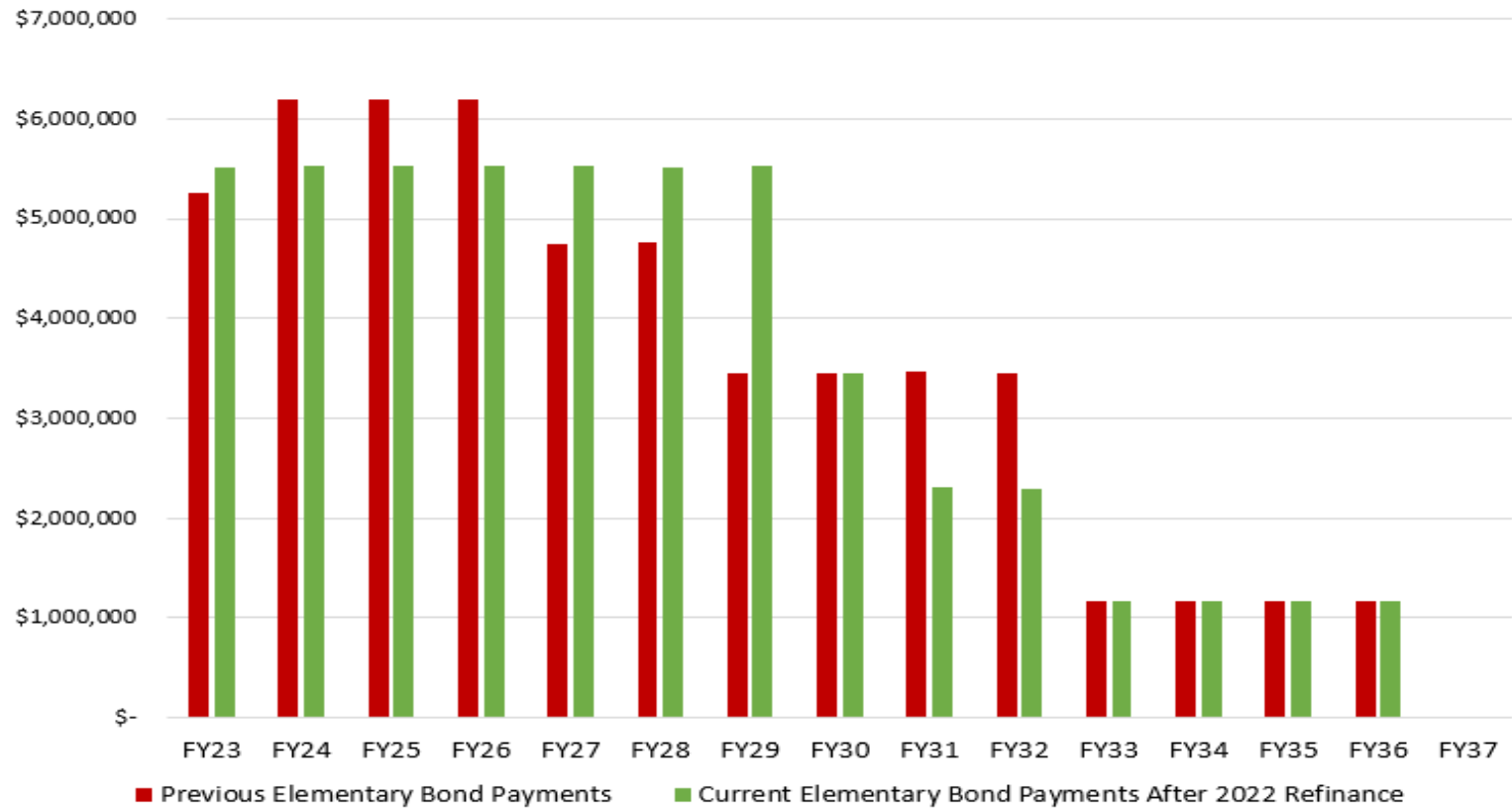
High School debt payments remained relatively consistent before the \$100 million bond issue in 2017. The recent increases in the High School debt service payments represent the payment for the \$100 million and subsequent \$25 million issues coming online.

The Elementary District’s Debt Service payment schedule remained consistent between 2023-24 & 2024-25. In 2022, the 2013 bonds were strategically calculated so that the refunding of the 2013 bonds would level out after the first year. 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 2024-25 the Elementary Debt Service levy will remain nearly neutral with little increase in taxes levied.

Enrollment projections indicate the District will likely not need to approach voters for a new, ninth Elementary school building for at least the next 7–10 years. The level payments 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:

2022 Elementary Bond Payment Refinance

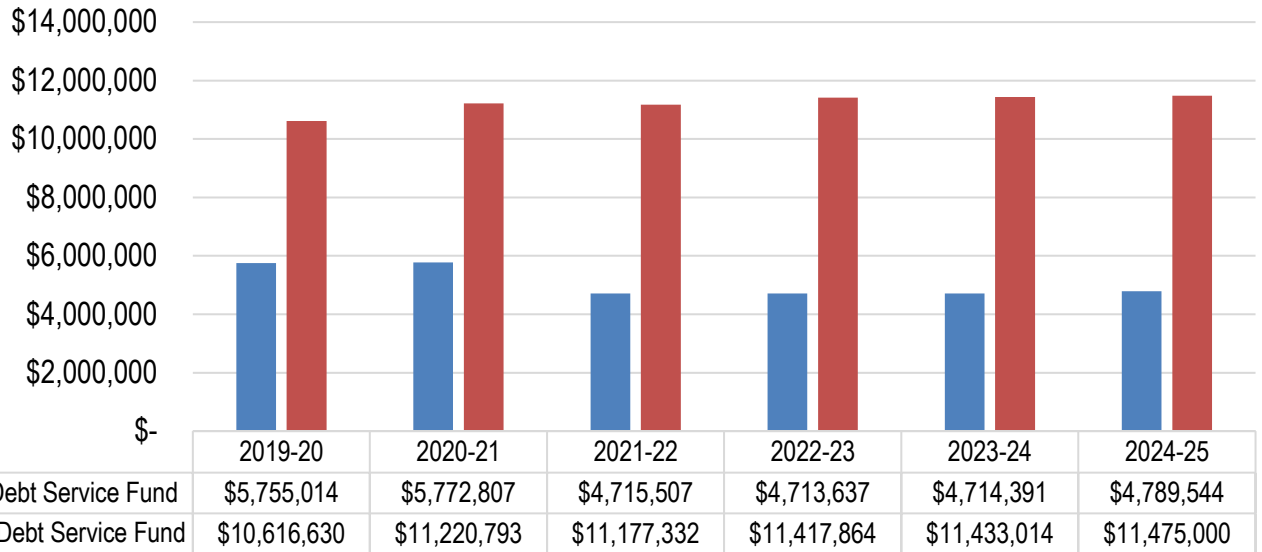


Source: District records

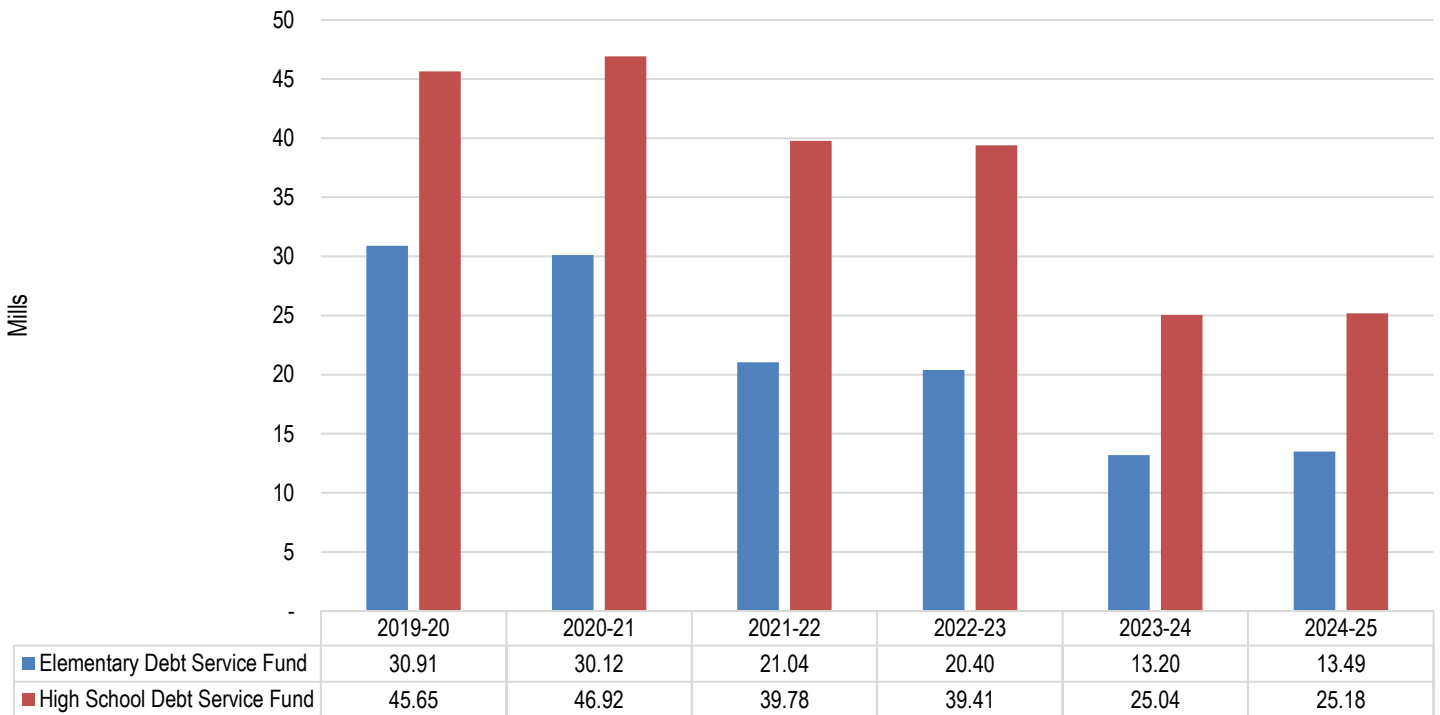
Debt Service Fund taxation was impacted by the new High School Transition levy, which voters approved in May 2020. In the ballot language for that election, the District required the taxes associated with the Transition Levy to be completely offset. The District used investment earnings on construction bond proceeds to reduce the Debt Service levy and offset the tax impact of the Transition levy for the first two years.

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 2024-25, the Elementary and High School Districts will levy 13.49 mills and 25.18 mills, respectively. The 38.67 total K-12 Debt Service Fund mills represents 27% of the District’s tax burden this year:

Bozeman Public Schools Debt Service Fund Dollars Levied



Bozeman Public Schools Debt Service Fund Mills Levied



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.

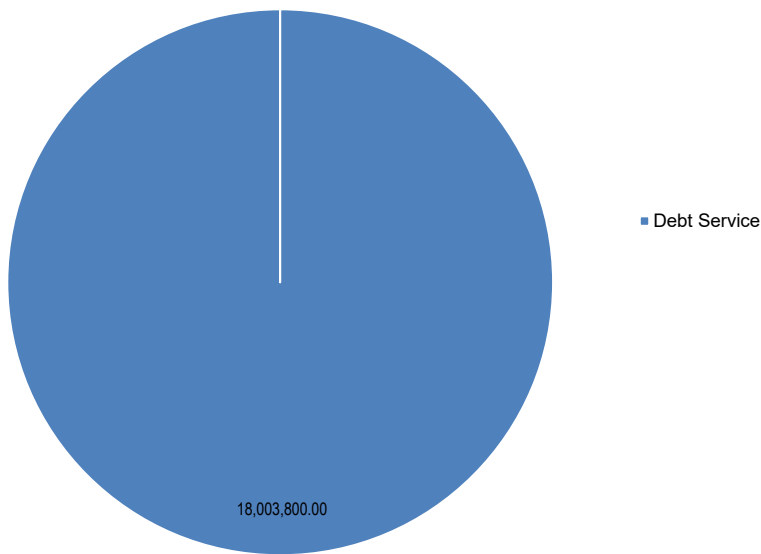
**Bozeman Elementary District
2024-25 Expenditure History & Budget
Debt Service Fund**

	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24			2025-26	2026-27
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643		4,555	4,429
Budget Per Student	\$ 1,306.61	\$ 1,288.50	\$ 3,329.92	\$ 1,191.17	\$ 1,207.48	\$ 1,218.13		\$ 1,241.34	\$ 1,276.43
Expenditures By Function	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Instruction	-	-	-	-	-	\$ -	0.0%	\$ -	\$ -
Support Services	-	-	-	-	-	-	0.0%	-	-
General Administration	-	-	-	-	-	-	0.0%	-	-
School Administration	-	-	-	-	-	-	0.0%	-	-
Business Services	-	-	-	-	-	-	0.0%	-	-
Operations & Maintenance	-	-	-	-	-	-	0.0%	-	-
Student Transportation	-	-	-	-	-	-	0.0%	-	-
School Foods	-	-	-	-	-	-	0.0%	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-
Debt Service	6,233,826	6,250,507	14,871,444	5,608,032	5,617,183	5,655,800	100.0%	5,654,300	5,653,300
Other	-	-	-	-	-	-	0.0%	-	-
Total For Location	<u>\$ 6,233,826</u>	<u>\$ 6,250,507</u>	<u>\$ 14,871,444</u>	<u>\$ 5,608,032</u>	<u>\$ 5,617,183</u>	<u>\$ 5,655,800</u>	<u>100.0%</u>	<u>\$ 5,654,300</u>	<u>\$ 5,653,300</u>
Expenditures By Object	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-
Property Services	-	-	-	-	89,669	130,000	2.3%	130,000	130,000
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-
Debt Service	6,233,826	6,250,507	14,871,444	5,608,032	5,617,183	5,655,800	100.0%	5,654,300	5,653,300
Other	-	-	-	-	(89,669)	(130,000)	-2.3%	(130,000)	(130,000)
Total For Location	<u>\$ 6,233,826</u>	<u>\$ 6,250,507</u>	<u>\$ 14,871,444</u>	<u>\$ 5,608,032</u>	<u>\$ 5,617,183</u>	<u>\$ 5,655,800</u>	<u>100.0%</u>	<u>\$ 5,654,300</u>	<u>\$ 5,653,300</u>

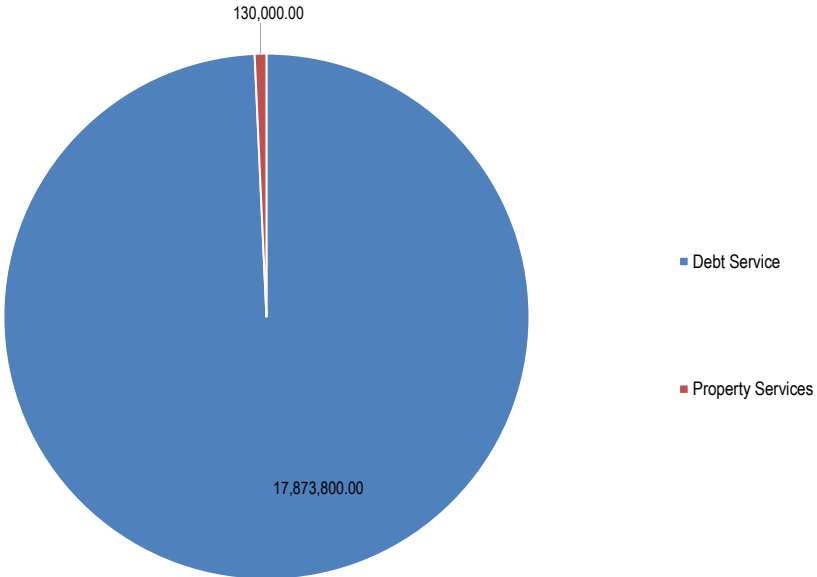
Bozeman High School District
2024-25 Expenditure History & Budget
Debt Service Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 5,075.99	\$ 5,387.42	\$ 5,087.39	\$ 4,864.75	\$ 4,643.47	\$ 4,501.64		\$ 4,474.10	\$ 3,712.65	\$ 3,757.20
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	-	-	-	\$ -	-	\$ -	0.0%	\$ -	\$ -	\$ -
Support Services	-	-	-	-	-	-	0.0%	-	-	-
General Administration	-	-	-	-	-	-	0.0%	-	-	-
School Administration	-	-	-	-	-	-	0.0%	-	-	-
Business Services	-	-	-	-	-	-	0.0%	-	-	-
Operations & Maintenance	-	-	-	-	-	-	0.0%	-	-	-
Student Transportation	-	-	-	-	-	-	0.0%	-	-	-
School Foods	-	-	-	-	-	-	0.0%	-	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	11,288,999	12,175,563	12,199,552	12,205,652	12,212,316	12,348,000	100.0%	12,348,525	10,547,625	10,542,700
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	\$ 11,288,999	\$ 12,175,563	\$ 12,199,552	\$ 12,205,652	\$ 12,212,316	\$ 12,348,000	100.0%	\$ 12,348,525	\$ 10,547,625	\$ 10,542,700
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-	-
Property Services	-	-	-	91,202	98,491	-	0.0%	-	-	-
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	11,288,999	12,175,563	12,199,552	12,205,652	12,212,316	12,348,000	100.0%	12,348,525	10,547,625	10,542,700
Other	-	-	-	(91,202)	(98,491)	-	0.0%	-	-	-
Total For Location	\$ 11,288,999	\$ 12,175,563	\$ 12,199,552	\$ 12,205,652	\$ 12,212,316	\$ 12,348,000	100.0%	\$ 12,348,525	\$ 10,547,625	\$ 10,542,700

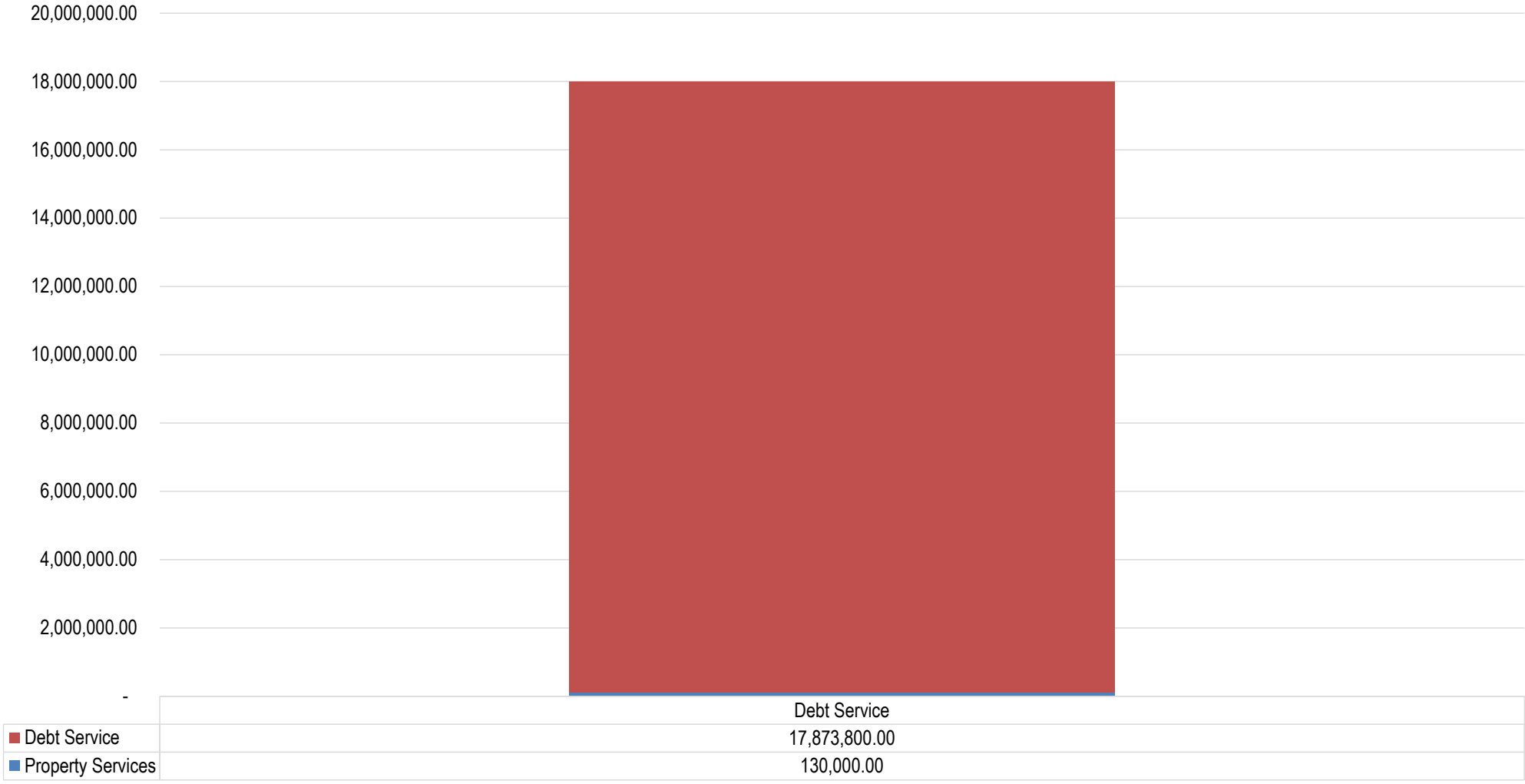
Bozeman Public Schools
2024-25 Debt Service Fund
Expenditure by Function



Bozeman Public Schools
2024-25 Debt Service Fund
Expenditure by Object



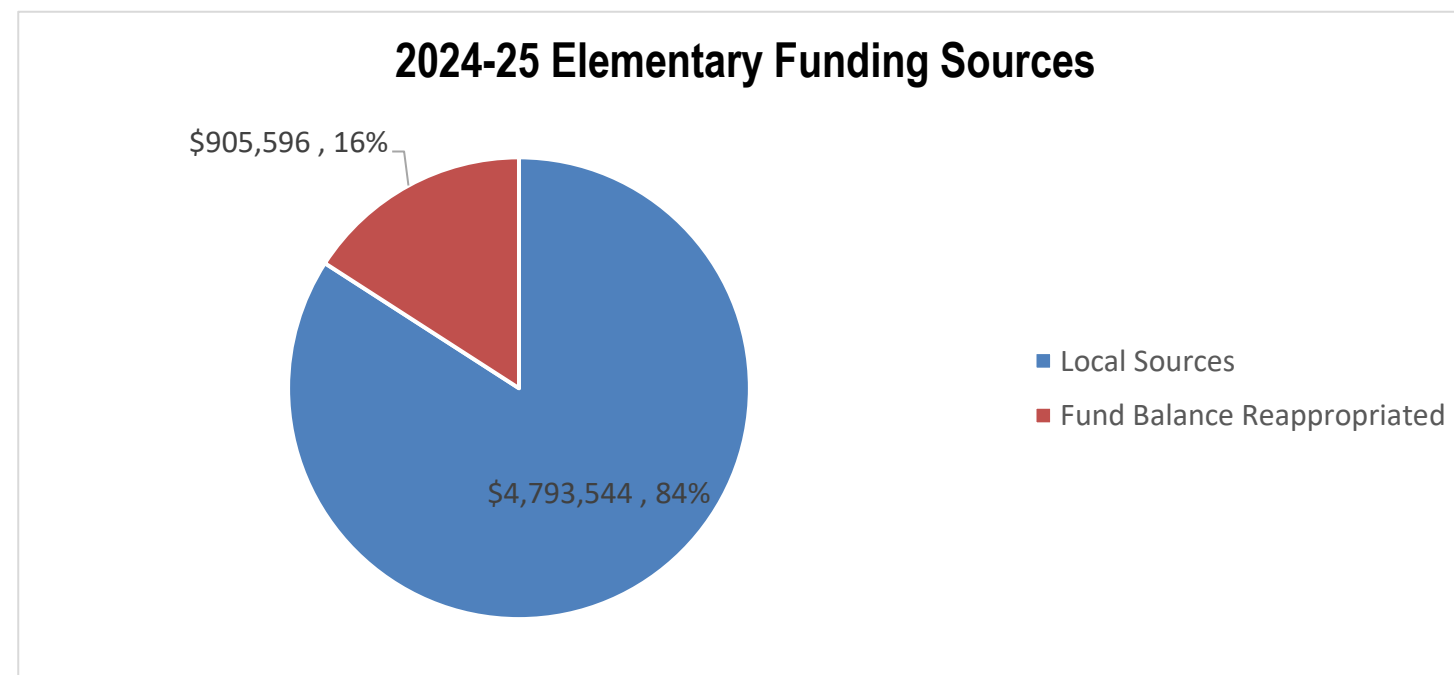
**Bozeman Public Schools
2024-25 Debt Service Funds by Function and Object**



Bozeman Elementary **2024-25 Revenue and Funding Sources** **Debt Service Fund**

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>									
<u>Guaranteed Tax Base Subsidy</u>	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total State of Montana Revenue	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>Gallatin County:</u>									
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
<u>District Revenue:</u>									
Property Tax Levy	\$ 5,708,482	\$ 5,742,514	\$ 4,776,100	\$ -	\$ 4,615,528	\$ 4,789,544	84.0%	\$ 4,714,391	\$ 4,789,544
Penalties and Interest on Delinquent Taxes	\$ 7,825	\$ 10,083	\$ 12,555	\$ 7,809	\$ 7,101	\$ -	0.0%	\$ -	\$ -
Tax Increment Finance District Proceeds	\$ 473,700	\$ 472,000	\$ 841,500	\$ 863,000	\$ 862,256	\$ -	0.0%	\$ -	\$ -
<u>Investment Earnings</u>	\$ 21,762	\$ 4,799	\$ 4,282	\$ 28,000	\$ 56,875	\$ 4,000	0.1%	\$ 4,000	\$ 4,000
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total District Revenue	\$ 6,211,769	\$ 6,229,395	\$ 5,634,436	\$ 898,809	\$ 5,541,760	\$ 4,793,544	84.1%	\$ 4,718,391	\$ 4,793,544
Total Revenue	\$ 6,211,769	\$ 6,234,085	\$ 5,661,134	\$ 898,809	\$ 5,541,760	\$ 4,793,544	84.1%	\$ 4,718,391	\$ 4,793,544
Fund Balance Reappropriated	485,168	473,700	472,000	903,492	903,492	905,596	15.9%	862,256	822,798
Total Funding Sources	\$ 6,696,937	\$ 6,707,785	\$ 6,133,134	\$ 1,802,301	\$ 6,445,252	\$ 5,699,140	100.0%	\$ 5,580,647	\$ 5,616,342

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106	\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	30.91	30.12	21.04	22.43	22.43	14.80	13.63	12.93	12.17

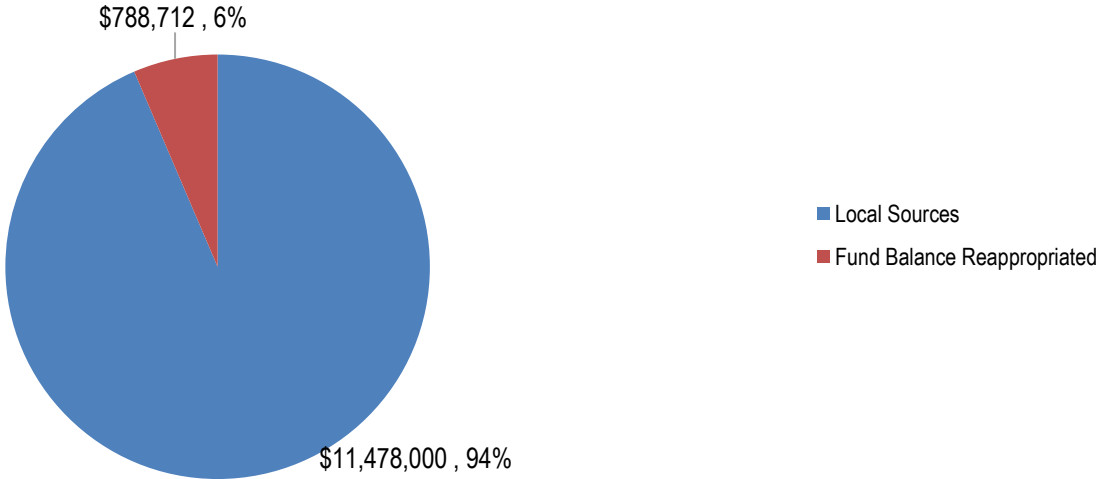


Bozeman High School
2024-25 Revenue and Funding Sources
Debt Service Fund

Revenue by Source	High School District									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget		Projected Budget	Projected Budget	Projected Budget
State of Montana:										
Guaranteed Tax Base Subsidy	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ 2,041	\$ -	0.0%	\$ -	\$ -	\$ -
Total State of Montana Revenue	\$ -	\$ 4,689	\$ 26,697	\$ -	\$ 2,041	\$ -	0.0%	\$ -	\$ -	\$ -
Gallatin County:										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
District Revenue:										
Property Tax Levy	\$ 10,531,274	\$ 11,136,339	\$ 11,276,003	\$ 11,393,378	\$ 11,217,635	\$ 11,475,000	93.5%	\$ 11,221,726	\$ 11,345,000	\$ 11,345,525
Penalties and Interest on Delinquent Taxes	\$ 15,150	\$ 20,506	\$ 22,714	\$ 19,683	\$ 19,479	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	\$ -	\$ 58,751	\$ 908,137	\$ 750,000	\$ 870,000	\$ -	0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 21,259	\$ 2,073	\$ 5,445	\$ 24,847	\$ 51,226	\$ 3,000	0.0%	\$ 3,000	\$ 3,000	\$ 3,000
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total District Revenue	\$ 10,567,683	\$ 11,217,669	\$ 12,212,299	\$ 12,187,907	\$ 12,158,340	\$ 11,478,000	93.6%	\$ 12,224,726	\$ 12,348,000	\$ 12,348,525
Total Revenue	\$ 10,567,683	\$ 11,222,359	\$ 12,238,996	\$ 12,187,907	\$ 12,160,382	\$ 11,478,000	93.6%	\$ 12,224,726	\$ 12,348,000	\$ 12,348,525
Fund Balance Reappropriated	\$ -	\$ -	\$ 58,751	\$ 58,751	\$ 908,137	\$ 788,712	6.4%	\$ 870,000	\$ -	\$ -
Total Funding Sources	\$ 10,567,683	\$ 11,222,359	\$ 12,297,747	\$ 12,246,657	\$ 13,068,519	\$ 12,266,713	100.0%	\$ 13,094,726	\$ 12,348,000	\$ 12,348,525

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	0	0	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 216,522,572	\$ 259,100,661	\$ 268,294,150	\$ 551,343,139	\$ 540,532,489	\$ 540,532,489	\$ 551,343,139	\$ 495,423,876	\$ 530,103,547
Levied Mills	45.65	46.92	39.78	35.93	35.93	25.18	23.03	21.70	21.01

2024-25 High School Funding Sources

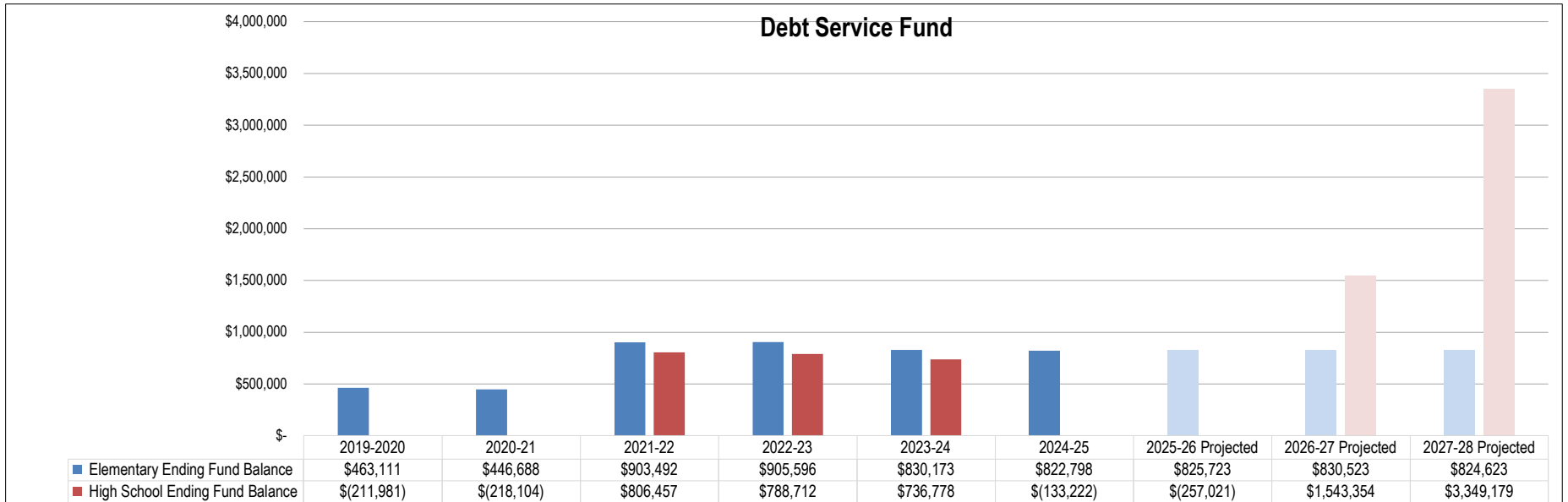


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Debt Service Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 905,596	\$ 830,173	\$ 822,798	\$ 825,723	\$ 830,523	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ 788,712	\$ 736,778	\$ (133,222)	\$ (257,021)	\$ 1,543,354
Plus: Revenue & Other Sources	6,211,769	6,234,085	15,328,248	5,610,136	5,541,760	5,648,425	5,657,225	5,658,100	5,645,250	11,234,293	12,169,439	13,224,113	12,187,907	12,160,382	11,478,000	12,224,726	12,348,000	12,348,525
Less: Expenditures & Other Uses*	6,233,826	6,250,507	14,871,444	5,608,032	5,617,183	5,655,800	5,654,300	5,653,300	5,651,150	11,288,999	12,175,563	12,199,552	12,205,652	12,212,316	12,348,000	12,348,525	10,547,625	10,542,700
Ending Fund Balance	\$ 463,111	\$ 446,688	\$ 903,492	\$ 905,596	\$ 830,173	\$ 822,798	\$ 825,723	\$ 830,523	\$ 824,623	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ 788,712	\$ 736,778	\$ (133,222)	\$ (257,021)	\$ 1,543,354	\$ 3,349,179

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Negative Fund Balance	\$ -	\$ (10,589)	\$ (25,312)	\$ -	\$ -	\$ (32,083)	\$ -	\$ -	\$ -	\$ (157,274)	\$ (211,981)	\$ (276,855)	\$ (101,680)	\$ -	\$ (133,222)	\$ (133,222)	\$ (257,021)	\$ -
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	485,168	473,700	472,000	903,492	905,596	862,256	822,798	825,723	830,523	-	-	58,751	908,137	788,712	870,000	-	-	1,543,354
Beginning Fund Balance	\$ 485,168	\$ 463,111	\$ 446,688	\$ 903,492	\$ 905,596	\$ 830,173	\$ 822,798	\$ 825,723	\$ 830,523	\$ (157,274)	\$ (211,981)	\$ (218,104)	\$ 806,457	\$ 788,712	\$ 736,778	\$ (133,222)	\$ (257,021)	\$ 1,543,354
Budget Amount	\$ 6,244,182	\$ 6,250,507	\$ 5,191,507	\$ 5,621,129	\$ 5,623,987	\$ 5,655,800	\$ 5,654,300	\$ 5,653,300	\$ 5,651,150	\$ 11,426,386	\$ 12,175,563	\$ 12,234,552	\$ 12,329,001	\$ 12,224,726	\$ 12,348,000	\$ 12,348,525	\$ 10,547,625	\$ 10,542,700
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

Bozeman Public Schools



2024-25 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 (\$547,400 and \$312,770 for the Elementary and High School Districts, respectively, in 2024-25). 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 2024-25.

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 \$21,443,566 or 17.5% of the District’s 2024-25 budgeted funds.

Financing

The Building Reserve Fund now has four separate purposes, and each purpose must be tracked in its own sub-fund. 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	-	\$ 3,601,085	\$ -	\$ 3,601,085	-	\$ 7,935,962	\$ -	\$ 2,772,223	\$ 10,708,186	\$ -	\$ 11,537,048	\$ -	\$ 2,772,223	\$ 14,309,271
Levy Amount	1,405,832	2,000,000	463,898	\$ 3,869,730	856,792	1,500,000	265,059	500,000	\$ 3,121,851	\$ 2,262,624	3,500,000	728,958	500,000	6,991,582
NonLevy Revenue	-	4,001	83,502	\$ 87,502	-	7,500	47,711	-	\$ 55,211	\$ -	11,501	131,212	-	142,713
Total Budget/ Funding Sources	\$ 1,405,832	\$ 5,605,086	\$ 547,400	\$ 7,558,318	\$ 856,792	\$ 9,443,462	\$ 312,770	\$ 3,272,223	\$ 13,885,248	\$ 2,262,624	\$ 15,048,548	\$ 860,170	\$ 3,272,223	\$ 21,443,566
Funding Uses:														
Building Projects	-	\$ 5,605,086	\$ -	\$ 5,605,086	-	\$ 9,443,462	\$ -	\$ -	\$ 9,443,462	\$ -	\$ 15,048,548	\$ -	\$ -	\$ 15,048,548
School Safety	1,405,832	-	547,400	\$ 1,953,232	856,792	-	312,770	-	\$ 1,169,562	\$ 2,262,624	-	860,170	-	3,122,794
Other Operations	-	-	-	\$ -	-	-	-	3,272,223	\$ 3,272,223	\$ -	-	-	3,272,223	3,272,223
Total Budget/ Funding Uses	\$ 1,405,832	\$ 5,605,086	\$ 547,400	\$ 7,558,318	\$ 856,792	\$ 9,443,462	\$ 312,770	\$ 3,272,223	\$ 13,885,248	\$ 2,262,624	\$ 15,048,548	\$ 860,170	\$ 3,272,223	\$ 21,443,566

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	\$ 229,442,300	\$ 6,883,269
High School District	\$ 265,727,450	\$ 7,971,824
K-12 Total	\$ 495,169,750	\$ 14,855,093

Source: District records

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

The most recent Capital Projects Plan was approved on February 26, 2024 and is included in this document as Appendix I. The Board of Trustees approves this plan each year, and it guides Building Reserve Fund expenditures. Major capital projects for 2024/25 include:

Building	Project Description	Estimated Cost
Longfellow	South side playground modifications design	\$ 150,000
Longfellow	Boiler replacement	\$ 60,000
Irving	Hallway flooring replacement	\$ 80,000
Irving	Structural evaluation of Roof & PV installation	\$ 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.

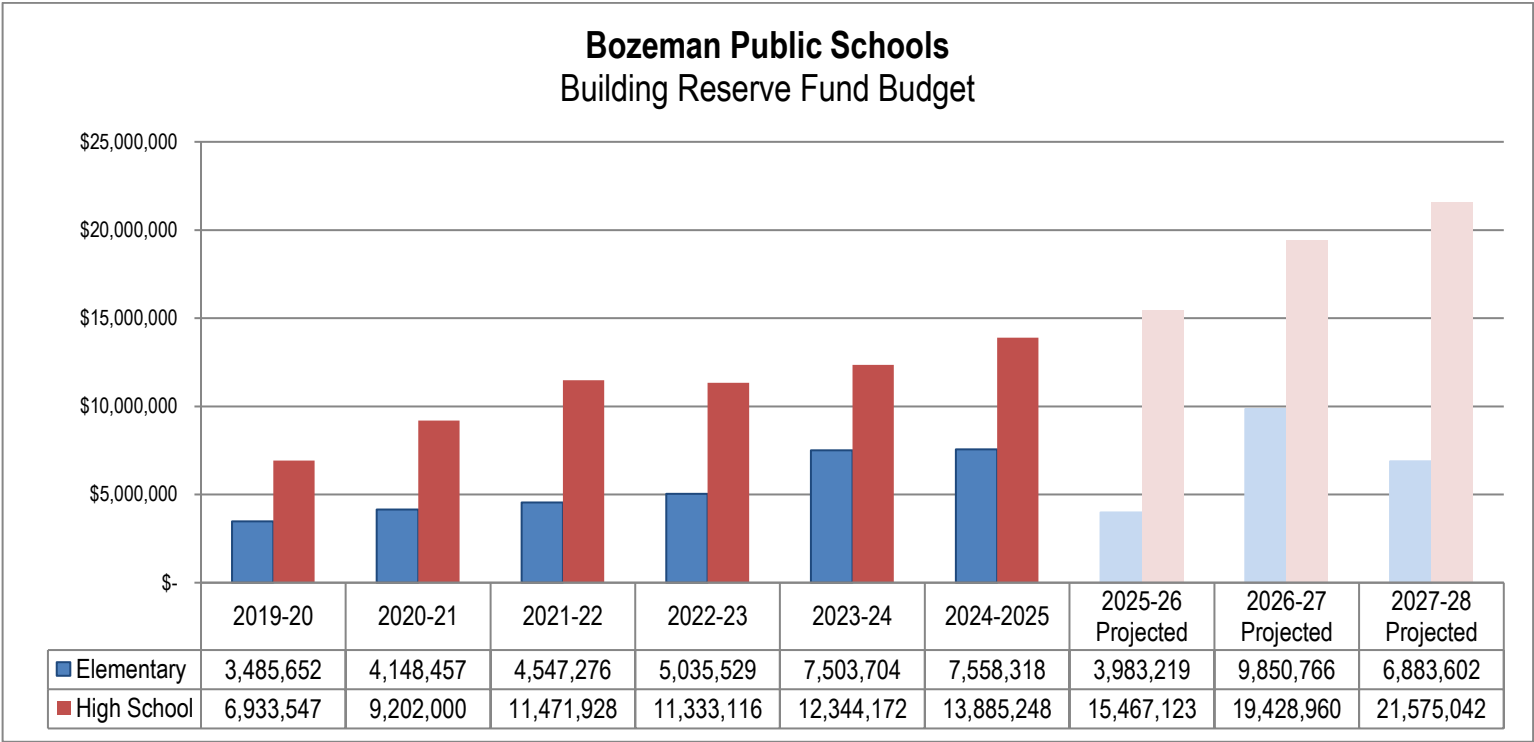
The recommended projects for 2024 were influenced by facility inspection results, maintenance needs, requested user improvements and available budget. Projects recommended for funding are identified as shaded on each spreadsheet with an amount shown under the Building Reserve Column. Comments about each recommended project are contained on the individual spreadsheets.

Total elementary and high school building reserve project costs for the 2024 calendar year are \$4,881,500 and \$3,678,500, respectively. Total unfunded deficiencies for the elementary and high school districts are \$6,387,667 and \$3,524,000, 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.

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 FY25	Annual Maximum Levy	Current Levy Amount
Elementary	5/7/2019	6	1	\$12,000,000	\$10,000,000	\$2,000,000	\$2,000,000
Elementary Safety	5/2/2023	Permanent	n/a	4 Mills/year	\$2,834,510	4 Mills	\$1,405,832
High School	5/3/2022	6	3	\$9,000,000	\$4,257,966	\$1,500,000	\$1,500,000
High School Transition	5/5/2020	6	1	\$6,000,000	\$4,241,376	\$1,000,000	\$500,000
High School Safety	5/2/2023	Permanent	n/a	2 Mills/year	\$1,724,448	2 Mills	\$856,792

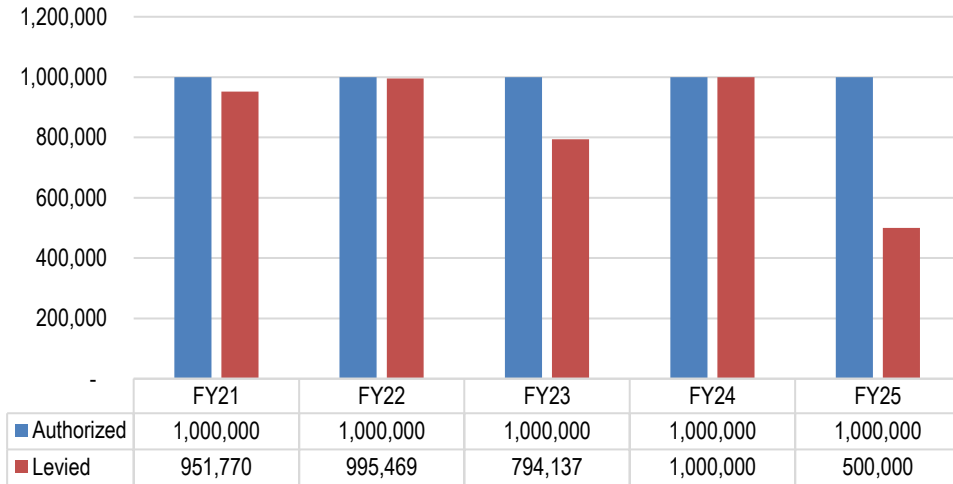
Source: District records

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 2024-25, the District's General Fund budget is \$25,120,017, so although the Transition Levy could reach its full \$1,000,000 potential with tax offset elsewhere, the District has opted to levy \$500,00 of the \$1,000,000 maximum. Although the District did seek tax offsets elsewhere, the District does not feel it is necessary at this time to levy the full amount.

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 three previous years the District has used TIF revenue to offset the amount necessary for the Transition Levy. The tax offset for the final Transition Levy's final year has not been identified at this time, but a source will need to be identified if the Transition Levy is to be funded at that time.

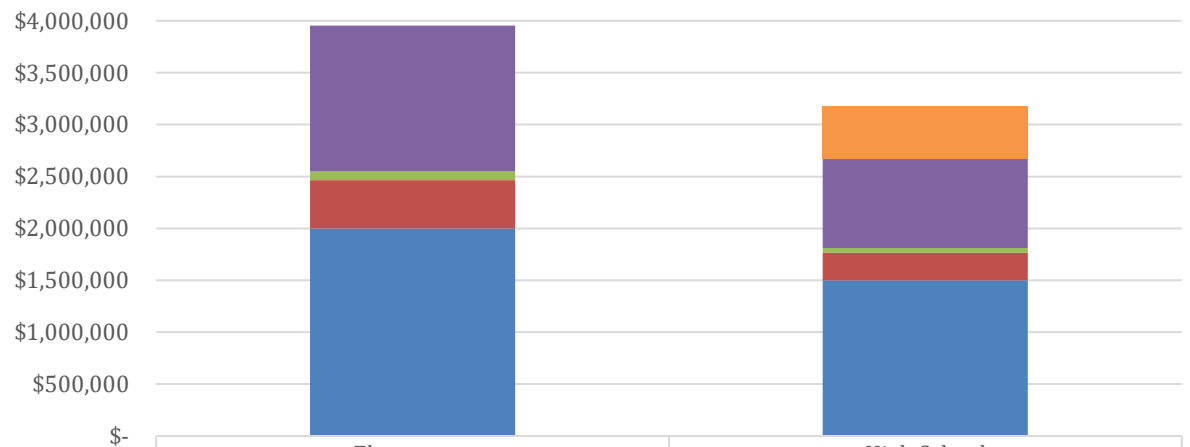
Bozeman High School District Transition Levy Authorized vs. Actual Levy



Source: District records

The District will levy permissive taxes in the Building Reserve Fund again in 2024-25. 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). As with the High School Technology fund, the Safety levy is a mill based levy and was figured on the original certified taxable value amount when the budget was adopted. Therefore, mills will be less than allowed as the re-certified taxable value increased the value of a mill. In 2024-25, the Elementary and High School Districts will levy 10.91 mills and 7.21 mills, respectively, in the Building Reserve Funds. The 18.12 total K-12 Building Reserve Fund mills represents 12.66% of the District's tax burden this year:

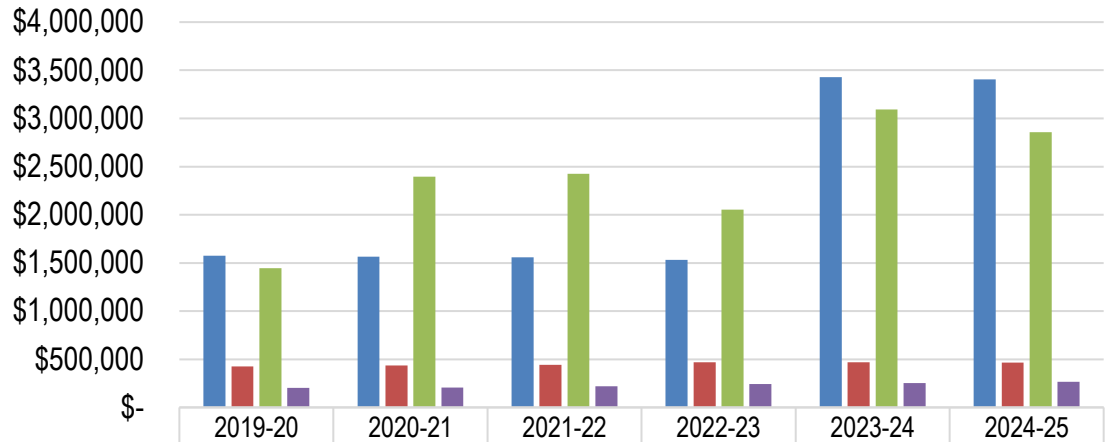
2024-25 Building Reserve Funding



	Elementary	High School
Transition Levy	\$-	500,000
Voter Approved Safety Levy	\$1,405,832	\$856,792
State Funding	83,502	47,711
Permissive Levy	463,898	265,059
Voter Approved Building Reserve Levy	\$2,000,000	\$1,500,000

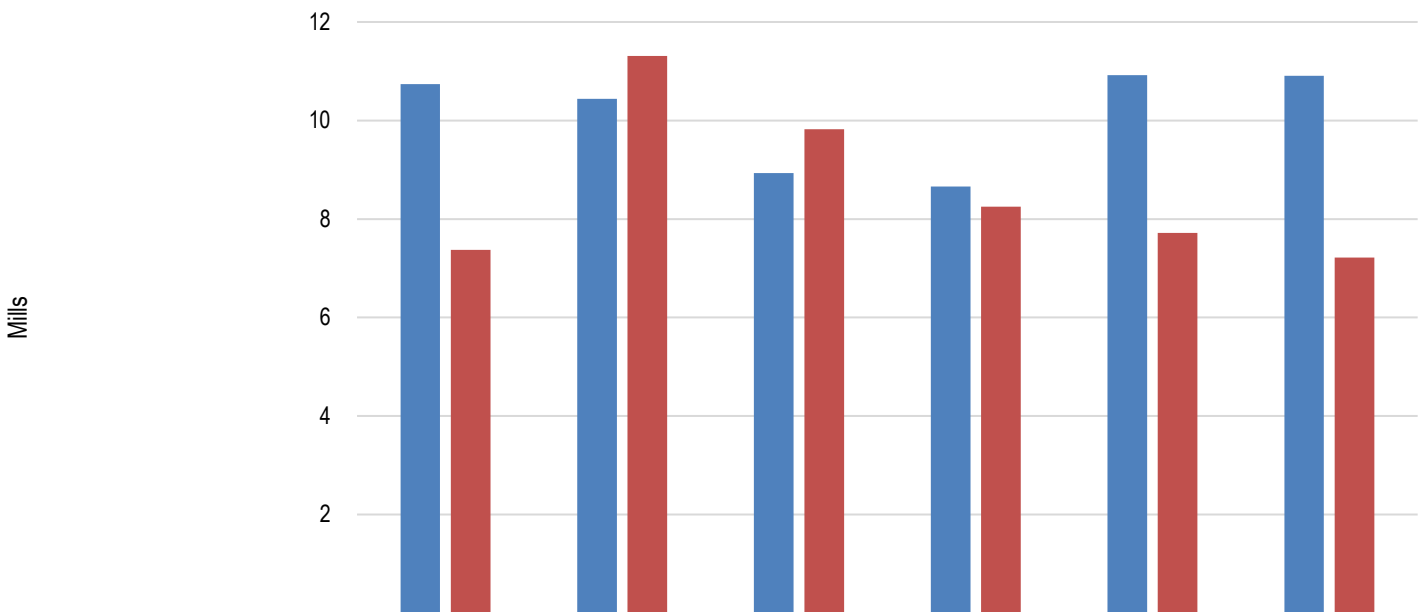
Source: District records

Bozeman Public Schools Building Reserve Fund Dollars Levied



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary Building Reserve Fund - Voted	\$1,573,729	\$1,565,593	\$1,559,407	\$1,530,975	\$3,428,678	\$3,405,832
Elementary Building Reserve Fund - Permissive	\$426,271	\$434,407	\$440,593	\$469,025	\$470,237	\$463,898
High School Building Reserve Fund - Voted	\$1,446,271	\$2,395,160	\$2,426,486	\$2,052,103	\$3,092,825	\$2,856,792
High School Building Reserve Fund - Permissive	\$203,729	\$206,610	\$218,983	\$242,034	\$253,873	\$265,059

Bozeman Public Schools Building Reserve Fund Mills Levied



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary Building Reserve Fund	10.74	10.44	8.93	8.66	10.92	10.91
High School Building Reserve Fund	7.37	11.31	9.82	8.25	7.72	7.21

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.

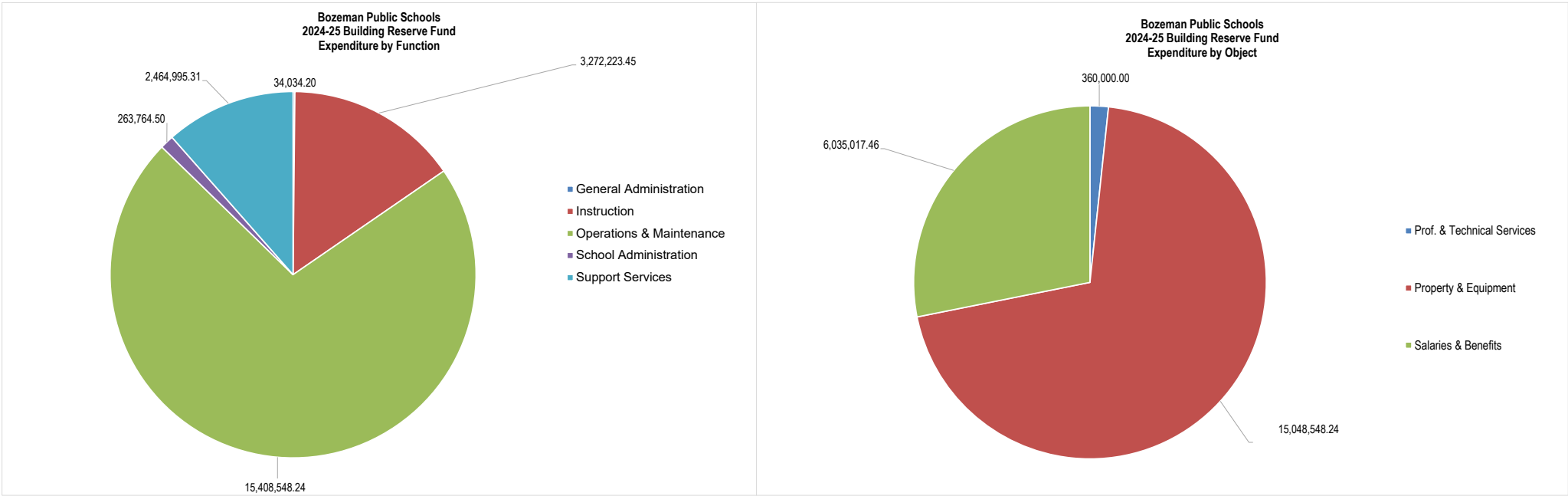
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Building Reserve Fund balances have not been made.

Bozeman Elementary District
2024-25 Expenditure History & Budget
Building Reserve Fund

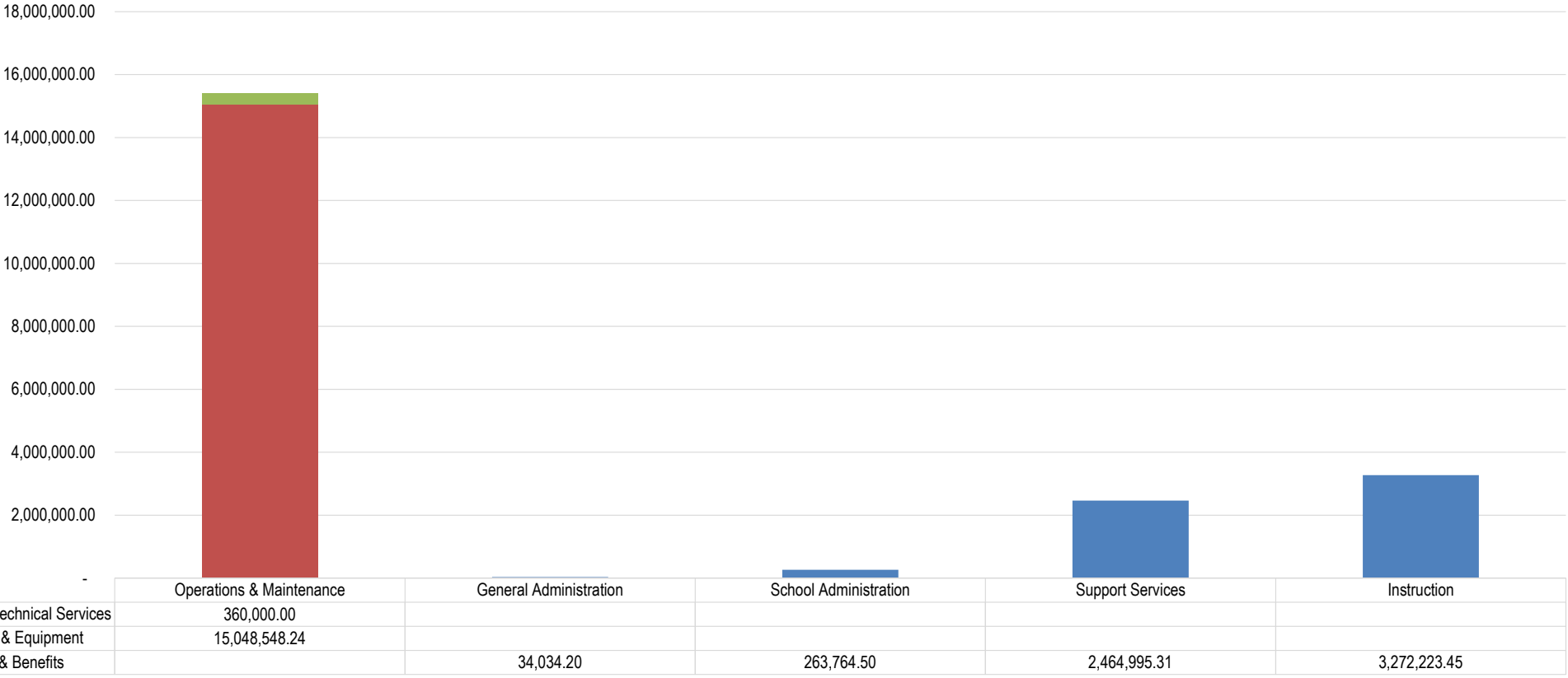
	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25	Projected	Projected	Projected
	2019-20	2020-21	2021-22	2022-23	2023-24		2025-26	2026-27	2027-28
October 1 Enrollment	4,771	4,851	4,466	4,708	4,652	4,643	4,555	4,429	4,415
Budget Per Student	\$ 319.20	\$ 413.67	\$ 362.81	\$ 329.55	\$ 835.45	\$ 1,627.90	\$ 874.47	\$ 2,224.15	\$ 1,559.14
Expenditures By Function	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Instruction	-	228	937	-	-	\$ -	0.0%	\$ -	\$ -
Support Services	193,732	362,605	332,765	383,254	1,636,916	1,494,615	19.8%	1,517,088	3,774,001
General Administration	-	-	-	-	16,701	17,017	0.2%	17,357	17,705
School Administration	-	-	-	-	276,656	231,600	3.1%	234,773	243,975
Business Services	-	-	-	-	-	-	0.0%	-	-
Operations & Maintenance	691,253	605,714	630,353	1,006,186	1,360,988	5,815,086	76.9%	2,214,001	5,815,086
Student Transportation	-	-	-	-	-	-	0.0%	-	-
School Foods	-	-	-	-	-	-	0.0%	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	637,918	1,038,150	637,918	1,038,150	656,260	-	0.0%	-	-
Total For Location	\$ 1,522,904	\$ 2,006,697	\$ 1,620,315	\$ 1,551,534	\$ 3,886,527	\$ 7,558,318	100.0%	\$ 3,983,219	\$ 9,850,766
Expenditures By Object	Actual	Actual	Actual	Actual	Actual	Adopted Budget 2024-25		Projected Budget	Projected Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	\$	%	2025-26	2026-27
Salaries & Benefits	\$ 193,732	\$ 362,605	\$ 258,699	\$ 226,110	\$ 1,768,565	\$ 1,743,232	23.1%	\$ 1,769,219	\$ 4,035,680
Prof. & Technical Services	177,174	234,158	141,422	201,669	257,830	210,000	2.8%	210,000	210,000
Property Services	383,110	295,193	405,582	641,798	1,096,462	-	0.0%	-	-
Other Purchased Services	-	270	-	2,172	1,609	-	0.0%	-	-
Supplies & Materials	103,840	76,592	91,621	99,573	73,765	-	0.0%	-	-
Property & Equipment	665,047	1,037,880	722,991	380,212	688,295	5,605,086	74.2%	2,004,001	5,605,086
Debt Service	-	-	-	-	-	-	0.0%	-	-
Other	-	-	-	-	-	-	0.0%	-	-
Total For Location	\$ 1,522,904	\$ 2,006,697	\$ 1,620,315	\$ 1,551,534	\$ 3,886,527	\$ 7,558,318	100.0%	\$ 3,983,219	\$ 9,850,766

Bozeman High School District
2024-25 Expenditure History & Budget
Building Reserve Fund

October 1 Enrollment Budget Per Student										
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25		Projected 2025-26	Projected 2026-27	Projected 2027-28
	2,224	2,260	2,398	2,509	2,630	2,743		2,760	2,841	2,806
	\$ 203.58	\$ 216.14	\$ 1,076.81	\$ 1,111.19	\$ 759.36	\$ 5,062.07		\$ 5,604.03	\$ 6,838.78	\$ 7,688.90
Expenditures By Function	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Instruction	-	1,265	41,412	\$ 16,210	42,224	\$ 3,272,223	23.6%	\$ 4,272,223	\$ 4,357,668	\$ 4,444,821
Support Services	76,408	107,481	39,417	232,586	1,083,276	914,224	6.6%	911,600	2,199,812	2,231,858
General Administration	-	-	-	-	16,701	17,017	0.1%	17,357	17,705	18,059
School Administration	-	-	-	-	31,383	32,164	0.2%	32,808	33,464	34,133
Business Services	-	-	-	-	-	-	0.0%	-	-	-
Operations & Maintenance	309,817	261,953	382,180	1,610,153	689,355	9,593,462	69.1%	10,175,337	12,761,162	14,785,653
Student Transportation	-	-	-	-	-	-	0.0%	-	-	-
School Foods	-	-	-	-	-	-	0.0%	-	-	-
Extracurricular Activities	-	-	-	134,457	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	66,541	117,779	2,119,182	794,577	2,119,182	56,157	0.4%	57,797	59,149	60,518
Total For Location	\$ 452,765	\$ 488,478	\$ 2,582,191	\$ 2,787,984	\$ 1,997,104	\$ 13,885,248	100.0%	\$ 15,467,123	\$ 19,428,960	\$ 21,575,042
Expenditures By Object	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25 \$ %		Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Salaries & Benefits	\$ 76,408	\$ 107,481	\$ 10,503	\$ 138,514	\$ 969,653	\$ 4,291,785	30.9%	\$ 5,291,785	\$ 6,667,798	\$ 6,789,389
Prof. & Technical Services	120,693	153,800	54,418	196,295	213,936	150,000	1.1%	150,000	150,000	150,000
Property Services	166,247	79,667	207,350	910,734	517,209	-	0.0%	-	-	-
Other Purchased Services	-	28	-	386,198	1,849	-	0.0%	-	-	-
Supplies & Materials	22,878	17,092	180,440	236,120	61,769	-	0.0%	-	-	-
Property & Equipment	66,541	130,411	2,129,182	895,931	232,688	9,443,462	68.0%	10,025,337	12,611,162	14,635,653
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	298	24,193	-	-	0.0%	-	-	-
Total For Location	\$ 452,765	\$ 488,478	\$ 2,582,191	\$ 2,787,984	\$ 1,997,104	\$ 13,885,248	100.0%	\$ 15,467,123	\$ 19,428,960	\$ 21,575,042



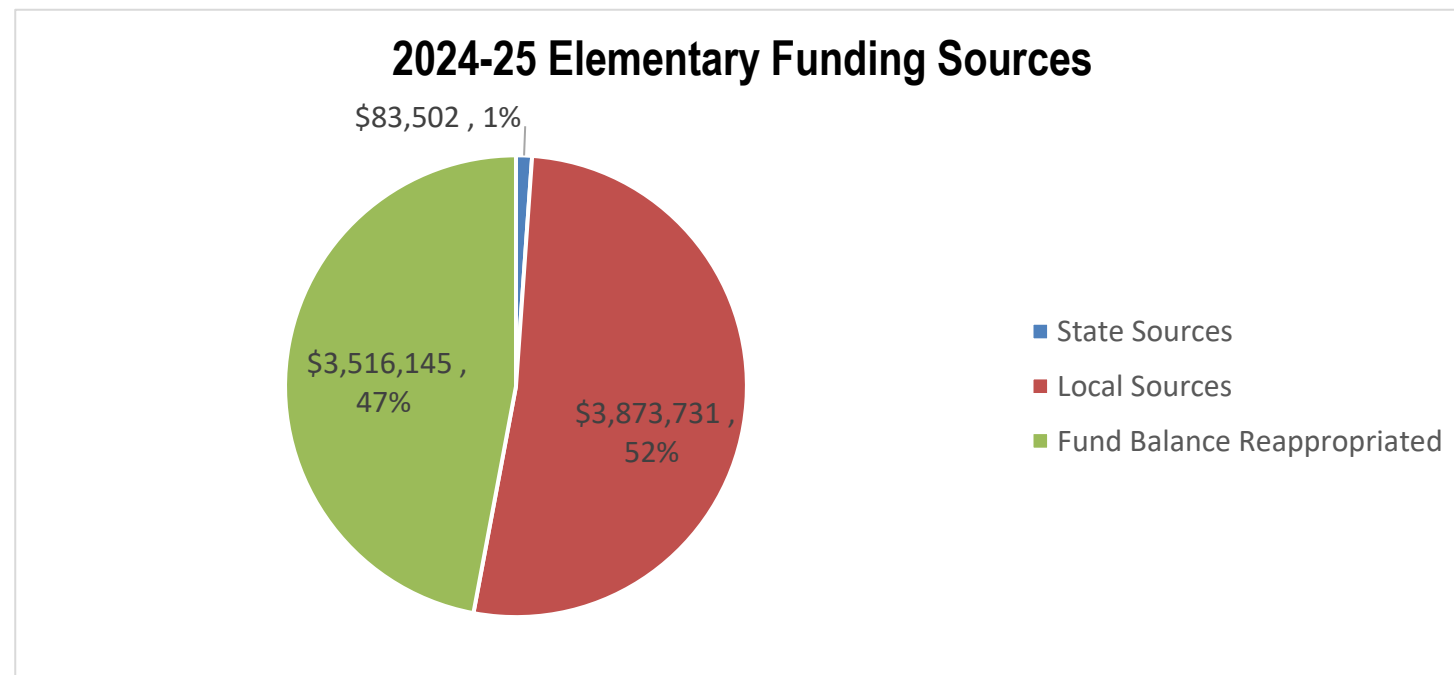
Bozeman Public Schools
2024-25 Building Reserve by Function and Object



Bozeman Elementary **2024-25 Revenue and Funding Sources** **Building Reserve Fund**

Revenue by Source	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>State of Montana:</u>										
<u>State Major Maintenance Aid</u>	75,188	\$ 76,292	\$ 79,307	\$ 84,425	\$ 84,643	\$ 83,502	1.1%	\$ 83,502	\$ 83,502	\$ 83,502
Total State of Montana Revenue	\$ 75,188	\$ 76,292	\$ 79,307	\$ 84,425	\$ 84,643	\$ 83,502	1.1%	\$ 83,502	\$ 83,502	\$ 83,502
<u>Gallatin County:</u>										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>District Revenue:</u>										
Property Tax Levy	\$ 1,973,310	\$ 1,990,136	\$ 2,013,059	\$ 1,999,043	\$ 3,784,236	\$ 3,869,730	51.8%	\$ 3,968,139	\$ 3,998,223	\$ 4,105,626
Penalties and Interest on Delinquent Taxes	\$ 2,330	\$ 3,471	\$ 4,767	\$ 3,249	\$ 4,496	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	\$ 109,552	\$ 253,458	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
<u>Investment Earnings</u>	\$ 23,629	\$ 7,500	\$ 9,818	\$ 27,046	\$ 88,405	\$ 4,001	0.1%	\$ 4,001	\$ 4,001	\$ 4,001
Other Revenue	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 2,109,057	\$ 2,254,565	\$ 2,027,644	\$ 2,029,338	\$ 3,877,136	\$ 3,873,731	51.8%	\$ 3,972,139	\$ 4,002,224	\$ 4,109,627
Total Revenue	\$ 2,184,245	\$ 2,330,857	\$ 2,106,951	\$ 2,113,762	\$ 3,961,779	\$ 3,957,233	53.0%	\$ 4,055,641	\$ 4,085,726	\$ 4,193,128
Fund Balance Reappropriated	1,401,422	2,062,763	2,460,469	2,947,105	2,947,105	3,516,145	47.0%	3,601,085	4,395,976	7,389,948
Total Funding Sources	\$ 3,585,667	\$ 4,393,620	\$ 4,567,420	\$ 5,060,867	\$ 6,908,884	\$ 7,473,378	100.0%	\$ 7,656,726	\$ 8,481,702	\$ 11,583,076

Tax Information	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
Taxable Value	\$ 156,191,478	\$ 186,201,043	\$ 191,687,364	\$ 231,009,258	\$ 357,169,589	\$ 354,949,106		\$ 379,795,543	\$ 406,381,231	\$ 434,827,918
Levied Mills	10.74	10.44	8.93	6.63	6.63	5.63		5.27	4.92	4.60



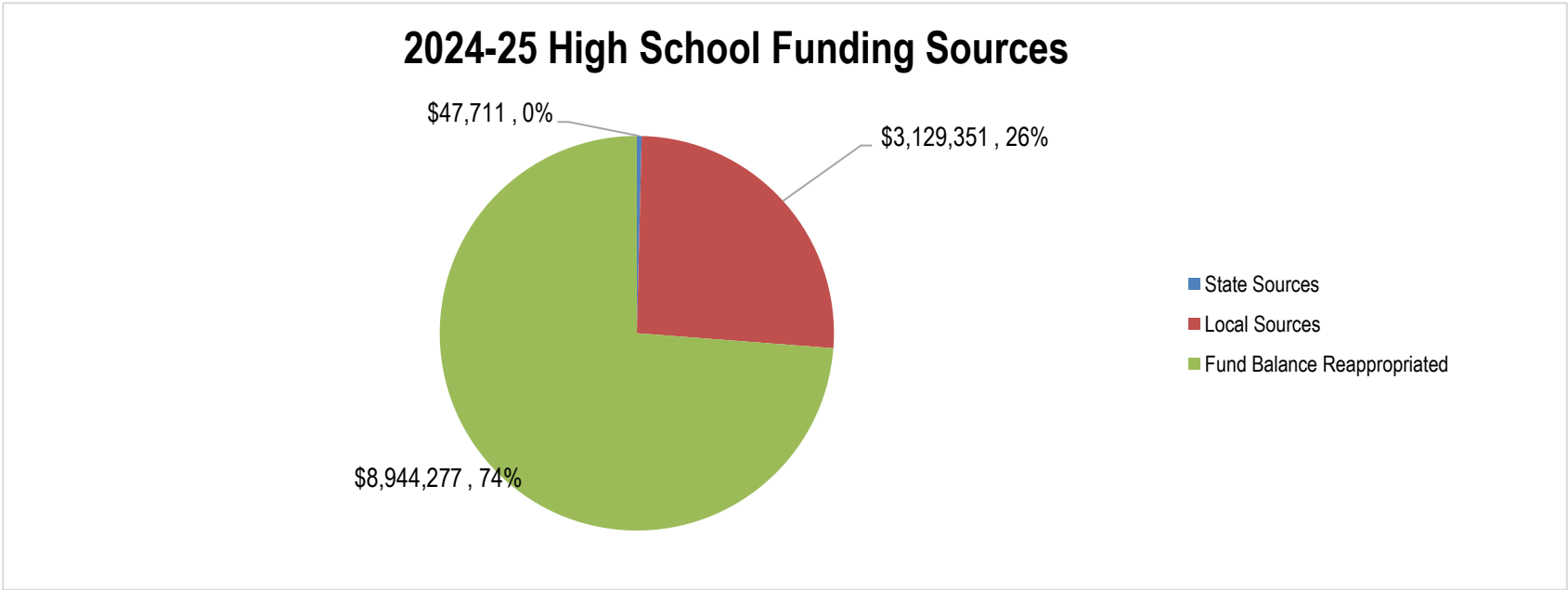
Bozeman High School

2024-25 Revenue and Funding Sources

Building Reserve Fund

Revenue by Source	High School District									
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget		2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
State of Montana:										
State Major Maintenance Aid	\$ 35,935	\$ 36,285	\$ 39,417	\$ 43,566	\$ 45,697	\$ 47,711	0.4%	\$ 47,711	\$ 47,711	\$ 70,685
Total State of Montana Revenue	\$ 35,935	\$ 36,285	\$ 39,417	\$ 43,566	\$ 45,697	\$ 47,711	0.4%	\$ 47,711	\$ 47,711	\$ 70,685
Gallatin County:										
Total Gallatin County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
District Revenue:										
Property Tax Levy	\$ 1,637,224	\$ 2,563,918	\$ 2,664,434	\$ 2,299,019	\$ 3,267,993	\$ 3,121,851	25.8%	\$ 3,030,119	\$ 3,030,119	\$ 3,285,384
Penalties and Interest on Delinquent Taxes	\$ 2,474	\$ 4,066	\$ 5,187	\$ 4,139	\$ 4,688	\$ -	0.0%	\$ -	\$ -	\$ -
Tax Increment Finance District Proceeds	\$ -	\$ -	\$ -	\$ 274,831	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Investment Earnings	\$ 90,549	\$ 21,370	\$ 32,899	\$ 105,550	\$ 442,634	\$ 7,500	0.1%	\$ 7,500	\$ 7,500	\$ 7,500
Other Revenue	235	-	-	-	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Total District Revenue	\$ 1,730,481	\$ 2,589,354	\$ 2,702,520	\$ 2,683,539	\$ 3,715,315	\$ 3,129,351	25.8%	\$ 3,037,619	\$ 3,037,619	\$ 3,292,884
Total Revenue	\$ 1,766,416	\$ 2,625,639	\$ 2,741,937	\$ 2,727,105	\$ 3,761,012	\$ 3,177,062	26.2%	\$ 3,085,329	\$ 3,085,329	\$ 3,363,568
Fund Balance Reappropriated	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	73.8%	\$ 10,708,186	\$ 11,790,061	\$ 14,461,330
Total Funding Sources	\$ 7,000,791	\$ 9,176,180	\$ 11,516,480	\$ 11,501,648	\$ 12,748,925	\$ 12,121,340	100.0%	\$ 13,793,515	\$ 14,875,390	\$ 17,824,899

Tax Information	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Taxable Value	\$ 187,815,184	\$ 223,747,892	\$ 230,172,095	\$ 278,036,597	\$ 433,828,230	\$ 432,722,400	\$ 463,012,968	\$ 495,423,876	\$ 530,103,547
Levied Mills	7.37	11.31	9.82	8.99	8.99	6.39	3.81	3.56	25.22

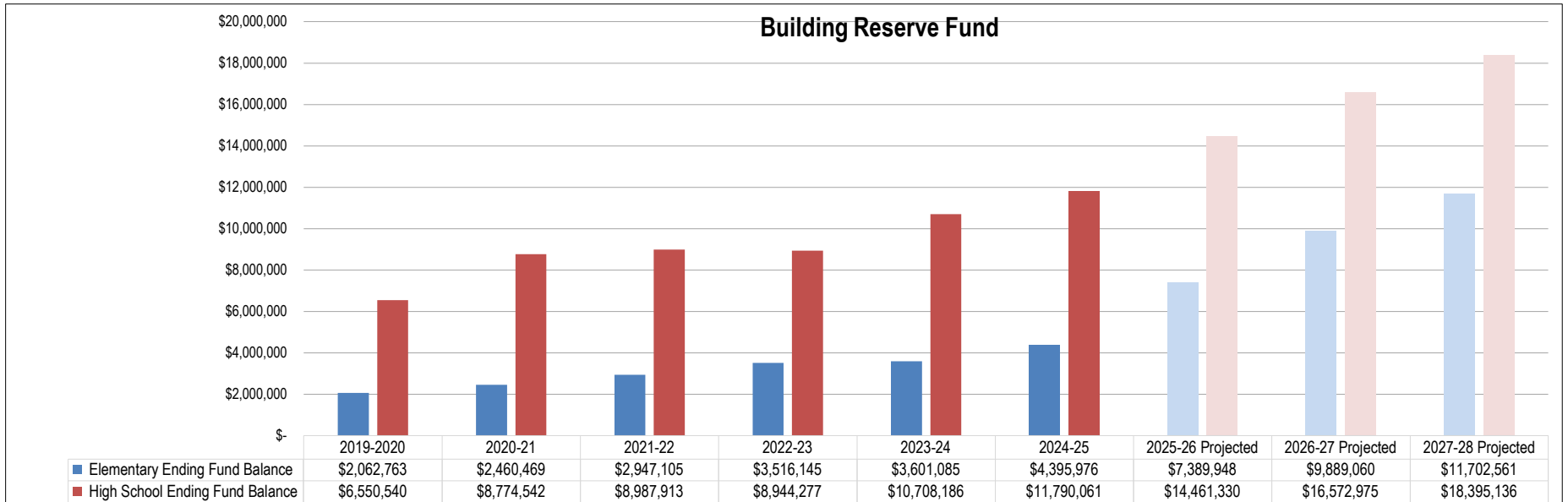


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Building Reserve Fund

Fund Balance Analysis and Projections	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
Beginning Fund Balance	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	\$ 3,601,085	\$ 4,395,976	\$ 7,389,948	\$ 9,889,060	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	\$ 10,708,186	\$ 11,790,061	\$ 14,461,330	\$ 16,572,975
Plus: Revenue & Other Sources	2,184,245	2,404,403	2,106,951	2,120,574	3,971,467	3,838,516	3,933,972	3,963,154	4,067,335	1,768,931	2,712,479	2,795,562	2,744,348	3,761,012	3,081,750	2,992,769	2,992,769	3,262,661
Less: Expenditures & Other Uses*	1,522,904	2,006,697	1,620,315	1,551,534	3,886,527	3,043,625	940,000	1,464,042	2,253,833	452,765	488,478	2,582,191	2,787,984	1,997,104	1,999,875	321,500	881,125	1,440,500
Ending Fund Balance	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	\$ 3,601,085	\$ 4,395,976	\$ 7,389,948	\$ 9,889,060	\$ 11,702,561	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	\$ 10,708,186	\$ 11,790,061	\$ 14,461,330	\$ 16,572,975	\$ 18,395,136

Reserves Analysis	Elementary District									High School District								
	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28
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	3,601,085	4,395,976	7,389,948	9,889,060	5,234,375	6,550,540	8,774,542	8,987,913	8,944,277	10,708,186	11,790,061	14,461,330	16,572,975
Beginning Fund Balance	\$ 1,401,422	\$ 2,062,763	\$ 2,460,469	\$ 2,947,105	\$ 3,516,145	\$ 3,601,085	\$ 4,395,976	\$ 7,389,948	\$ 9,889,060	\$ 5,234,375	\$ 6,550,540	\$ 8,774,542	\$ 8,987,913	\$ 8,944,277	\$ 10,708,186	\$ 11,790,061	\$ 14,461,330	\$ 16,572,975
Budget Amount	\$ 3,485,652	\$ 4,148,457	\$ 4,547,276	\$ 5,035,529	\$ 7,503,704	\$ 7,558,318	\$ 3,983,219	\$ 9,850,766	\$ 6,883,602	\$ 6,933,547	\$ 9,202,000	\$ 11,471,928	\$ 11,333,116	\$ 12,344,172	\$ 13,885,248	\$ 15,467,123	\$ 19,428,960	\$ 21,575,042
Reserves as a Percent of Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Source: District Records

Nonbudgeted Funds

Bozeman Public Schools



2024-25 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.

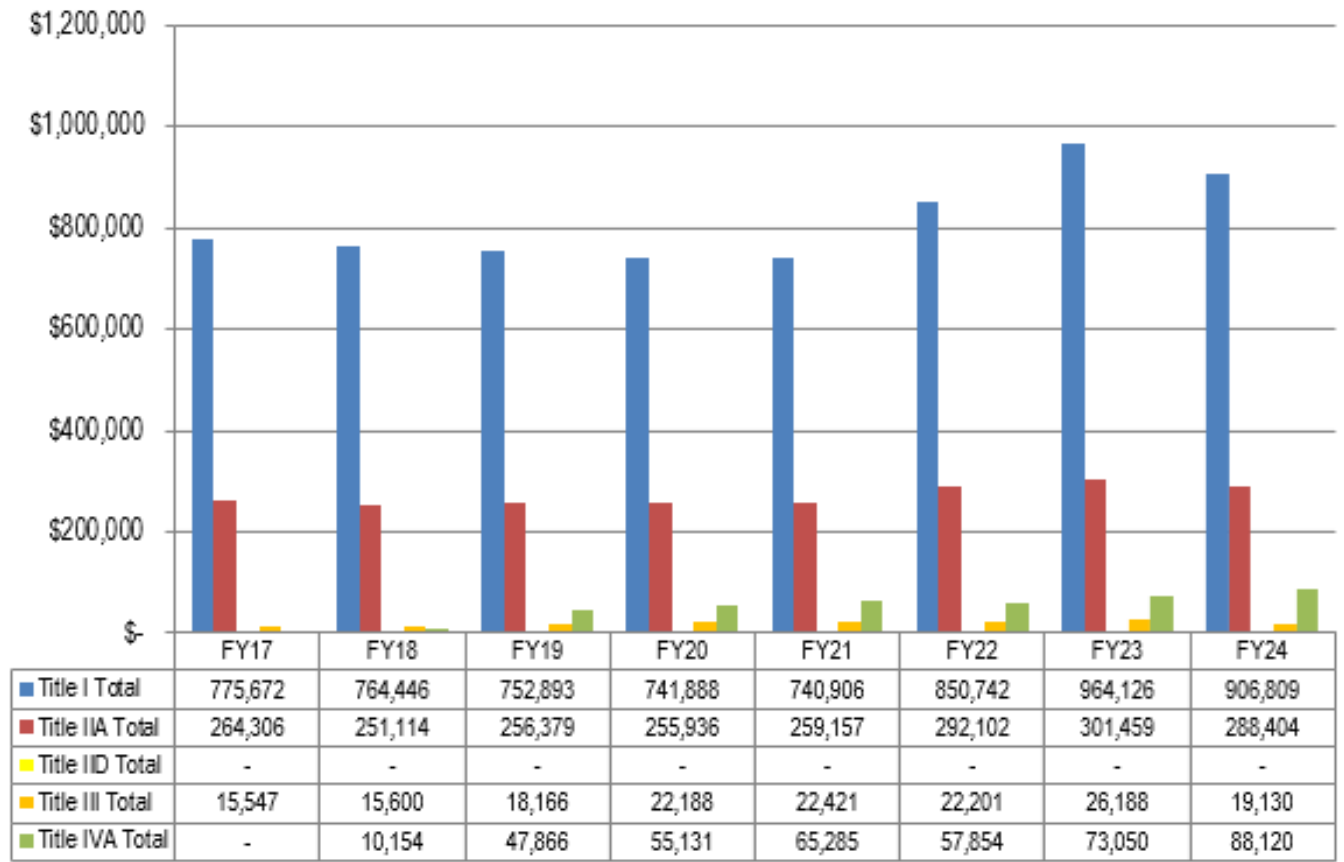
Bozeman Public Schools Overview

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.

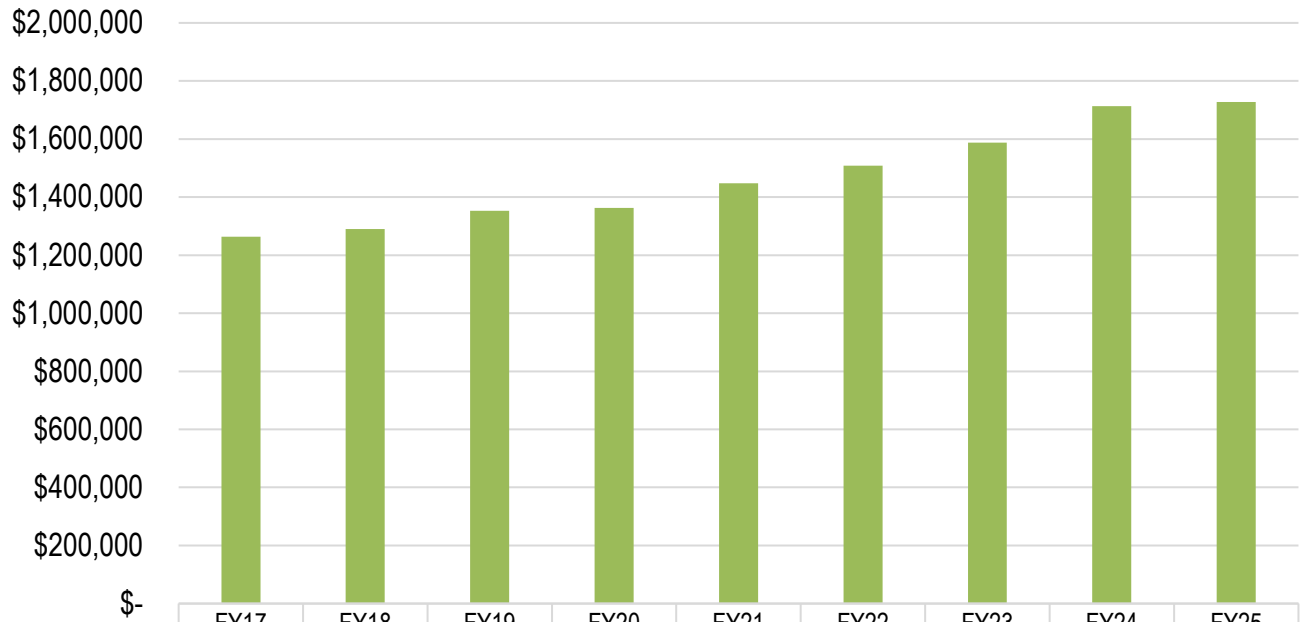
Although these grants contribute significantly to our operations, budget allocations are not known at the time of this writing. All programs and line item budgets are not yet required to be submitted and therefore, have not been approved by the Montana Office of Public Instruction. For that reason, this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

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



Source: District Records

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



■ Current Year Grant Amount	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	1,263,154	1,290,400	1,353,059	1,362,650	1,447,948	1,508,515	1,587,560	1,713,520	1,727,819

Source: District Records



Information Section

2024-2025 Adopted Budget

Bozeman Public Schools
404 W Main Street, Bozeman, MT 59715
Gallatin County

PROPERTY TAXES

As with most states, property taxes are a primary funding source for Montana school districts. In 2023-24 (most recent data available), 54% of Bozeman residents' property taxes were used to finance education, and 46% of the Bozeman School District's 2024-25 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 Four Hundred Thirty Thousand Dollars (\$430,000), which is an increase of approximately 0.99 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 \$1.34, a home with an assessed market value of \$300,000 by approximately \$4.02, and a home with an assessed market value of \$600,000 by approximately \$8.04. An increase in property taxes may lead to an increase in rental costs. 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 \$430,000—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 \$430,000 levy was estimated to cost taxpayers 0.99 mills; however, that mill count was calculated using an estimate of the District's taxable value. Although the actual taxable value was less than anticipated, the actual mill impact of this \$430,000 was still 0.99 mills—just as 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 2023 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

2024-2025 Adopted Budget: Informational Section

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. Readers should note that mill-based ballot requests are unusual for a Montana public school, and is not often seen on a school ballot.

Overall, the Bozeman School Districts locally levied mills increase from 139.72 in 2023-24 to 143.11 in 2024-25, a 2.43% increase. These increases are functions of the District's increased tax revenue requirements and a decrease 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 \$1,052,993 (1.91%) over prior year levels:

District	2023-24 Dollars Levied	2024-25 Dollars Levied	Change
Bozeman Elementary	\$ 27,570,527	\$ 28,277,304	\$ 706,777 (+2.56%)
Bozeman High School	27,681,552	28,027,768	346,216 (+1.25%)
K-12 Total	\$ 55,252,079	\$ 56,305,072	\$ 1,052,993 (+1.91%)

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

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

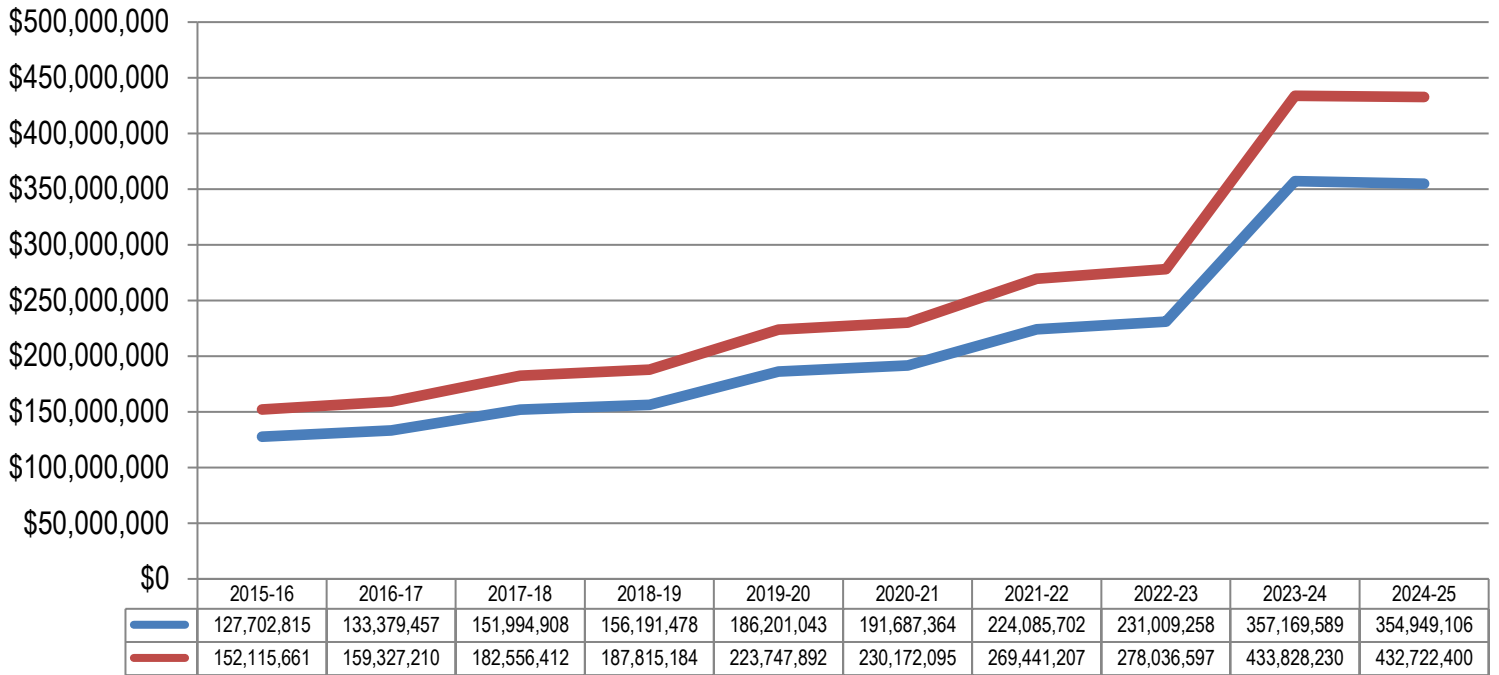
Taxable values for fiscal years:	Are based on assessed property values as of:
FY2009-10 through FY2014-15 (six years)	January 1, 2008
FY2015-16 through FY2016-17 (two years)	January 1, 2014
FY2017-18 through FY2018-19 (two years)	January 1, 2016
FY2019-20 through FY2020-21 (two years)	January 1, 2018
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
FY2027-28 through FY2028-29 (two years)	January 1, 2026

Source: Montana State Law

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

The 2023-24 reappraisal cycle was particularly significant. Following the COVID19 pandemic, property values in Montana surged. With the large increase came many protested taxes from property owners in the Gallatin Valley. Because of the protested taxes, the actual taxable value decreased for the 2024-25 non-reappraisal year. Typically, in non-reappraisal years, the newly taxable property (new construction) increases the overall taxable value. However, the value of the protested amounts exceeded the newly taxable property and had a net decrease to the overall taxable value within the District for the 2024-25 school year. Below is a graph that shows the historical trend in taxable value for the Elementary & High School Districts:

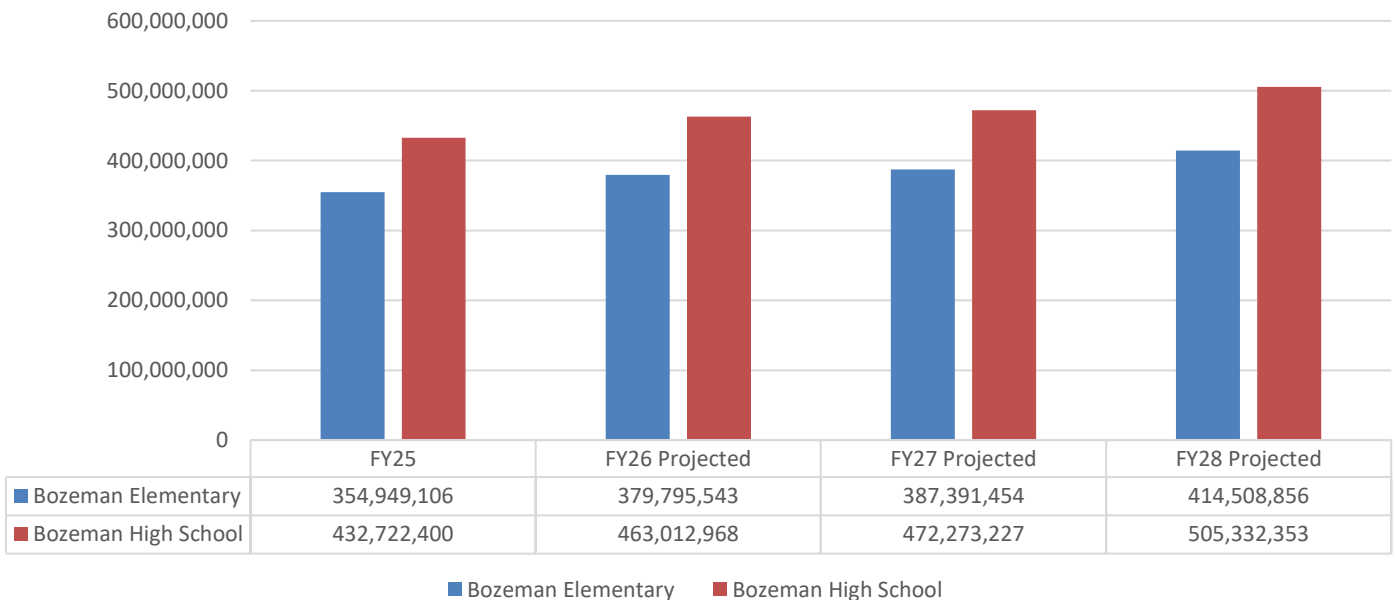
Bozeman Public Schools Taxable Value History



Source: District Records

In addition to the historical data, the District makes conservative estimates for future taxable value amounts. Because property is reappraised on a bi-annual basis, the District historically has predicted a 2% increase in non-appraisal years, and 7% increase in taxable value during re-appraisal years. The prediction for the next three years is based on that same forecast.

Estimated Tax Value



Source: District Records

Bozeman outcomes didn't exactly replicate other District's within the state or area. Belgrade School District (the closest AA School District to Bozeman – 15 miles away) saw a slight increase in taxable value for 2024-25. While the increase is still significantly less than in prior non-reappraisal years, their taxes levied will be slightly less impacted than Bozeman, because of the increase.

BELGRADE SD	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
ELEMENTARY	\$36,051,916	\$42,084,014	\$43,509,826	\$53,338,202	\$56,862,374	\$68,216,150	\$72,737,890	\$111,545,539	\$112,113,093.00
HIGH SCHOOL	\$37,047,553	\$43,174,720	\$44,662,990	\$54,665,518	\$58,245,268	\$69,837,771	\$74,454,508	\$114,342,077	\$114,889,529.00
		16.73%	3.39%	22.59%	6.61%	19.97%	6.63%	53.35%	0.51%
		16.54%	3.45%	22.40%	6.55%	19.90%	6.61%	53.57%	0.48%

Source: Belgrade School District Records

- The decrease in values *generally* does not mean that local governments—including public schools—will generate less revenue. As noted above, most of our levies are limited by dollars—not property values. Since levy amounts are fixed, the decrease in property value the Bozeman School District and most other local governments will levy slightly higher 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 less funds than they did last year:

District/Levy	Voter Approved Mills	2023-24 Revenue	2024-25 Revenue	Change
Elementary Technology Fund*	3.00	\$714,799	\$694,487	(\$20,312)
High School Technology Fund**	1.00	\$433,828	\$428,396	(\$5,432)
Elementary Building Reserve Safety**	4.00	1,428,678	\$1,405,832	(\$22,846)
High School Building Reserve Safety**	2.00	\$867,656	\$856,792	(\$10,864)
K-12 Total	10.00	\$3,444,961	\$3,385,507	(\$59,454)

Source: District Records

*Note that due to restrictions in the Technology Fund, the Elementary District reached its cap and was only able to levy 1.96 mills in 2024-25 rather than the 3.00 mills that voters previously approved. More information on that topic is available in the Financial Section of this document.

**The Montana Department of Revenue initially distributed certified taxable value 1.00% lower than the values listed in this report. By law, the District had to adopt the 2024-25 budget by the August 19th board meeting. The Montana Department of Revenue issued a re-certified taxable value after the budgets were officially adopted. Therefore, the adopted budget for levies based on mill values were based on the original certified taxable value, and not the re-certified value that was issued after budget adoption.

At a statewide level, the Montana Legislature also levies 95 mills on all property in the state for “equalized” 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 then distributed to schools as ‘state BASE aid’ (enrollment) funding. Although the proceeds of the 95 mills do help finance public schools:

- Schools do not receive the funds directly,
- Amounts levied do not necessarily return to the local school district where a taxpayer resides,
- Increases or decreases in levy proceeds do not translate into increased or decreased funding for schools
- The mills are levied at the discretion of the legislature, a decision local school districts cannot affect

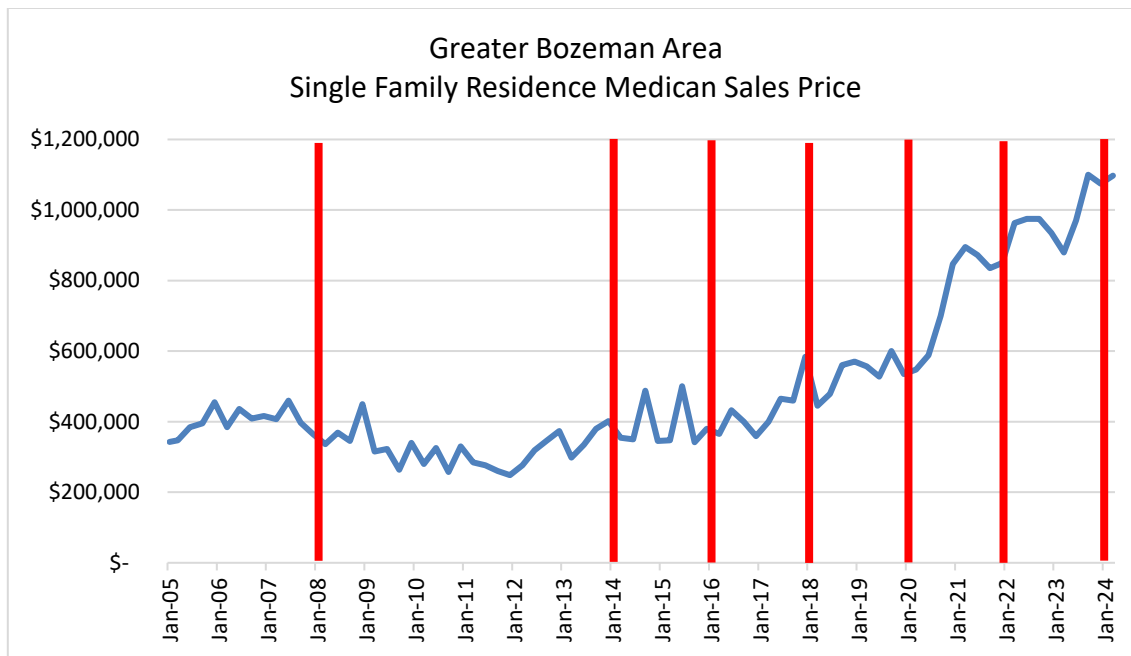
Since the 95 mills generate more funds as property values grow, they have one of the largest ‘felt’ impacts on property owners. In 2023-24, the 95 mills were expected to generate about \$100 million more than 2022-23 as a result of property value growth (due to the reappraisal year), going from about \$340 million to \$430 million statewide. While this was a substantial impact on residential property owners, the counties across Montana filed a lawsuit against the State of Montana arguing that the State equalization formula should be levied based on a smaller percentage of property values to offset the increasing property values. Forty-nine of the fifty-six counties in the State opted to levy 77.9 mills on the tax bills sent to property owners in October 2023. The State Supreme Court ruling ultimately directed the power of interpreting the state statute back to the Department of Revenue, who in turn, directed Counties to levy the full 95 mills. Because the initial tax bills were for a lesser amount, Counties around the State subsequently sent additional tax bills to residence in early April – one month before voters were tasked with voting on general operating fund levies for the District.

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.



Because of the reappraisal year, Bozeman and Gallatin County did not see the same large taxable value increases as the previous year. Even with new construction growth, the taxable value decreased by 0.62% and 0.25% in the Elementary & High School Districts, respectively.

Although residential property only makes up a portion of our district’s tax base, price trends do help explain the historical taxable value increases. Although the decrease that occurred during the 2024-25 non-reassessment year did take place, it was still very minimal and the high valuation from the 2023-24 reappraisal year still holds true regarding the price values and trends in Gallatin County. The following information from the Gallatin Association of Realtors depicts home value trends in our community:

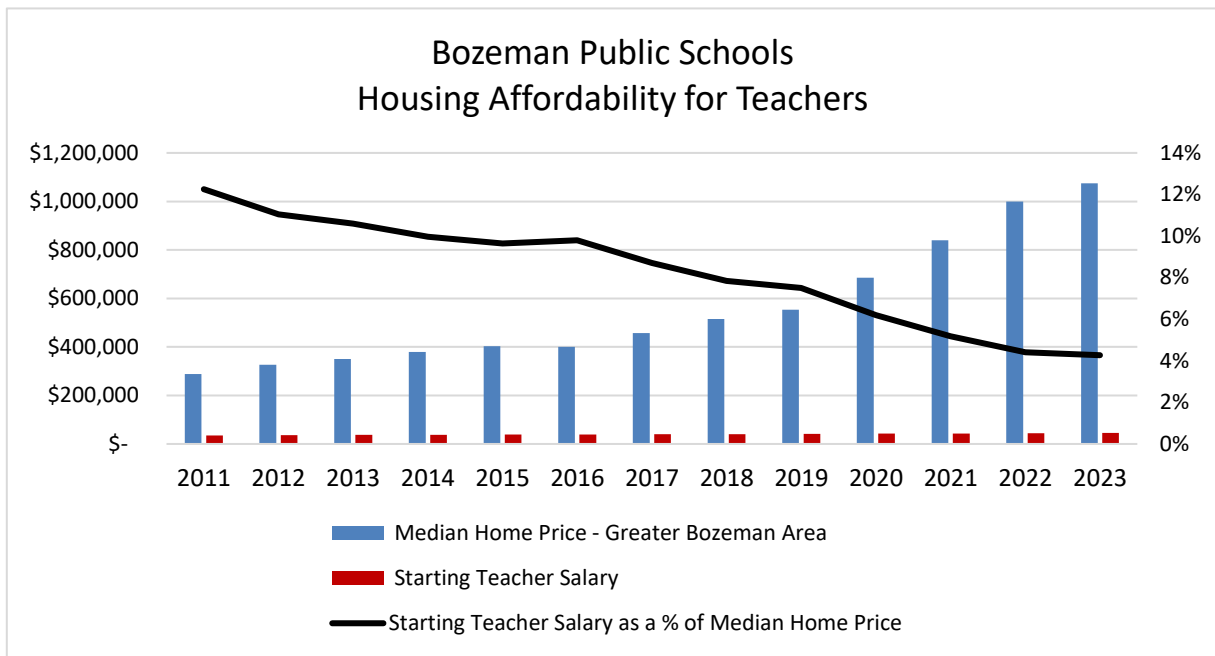


Source: Gallatin Association of Realtors

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—the last time a decrease was experienced in Bozeman prior to the current year.

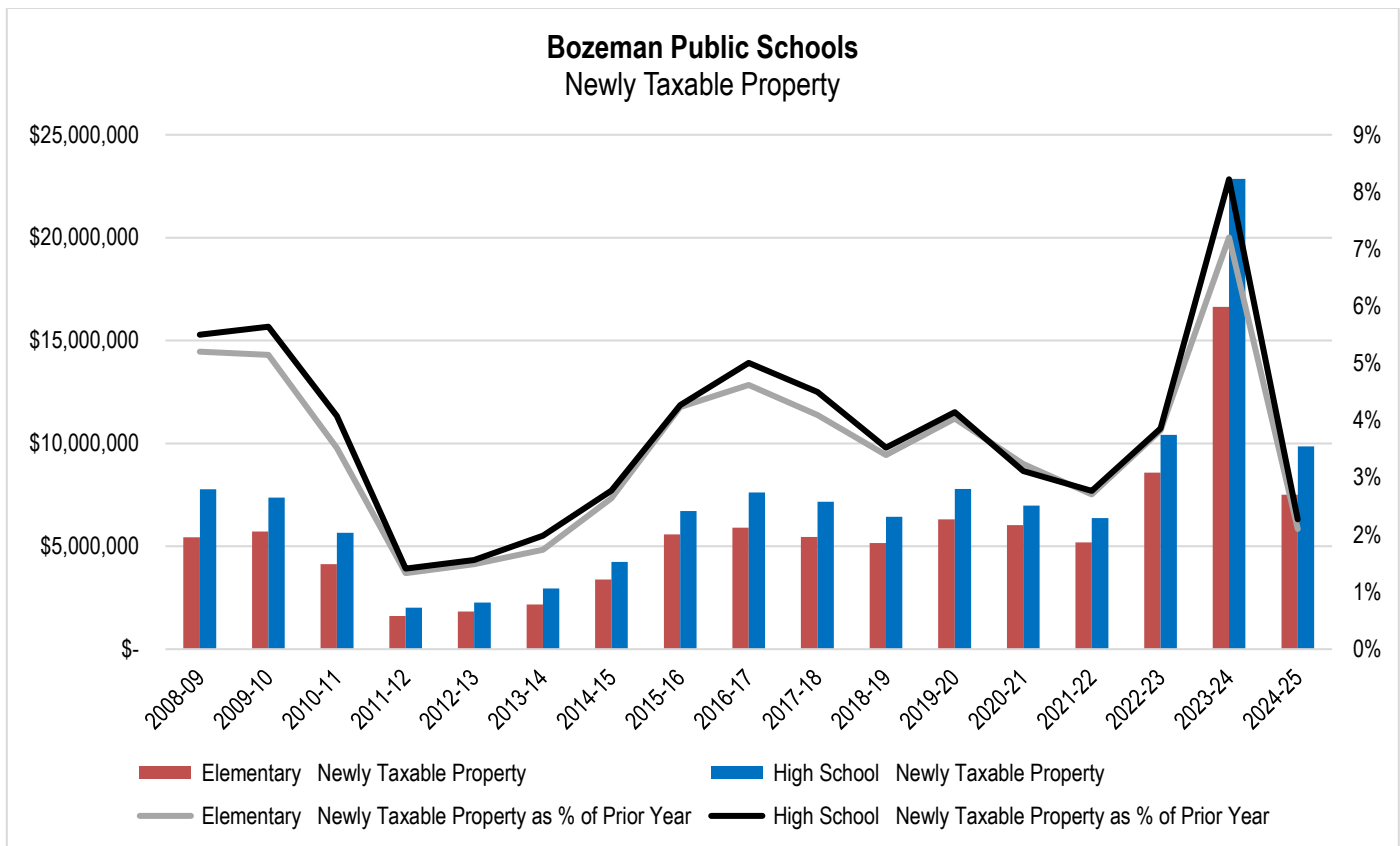
Bozeman’s property value growth continued through the end of 2023. Bozeman’s year-to-date median single family home price in December 2023 in Bozeman was \$1,075,000 compared to \$935,000 in December 2022. As the graph displays, the increases continued from January 2022 until January 2024. Even with the increased Federal interest rates, the Bozeman market continues to grow – making it harder for employees to purchase homes within their salary range. The graph below indicates the growth of the real estate market in Bozeman, as compared to the starting teacher salary. The black line shows the trend as a percentage of median home price to starting teacher salary. This trend obviously impacts the Districts ability to recruit and retain new employees.



Source: Gallatin Association of Realtors

Additionally, new construction continues to add a significant amount of newly taxable property to our tax rolls. Although protested taxes accounted for a total decrease in taxable value, it would have been far more had the area not had a large amount of newly taxable property—new construction. This new construction accounted for \$7,509,9287 and \$9856,840 of the of the Elementary and High School District taxable value, respectively.

The following charts show a history of taxable value increase resulting from newly taxable property, both in raw dollars and as a percent of prior year taxable value. Interestingly, 2024-25 mark the lowest increases in almost a decade on a percentage basis. 10-year averages are 3.95% and 4.17% for the Elementary and High School Districts, respectively, with the 2023-24 valuation being the highest to date:



Overall market values for our Districts decreased as follows:

District	2023-24 Assessed Market Value	2024-25 Assessed Market Value	Change (%)
Bozeman Elementary	\$ 25,115,336,696	\$ 25,007,857,543	(\$ 107,479,153) (-0.43%)
Bozeman High School	\$ 30,267,810,327	\$ 30,255,235,206	(\$ 12,575,121) (-0.04%)

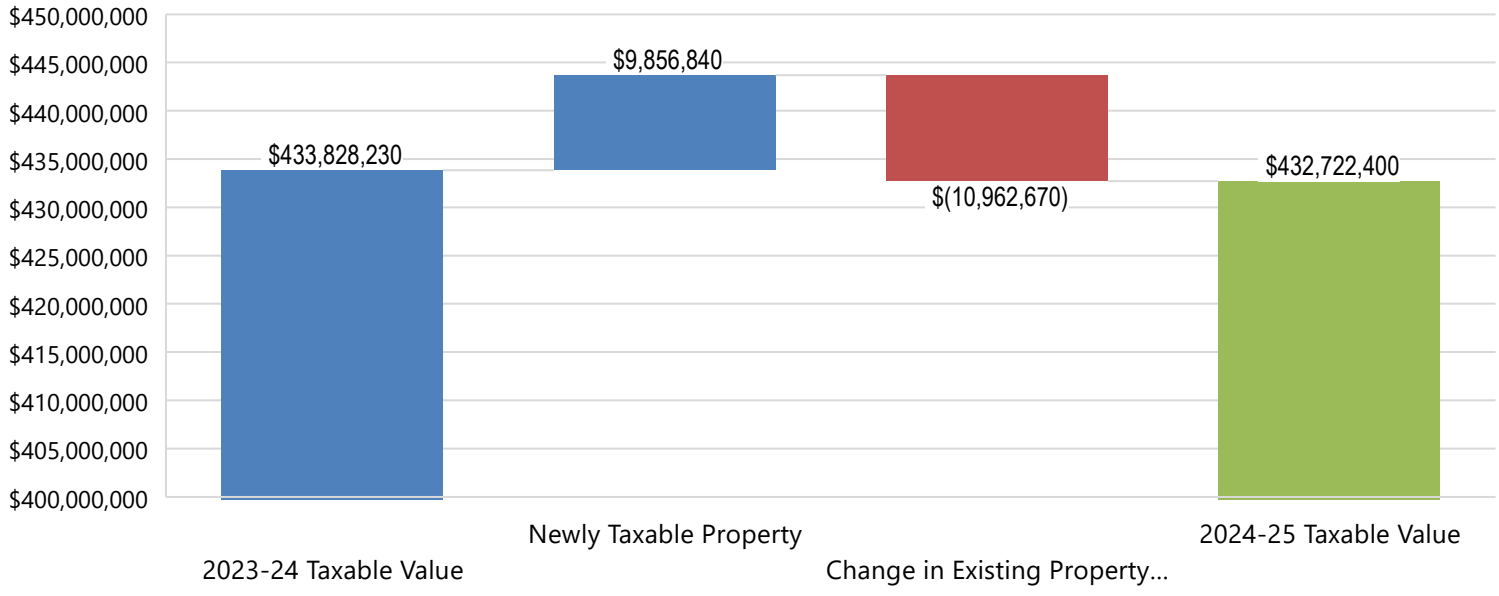
Source: Montana Department of Revenue

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.

Although taxable values decreased for 2024-25, Bozeman can still attribute a booming real estate market, abundant new growth in the area, and the legislature’s decision to leave tax rates unchanged, to a healthy market. The data above indicates that values—both commercial and residential—remain strong and are even increasing.

As a result, administration believes the value decrease is actually a correction of last year’s reappraisal—in other words, the reappraisal values realized were actually higher and more aggressive than property values at the reappraisal date would actually support. The following graph of the Bozeman High School District taxable value highlights the factors affecting the change:

Bozeman High School District Taxable Value Change FY24 - FY25



Source: District Records

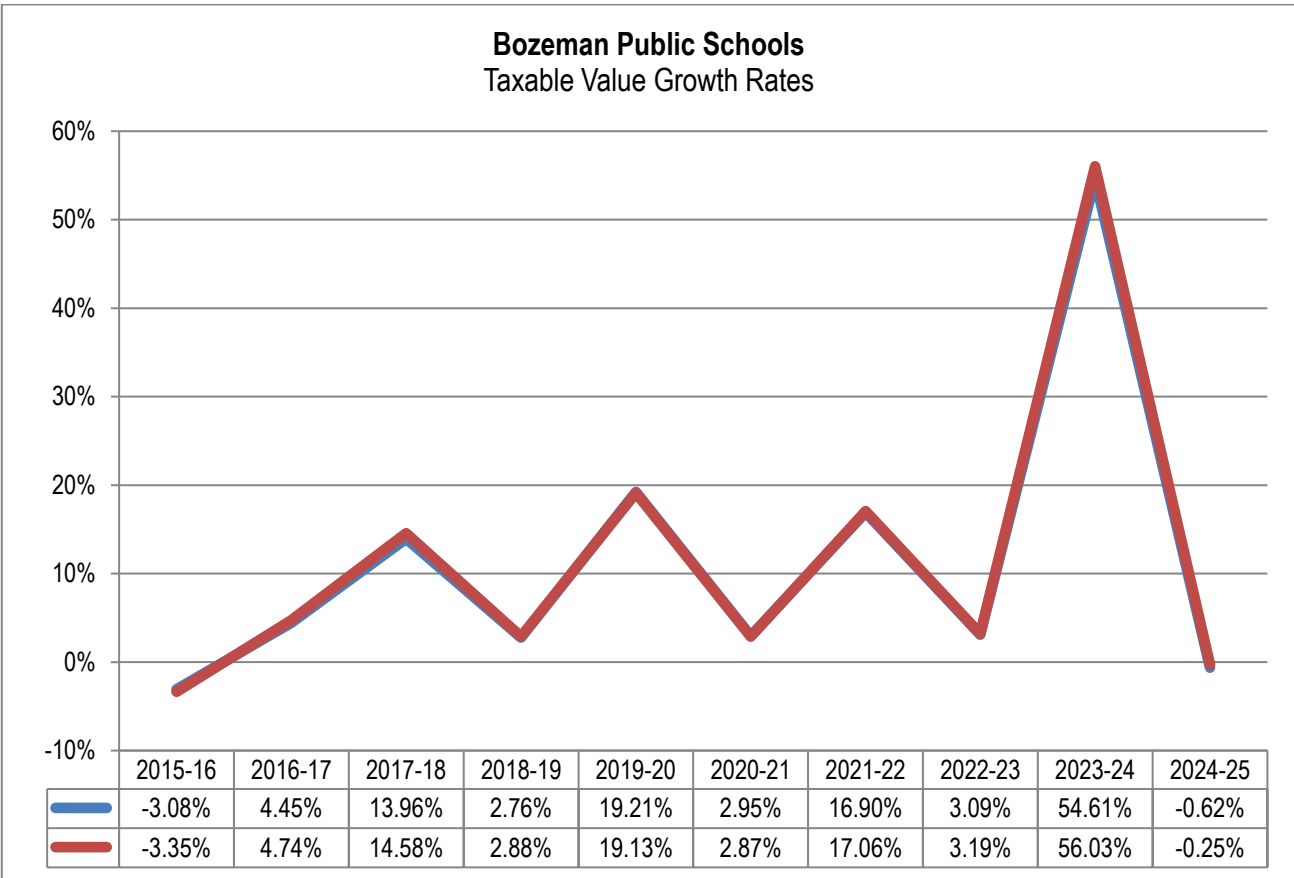
From a District taxation perspective, there are two primary implications of last year's overvaluation:

- Revenue collections from taxes levied during 2023-24 will remain at historic lows. Taxpayers who protest their values must pay their bills as levied; however, the proceeds of the protested taxes remain in an escrow account at the County until the protest is settled. If the protest is successful, the taxpayer is refunded the amount that was over levied; if the protest is unsuccessful, the levying jurisdiction receives the full amount they levied. The amount of successful protests this year was extraordinarily high, so the District's tax receipts were reduced significantly over prior years. Those amounts will likely never be recovered. Further detail on this topic is provided later in this section under the Property Tax Collections heading.
- The District likely under-levied mills last year based on the artificially high taxable value. In doing so, 1) taxpayers likely paid less last year than they would otherwise have needed to had the taxable value been accurate, and 2) this year's tax levies would likely be relatively level compared to 2023-24 rather than show increases if the 2023-24 taxable value been more accurate.

At the time of this writing, the District does not have definitive insight into the valuation changes due to protests. However, administration is currently looking into value changes related to parking lots and certain condominiums that could be impacting our overall values.

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 82% of that of Bozeman High School.

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



Source: District records

Local property values are continuing to climb and area growth remains strong. With 2025-26 being a reappraisal year, the all-time median housing high, and the fluctuation between the last two appraisal periods, it is anticipated the Bozeman area will once again see a taxable value increase during the upcoming reappraisal period. However, due to the successfully protested taxes, it is anticipated that the reassessment year will not have quite the same impact as the last. However, reassessment trend does indicate that it is likely the taxable value will continue to grow.

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 \$675/year for tax years 2023 and 2024. 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 designed to offset some of the rising costs for property taxes.

Because of the record high increase in 2023-24 and the pushback received from the counties, Montana Governor Greg Gianforte created a property tax task force to make recommendations to the Governor to mitigate tax impact on property owners. As part of this task force, several recommendations were made regarding the Education system. The final recommendations included:

Education

1. Fix the State equalization levies so they assess 95 mills every year. Currently the levies are controlled by 15-10-420 which allows them to grow at $\frac{1}{2}$ the rate of inflation plus revenue generated from new property. The State has been banking mills so when the calculation lowers the mill levy below 95 mills, they use banked mills to raise the levy back to 95 mills. This was the subject of a Supreme Court case this past year. The Court ruled the State can bank mills and use them to maintain the levy at the maximum allowed by law of 95 mills. Were the State to use all of its banked mills or decide not to use them then the equalization levy would drop below 95 mills. The proposal forwarded is to set the levy at 95 mills and not have it subject to any levy restrictions in current law or future law.
2. Create a new county wide equalization levy to fund the required minimum budget for school districts in the county. Currently the three equalization levies go to the State to fund a portion of the State's share of K-12 funding. This process takes money from some counties and sends it to other counties. The proposed county equalization levy would raise property taxes in low taxing districts within the county and use that money to provide tax relief in high taxing districts within the county. Local districts would still be responsible for funding the final 20% of a school's general fund budget as they are now.
3. Modify current law governing property tax levy election to mirror elections for bonds. That language states that if voter turnout is over 40% a simple majority is needed to pass the bond. If voter turnout is between 30 and 40% then the bond has to pass by a 60% majority. If the turnout is less than 30% the bond issue fails.

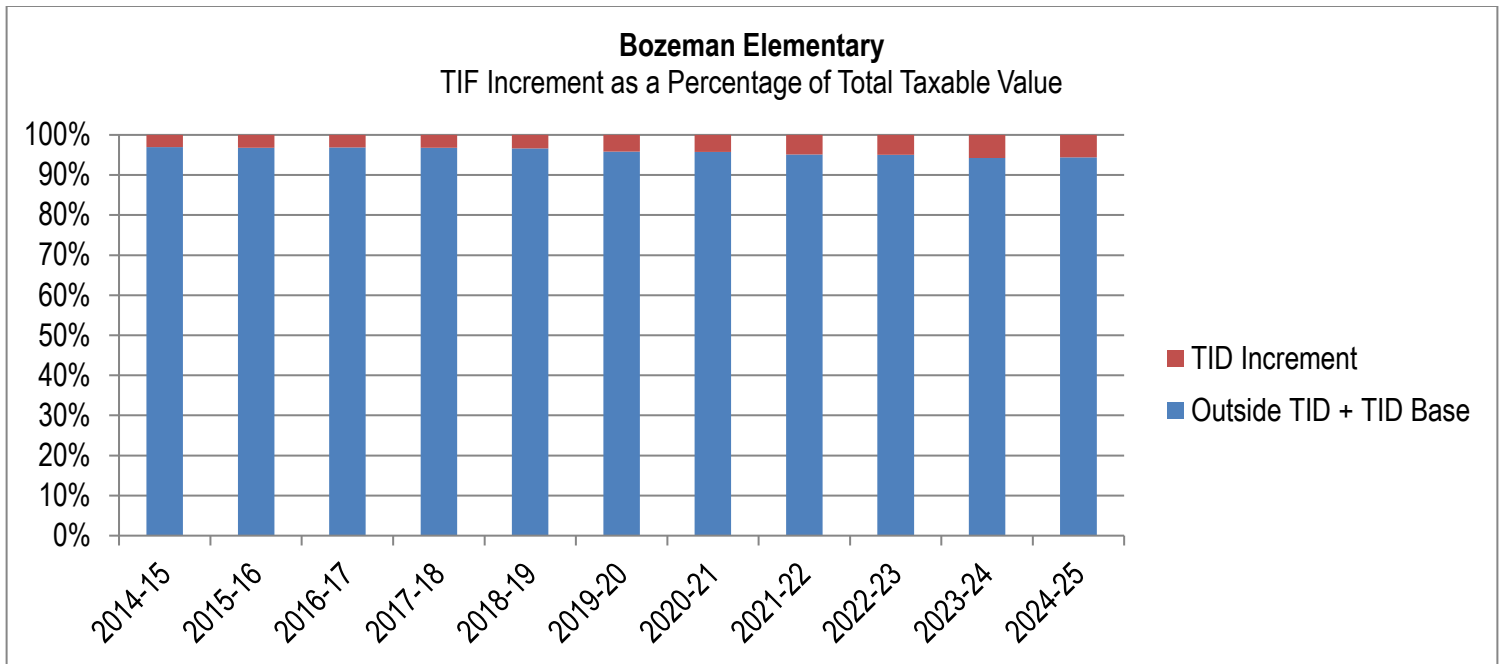
Source: Montana Tax Payers Association

These are simply recommendations surrounding the education portion of the tax discussion. Other recommendations included in the final report were based on Local Government and Tax Fairness. While this task force did not proposing legislation, their recommendations will be used by individual legislators or interim committees to bring forward bills to implement any of their proposals during the 2025 Legislative session.

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:

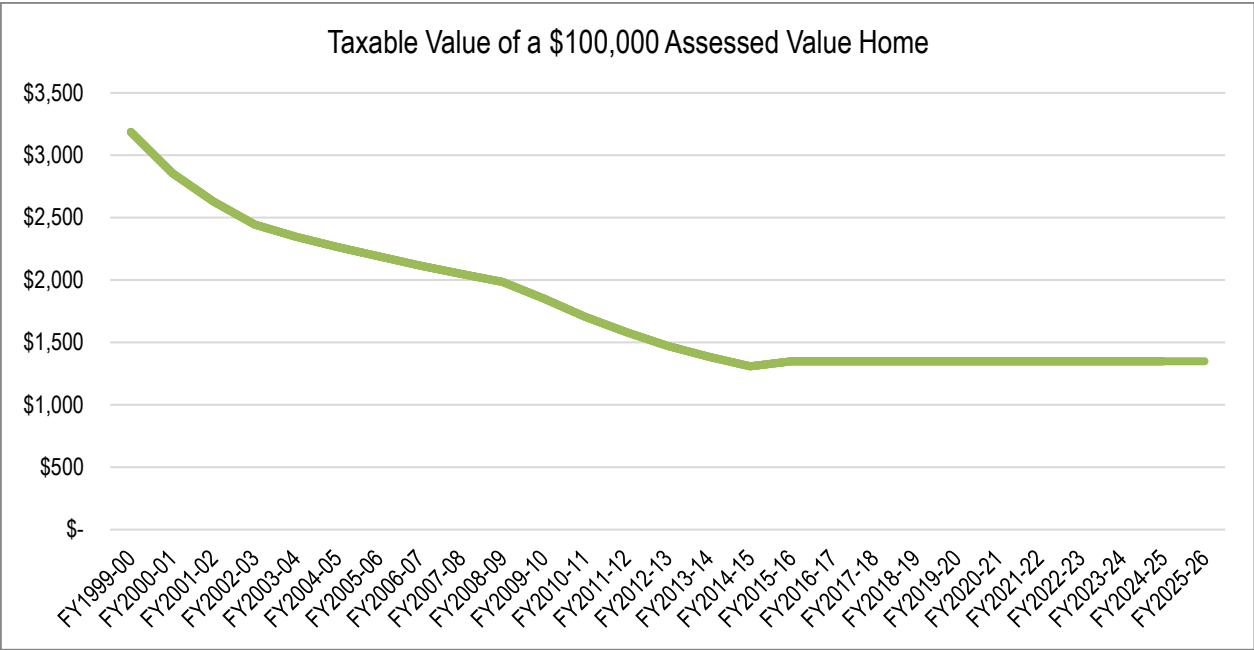


In 2024-25, the increment represents 5.62% of the total Bozeman Elementary District taxable value—down from 5.77% in 2023-24. Though not displayed here, Bozeman High School District shows similar trends with its increment and taxable value. This shows that along with TIF revenue increasing, taxable values across the board increased in 2023-24 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:

- Taxes determined by a set number of mills will generate more or less money for the taxing jurisdictions depending on whether taxable value increased or decreased. 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 \$41,213,681 in 2023-24. Due to a slightly lower taxable value, those same 95 mills will generate \$41,108,628 in 2024-25, a decrease of \$105,054.
- 2024-25 is the first time in 10 years that taxable value decreased in the Bozeman School District taxing jurisdictions. Because of that, more 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 2023-24, it took 5.60 mills to raise that amount; in 2024-25 it will take 5.64 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. 2025-26 is the last year of these bonds; after this time, the bonds will be repaid and this information will no longer be relevant.

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 2024-25 taxable value for those bonds is \$540,973,393 – an increase from 540,532,489 in 2023-24. While the Bozeman High School District saw a decrease of taxable value at -0.25%, Big Sky saw their taxable value increase by 0.08%. The calculations for the Big Sky Debt Service payments are based on the taxable values as follows:

Jurisdiction	2024-25 Taxable Value	% of Total
Bozeman High School	\$ 432,722,400	79.9%
Big Sky K-12 School District	\$ 108,250,993	20.1%
Total	\$ 540,973,393	100.0%

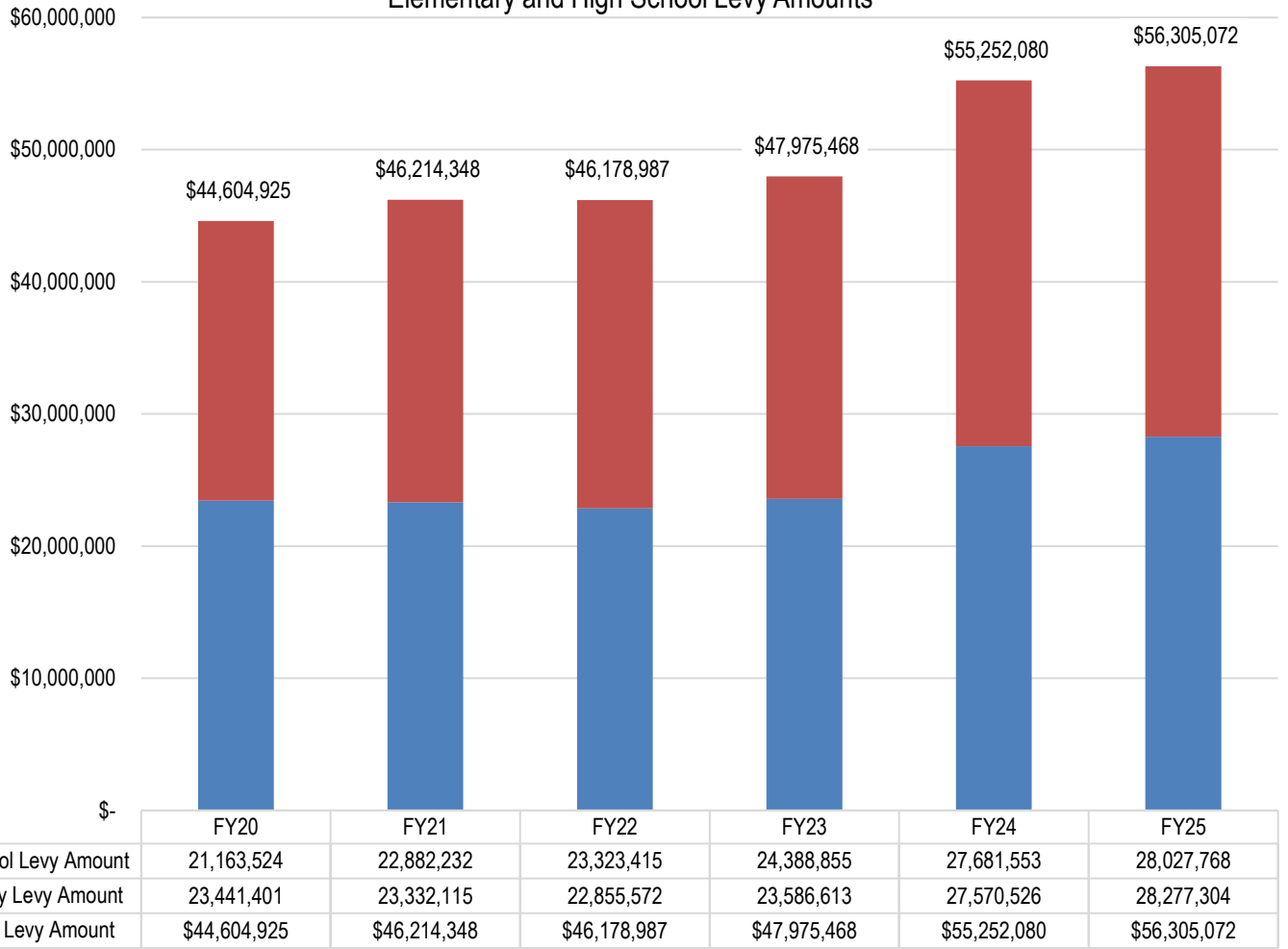
Again, this taxable value only applies to High School bonds issued before the 2008 split. All other mill levies—including the \$125 million in High School bonds authorized in 2017—are determined using the Bozeman-only taxable values.

Tax Rates – Bozeman Public Schools

Dividing the District's revenue requirements by its taxable value yields its tax rate. Due to FY25 being a non-reappraisal year, the taxable value remained fairly consistent from FY24. Therefore, the District's total levied K-12 mills in 2024-25 will be 143.11, as opposed to 139.72 in 2023-24—a 3.39 total mill increase. In addition, the revenue increased by \$1,052,993. 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. Small rounding differences are noted in these graphs.

BOZEMAN PUBLIC SCHOOLS
DOLLARS LEVIED BY DISTRICT

Bozeman Public Schools
Elementary and High School Levy Amounts

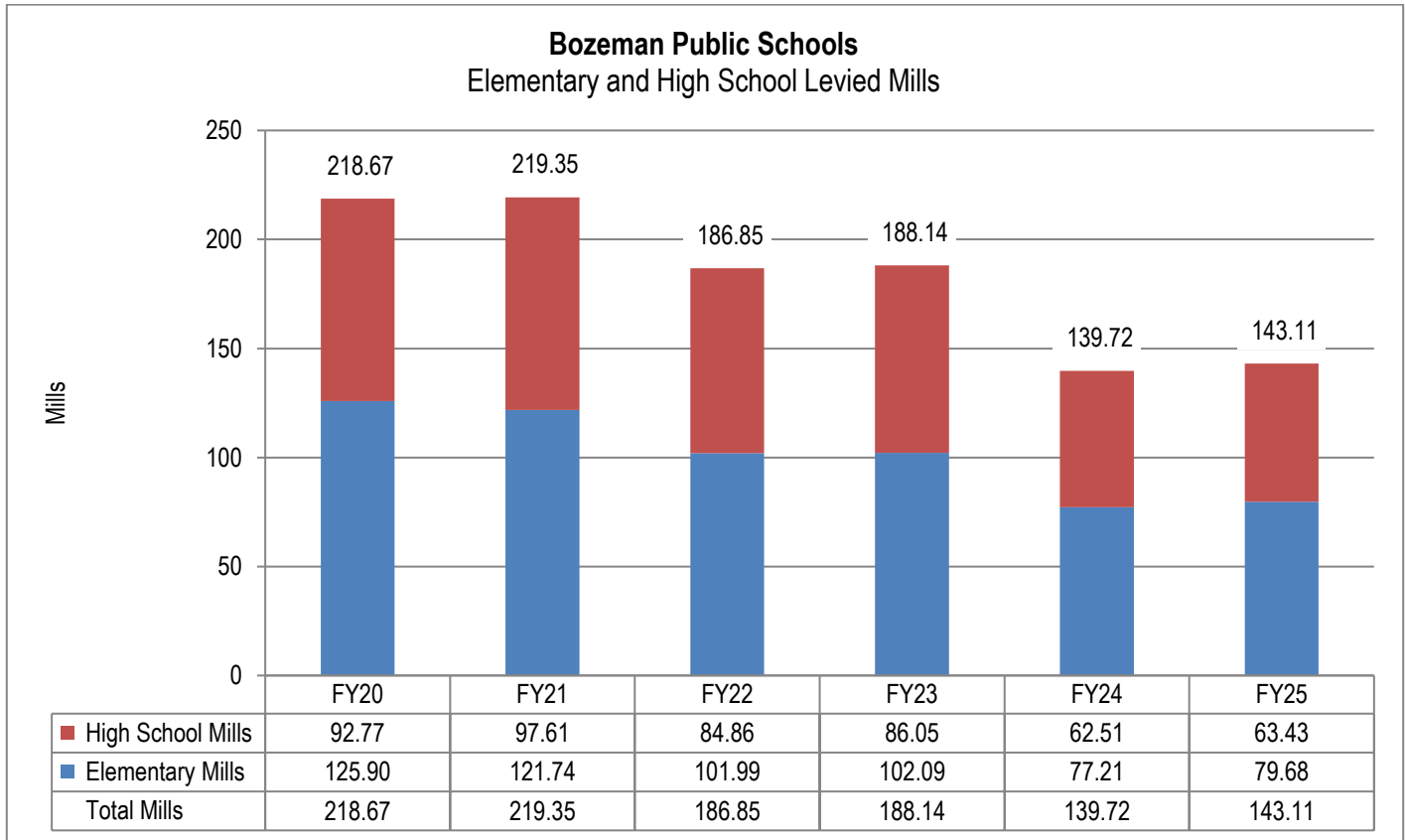


Source: District records

Fund	Elementary Levy Amounts			High School Levy Amounts			K-12 Total Levy Amounts		
	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change
General	\$ 15,205,853	\$ 15,853,942	\$ 648,089	\$ 10,089,315	\$ 10,910,750	\$ 821,435	\$ 25,295,168	\$ 26,764,692	\$ 1,469,525
Transportation	2,734,356	2,767,007	\$ 32,651	1,231,015	982,500	(248,515)	3,965,371	3,749,507	(215,864)
Bus Depreciation	-	-	\$ -	-	-	-	-	-	-
Tuition	302,212	302,592	\$ 380	282,157	280,856	(1,301)	584,369	583,448	(921)
Adult Education	-	-	\$ -	865,526	828,414	(37,112)	865,526	828,414	(37,112)
Technology	714,799	694,487	\$ (20,312)	433,828	428,396	(5,432)	1,148,627	1,122,883	(25,744)
Flexibility	-	-	\$ -	-	-	-	-	-	-
Debt Service	4,714,391	4,789,544	\$ 75,153	11,433,014	11,475,000	41,986	16,147,405	16,264,544	117,139
Building Reserve	3,898,915	3,869,730	\$ (29,185)	3,346,698	3,121,851	(224,847)	7,245,613	6,991,581	(254,032)
Total	\$ 27,570,526	\$28,277,303	\$ 706,776	\$ 27,681,553	\$28,027,767	\$ 346,215	\$55,252,079	\$56,305,070	\$ 1,052,991

Source: District records

BOZEMAN PUBLIC SCHOOLS
LEVIED MILLS BY DISTRICT



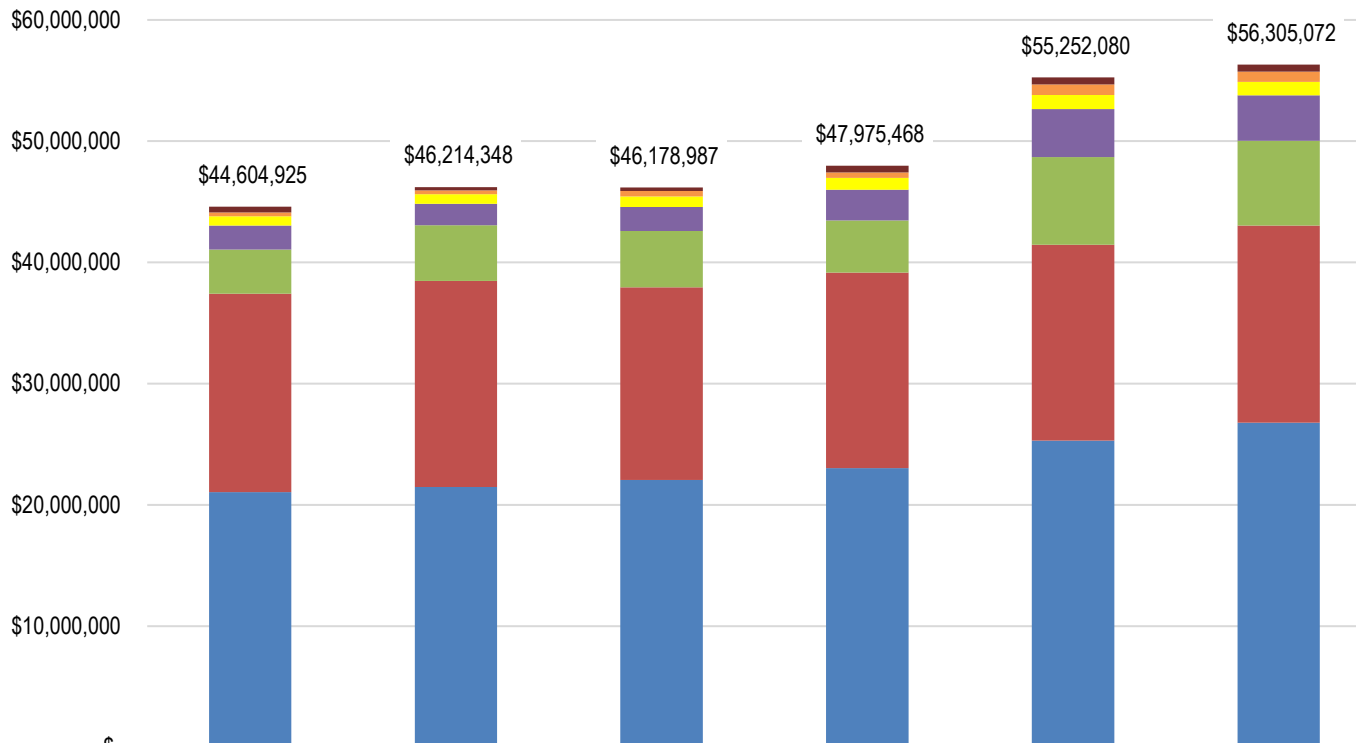
Source: District records

Fund	Elementary Mills Levied			High School Mills Levied			K-12 Total Mills Levied		
	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change
General	42.58	44.67	2.09	23.26	25.22	1.96	65.84	69.89	4.05
Transportation	7.66	7.80	0.14	2.84	2.27	(0.57)	10.50	10.07	(0.43)
Bus Depreciation	-	-	-	-	-	-	-	-	-
Tuition	0.85	0.85	-	0.65	0.65	-	1.50	1.50	-
Adult Education	-	-	-	2.00	1.91	(0.09)	2.00	1.91	(0.09)
Technology	2.00	1.96	(0.04)	1.00	0.99	(0.01)	3.00	2.95	(0.05)
Flexibility	-	-	-	-	-	-	-	-	-
Debt Service	13.20	13.49	0.29	25.04	25.18	0.14	38.24	38.67	0.43
Building Reserve	10.92	10.91	(0.01)	7.72	7.21	(0.51)	18.64	18.12	(0.52)
Total	77.21	79.68	(2.47)	62.51	63.43	0.93	139.72	143.11	3.40

Source: District records

BOZEMAN PUBLIC SCHOOLS K-12 LEVIES BY FUND

Bozeman Public Schools K-12 Levied Dollars - All Funds

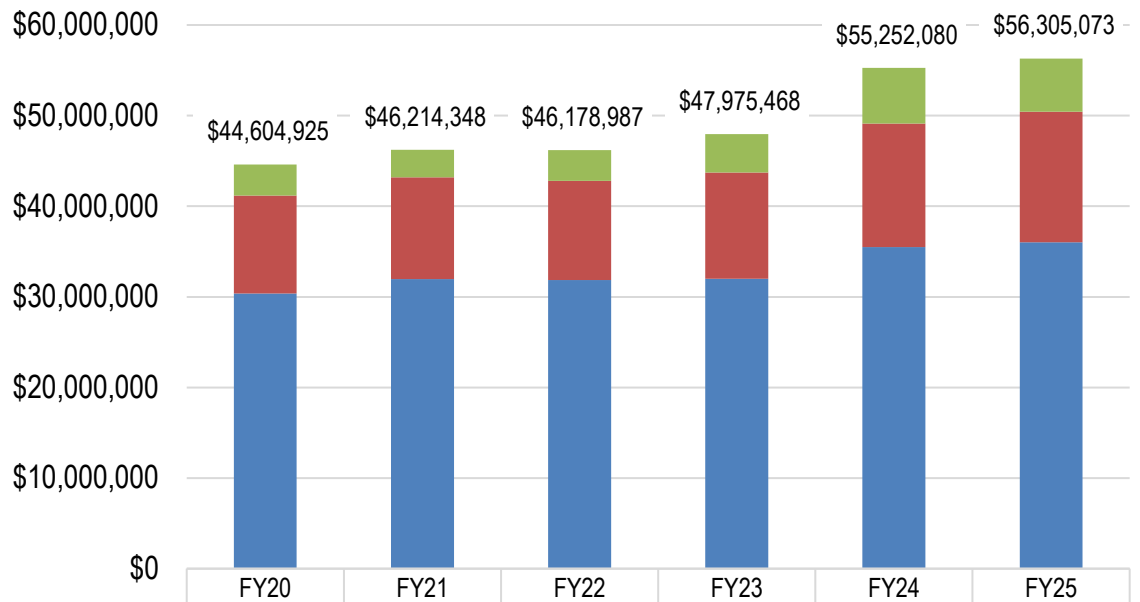


Source: District records

BOZEMAN PUBLIC SCHOOLS

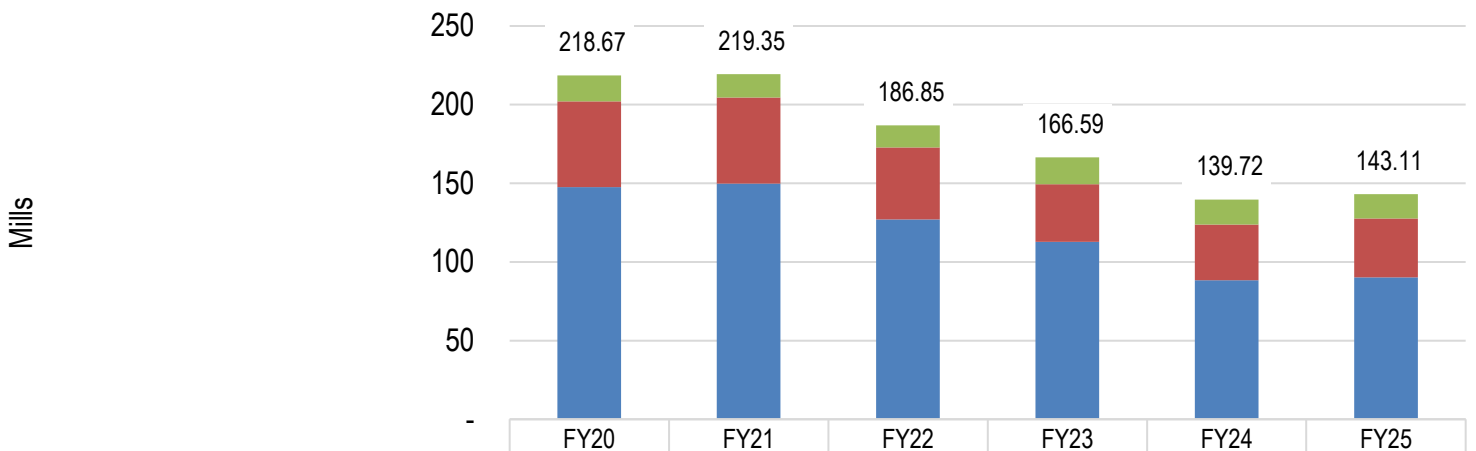
LEVIES BY AUTHORIZING ENTITY

Bozeman Public Schools
Authorizing Entity for Local Property Tax Dollars



■ Permissive, Non-Mandatory Taxes Approved by Board of Trustees	3,411,681	3,010,062	3,383,933	4,259,283	6,139,376	5,890,328
■ Permissive Taxes Mandated by State Law	10,826,859	11,238,183	10,936,523	11,717,547	13,610,018	14,379,394
■ Voter Approved Taxes	30,366,386	31,966,103	31,858,531	31,998,638	35,502,685	36,035,350
Total	\$44,604,925	\$46,214,348	\$46,178,987	\$47,975,468	\$55,252,080	\$56,305,073

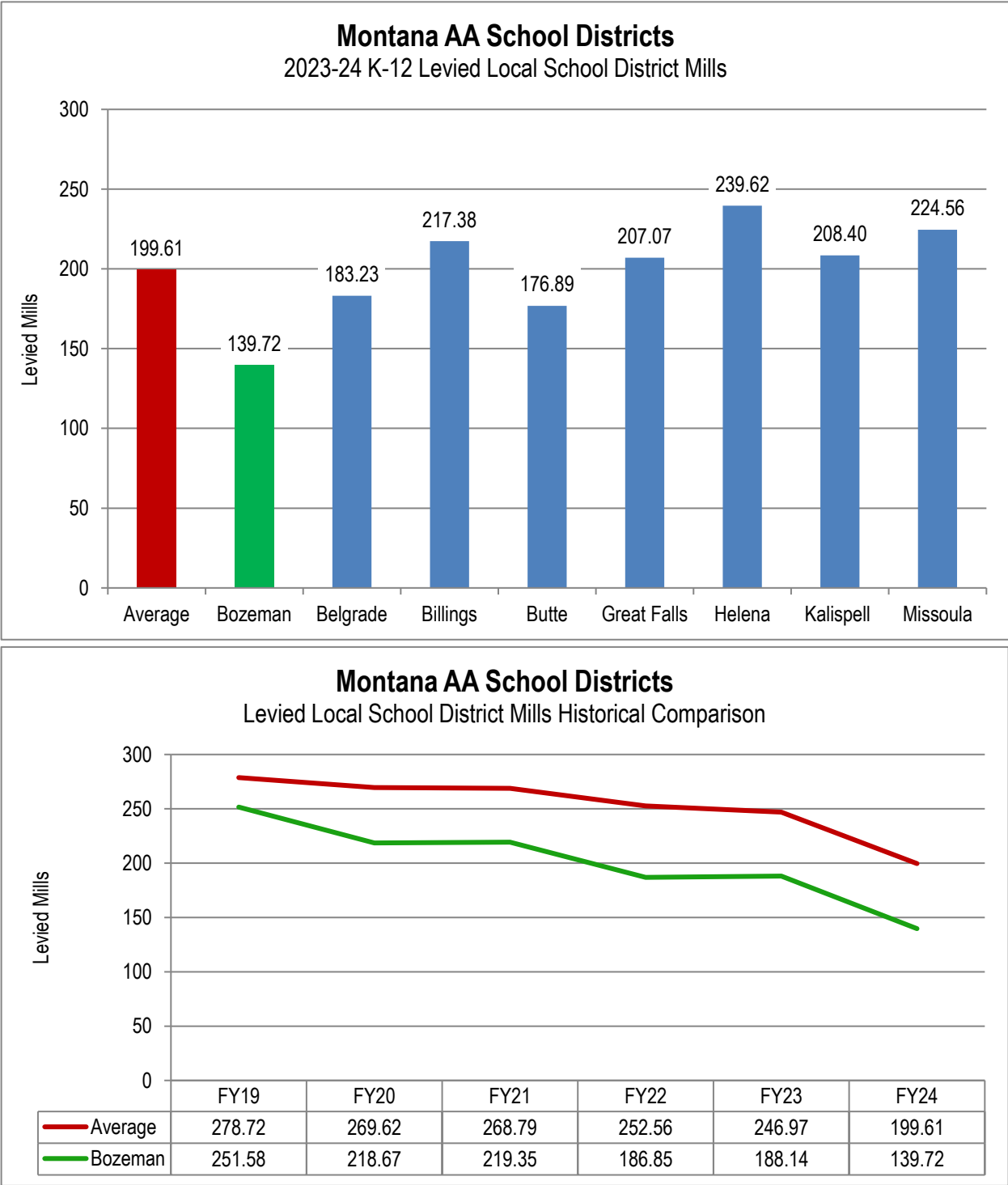
Bozeman Public Schools
Authorizing Entity for Local Property Tax Mills



■ Permissive, Non-Mandatory Mills Approved by Board of Trustees	16.65	14.73	14.14	17.18	15.91	15.40
■ Permissive Mills Mandated by State Law	54.45	54.78	45.57	36.55	35.37	37.51
■ Voter Approved Mills	147.57	149.84	127.14	112.86	88.44	90.20
Total	218.67	219.35	186.85	166.59	139.72	143.11

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 fronts. Districts are still developing 2024-25 information, but graphs depicting 2023-24 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 139.72 mills levied in 2023-24 are the lowest amount levied of our peer districts and about 30% below the 199.61 average mills they levied.

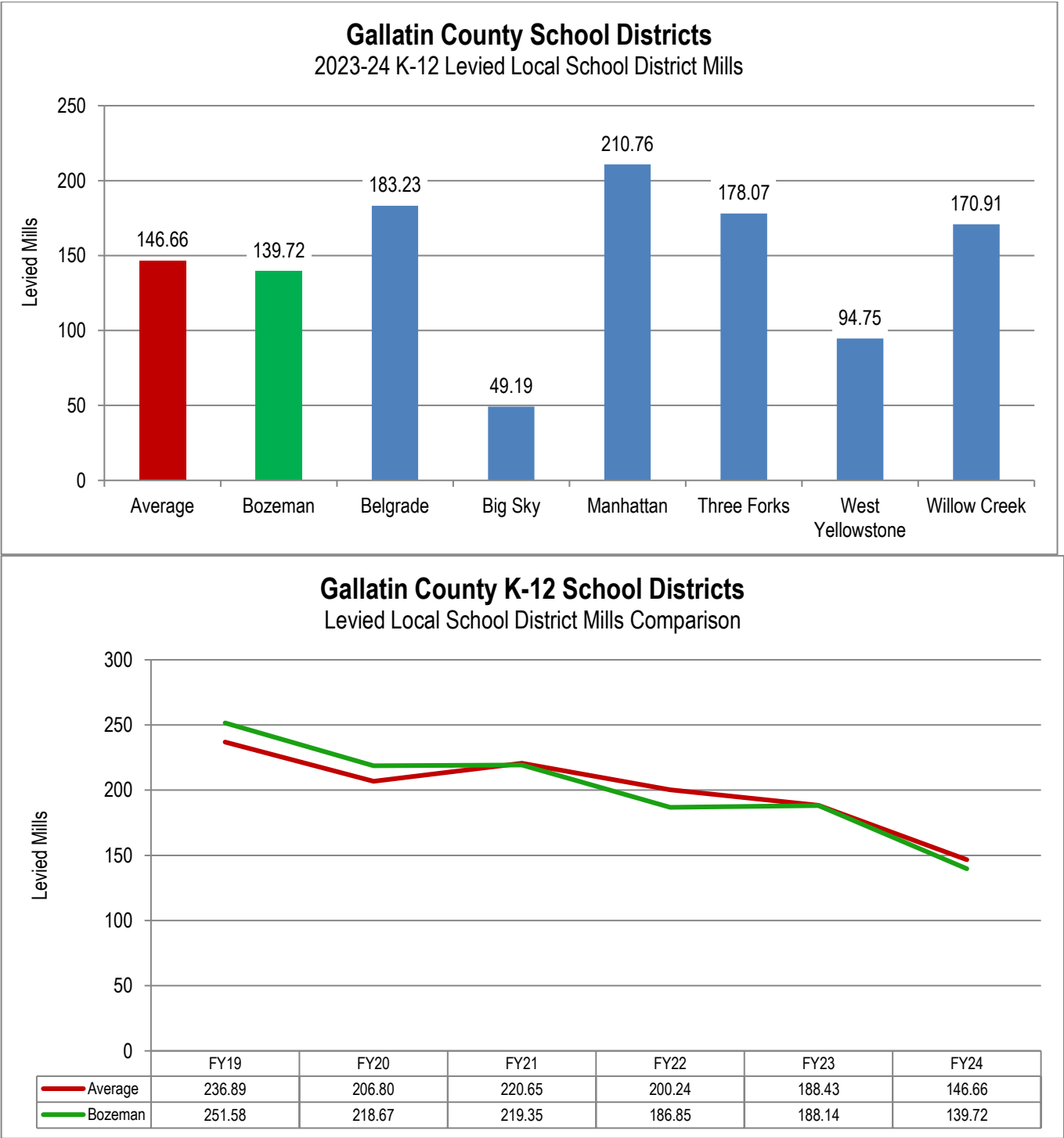
Bozeman is not the only District in the state that is in a budget deficit. The majority of other AA Districts in the State of Montana have been vocal about budget shortfalls. Therefore, the majority of the District's asked their respective voters to pass levies during the May 7, 2024 election to maximize all revenue streams available to public schools. These levies include General Fund operating levies in addition to safety levies, technology levies, and bond requests. As shown above, Bozeman historically levies less overall Mills from the other AA Districts. As shown by the chart below, Bozeman was the lowest per year dollar impact on a taxpayer for all AA District request asks to voters during the most recent election.

Billings Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
Elementary safety and security levy	\$2,490,000	\$45.92 / year	}	\$83.16 per year
High school safety and security levy	\$2,520,000	\$37.24 / year		
Great Falls Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
No asks on 2024 ballot	\$0	\$0	}	\$0
Missoula Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
Elem. General Fund operations levy	\$105,100	\$3.16 / year	}	\$71.04 per year
HS General Fund operations levy	\$403,600	\$6.60 / year		
Elem. safety and security levy	\$1,500,000	\$44.96/ year		
HS safety and security levy	\$1,000,000	\$16.32 / year		
Helena Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
Elem. General Fund operations levy	\$242,00	\$8.32 / year	}	\$441.40 per year
Elem. school technology levy	\$1,550,00	\$53.28 / year		
HS school technology levy	\$800,000	\$25.16/ year		
Elem safety and security levy	\$7,200,000	\$247.60/ year		
HS safety and security levy	\$3,400,000	\$107.40/ year		
Bozeman Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
Elem. General Fund operations levy	\$250,000	\$3.80 / year	}	\$9.16 per year
HS General Fund operations levy	\$430,000	\$5.36/ year		
Kalispell Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
HS General Fund operations levy	\$700,000	\$16.04/ year	}	\$77.08 per year
Elem. school technology levy (renewal)	\$1,087,000*	\$61.04*/ year		
Butte Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
Elem. General Fund operations levy	\$203,801	\$13.28 / year	}	\$59.00 per year
HS safety and security levy	\$850,000	\$45.72/ year		
Belgrade Schools		<i>Total request</i>	<i>Cost for \$400k home</i>	
Facility construction bond**	\$60,500,000	\$190.56/ year	}	\$190.56 per year

* Renewal vote would extend existing tax. ** Supplement to bond passed in 2019

Source: Compiled from district websites. Graphic: Alex Sakariassen & Eric Dietrich

Local taxpayers often also ask how Bozeman’s taxes compare to other districts in the county. 2023-24 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 139.72 mills levied in 2023-24 is sitting just below the county average of 146.66 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.

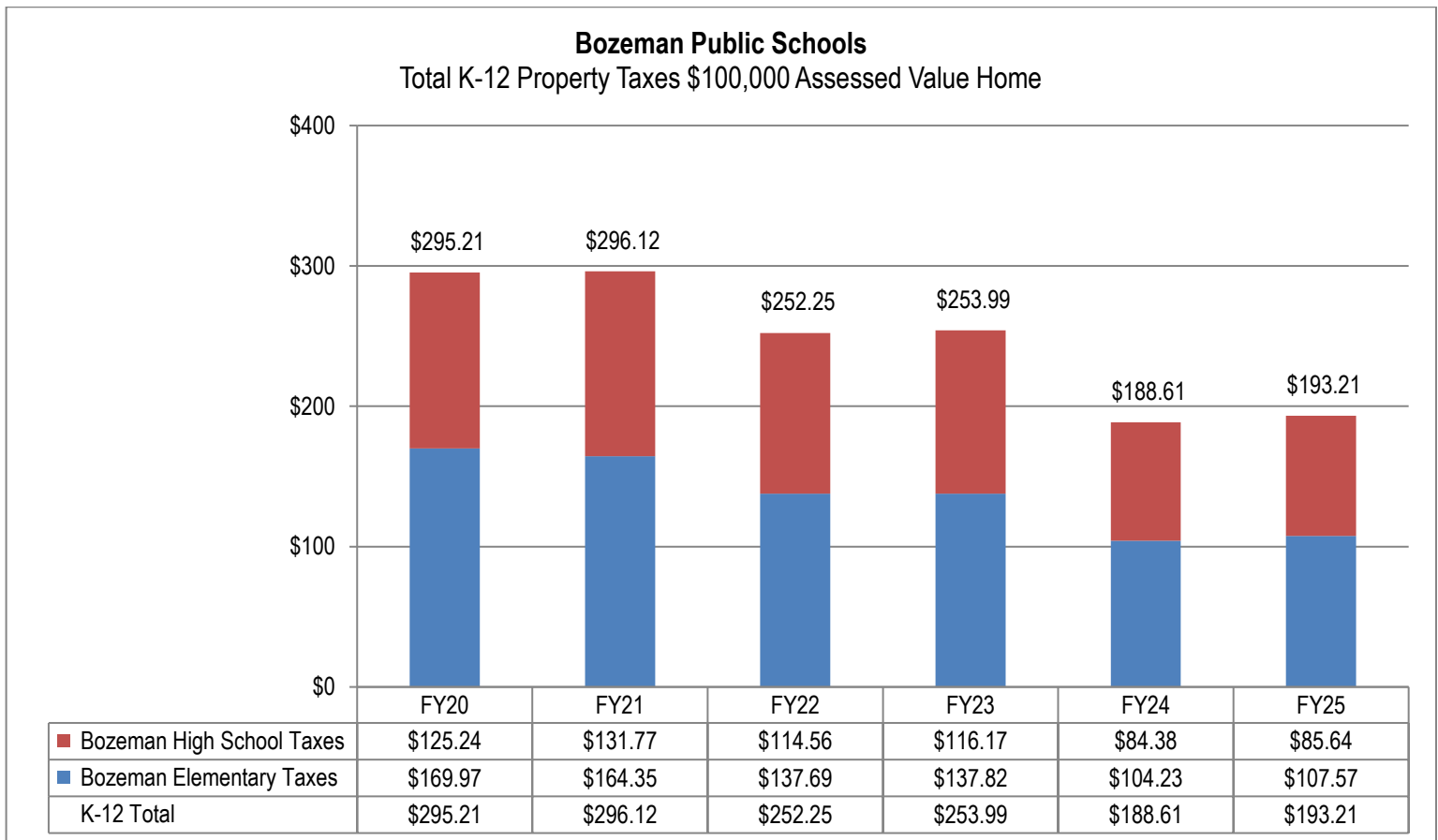
Computation

For example, the tax impact of a 143.11 mill levy on a residential property owner whose house has an assessed market value of \$100,000 would be calculated as follows:

<u>Taxable Value:</u>	
Market value	\$ 100,000
Multiply by: Tax rate for Class 4 property	1.35%
Taxable value	\$1,350.00
<u>Mill Value:</u>	
Taxable Value	\$ 1,350.00
Multiply by: one mill	0.001
Mill Value	\$1.35
<u>Property Tax Liability:</u>	
Mills	143.11
Multiply by: Mill value	\$ 1.35
Property Tax Liability	\$ 193.99

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:



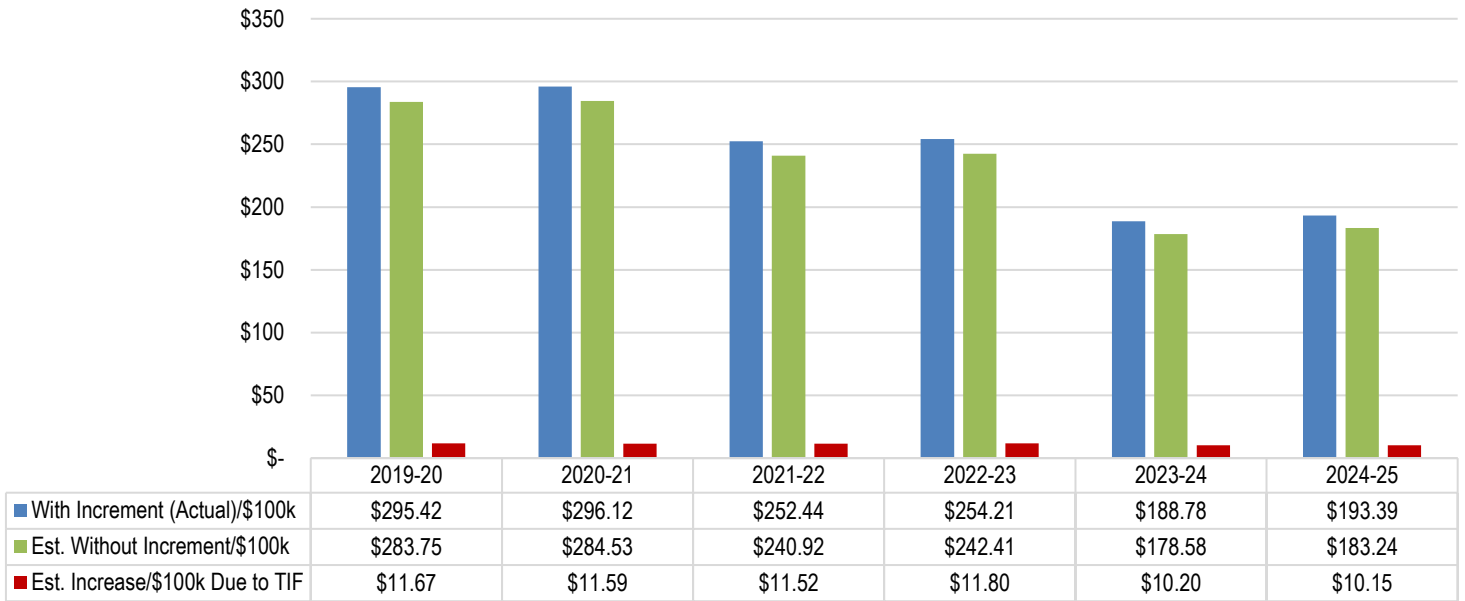
Source: District records

* 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 2024-25, the Bozeman School District will levy 143.11 mills. Had the increment been included in the taxable value used to calculate those mills, however, only 135.73 mills would have been needed to generate the same revenue. The increased mills mean higher taxes for everyone in the Bozeman School District:

Bozeman Public Schools Impact of Tax Increment Finance District on K-12 Property Taxes



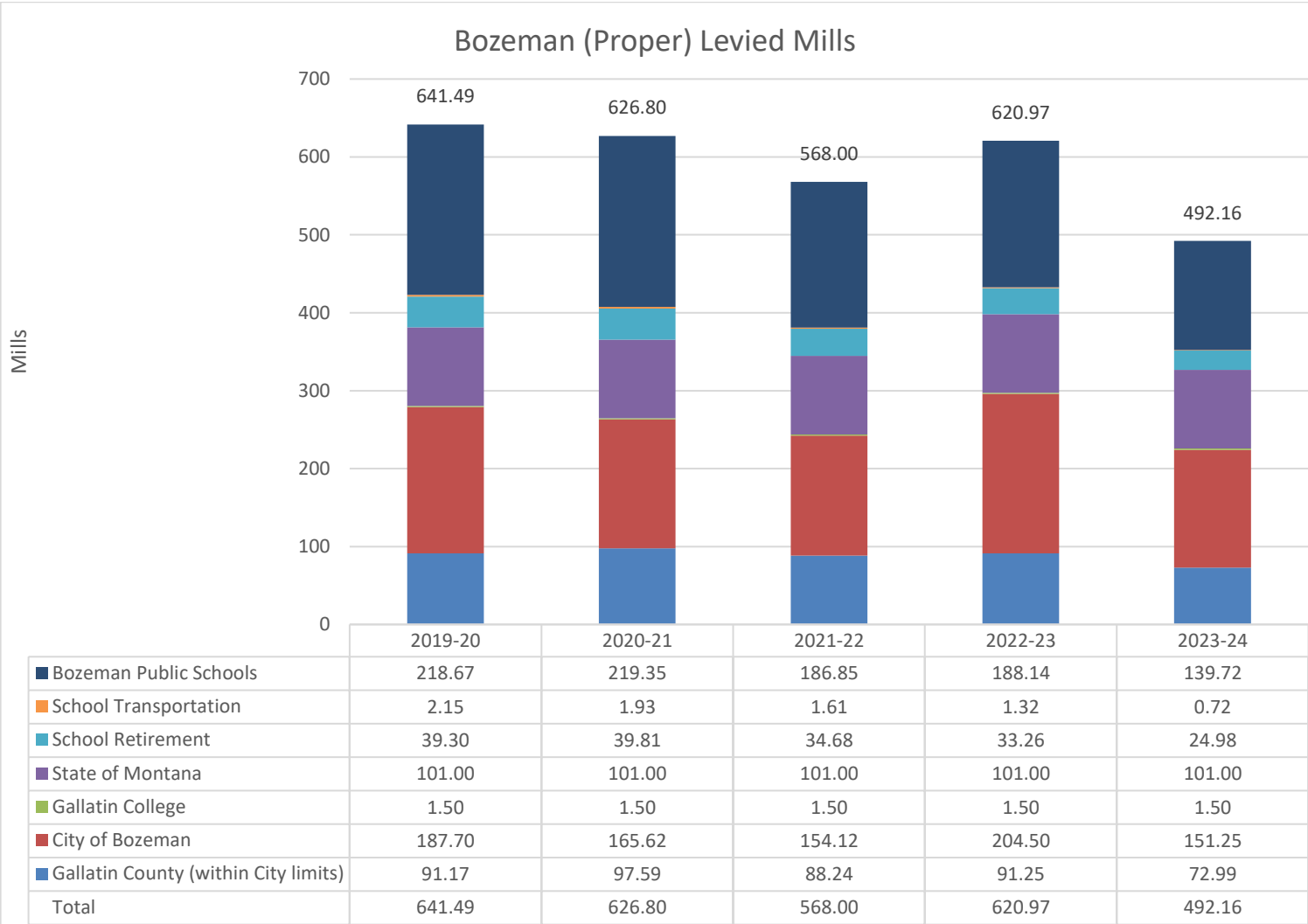
Source: District records

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 (69% and 57% of the Elementary and High School, respectively) is concentrated there.

The following graphs detail 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 2024. The intent of these graphs are to give an understanding of overall differentiation between taxing jurisdictions and how many mills each requires.

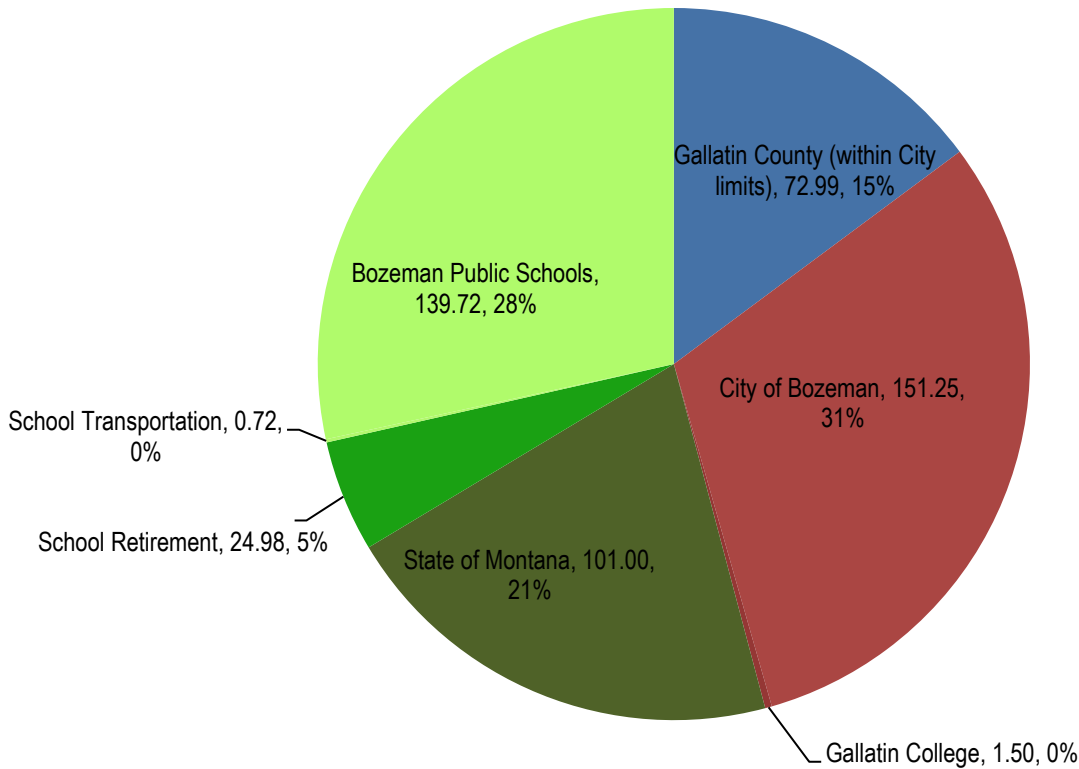


Source: Gallatin County Treasurer

In total, City taxpayers saw their levied mills decrease from 620.97 in 2022-23 to 492.16 in 2023-24. This 128.81 mill decrease represented a 26% decrease in overall mills. While the 95 mills (included in the 101) and the Gallatin College 1.5 mills remained the same, all other mills decreased as the taxable value increased. Ultimately, higher dollar amounts were collected, as the taxable value increased.

A pie chart below shows the 2023-24 levy breakdown by taxing jurisdiction:

Bozeman (Proper) 2023-24 Levied Mills



Source: Gallatin County Treasurer

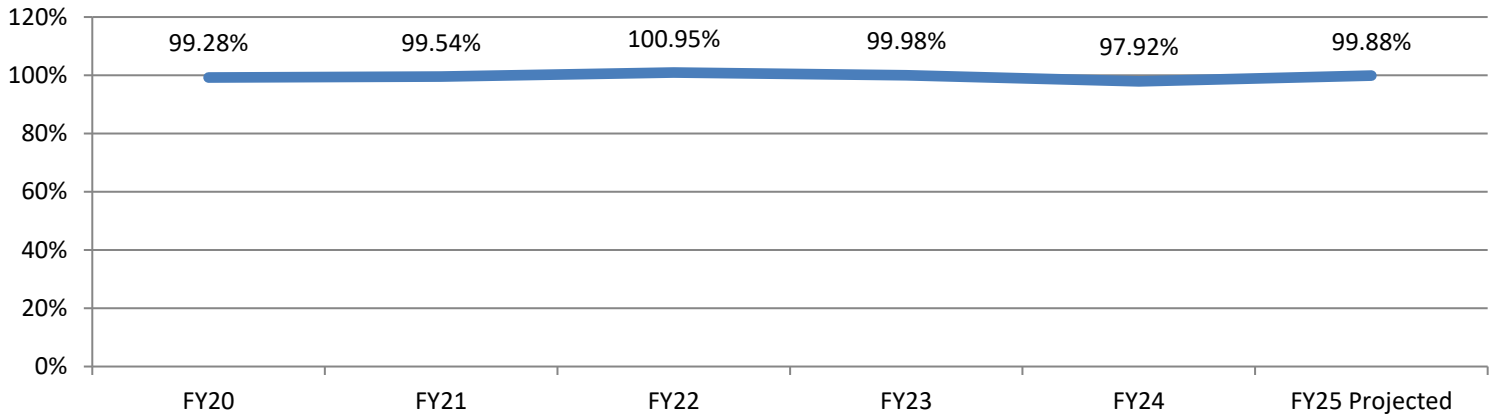
As you can see, Bozeman Public Schools (which includes both the Elementary and High School Districts) accounted for 28% of the total property taxes paid by City taxpayers—second only to the City of Bozeman.

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 266.42 mills—or 54% of the total tax bill for City taxpayers.

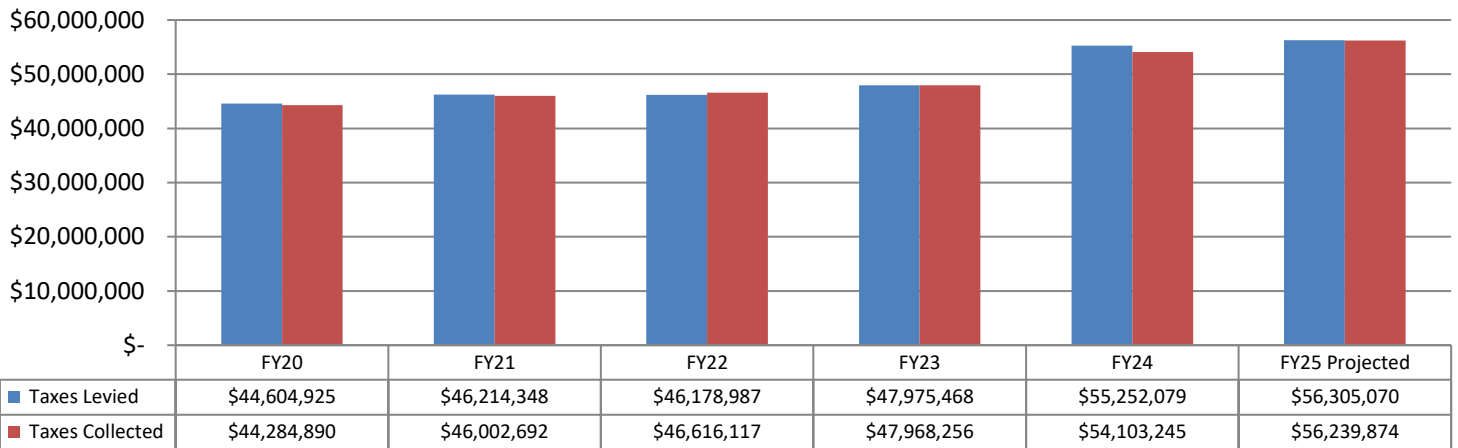
Property Tax Collections

The Bozeman School District's property tax collections have historically been strong, with 97.92% of our taxes levies ultimately being collected in 2024. Although this number is high, it is the lowest amount collected since the 2012-2013 recession. It is unknown at this time whether the 2024-25 tax collection will follow this decreasing trend, or whether the incoming payments will increase as the protested tax questions become resolved. 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:

Bozeman Public Schools K-12 Percent of Levied Taxes Collected



Bozeman Public Schools K-12 Property Tax Levies and Collections



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 99.88%.

Alternative Tax Collections

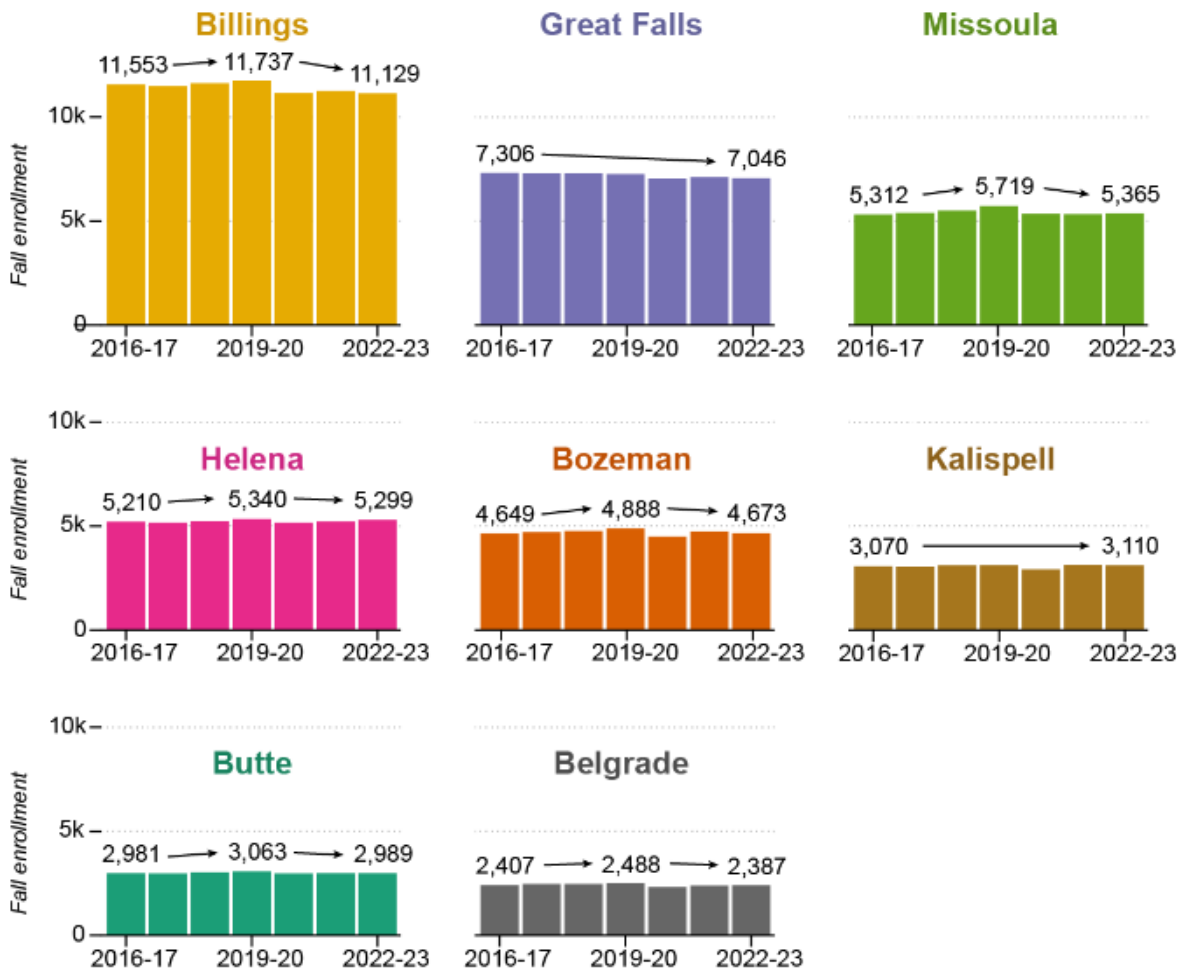
Montana schools are funded primarily by property taxes. The state does have an income tax; however, none of those receipts go directly to local schools. Instead, they go to the State where they are appropriated by the Legislature. The District does not receive any other alternative taxes.

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. Even with community growth and development, it doesn’t necessarily correlate to increased enrollment within School Districts. While Bozeman High School enrollment has continued to trend upward, our Elementary District has seen a steady decline since the pandemic. The likely reasoning behind the Elementary trend is due to the housing costs and younger families being able to afford to live in the community. The decrease in elementary enrollment is not specific to Bozeman, as other similarly-sized districts within the State of Montana are seeing the same trend along with the same trend in housing costs.

Elementary-level enrollment trends for large Montana school districts

Students enrolled as of the fall headcount taken each October.



Source: Office of Public Instruction. Graphic: Alex Sakariassen & Eric Dietrich

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 2, 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 gives students the choice as to which District they wish to attend, and the taxpayer dollars follow the student to their District of choice. The open enrollment bill goes into effect July 1, 2024. While the District began collecting applications for out-of-district enrollment in January 2024, there will likely be a very small increase across K-12 grade bands and have a minimal overall impact on projections.

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.

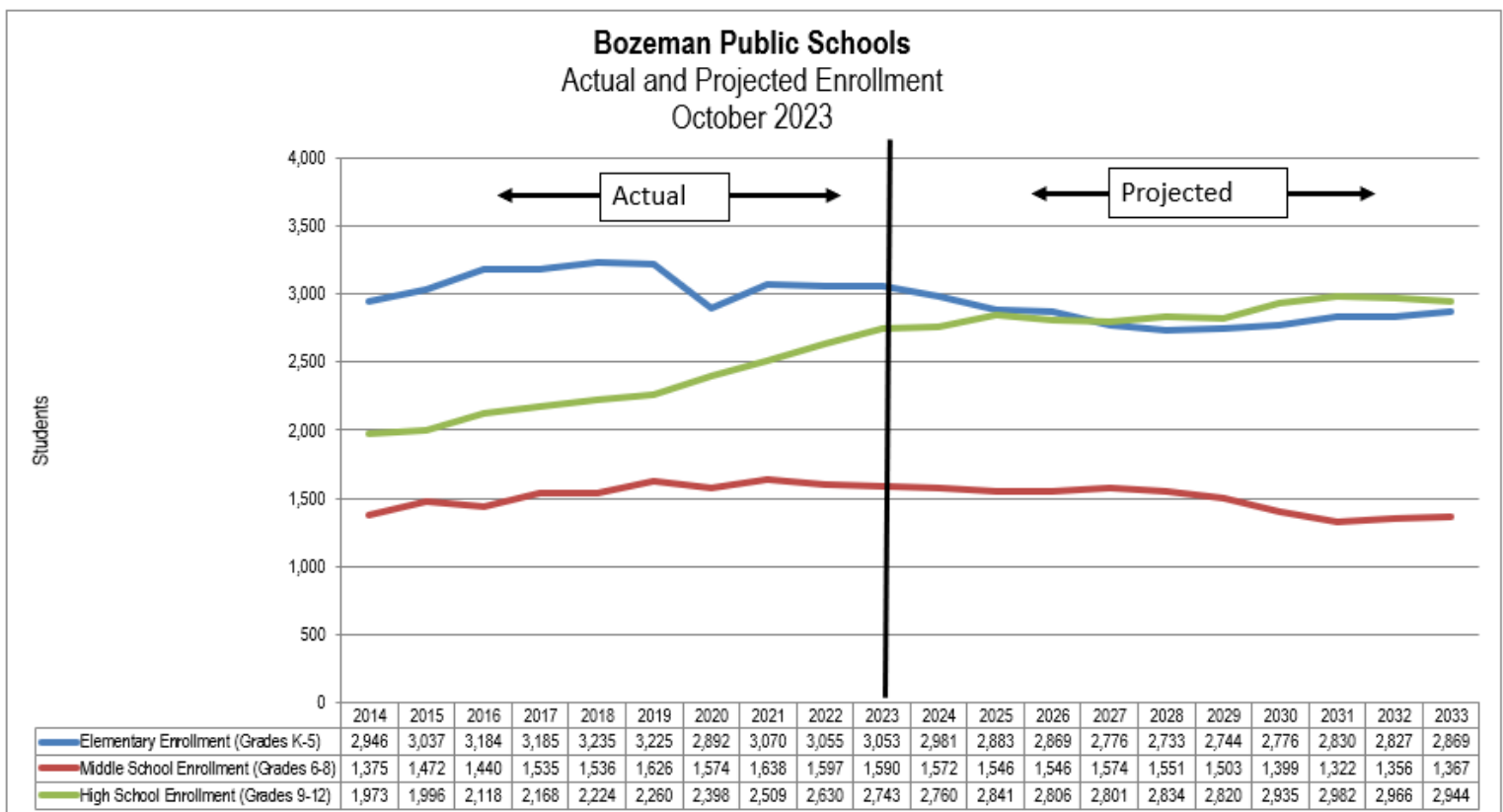
Although the District uses a 'neighborhood' school model, enrollment projections are made on a districtwide basis. Several reasons exist for this method. First, the District does not have adequate information to project growth within our various attendance boundaries. Second, the District reserves the right to adjust school boundaries and assign students to schools outside their normal attendance area to make the most efficient use of resources. HB203 goes into effect July 1, 2024, the District must now 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

Enrollment for Bozeman Public Schools increased by 104 students to 7,386 from October 1, 2022 to October 1, 2023—a 1.41% increase and new overall record high for the District.

The K-5 elementary, 6-8 middle school, and 9-12 high school total enrollments are 3,053, 1,590, and 2,743, respectively. While the K-5 elementary saw a decrease in enrollment, the high school numbers once again set new record highs. The K-5 decrease is the fourth drop in enrollment in the last five years: the exception came in 2021 when the K-5 elementary gained back some of the enrollment that was lost from the COVID pandemic. However, the 2023 numbers decreased by 9 students from last year's count. As a result, K-5 enrollment remains approximately where it was in 2015.

Although the 2, 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 2024-25 Elementary and High School enrollment projections. A graph of that official count and projection is presented below:



Source: District Records

Additional highlights of this year's enrollment count include:

- Kindergarten enrollment** decreased 47 students—this comes after a decrease of 22 students in 2022-2023. With the exception of the pandemic, this is the District's lowest Kindergarten enrollment since 2010. This year's Kindergartners were likely born around 2018. 2018 was the second of a 4-year decrease in local hospital births. The birth rate at the hospital increased in 2021 when they recorded a record number of deliveries. The significant birth rate decrease from 2017-2020 will likely mean smaller Kindergarten classes through 2024.

- K-5 enrollment saw an overall small decrease of 2 students. While the majority of classes in grades 2-5 have maintained enrollment sizes, the decrease in Kindergartners and 1st graders are both likely the result of the Bozeman Health birth rate decline that began in 2017. Therefore, the decreased size of the Kindergarten and 1st grade classes makes up the total loss in enrollment. Overall, the total K-5 enrollment of 3,053 students is stagnant with the enrollment from 2022-23 by just two fewer students. This number falls in line with 2015 enrollment counts – the same year that Meadowlark opened its doors.

Additionally, enrollment numbers fluctuated between all buildings. Hawthorne and Longfellow saw the largest decrease in enrollment with 15 and 26 fewer students, respectively. This was the first year since 2020 that either of those locations have experienced a decrease. The largest enrollment growth came in at Hyalite with 537 students – a 27 student increase. This puts Hyalite as the largest Elementary School, and Emily Dickinson as a close second with 525 students. Both locations have the highest enrollment ever recorded for their respective schools. While Hyalite and Emily Dickinson are experiencing record highs, Irving is maintaining its lowest enrollment with 184 students.

- 6-8 middle school enrollment decreased by 7 students in total. While Chief Joseph increased enrollment by 6 students, Sacajawea saw a decrease of 17. Even with the decrease at Sacajawea, it is still the larger of the two buildings and has 55 more students than Chief Joseph Middle School.
- Bozeman Online Charter School (BOCS) has continued to see a decline in student enrollment since its inception in 2021-22. The 2023 enrollment totaled 32 students, which is a decrease of 12 students from last year. Since the BOCS inception, this is a total decrease of 76 students. Although the 6-8 enrollment increased by 4 students, grades 3 - 5 decreased by 16. 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 thirteenth consecutive year. This year, the increase was 113 students—4.12%—to bring the total enrollment to 2,743 students, another all-time high. The previous enrollment record—2,630 students—was set last year. High school enrollment is projected to continue to increase minimally over the next two years. At that time, it will face the decline that is currently affecting the Elementary District as those smaller classes work their way through our system.

2023 marks the third 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. This fall, Gallatin High School enrollment increased dramatically, and currently has 217 more students than Bozeman High School. Because of this large increase, all new enrollment for grades 9 – 12 are being placed at Bozeman High School regardless of their boundary school. This is likely due to the growth on the west side of town – which is within the Gallatin High School boundary area.

Each year, the District projects future enrollment. Following are the projected enrollment counts for October 2023 that were made last year compared to this year's actual enrollment:

Level	Projected 2023 Enrollment	Actual 2023 Enrollment	Variance
Elementary K-5	3,067	3,053	- 14
Middle School 6-8	1,559	1,590	+ 31
Elementary Subtotal	4,626	4,643	+ 17
High School 9-12	2,667	2,743	+ 76
K-12 Total	7,292	7,386	+ 93

Overall, the District's margin of error on the 2023 projections was 1.29%. Excluding the pandemic years, this margin of error is slightly higher than previous years, but still within 0.64% compared to 2022.

Projected enrollments for October 2023 through 2024 were calculated on a two-, three-, five- and ten-year cohort survival (CSR) bases and are included in this report. The kindergarten projections are based on live birth data and census data and are the same for each CSR projection. This year, for the District's official 2023-24 enrollment projections, administration recommends using the 5-year CSR for grades K-8, and the 3-year CSR for grades 9-12. Based on that model, projected enrollment for October 2024 is:

2023-24 Projected Enrollment

2,981
1,572
2,760
7,313

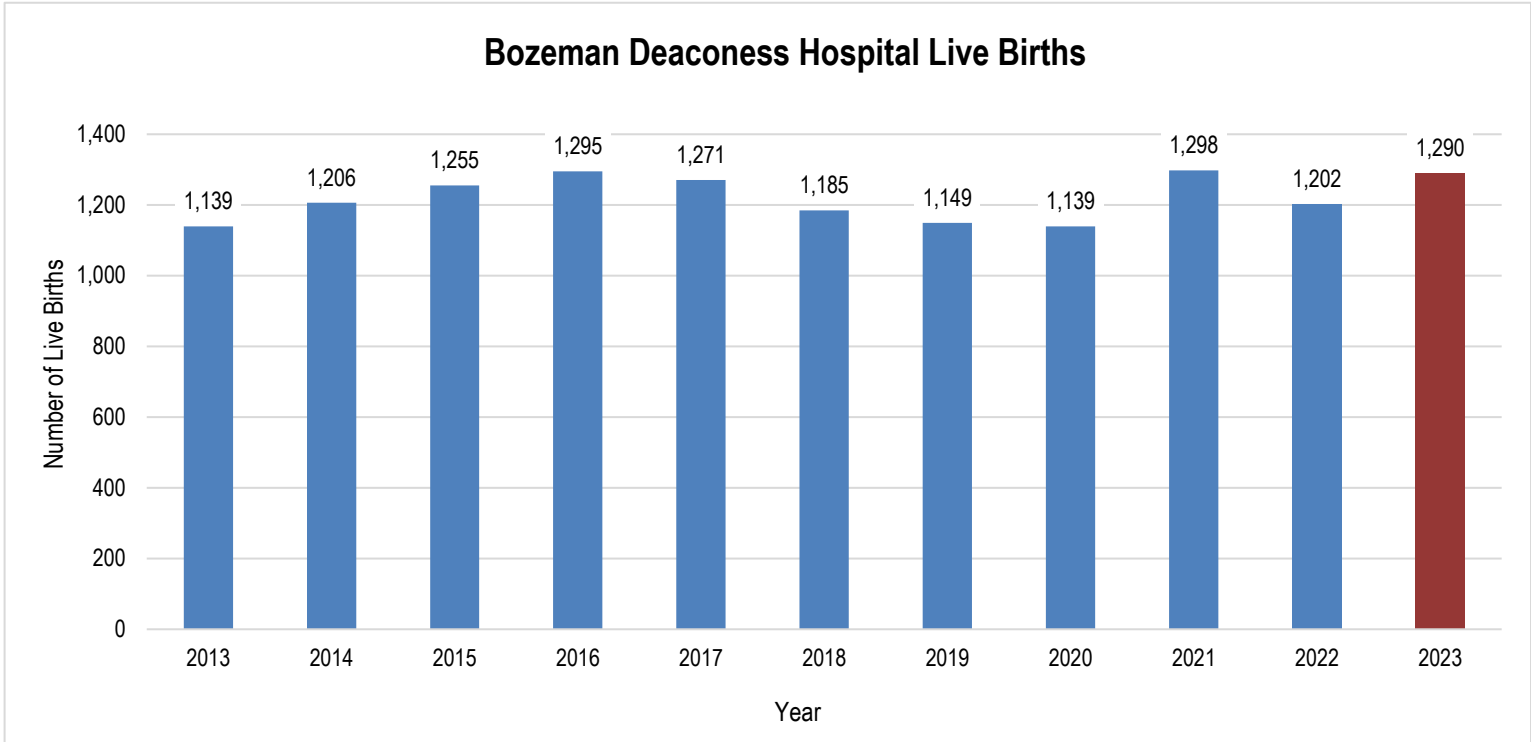
The most recent legislative session resulted in public education changes that the District has not historically needed to consider when projecting enrollment counts. These changes include:

- Open Enrollment (HB203) – Beginning July 1, 2024, families can select a District of choice, so long as the District of Attendance has enrollment capacity within their classrooms. Specific policy decisions relative to this change are expected to be made after the first of the year.
- Targeted Early Interventions (HB352) – With the creation of early intervention programs, the District's existing Running Start Kindergarten program will no longer qualify for ANB and therefore must be discontinued. In its place, the legislature created new mechanisms to specifically target early childhood literacy. The number of Pre-K – 3rd grade students that will be admitted into the program is unknown and will be based on literacy assessments.

The combination of these legislative changes will likely result in enrollment fluctuations that our models do not accommodate and cannot be reasonably predicted. For this reason, this year's enrollment projections are susceptible to an unusually high margin of error and users of the projections are cautioned accordingly.

Other Factors Effecting Future Student Enrollment

Live Birth Rate – Bozeman Health saw an increased number of live births in 2023 (1,290 births). Bozeman Health’s annual maximum capacity for live births is currently 1,300. Previously, the high birth rate years followed a five-year pattern that would show a steady increase, hit a five-year peak, and then show a steady decrease. In 2022 Bozeman Health confirmed that although the Bozeman community seems to be growing at a rapid pace - they were seeing a decreasing number of anticipated pregnancies within the Bozeman Health system. Therefore, resulting in a decrease of projected Kindergarten enrollment for 2027/28. However, in 2021 Bozeman Health had their highest birth year on record. In addition, 2023 saw a steady increase of live birth deliveries, and nearly duplicated the record set in 2021.



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	FY19 FTE	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE	FY25 Projected FTE
Certified	475.4	484.6	527.3	530.3	538.16	527.68**	529.64**
Classified/Prof	317.9	312.1	278.47	298.7	283.15	320.0*	318.76*
Administrators	28	27	27	28.1	29	28	28
Total	821.3	823.7	832.77	857.1	850.31	875.68	876.4

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 2024-25 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

The groups will meet again during the 2024-25 school year to determine future compensation and benefits. 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 st , and 2 nd grade teachers	20
3 rd and 4 th Grade Teachers	28
5 th through 12 th Grade Teachers	30
6 th through 12 th Grade Teachers	30
Kindergarten through 12 th Grade Counselors	400
Kindergarten through 12 th Grade Librarians	500

Source: Administrative Rule of Montana

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

- Classified Staff. Classified staff includes most hourly, non-exempt staff 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

The groups will meet again during the 2024-25 school year to determine future compensation and benefits. 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 \$14,800 in 2024-25, up from \$14,400 in 2023-24.

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 received 2.7% base salary increase in 2023-24 and 3.0% base salary increase in 2024-25. Both 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.

2024-25 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 in grades K-8, with high school seeing the flatline within in the next couple of years. In addition to enrollment stagnation, the District reconfigured the master schedule for the Middle School in 2023-24 in order to cut FTE from the budget. The High School will see a change in master schedule for the 2024-25 school year. However, with the continued enrollment growth, the FTE cuts originally planned for were not attainable. To ensure both the budgeting concerns are addressed and to comply with the accreditation standards, the 2024-25 budget includes staffing allocations as follows:

	October 2023 Projected Enrollment	Administrators	Teachers	Counselors	Librarians	Custodians	Secretaries	Food Service	Para- professionals	Other	Total FTE
Longfellow Elem	271	1.0	17.2	2.9	1.0	1.5	1.0	0.5	5.9	-	31.0
Irving Elem	184	1.0	12.3	2.2	1.0	1.5	1.0	0.8	5.8	-	25.6
Whitier Elem	259	1.0	17.6	3.8	1.0	1.5	1.0	1.1	6.8	-	33.7
Hawthorne Elem	333	1.0	18.1	2.5	1.0	2.0	1.0	0.9	8.4	-	34.9
Morning Star Elem	422	1.0	23.6	4.5	1.0	2.5	1.8	0.3	12.8	-	47.3
Emily Dickinson Elem	525	1.0	31.2	5.7	1.5	2.5	1.8	1.5	6.3	-	51.5
Hyalite Elem	537	1.0	30.2	5.3	1.5	2.5	1.8	2.0	9.9	-	54.2
Meadowlark Elem	509	1.0	27.8	4.2	1.5	2.5	1.8	1.1	9.1	-	49.0
K-5 Elem Total	3,040	8.0	177.8	31.2	9.5	16.5	11.0	8.3	64.9	-	327.2
Chief Joseph MS	758	2.0	43.9	5.4	1.4	5.5	3.4	3.3	9.8	0.5	75.3
Sacajawea MS	813	2.0	49.7	5.7	1.5	5.7	3.4	2.4	10.3	0.5	81.2
Middle School Total	1,571	4.0	93.6	11.2	2.9	11.2	6.8	5.6	20.1	1.0	156.5
Bozeman High School	1,263	3.5	79.4	6.3	2.0	13.6	7.5	4.3	10.6	3.0	130.2
Gallatin High School	1,480	3.5	88.4	6.7	2.0	12.0	7.5	6.6	9.3	1.5	137.5
High School Total	2,743	7.0	167.8	13.1	4.0	25.6	15.0	10.9	19.9	4.5	267.7
K-12 School Total	7,354	19.0	439.2	55.5	16.4	53.3	32.8	24.8	104.9	5.5	751.4
Willson Admin Building	N/A	8.0	5.5	-	-	5.0	25.8	-	-	8.0	52.3
Support Services	N/A	-	-	-	-	3.4	2.9	4.5	-	3.0	13.8
Districtwide/Unallocated	N/A	1.0	13.6	2.0	-	2.6	-	-	38.3	3.0	60.5
Districtwide Total	7,354	28.0	458.3	57.4	16.4	64.3	61.4	29.3	143.2	19.5	877.9

Source: District records

The District has had two high schools since 2020-21. With budget shortfalls, it was determined that the master schedule at the High School would be configured as block scheduling beginning in 2024-25. However, with steady enrollment growth and record high numbers in grades 9-12, the FTE cuts were not attainable. The change in master schedule did, however, hold the FTE increases to a minimum even with record breaking student numbers. Therefore, 3.4 FTE were added for 2024-25:

Department	2024-25 Budgeted			2023-24	
	BHS Certified FTE	GHS Certified FTE	Districtwide Total FTE	Actual FTE	Change
Art	3.33	4.67	8.00	7.1	0.9
Business	1.67	1.50	3.17	2.9	0.3
Family & Consumer Science	1.30	1.75	3.05	3.0	0.0
World Languages	5.00	5.66	10.66	10.2	0.5
Language Arts	11.09	12.30	23.39	26.6	(3.2)
Math	10.67	12.00	22.67	22.2	0.5
Music	2.67	2.67	5.34	5.4	(0.1)
Health Enhancement	5.33	7.00	12.33	12.6	(0.3)
Science	8.42	8.83	17.25	16.7	0.6
Social Studies	10.00	10.25	20.25	20.7	(0.4)
T & I	4.00	4.17	8.17	8.0	0.2
BioMedical Science	1.16	2.00	3.16	2.9	0.3
Special Education	10.50	9.50	20.00	18.0	2.0
Library	2.00	2.00	4.00	4.0	-
Counseling	4.00	4.00	8.00	8.0	-
Specialists	4.30	5.10	9.40	9.6	(0.2)
Study Hall	1.08	1.34	2.42	-	2.4
Total Certified FTE	86.5	94.7	181.3	177.9	3.4
Administrators	3.5	3.5	7.0	7.0	-
GRAND TOTAL	90.0	98.2	188.3	184.9	3.4

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	Total
October 2023 Projected Enrollment	271	184	333	259	422	525	537	509	3,040
<u>Certified FTE:</u>									
Kindergarten	2.00	1.00	3.00	2.00	2.00	4.00	4.00	4.00	22.00
1st Grade	2.00	1.00	2.00	2.00	3.00	4.00	4.00	4.00	22.00
2nd Grade	2.00	2.00	3.00	2.00	3.00	4.00	4.00	4.00	24.00
3rd Grade	2.00	2.00	2.00	2.00	2.00	4.00	3.00	3.00	20.00
4th Grade	2.00	1.00	2.00	1.00	2.00	3.00	4.00	3.00	18.00
5th Grade	2.00	1.00	2.00	1.00	3.00	3.00	3.00	3.00	18.00
Combo Class	-	-	-	1.00	-	-	-	-	1.00
K-5 Classroom Total	12.00	8.00	14.00	11.00	15.00	22.00	22.00	21.00	125.00
Prior Year									
K-5 Classroom FTE	13.00	8.00	14.00	10.00	15.00	22.00	22.00	21.00	125.00
Classroom FTE Change	(1.00)	-	-	1.00	-	-	-	-	-

Source: District Records

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
12/1/2024	-	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	
FY24 Subtotal	515,000	137,100	500	1,360,000	82,800	1,000	1,105,000	188,600	500	1,075,000	575,300	500	170,000	314,000	500	\$ 4,225,000	\$ 1,297,800	\$ 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	\$ 4,570,000	\$ 637,950	\$ 4,000	\$ 2,760,000	\$ 124,800	\$ 2,000	\$ 4,715,000	\$ 481,400	\$ 2,500	\$ 14,310,000	\$ 3,522,550	\$ 6,000	\$ 7,850,000	\$ 1,367,600	\$ 3,000	\$ 34,205,000	\$ 6,134,300	\$ 17,500	\$ 40,356,800
Original Issue	\$ 10,000,000	ML and Support Svcs		\$ 9,500,000	CJMS Refunding		\$ 8,935,000	CJMS & HY Refunding		\$21,500,000	SMS & HA Expansion		\$ 9,075,000	2013 Bond Re-issue		\$ 59,010,000			

Bozeman Elementary School Summary of Outstanding Bond Payments

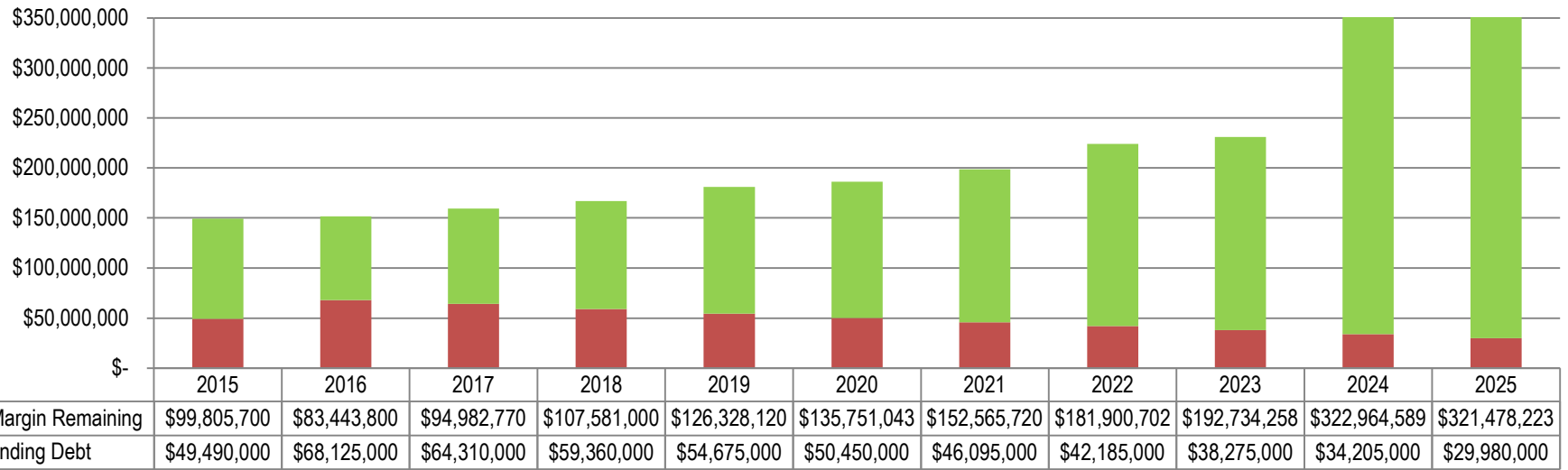


**Bozeman Public Schools
Debt Limit Analysis**

Elementary

<u>Year Ended</u>	<u>Estimated Tax Base</u>	<u>ANB</u>	<u>Debt Service Mill Value per ANB</u>	<u>Estimated Debt Limit</u>	<u>New Issue</u>	<u>Ending Bal Outstanding Bonds</u>	<u>Annual Payment</u>	<u>QZAB Bonds</u>	<u>Estimated Debt Margin</u>
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
2025	351,458,223	4,862	\$ 72.29	351,458,223	-	29,980,000	4,225,000	-	321,478,223

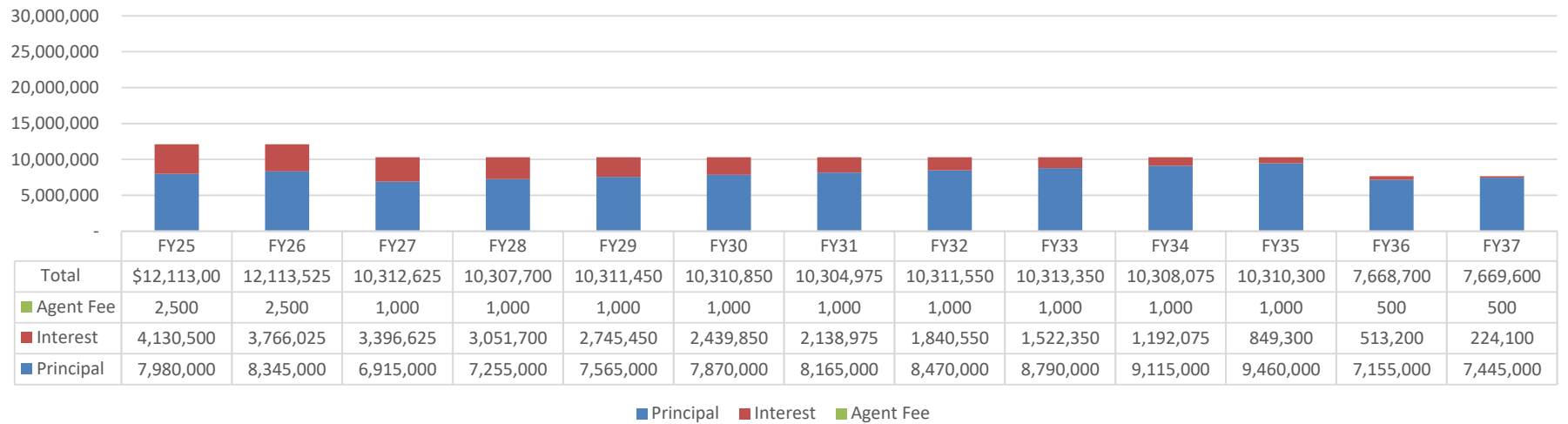
**Bozeman Elementary
Debt Capacity Analysis**



BOZEMAN PUBLIC SCHOOLS
HIGH SCHOOL DEBT SERVICE FUND - PAYMENT SCHEDULE

<u>Payment Date</u>	<u>2014 Issue</u>			<u>2017 Issue (Refunding)</u>			<u>2017 Issue (New \$)</u>			<u>2019 Issue</u>			<u>Total</u>			
	<u>Principal</u>	<u>2.49% Interest</u>	<u>Agent Fee</u>	<u>Principal</u>	<u>1.84% Interest</u>	<u>Agent Fee</u>	<u>Principal</u>	<u>2.94% Interest</u>	<u>Agent Fee</u>	<u>Principal</u>	<u>2.10% Interest</u>	<u>Agent Fee</u>	<u>Principal</u>	<u>Interest</u>	<u>Agent Fee</u>	<u>Total Annual Debt Service</u>
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	
<u>6/1/2025</u>	<u>2,040,000</u>	<u>72,525</u>	<u>-</u>	<u>660,000</u>	<u>20,100</u>	<u>-</u>	<u>2,275,000</u>	<u>1,557,400</u>	<u>-</u>	<u>395,000</u>	<u>382,600</u>	<u>-</u>	<u>5,370,000</u>	<u>2,032,625</u>	<u>-</u>	
FY24 Subtotal	2,040,000	145,050	1,000	660,000	40,200	500	4,495,000	3,170,300	500	785,000	774,950	500	7,980,000	4,130,500	2,500	\$ 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	\$ 4,155,000	\$ 208,500	\$ 2,000	\$ 1,340,000	\$ 60,600	\$ 1,000	\$ 76,885,000	\$ 22,803,925	\$ 6,500	\$ 22,150,000	\$ 4,737,675	\$ 5,500	104,530,000	27,810,700	15,000	\$ 132,355,700
Original Issue	\$ 9,150,000			\$ 5,900,000			\$ 100,000,000			\$ 25,000,000			140,050,000			

Bozeman High School Summary of Outstanding Bond Payments

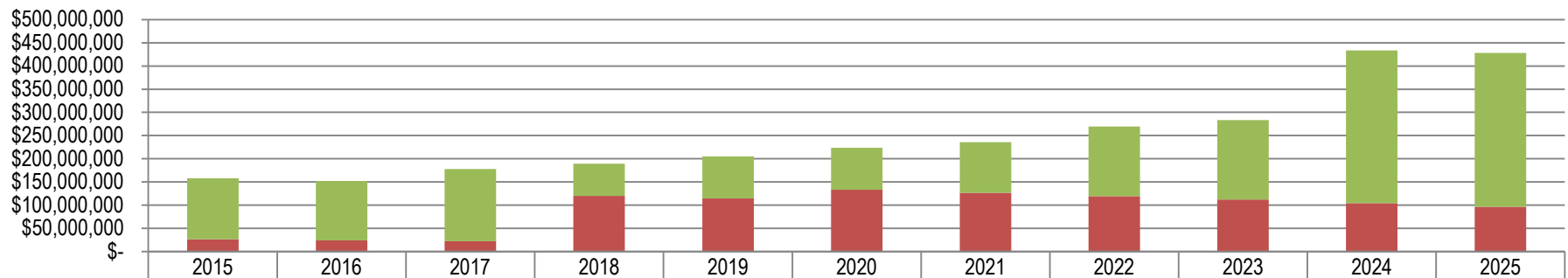


**Bozeman Public Schools
Debt Limit Analysis**

High School

<u>Year Ended</u>	<u>Estimated Tax Base</u>	<u>ANB</u>	<u>Fac. Guar. TV per ANB</u>	<u>Estimated Debt Limit</u>	<u>New Issue</u>	<u>Ending Bal Outstanding Debt</u>	<u>Annual Payment</u>	<u>QZAB Bonds</u>	<u>Estimated Debt Margin</u>
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	433,828,230	2,707	\$ 160.26	433,828,230	-	104,530,000	7,630,000	-	329,298,230
2025	428,396,363			428,396,363	-	96,550,000	7,980,000	-	331,846,363

**Bozeman High School
Debt Capacity Analysis**



■ High School Debt Margin Remaining	\$131,533,400	\$127,860,661	\$155,797,400	\$69,167,540	\$90,976,320	\$90,432,892	\$109,159,220	\$149,966,207	\$171,194,110	\$329,298,230	\$331,846,363
■ High School Outstanding Debt	\$26,220,000	\$24,255,000	\$22,165,000	\$119,990,000	\$114,255,000	\$133,315,000	\$126,525,000	\$119,475,000	\$112,160,000	\$104,530,000	\$96,550,000

STUDENT AND DISTRICT PERFORMANCE MEASURES

The Bozeman School District budget is formulated around our Long Range Strategic Plan which underwent revisions during the 2023-24 school year. The district has established four measurable goal areas tied to the LRSP to help focus the work of the District toward achievement of its Core Purpose.

***Core Purpose -
Bozeman Public Schools exists to ensure high level learning for all students.***

Four, goal areas help to focus the collective efforts of the District in achieving student success for all:

Goal Area 1 - Academic Performance

- **Grade Level Reading Goal:** By 2029, 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.
- **Graduation Goal:** By 2029, 95% of BSD7 students in each graduation cohort will earn a high school diploma in four years or fewer.

Goal Area 2 - Operations and Capacity Building

- **Professional Learning Communities (PLCs) Goal:** By spring of 2028 all BSD7 schools PK-12 will have fully implemented PLCs in place that will support the closing of the achievement gap, thus qualifying BSD7 as a Solution Tree Model PLC District.
- **Non-Instructional Operations Goal:** By 2025 the District will establish measurable goals for the non instructional operations of the District.

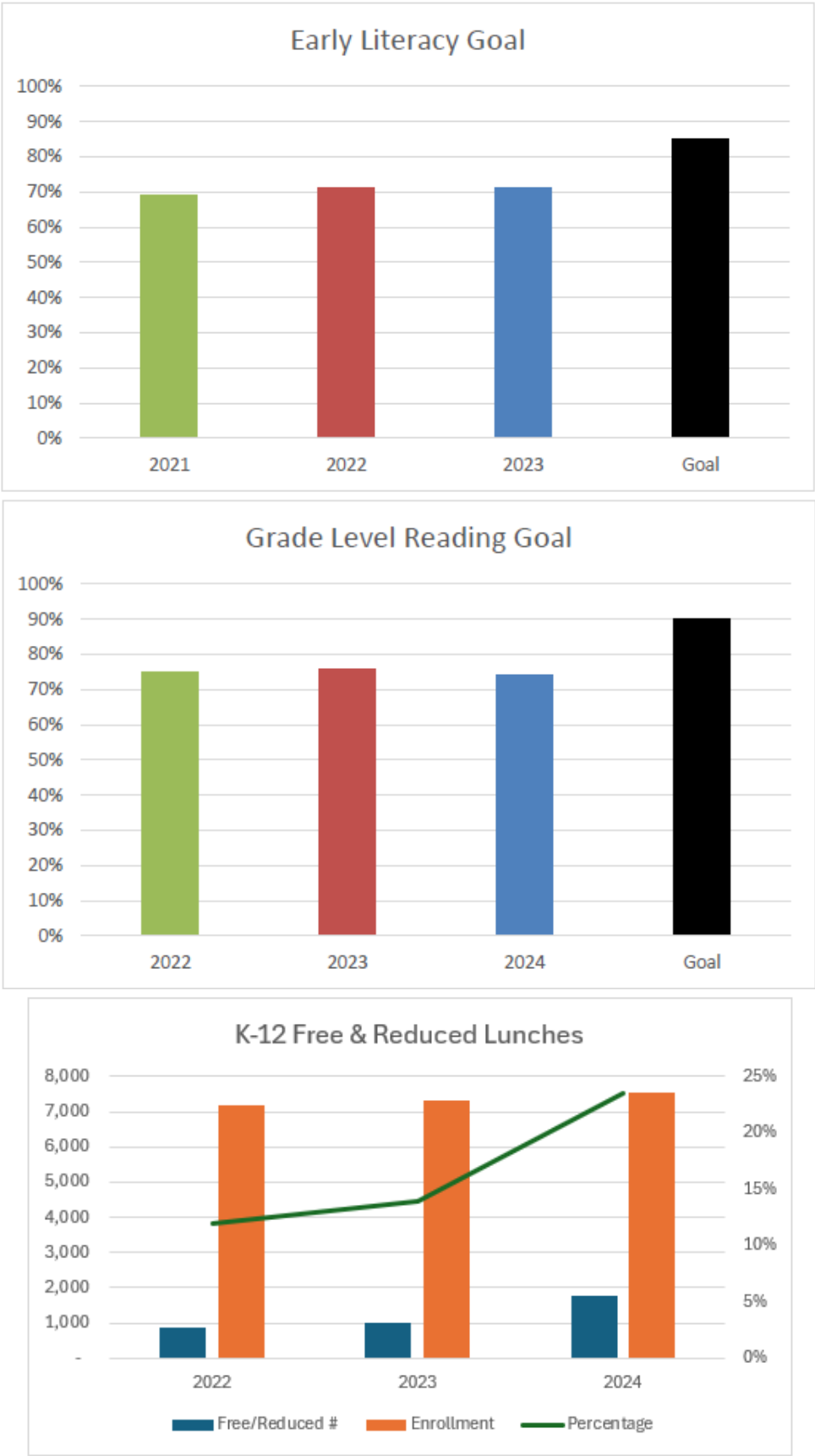
Goal Area 3 - Community Engagement and Partnerships

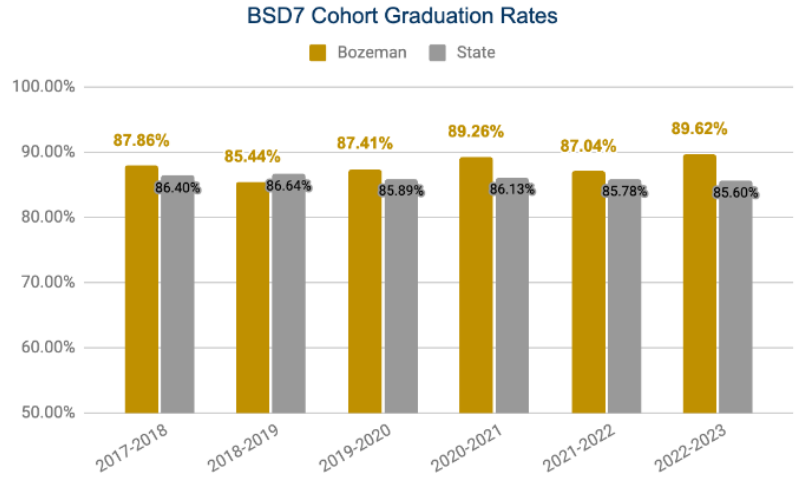
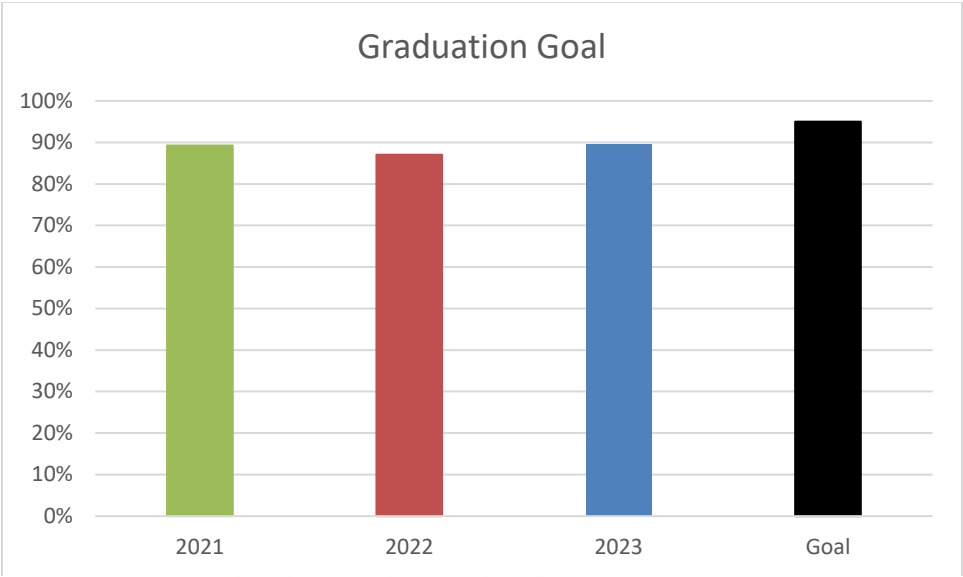
- **Early Literacy Goal:** 85% of all children entering Kindergarten will have requisite literacy skills as measured by Acadience.

Goal Area 4 - Student and Staff Well-being

- **Staff Well-Being Goal:** By 2025 the District will establish a system that will measure and respond to the culture and climate of district employees which includes staff morale, job satisfaction, and well-being.
- **Student Well-Being Goal:** By 2025 the District will establish a system that measures and responds to the barriers that limit student engagement.

While the District revised the LRSP during the 2023-24 school year, it is important to note that many of these goals are extensions of what have previously been listed in the LRSP. The measurable goals within the LRSP are what the District uses to gage student performance. The data behind the goals is as follows:





GLOSSARY OF TERMS

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

Acadience – Research based development for innovative assessment solutions, practical education tools, and comprehensive professional development.

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.

BEA – Bozeman Education Association – The Certified bargaining union

BCEA – Bozeman Classified Employee Association – The Classified bargaining union

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.

DOCC - District Ongoing Collaboration Committee. A committee that unites to collaborate between the BEA, School Administrators, Central Office Administrators, and Trustees throughout the year to ensure District and building needs are being addressed in a timely manner.

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

2024-2025 Adopted Budget: Informational Section

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.

ML/EL – Multilanguage/English Learner

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.

PERS – Public Employee Retirement System – State Pension plan for non-Certified employees.

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.

PLC (Professional Learning Community) – a group of educators who meet regularly to share ideas and work together to improve their teaching practices and student learning environments.

Quality Educator Payment - Each district and special education cooperative receives this General Fund state payment for each full-time equivalent licensed educator and for other licensed professionals employed by the school district, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, psychologists, licensed social workers, counselors, occupational therapists, and nutritionists. The payment is based on ANB, and the amount of the payment is determined each legislative session.

RSBG (Related Services Block Grant) – Payment to schools' general funds intended to cover the costs of non-instructional services to students with special needs.

School Trust Lands - Under the Enabling Act that granted Montana its statehood in 1889, the federal government ceded 5.2 million acres of land across Montana for common school support. The State Board of Land Commissioners has the authority to direct, control, lease, exchange, and sell school lands and lands which have been or may be granted for the support and benefit of the various state educational institutions. Income and interest earnings from school trust lands are set aside in a “Guarantee Account” and statutorily appropriated to fund K-12 BASE aid. The Legislature builds these school trust funds into its revenue estimates for schools. If income and interest earnings from the school trust lands exceed an annual amount in excess of \$56 million, and the total excess interest and income revenue exceeds one million, 50% must be reserved for an appropriation in the next regular session as part of the natural resource development payment and 50% must be distributed to schools on a per- 5 quality-educator basis.

Revenue from the sale of timber on Common Schools land and income received from certain lands and riverbeds, are deposited in the School Facility and Technology Account, which was established to provide money to schools for facilities and technology improvements.

SID – Special improvement districts are a public/private partnership in which property and business owners elect to make a collective contribution to the maintenance, development, and promotion of their commercial district.

TIF or TIFD (Tax Increment Finance District) - A special taxing jurisdiction that receives the revenues from all other taxing jurisdictions (except the university mill levy) within its boundaries attributable to the increment value. The increment value is the difference between the current value of the taxable property and the base value. Essentially, the increment value is the growth in taxable property since the district was established.

TRS (Teacher's Retirement System) – State pension plan for teachers.

Taxes - Compulsory charges levied by a governmental unit to finance services performed for the common benefit. Does not include special assessments.

Trustees' Financial Summary (TFS) – Annual financial reports required by 20-9-213, MCA, which must be submitted to the County Superintendent not later than August 15 each year. The Office of Public Instruction prescribes and furnishes the structure of the report.

Type E Bus – A district-owned bus, designed to carry 10 or fewer passengers, has an overall safety rating of five starts from the national highway traffic safety administration at the time of purchase, is insured in accordance with minimum coverage requirements set forth in 20-10-109, MCA and is purchased after 7/1/2017.

Bozeman Public Schools



2024-25 Adopted Budget

Appendix I – Capital Projects Plan

BOZEMAN PUBLIC SCHOOLS

2024 Capital Projects Summary

February 21, 2024

	Elementary Building Reserve*	High School Building Reserve**	K-12 Total Building Reserve	Other Funds	Grand Total
7/1/23 Beginning Balance	\$3,516,145	\$7,288,152	\$10,804,297	N/A	\$10,804,297
Plus FY24 Anticipated Revenue:	\$2,004,001	\$1,232,668	\$3,236,669	N/A	\$3,236,669
<u>Less Recommended Project Costs:</u>					
Districtwide	\$290,000	\$240,000	\$530,000	\$0	\$530,000
Bozeman HS	\$0	\$1,706,000	\$1,706,000	\$175,000	\$1,881,000
Gallatin HS	\$0	\$522,000	\$522,000	\$575,000	\$1,097,000
Van Winkle Stadium	\$0	\$125,000	\$125,000	\$0	\$125,000
Chief Joseph MS	\$622,000	\$0	\$622,000	\$75,000	\$697,000
Emily Dickinson	\$308,000	\$0	\$308,000	\$0	\$308,000
Hawthorne	\$295,000	\$0	\$295,000	\$0	\$295,000
Hyalite	\$340,000	\$0	\$340,000	\$0	\$340,000
Irving	\$612,000	\$0	\$612,000	\$50,000	\$662,000
Longfellow	\$286,000	\$0	\$286,000	\$0	\$286,000
Morning Star	\$493,000	\$0	\$493,000	\$0	\$493,000
Sacajawea MS	\$458,000	\$0	\$458,000	\$35,000	\$493,000
Whittier	\$516,000	\$0	\$516,000	\$100,000	\$616,000
Meadowlark	\$259,000	\$0	\$259,000	\$0	\$259,000
Willson Building	\$320,000	\$960,000	\$1,280,000	\$0	\$1,280,000
Willson Auditorium	\$21,500	\$64,500	\$86,000	\$0	\$86,000
Support Services	\$61,000	\$61,000	\$122,000	\$0	\$122,000
Bus Barn/Storage	\$0	\$0	\$0	\$149,000	\$149,000
Total Recommended Projected Costs	\$4,881,500	\$3,678,500	\$8,560,000	\$1,159,000	\$9,719,000
Projected Ending Balance	\$638,646	\$4,842,320	\$5,480,966	N/A	\$4,321,966

* Current Elementary Building Reserve Levy: \$2 million/year for 6 years. Authorized 5/7/2019; expires 6/30/25

** Current High School Building Reserve Levy: \$1.5 million/year for 6 years. Authorized 5/3/2022; expires 6/30/28

BOZEMAN PUBLIC SCHOOLS

2024 Capital Projects Summary

February 21, 2024

	2024	2025	2026	Total
<u>Elementary District:</u>				
Longfellow	\$286,000	\$346,000	\$116,000	\$748,000
Irving	612,000	217,000	57,000	886,000
Hawthorne	295,000	55,000	55,000	405,000
Whittier	516,000	70,000	56,000	642,000
Morning Star	493,000	147,000	55,000	695,000
Emily Dickinson	308,000	57,000	57,000	422,000
Hyalite	340,000	62,000	62,000	464,000
Meadowlark	259,000	61,000	61,000	381,000
Chief Joseph MS	622,000	101,000	70,000	793,000
Sacajawea MS	458,000	63,000	60,000	581,000
Support Services	61,000	12,000	10,500	83,500
Willson Building	320,000	11,750	11,750	343,500
Willson Auditorium	21,500	3,000	3,000	27,500
Districtwide	290,000	0	0	290,000
Elementary Total	\$4,881,500	\$1,205,750	\$674,250	\$6,761,500
<u>High School District:</u>				
Bozeman HS	\$1,706,000	\$158,000	\$158,000	\$2,022,000
Gallatin HS	522,000	107,000	109,000	738,000
Van Winkle Stadium	125,000	0	0	125,000
Support Services	61,000	12,000	10,500	83,500
Willson Building	960,000	35,250	35,250	1,030,500
Willson Auditorium	64,500	9,000	9,000	82,500
Districtwide	240,000	0	0	240,000
High School Total	\$3,678,500	\$321,250	\$321,750	\$4,321,500
<u>K-12 Total</u>	\$8,560,000	\$1,527,000	\$996,000	\$11,083,000

BOZEMAN PUBLIC SCHOOLS

2024 Capital Projects Summary

February 21, 2024

Location	Unfunded Elementary Costs	Unfunded High School Costs	Grand Total
Districtwide	\$0	\$0	\$0
Bozeman HS	\$0	\$0	\$0
Gallatin HS	\$0	\$1,500,000	\$1,500,000
Van Winkle Stadium	\$0	\$0	\$0
Chief Joseph MS	\$0	\$0	\$0
Emily Dickinson	\$500,000	\$0	\$500,000
Hawthorne	\$0	\$0	\$0
Hyalite	\$0	\$0	\$0
Irving	\$1,500,000	\$0	\$1,500,000
Longfellow	\$1,500,000	\$0	\$1,500,000
Morning Star	\$0	\$0	\$0
Sacajawea MS	\$0	\$0	\$0
Whittier	\$5,000	\$0	\$5,000
Meadowlark	\$8,000	\$0	\$8,000
Willson Building	\$437,500	\$1,312,500	\$1,750,000
Willson Auditorium	\$0	\$0	\$0
Support Services	\$0	\$0	\$0
Bus Barn/Storage	\$0	\$0	\$0
Total Unfunded Costs	\$3,950,500	\$2,812,500	\$6,763,000

Longfellow Elementary										
Line #	FCI Category	Priority	Annual Totals:	\$286,000	\$346,000	\$116,000	\$0	Comments	\$1,500,000	Project Number
			Description	CY24	CY25	CY26	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.	\$0	24-01-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Begin classroom faucet replacement. Mechanical ventilation air control tuning.	\$0	24-01-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-01-03
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.	\$0	24-01-04
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	24-01-05
6	2	1	Miscellaneous custodial equipment	\$1,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-01-06
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	24-01-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-01-08
9	1,2	1	Miscellaneous concrete repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	24-01-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-01-10
11	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	24-01-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	24-01-12
13	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-01-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	24-01-14
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	24-01-15
16	1	1	Security cameras	\$15,000	\$5,000	\$0	\$0	Addition of exterior security cameras at door locations. Includes upgrades to gym door	\$0	24-01-16
17	7	1	Computer lab improvements	\$80,000	\$0	\$0	\$0	Divide space into two separate rooms. New door to the hallway. Replace carpet, remove wood paneling and paint walls.	\$0	24-01-17
18	1,2,3	2	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains (red) and rigging system for stage area.	\$0	24-01-18
19	1,2,4	3	South side playground modifications design	\$30,000	\$150,000	\$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. Address drainage issues at asphalt and construct new sidewalk along building to gym door.	\$0	24-01-19
20	7	3	Tractor shed addition and parking lot improvements	\$30,000	\$0	\$0	\$0	Addition to tractor shed to provide cover for implements.	\$0	24-01-20
21	2	4	New custodial tractor	\$0	\$40,000	\$0	\$0	Replacement of old tractor.	\$0	
22	1,3	4	Interior room signage	\$0	\$5,000	\$0	\$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	\$0	
23	2,5	4	Future boiler replacement	\$0	\$60,000	\$60,000	\$0	Replacement of aging mechanical equipment.	\$0	
24	3,4,5	5	Mechanical cooling feasibility study	\$0	\$30,000	\$0	\$0	Explore options to provide mechanical cooling to the building.	\$0	
25	5	5	Install cooling system	\$0	\$0	\$0	\$0	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:	\$612,000	\$217,000	\$57,000	\$50,000	Comments	\$1,500,000	Project Number
			Description	CY24	CY25	CY26	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.	\$0	24-02-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Add heater to custodial shed.	\$0	24-02-02
3	2,6	1	Miscellaneous interior/exterior painting	\$8,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas. Paint some playground equipment.	\$0	24-02-03
4	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	24-02-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$1,000	\$2,000	\$3,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping.	\$0	24-02-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-02-06
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	24-02-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-02-08
9	1,2	1	Miscellaneous concrete repairs	\$10,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Shed area and possible sidewalk replacement.	\$0	24-02-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-02-10
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. Existing lawn area enhancements.	\$0	24-02-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Replace removed playground equipment.	\$0	24-02-12
13	2	1	Refurbish wood chip area	\$15,000	\$6,000	\$6,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-02-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	24-02-14
15	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. Fencing adjustment/addition at custodial shed.	\$0	24-02-15
16	1,2	1	Playground drainage and surfacing	\$150,000	\$0	\$0	\$0	Regrade existing playground asphalt area. Fix drainage issues at various spots. New asphalt, concrete curb and landscape areas.	\$0	24-02-16
17	1,2	1	Playground equipment	\$50,000	\$0	\$0	\$0	Installation of new playground equipment and adjustment or removal of old equipment.	\$0	24-02-17
18	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	24-02-18
19	2,5	1	Purchase new boiler	\$75,000	\$0	\$0	\$0	Purchase replacement boiler for 2008 unit	\$0	24-02-19
20	2,5	1	Purchase air handler fan replacements	\$15,000	\$0	\$0	\$0	Purchase air handler supply fan variable speed drive replacement.	\$0	24-02-20
21	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	24-02-21
22	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	24-02-22
23	1,2,7	2	Exterior wall panel repairs	\$10,000	\$0	\$0	\$0	Repair and replacement damaged wall panels. Improvements to reinforce panels.	\$0	24-02-23
24	1,2,3	2	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains and rigging system for stage area.	\$0	24-02-24
25	1	2	Replace basement hatch door	\$3,000	\$0	\$0	\$0	Install new access hatch to basement storage area.	\$0	24-02-25
26	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	24-02-26
27	2,6	4	Hallway flooring replacement	\$0	\$80,000	\$0	\$0	Replace old and wornout flooring throughout hallways.	\$0	
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	Structural evaluation of roof and PV array installation	\$0	\$75,000	\$0	\$50,000	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:	\$295,000	\$55,000	\$55,000	\$0	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$45,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	24-03-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	24-03-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-03-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$40,000	\$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 E2 doors, repair kitchen double door and exterior stage door.	\$0	24-03-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance	\$5,000	\$1,000	\$1,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Install parking lot bollards at entrance.	\$0	24-03-05
6	2	1	Miscellaneous custodial equipment	\$5,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-03-06
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).	\$0	24-03-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-03-08
9	1,2	1	Miscellaneous concrete repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement.	\$0	24-03-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-03-10
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	24-03-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. Student desks/chairs - 1st grade	\$0	24-03-12
13	2	1	Refurbish wood chip area	\$7,000	\$7,000	\$7,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-03-13
14	1,2	1	Maintenance finish gym floor and classrooms	\$2,000	\$2,000	\$2,000	\$0	Annual gym maintenance refinishing.	\$0	24-03-14
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.	\$0	24-03-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	24-03-16
17	2,5	2	Purchase spare compressors	\$25,000	\$0	\$0	\$0	Purchase spare compressors (set of 4) for replacement.	\$0	24-03-17
18	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	24-03-18
19	1,2,3	2	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains and rigging system for stage area.	\$0	24-03-19
20	1,6,7	3	Playground shade structure consultant	\$60,000	\$0	\$0	\$0	Joint project with PAC to plan, design and install new playground shade structure and landscape plan.	\$0	24-03-20

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:	\$516,000	\$70,000	\$56,000	\$100,000	Comments	\$5,000	Project Number
			Description	CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Add electrical outlets to pergola & side wall courtyard. Add additional outlet in east hallway.	\$0	24-04-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$15,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Replace library faucet.	\$0	24-04-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$25,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas. Paint lockers	\$0	24-04-03
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.	\$0	24-04-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$10,000	\$3,000	\$3,000	\$100,000	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. TIFD project with City of Bozeman to rebuild parking lot.	\$0	24-04-05
6	2	1	Miscellaneous custodial equipment	\$5,000	\$1,000	\$1,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-04-06
7	2	1	Miscellaneous flooring	\$30,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project.	\$0	24-04-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-04-08
9	1,2	1	Miscellaneous concrete repairs	\$20,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Sidewalks on east side of parking lot. Peach St sidewalk.	\$0	24-04-09
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	24-04-10
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	24-04-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	24-04-12
13	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-04-13
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	24-04-14
15	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	24-04-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.		24-04-16
17	1,2,3	1	New stage curtain & hanging system	\$25,000	\$0	\$0	\$0	New curtains and rigging system for stage area.	\$0	24-04-17
18	1,2,3	1	Interior door replacement	\$60,000	\$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	24-04-18
19	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	24-04-19
20	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	24-04-20
21	1,3	2	Roof access upgrades	\$15,000	\$0	\$0	\$0	Improve roof access with ladders or new attic access.	\$0	24-04-21
22	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	24-04-22
23	2,5	2	Pump replacement install	\$15,000	\$0	\$0	\$0	Install newly purchased pumps.	\$0	24-04-23
24	2	2	Upgrade glycol addition tank	\$10,000	\$0	\$0	\$0	Install spare glycol addition tank from BHS.	\$0	24-04-24
25	3	4	Interior room signage	\$0	\$10,000	\$0	\$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	\$0	
26	2	5	Repairs to exterior cracks in brick	\$0	\$4,000	\$0	\$0	Building envelope repairs. Brick above gym door exit needs repair.	\$0	
27	7	5	Boiler removal	\$0	\$0	\$0	\$0	Disassemble old boiler in basement and remove. Spare parts for Willson boiler.	\$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:	\$493,000	\$147,000	\$55,000	\$0	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	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	24-05-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$25,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Building wide faucet replacement.	\$0	24-05-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-05-03
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.	\$0	24-05-04
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.	\$0	24-05-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. New floor scrubber and new 8gal carpet shampooer	\$0	24-05-06
7	2	1	Miscellaneous flooring	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring.	\$0	24-05-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-05-08
9	1,2	1	Miscellaneous concrete repairs	\$60,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Sidewalk along bus turnaround and towards main back doors. Main entry area and front sidewalk.	\$0	24-05-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-05-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-05-11
12	4,6	1	Miscellaneous landscape maintenance	\$10,000	\$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	24-05-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	24-05-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-05-14
15	1	1	Miscellaneous exterior fence repairs & upgrades	\$5,000	\$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	24-05-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	24-05-16
17	1,3,7	1	Early childhood learning enhancements	\$200,000	\$0	\$0	\$0	Classroom enhancements to accomodate new building programs. Plumbing, flooring and carpentry.	\$0	24-05-17
18	1,2	2	Replace fire alarm system	\$100,000	\$0	\$0	\$0	Existing panel no longer supported by manufacturer.	\$0	24-05-18
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	24-05-19
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:	\$308,000	\$57,000	\$57,000	\$0	Comments	\$500,000	Project Number
			Description	CY24	CY25	CY26	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	24-06-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$25,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Bathroom plumbing work (sinks, fixtures & partitions). Building wide faucet replacement.	\$0	24-06-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-06-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$30,000	\$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. Complete re-key project.	\$0	24-06-04
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	24-06-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-06-06
7	2	1	Miscellaneous flooring	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Walk off carpet at playground doors. Ramp to custodial office.	\$0	24-06-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-06-08
9	1,2	1	Miscellaneous concrete	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement. Loading dock and sidewalk repairs. East sidewalk and stairs.	\$0	24-06-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$15,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement. New ITO room.	\$0	24-06-10
11	4,6	1	Miscellaneous bleacher/partition wall repairs & service	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	24-06-11
12	2	1	Miscellaneous landscape maintenance	\$15,000	\$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. Addition of turf pavers at snow storage area.	\$0	24-06-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	24-06-13
14	1,2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-06-14
15	1	1	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. Remove garden fence.	\$0	24-06-15
16	1	1	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.		24-06-16
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	24-06-17
18	1,2	2	Replace fire alarm system	\$100,000	\$0	\$0	\$0	Existing panel no longer supported by manufacturer.	\$0	24-06-18
19	2,6,7	3	New school marquee sign	\$10,000	\$0	\$0	\$0	Replace school marquee signage at the corner of Annie.	\$0	24-06-19
20	7	4	New kitchen door opening	\$5,000	\$0	\$0	\$0	Create new opening in wall to help with lunch line.	\$0	24-06-20
21	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:	\$340,000	\$62,000	\$62,000	\$0	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	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.	\$0	24-07-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	24-07-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-07-03
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	24-07-04
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.	\$0	24-07-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-07-06
7	2	1	Miscellaneous flooring	\$30,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	\$0	24-07-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-07-08
9	1,2	1	Miscellaneous concrete	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Sidewalk repairs.	\$0	24-07-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	24-07-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-07-11
12	4,6	1	Miscellaneous landscape maintenance	\$60,000	\$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 rear of building. Upgrade irrigation controller to Weathermatic. Replace landscape borders. Includes larger landscape improvements around property. Pruning and mulch addition. Remove natural playground elements	\$0	24-07-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$4,000	\$4,000	\$0	Cyclical replacement of old furniture.	\$0	24-07-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-07-14
15	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.	\$0	24-07-15
16	1	2	Miscellaneous exterior fence repairs & upgrades	\$5,000	\$5,000	\$5,000	\$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Also includes trash enclosures, bollards and equipment screening.	\$0	24-07-16
17	1	2	Security cameras	\$15,000	\$0	\$0	\$0	Addition of exterior security cameras at door locations and playground.	\$0	24-07-17
18	2,5	2	Purchase replacement boiler	\$80,000	\$0	\$0	\$0	Purchase replacement boiler unit.	\$0	24-07-18
19	2	2	Building circ pump install	\$15,000	\$0	\$0	\$0	Install replacement building circ pump.	\$0	24-07-19
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	24-07-20
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	24-07-21

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:	\$259,000	\$61,000	\$61,000	\$0	Comments	\$8,000	Project Number
			Description	CY24	CY25	CY26	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	24-08-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Adjust kitchen sink with disposal.	\$0	24-08-02
3	2, 6	1	Miscellaneous interior/exterior painting	\$5,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-08-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$10,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Intercom improvements.	\$0	24-08-04
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	24-08-05
6	2	1	Miscellaneous custodial equipment	\$2,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-08-06
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	24-08-07
8	1,2	1	Miscellaneous roof repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-08-08
9	1,2	1	Miscellaneous concrete	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-08-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement. Cabinet doors in Rm 147	\$0	24-08-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-08-11
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.	\$0	24-08-12
13	2	1	Miscellaneous furniture replacement	\$4,000	\$4,000	\$4,000	\$0	Cyclical replacement of old furniture. New furniture for library.	\$0	24-08-13
14	2	1	Refurbish wood chip area	\$8,000	\$8,000	\$8,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-08-14
15	1,2	1	Maintenance finish gym floor and classrooms	\$5,000	\$5,000	\$5,000	\$0	Annual gym maintenance refinishing.	\$0	24-08-15
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 gate to GHS	\$0	24-08-16
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	24-08-17
18	1	2	Security cameras	\$20,000	\$0	\$0	\$0	Additional interior & exterior security cameras.	\$0	24-08-18
19	2,5	2	New circ pumps installation	\$15,000	\$0	\$0	\$0	Install new circ pumps to replace old units.	\$0	24-08-19
20	2,5	2	Purchase replacement boiler	\$80,000	\$0	\$0	\$0	Purchase replacement boiler unit.	\$0	24-08-20
21	2,5	3	Replace relief fans	\$10,000	\$0	\$0	\$0	Replace existing failing units.	\$0	24-08-21
22	2	5	Install variable speed drive on supply fan on Heat Recovery Ventilators	\$0	\$0	\$0	\$0		\$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:	\$622,000	\$101,000	\$70,000	\$75,000	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$20,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	24-31-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$15,000	\$6,000	\$5,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Kitchen hood fire suppression system.	\$0	24-31-02
3	2,6	1	Miscellaneous interior/exterior painting	\$5,000	\$4,000	\$4,000	\$0	Cyclical repainting of various areas.	\$0	24-31-03
4	1,2	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$5,000	\$3,000	\$3,000	\$0	Electronic locks repairs and maintenance. Upgrades as needed to ensure safe and secure entries into the building.	\$0	24-31-04
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	24-31-05
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	24-31-06
7	2	1	Miscellaneous flooring	\$75,000	\$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. Walk off carpet at east entrance. Begin grade wing classroom replacement.	\$0	24-31-07
8	1,2	1	Miscellaneous roof repairs	\$5,000	\$5,000	\$5,000	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-31-08
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	24-31-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$1,000	\$1,000	\$0	Cyclical repairs/replacement.	\$0	24-31-10
11	4,6	1	Miscellaneous landscape maintenance	\$15,000	\$10,000	\$10,000	\$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control.	\$0	24-31-11
12	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	24-31-12
13	2	1	Refurbish wood chip area	\$7,000	\$7,000	\$7,000	\$0	Annual replenishment. Approx. 4 inch	\$0	24-31-13
14	1,2	1	Maintenance finish gym floors	\$7,000	\$7,000	\$7,000	\$0	Annual gym maintenance refinishing.	\$0	24-31-14
15	1	1	Security cameras	\$20,000	\$0	\$0	\$0	Additional exterior security cameras. Elective wing	\$0	24-31-15
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	24-31-16
17	5, 7	2	PV array installation	\$75,000	\$0	\$0	\$75,000	Grant money to install PV array on the roof.	\$0	24-31-17
18	2	2	Hot water heater service and upgrade	\$75,000	\$0	\$0	\$0	Replace all hot water heaters (3)	\$0	24-31-18
19	2,5	2	Gym lighting controls	\$80,000	\$0	\$0	\$0	Replace gym lighting and controls to a more modern and maintainable system. Includes main and aux gyms.	\$0	24-31-19
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	24-31-20
21	2,5	2	Install circ pumps	\$15,000	\$0	\$0	\$0	Install new circ pumps to replace old and failing units.	\$0	24-31-21
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	24-31-22
23	2,5	2	Air handler motor replacement	\$25,000	\$0	\$0	\$0	Replace old and failing units.	\$0	24-31-23
24	2,5	2	Replace failing variable speed drives	\$20,000	\$0	\$0	\$0	Replace old and failing units.	\$0	24-31-24
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	24-31-25
26	2,6	3	New building marquee signage	\$10,000	\$0	\$0	\$0	Replace old and failing building signage. Remove old sign	\$0	24-31-26
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	

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:	\$458,000	\$63,000	\$60,000	\$35,000	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	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.	\$0	24-32-01
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	24-32-02
3	2,6	1	Miscellaneous interior/exterior painting	\$3,000	\$3,000	\$3,000	\$0	Cyclical repainting of various areas.	\$0	24-32-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$10,000	\$5,000	\$5,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Mods to conference room sound cloud	\$0	24-32-04
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	24-32-05
6	2	1	Miscellaneous custodial equipment	\$10,000	\$2,000	\$2,000	\$0	Replacement and repair of obsolete and worn out equipment. New area vacuum.	\$0	24-32-06
7	2	1	Miscellaneous flooring	\$40,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project.	\$0	24-32-07
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	24-32-08
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	24-32-09
10	1,7	1	Miscellaneous SPED updates & repairs	\$1,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-32-10
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$2,000	\$2,000	\$2,000	\$0	Cyclical repairs/replacement.	\$0	24-32-11
12	4,6	1	Miscellaneous landscape maintenance	\$50,000	\$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 irrigaiton repairs.	\$0	24-32-12
13	2	1	Miscellaneous furniture replacement	\$5,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture. 15 Music stands.	\$0	24-32-13
14	1,2	1	Maintenance finish gym floors	\$7,000	\$7,000	\$7,000	\$0	Annual gym maintenance refinishing.	\$0	24-32-14
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	24-32-15
16	1	2	Security cameras	\$20,000	\$0	\$0	\$0	Additional exterior security cameras. North and south parking lots.	\$0	24-32-16
17	2,5	2	Air handler motor replacement	\$30,000	\$0	\$0	\$0	Replace old and failing units.	\$0	24-32-17
18	1	2	Replace fire alarm system	\$150,000	\$0	\$0	\$0	Existing panel no longer supported by manufacturer.	\$0	24-32-18
19	2	2	New gym scoreboards	\$25,000	\$0	\$0	\$0	Purchase and install new gym scoreboards.	\$0	24-32-19
20	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	24-32-20
21	2,4,6	4	North rentention pond rehabilitation.	\$5,000	\$0	\$0	\$35,000	Nat Geo Middle School Planetary Stewards grant award.	\$0	24-32-21

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:	\$1,706,000	\$158,000	\$158,000	\$175,000	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$30,000	\$10,000	\$10,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	\$0	24-41-01
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	24-41-02
3	2,6	1	Miscellaneous interior/exterior painting	\$15,000	\$10,000	\$10,000	\$0	Cyclical repainting of various areas. Repaint art gallery.	\$0	24-41-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$40,000	\$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. Card readers on auditorium doors. Additional hallway gates.	\$0	24-41-04
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	24-41-05
6	1,2	1	Miscellaneous interior/exterior signage	\$20,000	\$2,000	\$2,000	\$0	Cyclical replacement and additions to exterior signage. Also includes updating interior wayfinding signage	\$0	24-41-06
7	2	1	Miscellaneous custodial equipment	\$60,000	\$10,000	\$10,000	\$0	Replacement and repair of obsolete and worn out equipment. AI floor scrubber.	\$0	24-41-07
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	24-41-08
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	24-41-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-41-10
11	1,7	1	Miscellaneous SPED updates & repairs	\$3,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-41-11
12	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$10,000	\$10,000	\$10,000	\$0	Cyclical repairs/replacement.	\$0	24-41-12
13	4,6	1	Miscellaneous landscape maintenance	\$50,000	\$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	24-41-13
14	2	1	Miscellaneous furniture replacement	\$10,000	\$10,000	\$10,000	\$0	Cyclical replacement of old furniture.	\$0	24-41-14
15	1,2	1	Maintenance finish gym floors and classrooms	\$30,000	\$30,000	\$30,000	\$0	Annual gym maintenance refinishing.	\$0	24-41-15
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. Fire access gate by tennis courts.	\$0	24-41-16
17	1,2	2	Replacement and upgrades to security cameras	\$20,000	\$0	\$0	\$0	Annual cyclical upgrades to address failed camera units and to increase coverage.	\$0	24-41-17
18	5,7	2	PV array installation	\$75,000	\$0	\$0	\$75,000	Grant money to install PV array on the roof.	\$0	24-41-18
19	1,2,5,6,7	2	South entry and south cafeteria planning	\$50,000	\$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	24-41-19
20	1,2,5,7	2	Swim center annex improvements	\$250,000	\$0	\$0	\$0	Addres doors, ventilation and storage.	\$0	24-41-20
21	2,5	2	Backup electric motors	\$10,000	\$0	\$0	\$0	Purchase backup electric motors for main air handler.	\$0	24-41-21
22	2,5	2	Art room heat	\$15,000	\$0	\$0	\$0	Add supplemental heat to art room in north building.	\$0	24-41-22
23	2,5	2	North building mechanical retrocommissioning	\$50,000	\$0	\$0	\$0	North wing building pressure control mechanical review	\$0	24-41-23
24	1,3	3	Intercom notification system	\$25,000	\$0	\$0	\$0	Install intercom viusal notification system in music rooms.	\$0	24-41-24
25	2,5	3	New laundry machine	\$20,000	\$0	\$0	\$0	Purchase and install new washing machine.	\$0	24-41-25
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	24-41-26
27	1,3	4	Hawks Nest exhaust fan	\$5,000	\$0	\$0	\$0	Install additional exhaust fan for Hawk's Nest kitchen area.	\$0	24-41-27
28	1,2,7	4	South gym floor protection	\$15,000	\$0	\$0	\$0	Purchase new floor protection mat for South gym.	\$0	24-41-28
29	1,2	4	Track repairs	\$750,000	\$0	\$0	\$100,000	Facilities needs assessment. Joint effort between Facilities and boosters.	\$0	24-41-29

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:	\$522,000	\$107,000	\$109,000	\$575,000	Comments	\$1,500,000	Project Number
			Description	CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$30,000	\$5,000	\$5,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Address library lighting issues.	\$0	24-42-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$20,000	\$5,000	\$6,000	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	24-42-02
3	2,6	1	Miscellaneous interior/exterior painting	\$10,000	\$5,000	\$5,000	\$0	Cyclical repainting of various areas.	\$0	24-42-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$40,000	\$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. Card readers on auditorium doors.	\$0	24-42-04
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	\$10,000	\$5,000	\$5,000	\$0	Cyclical repairs to asphalt surfaces. Includes parking lot & playground paint striping. Repair low spot in asphalt dumpsters.	\$0	24-42-05
6	1,2	1	Miscellaneous interior/exterior signage	\$15,000	\$1,000	\$1,000	\$0	Cyclical replacement and additions to exterior signage. Also includes updating interior wayfinding signage	\$0	24-42-06
7	2	1	Miscellaneous custodial equipment	\$45,000	\$3,000	\$3,000	\$0	New equipment to assist in building upkeep. AI floor scrubber.	\$0	24-42-07
8	2	1	Miscellaneous flooring	\$10,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Address commons stairs.	\$0	24-42-08
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	24-42-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$30,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement. Front sidewalks with flag lights replacement. Raptor Way crosswalk and curb radius at Flanders Mill.	\$0	24-42-10
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	24-42-11
12	1,2	1	Miscellaneous bleacher/partion wall repairs & service	\$2,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-42-12
13	4,6	1	Miscellaneous landscape maintenance	\$60,000	\$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. Athletic fields improvements. Frost free spigot at well.	\$0	24-42-13
14	2	1	Miscellaneous furniture replacement	\$10,000	\$5,000	\$5,000	\$0	Cyclical replacement of old furniture.	\$0	24-42-14
15	1,2	1	Maintenance finish gym floors	\$35,000	\$30,000	\$30,000	\$0	Annual gym maintenance finishing.	\$0	24-42-15
16	1	1	Miscellaneous exterior fence repairs & upgrades	\$15,000	\$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. North service area fencing mods.	\$0	24-42-16
17	1,7	1	Parking and circulation improvements	\$30,000	\$0	\$0	\$500,000	Traffic study, design and construction of more parking areas and improved circulation. Includes engineer design.		24-42-17
18	1,2,5	2	Welding booth mods	\$30,000	\$0	\$0	\$0	Modifications to welding booth grates and outlet location.	\$0	24-42-18
19	7	3	Shipping container purchase	\$40,000	\$0	\$0	\$0	Shipping containers needed for additional storage.	\$0	24-42-19
20	2,3,7	3	Winterization of Comfort Station	\$10,000	\$0	\$0	\$0	Modifications to concessions building to allow for water shutoff in the winter.	\$0	24-42-20
21	5,7	3	PV array installation	\$75,000	\$0	\$0	\$75,000	Grant money to install PV array on the roof.	\$0	24-42-21
22	2,6,7	5	New turf field	\$0	\$0	\$0	\$0	Facilities needs assessment.	\$1,000,000	
23	7	5	Expanded weight room	\$0	\$0	\$0	\$0	Facilities needs assessment.	\$500,000	

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:	\$125,000	\$0	\$0	\$0	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	\$10,000	\$0	\$0	\$0	Cyclical repairs/replacement to electric and lighting. New flagpole light.	\$0	24-49-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$20,000	\$0	\$0	\$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Repair or replace uni heaters.	\$0	24-49-02
3	2,6	1	Miscellaneous interior/exterior painting	\$1,000	\$0	\$0	\$0	Cyclical repainting of various areas. Unpainted ceilings in concession areas.	\$0	24-49-03
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	24-49-04
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	24-49-05
6	1,2	1	Miscellaneous exterior signage	\$1,000	\$0	\$0	\$0	Cyclical replacement and additions to exterior signage.	\$0	24-49-06
7	2	1	Miscellaneous custodial equipment	\$1,000	\$0	\$0	\$0	Replacement and repair of obsolete and worn out equipment.	\$0	24-49-07
8	2	1	Miscellaneous flooring	\$1,000	\$0	\$0	\$0	Cyclical repairs/replacement of various flooring.	\$0	24-49-08
9	1,2	1	Miscellaneous roof repairs	\$1,000	\$0	\$0	\$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	\$0	24-49-09
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	\$2,000	\$0	\$0	\$0	Cyclical repairs/replacement.	\$0	24-49-10
11	1,2	1	Miscellaneous bleacher/partion wall repairs & service	\$20,000	\$0	\$0	\$0	Cyclical repairs/replacement. Repair damaged bleacher sections on home side.	\$0	24-49-11
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	24-49-12
13	1	2	Miscellaneous exterior fence repairs & upgrades	\$10,000	\$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	24-49-13
14	2,3,7	2	Winterization of all buildings	\$30,000	\$0	\$0	\$0	Modifications to all buildings to allow for water shutoff in the winter.	\$0	24-49-14
15	2,7	3	Upgrade stadium sound system	\$20,000	\$0	\$0	\$0	Improve sound quality at stadium.	\$0	24-49-15

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:	\$320,000	\$960,000	\$1,280,000	\$47,000	\$47,000	\$0	Comments	\$1,750,000	Project Number
			Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	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	24-50-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$62,500	\$187,500	\$250,000	\$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	24-50-02
3	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	24-50-03
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	\$8,750	\$26,250	\$35,000	\$3,000	\$3,000	\$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Card readers on auditorium doors.	\$0	24-50-04
5	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	24-50-05
6	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	24-50-06
7	2	1	Miscellaneous flooring	\$20,000	\$60,000	\$80,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement of various flooring. Admin wing, HR flooring improvements. Walk off carpet at entries. Board room/Library. Fitness rooms.	\$0	24-50-07
8	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	24-50-08
9	1,2	1	Miscellaneous bleacher/partition wall repairs & service	\$1,000	\$3,000	\$4,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement.	\$0	24-50-09
10	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	24-50-10
11	2	1	Miscellaneous furniture replacement	\$750	\$2,250	\$3,000	\$3,000	\$3,000	\$0	Cyclical replacement of old furniture.	\$0	24-50-11
12	1,2	1	Miscellaneous Day School improvements	\$25,000	\$75,000	\$100,000	\$2,000	\$2,000	\$0	Improvements to bathroom, flooring, lighting and sensory room.	\$0	24-50-12
13	1,2	1	Gym floor complete refinish	\$10,000	\$30,000	\$40,000	\$5,000	\$5,000	\$0	Repaint and finish gym floor. Additional of volleyball.	\$0	24-50-13
14	1,2,3	1	New storefront and doors at West gym entrance	\$62,500	\$187,500	\$250,000	\$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	24-50-14
15	2,4,7	1	Exterior site improvements	\$87,500	\$262,500	\$350,000	\$0	\$0	\$0	Replace storm sewer line along Babcock. New concrete area at Babcock entrance. Mechanical yard screening. Includes access ladders and painting.	\$0	24-50-15
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	24-50-16
17	7	1	Board room A/V improvements	\$10,000	\$30,000	\$40,000	\$0	\$0	\$0	Upgrades to A/V system to meet state requirements.	\$0	24-50-17
18	7	2	PAR for future Day School space	\$7,500	\$22,500	\$30,000	\$0	\$0	\$0	Plan for future building improvements for Day School. Also relocate Board Room.	\$0	24-50-18
19	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	24-50-19
20	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:	\$21,500	\$64,500	\$86,000	\$12,000	\$12,000	\$0		\$0	Project Number
			Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds CY24	CY25	CY26	Other Funds		Unfunded / Unscheduled	
1	1, 2	1	Miscellaneous electrical/lighting updates & repairs	\$2,500	\$7,500	\$10,000	\$3,000	\$3,000	\$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading lights to LED. Addition of stage working lights.	\$0	24-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.	\$0	24-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.	\$0	24-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.	\$0	24-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.	\$0	24-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.	\$0	24-AUD-06
7	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.	\$0	24-AUD-07

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	\$0	Comments	\$0	Project Number
			Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds CY24	CY25	CY26	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	24-61-01
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	24-61-02
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	24-61-03
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	24-61-04
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	24-61-05
6	1,2	1	Miscellaneous roof repairs	\$25,000	\$25,000	\$50,000	\$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	24-61-06
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	24-61-07
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	24-61-08
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	24-61-09

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	\$149,000	Comments	\$0	Project Number
			Description	CY24	CY25	CY26	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.	\$0	24-62-01
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	\$0	\$0	\$0	\$20,000	Cyclical repairs/replacement of mechanical/plumbing fixtures.	\$0	24-62-02
3	2,6	1	Miscellaneous interior/exterior painting	\$0	\$0	\$0	\$2,000	Interior walls. Clean up occupied office areas.	\$0	24-62-03
4	2	1	Miscellaneous flooring	\$0	\$0	\$0	\$10,000	Cyclical repairs/replacement of various flooring. Install new carpet. 1st floor main room and break room (walk off possibly).	\$0	24-62-04
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).	\$0	24-62-05
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.	\$0	24-62-06
7	7	2	Additional asphalt drive loop around south side of bus barn.	\$0	\$0	\$0	\$80,000	Add additional drive around south side of barn to allow for greater flexibility of bus parking and circulation. Plus employee parking addition.	\$0	24-62-07
8	1,2	2	Miscellaneous doors/hardware	\$0	\$0	\$0	\$4,000	Cyclical repairs to office doors, garage doors, etc.	\$0	24-62-08
9	1	2	Security cameras	\$0	\$0	\$0	\$15,000	Install security cameras around the exterior of the buidings and property.	\$0	24-62-09

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:	\$290,000	\$240,000	\$530,000	\$0	\$0	\$0		\$0	Project Number
			Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds CY24	CY25	CY26	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.	\$0	24-99-01
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 2024	\$0	24-99-02
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.	\$0	24-99-03
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.	\$0	24-99-04
5	2,3,5	2	Asset management / work order software	\$75,000	\$75,000	\$150,000	\$0	\$0	\$0	New software to track assets and routine and preventative maintenance.	\$0	24-99-05
6	1,2,5	2	Preventative maintenance contract	\$40,000	\$40,000	\$80,000	\$0	\$0	\$0	Preventative maintenance on all district mechanical equipment.	\$0	24-99-06
7	1,3	2	Woodland Park sidewalks	\$50,000	\$0	\$50,000	\$0	\$0	\$0	Complete the sidewalks around our future school property.	\$0	24-99-07

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

Bozeman Public Schools



2024-25 Adopted Budget

Appendix II – Notice of Intent to Increase Permissive Levies

BOZEMAN SCHOOL DISTRICT #7
NOTICE OF INTENT TO INCREASE NONVOTED LEVIES
March 2024

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>2024-25 Projections Using 2023-24 Taxable Value</u>			
	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General	\$ 15,205,853	42.58	576,081	1.61	2.17	4.34
Transportation	2,734,356	7.69	208,458	0.55	0.74	1.48
Bus Depreciation	-	-	-	-	-	-
Tuition	302,212	0.85	108,107	0.30	0.41	0.82
Adult Ed	-	-	-	-	-	-
Technology	714,799	2.00	356,709	1.00	1.35	2.70
Flexibility	-	-	-	-	-	-
Debt Service	4,714,391	13.20	1,063	-	-	-
Building Reserve	3,898,915	10.92	-	-	-	-
Grand Total - Elementary	\$ 27,570,527	77.24	\$ 1,250,418	3.46	\$ 4.67	\$ 9.34

HIGH SCHOOL:

Fund	<u>Current Year Levies</u>		<u>2024-25 Projections Using 2023-24 Taxable Value</u>			
	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General	\$ 10,089,315	23.26	1,050,615	2.42	3.27	6.54
Transportation	1,231,015	2.86	62,912	0.12	0.16	0.32
Bus Depreciation	-	-	-	-	-	-
Tuition	282,157	0.65	20,000	0.05	0.07	0.14
Adult Ed	865,526	2.00	1,767	-	-	-
Technology	433,828	1.00	-	-	-	-
Flexibility	-	-	-	-	-	-
Debt Service	11,433,014	25.04	36,987	0.09	0.12	0.24
Building Reserve	3,346,698	7.72	-	-	-	-
Grand Total - High School	\$ 27,681,553	62.53	\$ 1,172,281	2.68	\$ 3.62	\$ 7.24

K12 TOTALS \$ 55,252,080 139.77 \$ 2,422,699 6.14 \$ 8.29 \$ 16.58

The Permissive Building Reserve levies and associated funding (estimated \$860,170, included in tables above) 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 if you have questions or need additional information.

Bozeman Public Schools



2024-25 Adopted Budget

Appendix III – Bozeman Elementary Submitted Budget



Budget Report

FY 2025

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	
* 4,862	N/A	351,458,223

District:

* 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 2025

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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	37,167,925.00	3,716,793.78	10%	10.00%	0.00	21,337,835.16	15,830,089.84	45.04
10 Transportation	3,553,602.00	710,720.40	20%	20.00%	297,637.18	488,957.34	2,767,007.48	7.87
11 Bus Depreciation Reserve	327,740.00	0.00	N/A	0.00%	327,240.25	499.75	0.00	0.00
13 Tuition	640,991.00		N/A		338,398.60	0.00	302,592.40	0.86
14 Retirement	6,200,000.00	1,240,000.00	20%	20.00%	576,554.75	5,623,445.25		
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	875,988.00	0.00	N/A	0.00%	152,560.38	28,940.14	694,487.48	1.98
29 Flexibility	67,883.00	0.00	N/A	0.00%	0.00	67,883.00	0.00	0.00
61 Building Reserve	7,558,318.00	0.00	N/A	0.00%	3,601,085.46	87,502.23	3,869,730.31	11.01
Total of All Funds	56,392,447.00	5,667,514.18			5,293,476.62	27,635,062.87	23,463,907.51	66.76

50 Debt Service

Tax Jurisdiction

2006	5,655,800.00	0.00	20-9-438	0.00%	862,256.00	4,000.00	4,789,544.00	13.63
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Budget Report

FY 2025

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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	3,727 *
M1	BOZEMAN 7-8	1,135 *

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

A.	Direct State Aid	(I-A)	14,486,451.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,293,134.75
D.	At Risk Student	(I-D)	76,843.86
E.	Indian Education For All	(I-E)	119,751.06
F.	American Indian Achievement Gap	(I-F)	34,848.00
G.	Data For Achievement	(I-G)	114,645.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,560,266.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	149,077.00
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)	4,840
B.	BASE Budget Limit	(II-B)	28,852,913.02
C.	Maximum Budget Limit	(II-C)	35,996,164.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,143,250.98
E.	Adopted Budget	(II-E)	35,996,164.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	29,750,131.50
H.	Maximum Budget Limit	(II-H)	37,167,925.03
I.	Highest Budget Without a Vote	(II-I)	36,921,987.97
J.	Highest Budget	(II-J)	37,167,925.03
K.	Highest Voted Amount	(II-K)	245,937.06
L.	Amount Approved on Ballot by Voters	(II-L)	250,000.00
M.	Adopted Budget	(II-M)	37,167,925.00



Budget Report

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

A.	Operating Reserve (961)	(III-A)	3,373,170.23
B.	TIF Operating Reserve (962)	(III-B)	343,622.27
C.	Excess Reserves	(III-C)	1.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1.28
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)	3,716,793.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)	37,167,925.00
1.	BASE Budget Limit	(V-A1)	29,750,131.50
2.	Over-BASE Budget	(V-A2)	7,417,793.50

Funding The BASE Budget:

B.	Direct State Aid	(V-B)	14,486,451.49
1.	Direct State Aid Paid By State	(V-B1)	14,486,451.49
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00
C.	Quality Educator	(V-C)	1,293,134.75
D.	At Risk Student	(V-D)	76,843.86
E.	Indian Education For All	(V-E)	119,751.06
F.	American Indian Achievement Gap	(V-F)	34,848.00
G.	Data For Achievement	(V-G)	114,645.96
H.	Special Education Allowable Cost Payment	(V-H)	1,560,266.25
I.	Remaining Fund Balance Available	(V-I)	0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)	84,481.18
1.	Actual Non-Levy Revenue	(V-J1)	84,481.18
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)	11,979,708.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,567,412.61
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,412,296.34
M.	**Subtotal of BASE Budget Revenue	(V-M)	29,750,131.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)	0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)	0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00
2.	Tuition	(V-O2)	0.00



Budget Report

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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)		7,417,793.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,417,793.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.11
	1. District Property Tax Levy Mills	(V-U1)	21.11	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.04

* 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

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Submit ID:

01 General Fund

Adopted Budget	0001	37,167,925.00
Budget Uses		
Expenditure Budget	0002	37,167,925.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	343,622.27
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,486,451.49
Quality Educator	3111	1,293,134.75
At Risk Student	3112	76,843.86
Indian Education For All	3113	119,751.06
American Indian Achievement Gap	3114	34,848.00
State Special Education Allowable Cost Payment to Districts	3115	1,560,266.25
Data For Achievement	3116	114,645.96
State - Guaranteed Tax Base Aid	3120	3,567,412.61
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	84,481.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



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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)	8,412,296.34	
Over-BASE Levy	1110(c)	7,417,793.50	
District Tax Levy	1110		15,830,089.84
Total Estimated Revenues to Fund Adopted Budget	0004		37,167,925.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2025

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0350 Bozeman Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	3,553,602.00
Budget Uses		
Expenditure Budget	0002	3,553,602.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	443,143.04
Contingency	0006	44,314.30
Over-Schedule	0011	3,066,144.66
Fund Balance for Budget	TFS48	1,008,357.58
Operating Reserve	0961	710,720.40
Unreserved Fund Balance Reappropriated	0970	297,637.18
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	243,728.67
State - On-Schedule Transportation Reimbursement	3210	243,728.67
District Tax Levy	1110	2,767,007.48
District Mills	999	7.87
Total Estimated Revenues to Fund Adopted Budget	0004	3,553,602.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	327,740.00
Budget Uses		
Expenditure Budget	0002	327,740.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,240.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,240.25
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
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	327,740.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00



Budget Report

FY 2025

16 Gallatin

Submit ID:

0350 Bozeman Elem

13 Tuition Fund

Adopted Budget	0001	640,991.00
Budget Uses		
Expenditure Budget	0002	640,991.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	338,398.60
Unreserved Fund Balance Reappropriated	0970	338,398.60
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	302,592.40
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	640,991.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	6,200,000.00
Budget Uses		
Expenditure Budget	0002	6,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,816,554.75
Operating Reserve	0961	1,240,000.00
Unreserved Fund Balance Reappropriated	0970	576,554.75
Estimated Funding Sources		
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,621,945.25
Total Estimated Revenues to Fund Adopted Budget	0004	6,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	875,988.00
Budget Uses		
Expenditure Budget	0002	875,988.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	152,560.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	152,560.38
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.28
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	27,439.86
District Tax Levy	1110	694,487.48
District Mills	999	1.98
Total Estimated Revenues to Fund Adopted Budget	0004	875,988.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	67,883.00
Budget Uses		
Expenditure Budget	0002	67,883.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.91
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	3,922.60
State - Advanced Opportunity Aid	3770	63,959.49
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	67,883.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

50 Debt Service Fund



Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

2006

Taxable Value		351,458,223.00
Adopted Budget	0001	5,655,800.00

Budget Uses

Expenditure Budget	0002	5,655,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	862,256.00
Fund Balance for Budget	TFS48	-32,082.72
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	862,256.00

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	4,789,544.00
Jurisdiction Mills	999	13.63
Total Estimated Revenues to Fund Adopted Budget	0004	5,655,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	4,055,000.00	515,000.00	137,100.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	985,000.00	960,000.00	58,350.00	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	415,000.00	400,000.00	24,450.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	3,700,000.00	1,105,000.00	188,600.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	13,235,000.00	1,075,000.00	575,300.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	7,680,000.00	170,000.00	314,000.00	500.00

Total Bond Requirements	5,525,800.00
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SIDs

Issue Type	Amount
Elementary	130,000.00
Total SID Requirements	130,000.00

Total Debt Service Requirements	0002	5,655,800.00
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Budget Report

FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	7,558,318.00
Budget Uses		
Expenditure Budget	0002	7,558,318.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,601,085.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,601,085.46
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	4,000.54
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	83,501.69
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)	3,405,832.00
Building Reserve Permissive Levy	1110(b)	463,898.31
District Tax Levy	1110	3,869,730.31
District Mills	999	11.01
Building Reserve Voted Mills	0134	9.69
Building Reserve Permissive Mills	0135	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	7,558,318.00

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	8,927,036.30	2,000,000.00	2,000,000.00
05/02/2023	1,405,832.89	0	611	1,428,678.00	1,405,832.89	1,405,832.00
Total						3,405,832.00

Bozeman Public Schools



2024-25 Adopted Budget

Appendix IV – Bozeman High School Submitted Budget



Budget Report

FY 2025

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	2,831	428,396,363

* 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 2025

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	25,120,017.00	2,512,000.97	10%	10.00%	0.00	14,224,817.09	10,895,199.91	25.43
10 Transportation	1,729,424.00	345,884.80	20%	20.00%	479,180.64	267,743.64	982,499.72	2.29
11 Bus Depreciation Reserve	328,013.00	0.00	N/A	0.00%	327,512.53	500.47	0.00	0.00
13 Tuition	899,038.00		N/A		618,181.53	0.00	280,856.47	0.66
14 Retirement	4,200,000.00	840,000.00	20%	20.00%	440,043.39	3,759,956.61		
17 Adult Education	845,302.00	295,855.62	35%	35.00%	5,887.77	11,000.00	828,414.23	1.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	570,920.00	0.00	N/A	0.00%	122,435.99	20,087.65	428,396.36	1.00
29 Flexibility	256,353.00	0.00	N/A	0.00%	0.00	256,353.00	0.00	0.00
61 Building Reserve	13,885,248.00	0.00	N/A	0.00%	10,708,185.62	55,211.06	3,121,851.32	7.29
Total of All Funds	47,834,315.00	3,993,741.39			12,701,427.47	18,595,669.52	16,537,218.01	38.60

50 Debt Service

Tax Jurisdiction

2006	2,886,750.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,885,250.00	5.38
2017A	9,461,250.00	0.00	20-9-438	0.00%	870,000.00	1,500.00	8,589,750.00	20.05



Budget Report

FY 2025

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 2,831

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

A.	Direct State Aid	(I-A)	10,298,417.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	697,686.35
D.	At Risk Student	(I-D)	30,176.47
E.	Indian Education For All	(I-E)	69,727.53
F.	American Indian Achievement Gap	(I-F)	17,666.00
G.	Data For Achievement	(I-G)	66,754.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	599,520.87
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)	172,782.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,707
B.	BASE Budget Limit	(II-B)	18,565,488.86
C.	Maximum Budget Limit	(II-C)	23,107,388.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,541,899.14
E.	Adopted Budget	(II-E)	23,107,388.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,152,512.15
H.	Maximum Budget Limit	(II-H)	25,120,017.57
I.	Highest Budget Without a Vote	(II-I)	24,694,412.21
J.	Highest Budget	(II-J)	25,120,017.57
K.	Highest Voted Amount	(II-K)	425,605.36
L.	Amount Approved on Ballot by Voters	(II-L)	430,000.00
M.	Adopted Budget	(II-M)	25,120,017.00



Budget Report

FY 2025

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)		2,174,690.97
B.	TIF Operating Reserve (962)	(III-B)		337,310.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,512,000.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,120,017.00
1.	BASE Budget Limit	(V-A1)	20,152,512.15	
2.	Over-BASE Budget	(V-A2)	4,967,504.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,298,417.13
1.	Direct State Aid Paid By State	(V-B1)	10,298,417.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		697,686.35
D.	At Risk Student	(V-D)		30,176.47
E.	Indian Education For All	(V-E)		69,727.53
F.	American Indian Achievement Gap	(V-F)		17,666.00
G.	Data For Achievement	(V-G)		66,754.98
H.	Special Education Allowable Cost Payment	(V-H)		599,520.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,292.70
1.	Actual Non-Levy Revenue	(V-J1)	55,292.70	
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)		8,317,270.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,389,575.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,927,695.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,152,512.15

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 2025

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)		4,967,504.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,967,504.85

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)		13.83
U.	Over-BASE Mills	(V-U)		11.60
	1. District Property Tax Levy Mills	(V-U1)	11.60	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.43

* 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 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

01 General Fund

Adopted Budget	0001	25,120,017.00
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Budget Uses

Expenditure Budget	0002	25,120,017.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	337,310.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,298,417.13
Quality Educator	3111	697,686.35
At Risk Student	3112	30,176.47
Indian Education For All	3113	69,727.53
American Indian Achievement Gap	3114	17,666.00
State Special Education Allowable Cost Payment to Districts	3115	599,520.87
Data For Achievement	3116	66,754.98
State - Guaranteed Tax Base Aid	3120	2,389,575.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	55,292.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
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

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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)	5,927,695.06	
Over-BASE Levy	1110(c)	4,967,504.85	
District Tax Levy	1110		10,895,199.91
Total Estimated Revenues to Fund Adopted Budget	0004		25,120,017.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	1,729,424.00
Budget Uses		
Expenditure Budget	0002	1,729,424.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	242,949.20
Contingency	0006	24,294.92
Over-Schedule	0011	1,462,179.88
Fund Balance for Budget	TFS48	825,065.44
Operating Reserve	0961	345,884.80
Unreserved Fund Balance Reappropriated	0970	479,180.64
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	499.52
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	133,622.06
State - On-Schedule Transportation Reimbursement	3210	133,622.06
District Tax Levy	1110	982,499.72
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,729,424.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	328,013.00
Budget Uses		
Expenditure Budget	0002	328,013.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,512.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,512.53
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.47
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	328,013.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	899,038.00
Budget Uses		
Expenditure Budget	0002	899,038.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	618,181.53
Unreserved Fund Balance Reappropriated	0970	618,181.53
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	280,856.47
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	899,038.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	4,200,000.00
Budget Uses		
Expenditure Budget	0002	4,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,280,043.39
Operating Reserve	0961	840,000.00
Unreserved Fund Balance Reappropriated	0970	440,043.39
Estimated Funding Sources		
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,757,956.61
Total Estimated Revenues to Fund Adopted Budget	0004	4,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	845,302.00
Budget Uses		
Expenditure Budget	0002	845,302.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	301,743.39
Operating Reserve	0961	295,855.62
Unreserved Fund Balance Reappropriated	0970	5,887.77
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	828,414.23
District Mills	999	1.93
Total Estimated Revenues to Fund Adopted Budget	0004	845,302.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	570,920.00
Budget Uses		
Expenditure Budget	0002	570,920.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122,435.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,435.99
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.10
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	18,587.55
District Tax Levy	1110	428,396.36
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	570,920.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	256,353.00
Budget Uses		
Expenditure Budget	0002	256,353.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.39
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	23,713.90
State - Advanced Opportunity Aid	3770	232,638.71
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	256,353.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

50 Debt Service Fund

2006

Taxable Value		536,187,065.00
Adopted Budget	0001	2,886,750.00

Budget Uses

Expenditure Budget	0002	2,886,750.00
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	2,885,250.00
Jurisdiction Mills	999	5.38
Total Estimated Revenues to Fund Adopted Budget	0004	2,886,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	1,025,000.00	990,000.00	70,350.00	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	1,090,000.00	1,050,000.00	74,700.00	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	680,000.00	660,000.00	40,200.00	500.00

Total Bond Requirements		2,886,750.00
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Total Debt Service Requirements	0002	2,886,750.00
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Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

2017A

Taxable Value		428,396,363.00
Adopted Budget	0001	9,461,250.00

Budget Uses

Expenditure Budget	0002	9,461,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	870,000.00
Fund Balance for Budget	TFS48	-133,221.93
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	870,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,589,750.00
Jurisdiction Mills	999	20.05
Total Estimated Revenues to Fund Adopted Budget	0004	9,461,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	72,390,000.00	4,495,000.00	3,170,300.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	21,365,000.00	785,000.00	774,950.00	500.00
Total Bond Requirements							9,226,250.00

SIDs

Issue Type	Amount
High School	235,000.00
Total SID Requirements	235,000.00
Total Debt Service Requirements	0002 9,461,250.00



Budget Report

FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	13,885,248.00
Budget Uses		
Expenditure Budget	0002	13,885,248.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,708,185.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,708,185.62
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	7,500.38
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	47,710.68
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	2,856,792.00
Building Reserve Permissive Levy	1110(b)	265,059.32
District Tax Levy	1110	3,121,851.32
District Mills	999	7.29
Building Reserve Voted Mills	0134	6.67
Building Reserve Permissive Mills	0135	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	13,885,248.00

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	3,741,375.55	1,000,000.00	500,000.00
05/03/2022	9,000,000.00	6	612	2,757,966.10	1,500,000.00	1,500,000.00
05/02/2023	856,792.72	0	611	867,656.00	856,792.72	856,792.00
Total						2,856,792.00



Budget Report
FY 2025
16 Gallatin
0351 Bozeman H S

Submit ID:

Bozeman Public Schools



2024-25 Adopted Budget

Appendix V – Line Item Budget Data

Description/Employee ID	Account	FY25 Budget
10049	101.01.100.1250.0260.000.00	7,855.20
10049	101.01.100.1250.0112.000.00	53,647.80
10049	101.01.100.1250.0261.000.00	201.60
10049	101.01.100.1241.0150.000.00	500.00
10049	101.05.100.1241.0150.000.00	270.00
10101	101.04.100.2100.0260.000.00	6,721.88
10101	110.04.100.2700.0260.000.00	537.75
10101	101.04.100.2100.0261.000.00	262.50
10101	110.04.100.2700.0261.000.00	21.00
10146	201.42.100.1510.0260.000.00	15,144.00
10146	201.42.100.1510.0112.000.00	89,413.00
10146	201.42.100.1510.0261.000.00	336.00
10163	101.99.360.1680.0260.000.00	8,632.08
10163	115.99.360.1680.0260.149.00	6,511.92
10163	101.99.360.1680.0112.000.00	50,965.41
10163	115.99.360.1680.0112.149.00	38,447.59
10163	101.99.360.1680.0261.000.00	191.52
10163	115.99.360.1680.0261.149.00	144.48
10163	101.99.360.1680.0150.000.00	2,000.00
10167	101.31.100.1670.0260.000.00	15,144.00
10167	101.31.100.1670.0112.000.00	89,413.00
10167	101.31.100.1670.0261.000.00	336.00
10258	261.41.100.2120.0260.611.00	8,604.00
10258	261.41.100.2120.0113.611.00	89,413.00
10258	261.41.100.2120.0261.611.00	336.00
10258	201.41.100.2120.0150.000.00	2,000.00
10322	161.50.100.2330.0111.611.00	17,017.10
10322	101.50.100.2330.0111.000.00	59,559.85
10322	261.50.100.2330.0111.611.00	17,017.10
10322	217.50.610.2490.0111.000.60	17,017.10
10322	201.50.100.2330.0111.000.00	59,559.85
10324	201.41.100.1510.0150.000.00	500.00
10550	201.41.100.1440.0112.000.00	89,413.00
10568	201.41.100.1440.0260.000.00	15,144.00
10568	201.41.100.1440.0112.000.00	89,413.00
10568	201.41.100.1440.0261.000.00	336.00
10759	201.41.100.1440.0260.000.00	11,244.00
10759	201.41.100.1440.0112.000.00	67,270.00
10759	201.41.100.1440.0261.000.00	336.00
10812	101.03.100.1670.0260.000.00	13,092.00
10812	101.03.100.1670.0112.000.00	84,638.00
10812	101.03.100.1670.0261.000.00	336.00
10826	261.41.100.2110.0260.611.00	15,144.00
10826	261.41.100.2110.0112.611.00	94,194.44
10826	261.41.100.2110.0150.613.00	1,500.00
10839	201.41.100.1240.0260.000.00	8,604.00
10839	201.41.100.1240.0112.000.00	89,413.00
10839	201.41.100.1240.0261.000.00	336.00
10865	101.50.280.2490.0260.000.00	4,302.00
10865	201.50.280.2490.0260.000.00	4,302.00
10865	101.50.280.2490.0115.000.00	28,069.60
10865	201.50.280.2490.0115.000.00	28,069.60
10865	101.50.280.2490.0261.000.00	168.00
10865	201.50.280.2490.0261.000.00	168.00
10904	201.42.100.1240.0260.000.00	2,618.40

10904	201.42.100.1240.0260.000.00	10,473.60
10904	201.42.100.1240.0112.000.00	74,212.79
10904	201.42.100.1240.0261.000.00	67.20
10904	201.42.100.1240.0261.000.00	268.80
10930	115.32.456.1900.0260.132.51	4,088.88
10930	101.32.280.1900.0260.000.00	11,055.12
10930	115.32.456.1900.0112.132.51	24,141.51
10930	101.32.280.1900.0112.000.00	65,271.49
10930	115.32.456.1900.0261.132.51	90.72
10930	101.32.280.1900.0261.000.00	245.28
10948	201.41.100.1570.0260.000.00	20,208.00
10948	201.41.100.1570.0112.000.00	89,413.00
10948	201.41.100.1570.0261.000.00	672.00
10957	282.32.100.2400.0260.432.32	1,636.50
10957	101.32.100.2225.0260.000.00	6,546.00
10957	101.32.100.2225.0260.000.00	4,091.25
10957	282.32.100.2400.0115.432.32	3,915.52
10957	101.32.100.2225.0115.000.00	15,662.08
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	101.32.100.2225.0117.000.00	15,662.08
11001	201.42.100.1570.0260.000.00	8,604.00
11001	201.42.100.1570.0112.000.00	89,413.00
11001	201.42.100.1570.0261.000.00	336.00
11069	115.41.280.2160.0113.115.00	21,963.49
11069	115.42.280.2160.0113.115.00	21,963.49
11069	115.31.280.2160.0113.115.00	17,570.79
11069	115.04.280.2160.0113.115.00	17,570.79
11069	115.41.280.2160.0113.115.00	3,700.00
11069	115.42.280.2160.0113.115.00	3,700.00
11069	115.31.280.2160.0113.115.00	2,960.00
11069	115.04.280.2160.0113.115.00	2,960.00
11143	101.06.100.1670.0260.000.00	15,144.00
11143	101.06.100.1670.0112.000.00	89,413.00
11159	101.05.100.2400.0260.000.00	9,819.00
11159	101.05.100.2100.0260.000.00	3,273.00
11159	101.05.100.2400.0115.000.00	25,390.86
11159	101.05.100.2400.0261.000.00	252.00
11159	101.05.100.2100.0261.000.00	84.00
11182	101.06.100.1670.0260.000.00	15,144.00
11182	101.06.100.1670.0112.000.00	89,413.00
11182	101.06.100.1670.0261.000.00	336.00
11235	101.01.100.1670.0260.000.00	11,244.00
11235	101.01.100.1670.0112.000.00	84,638.00
11235	101.01.100.1670.0261.000.00	336.00
11252	201.41.100.2225.0260.000.00	15,144.00
11252	201.41.100.2225.0113.000.00	84,638.00
11252	201.41.100.2225.0261.000.00	336.00
11337	101.50.280.2490.0119.000.00	92,796.69
11337	101.50.280.2490.0119.000.00	14,800.00
11382	101.32.100.1670.0112.000.00	89,413.00
11390	201.41.390.1649.0260.000.00	3,441.60
11390	201.41.100.1340.0260.000.00	5,162.40
11390	201.41.390.1649.0112.000.00	29,506.29
11390	201.41.100.1340.0112.000.00	59,906.71

11390	201.41.390.1649.0261.000.00	134.40
11390	201.41.100.1340.0261.000.00	201.60
11443	201.42.100.1140.0260.000.00	13,092.00
11443	201.42.100.1140.0112.000.00	89,413.00
11443	201.42.100.1140.0261.000.00	336.00
11528	201.41.100.1570.0260.000.00	11,244.00
11528	201.41.100.1570.0112.000.00	89,413.00
11528	201.41.100.1570.0261.000.00	336.00
11593	201.41.100.1340.0260.000.00	8,604.00
11593	201.41.100.1340.0112.000.00	89,413.00
11593	201.41.100.1340.0261.000.00	336.00
11614	101.04.100.1670.0260.000.00	13,092.00
11614	101.04.100.1670.0112.000.00	89,413.00
11614	101.04.100.1670.0261.000.00	336.00
11615	101.99.100.2212.0150.000.00	270.00
11623	101.32.100.1470.0260.000.00	15,144.00
11623	101.32.100.1470.0112.000.00	89,413.00
11623	101.32.100.1470.0261.000.00	336.00
11636	101.06.280.1900.0260.000.00	8,208.12
11636	115.06.456.1900.0260.132.51	3,035.88
11636	101.06.100.1250.0112.000.00	40,095.50
11636	101.06.280.1900.0112.000.00	29,269.72
11636	115.06.456.1900.0112.132.51	10,825.79
11636	101.06.280.1900.0261.000.00	245.28
11636	115.06.456.1900.0261.132.51	90.72
11664	101.08.100.1250.0260.000.00	11,244.00
11664	101.08.100.1250.0112.000.00	86,557.00
11664	101.08.100.1250.0261.000.00	336.00
11701	101.99.100.1470.0150.000.00	270.00
11716	115.42.420.1870.0260.155.00	15,144.00
11716	115.42.420.1870.0112.155.00	89,413.00
11716	115.42.420.1870.0210.155.00	89,413.00
11716	115.42.420.1870.0261.155.00	336.00
11719	217.50.610.1860.0260.000.60	11,244.00
11719	217.50.610.1860.0112.000.60	89,413.00
11719	217.50.610.1860.0261.000.60	336.00
11720	201.41.100.1570.0112.000.00	89,413.00
11720	201.41.100.1570.0261.000.00	336.00
11731	101.08.100.1670.0260.000.00	7,572.00
11731	101.08.100.1670.0112.000.00	43,278.50
11731	101.08.100.1670.0261.000.00	168.00
11809	115.03.456.1900.0260.132.51	3,035.88
11809	101.03.280.1900.0260.000.00	8,208.12
11809	115.03.456.1900.0112.132.51	24,141.51
11809	101.03.280.1900.0112.000.00	65,271.49
11809	115.03.456.1900.0261.132.51	90.72
11809	101.03.280.1900.0261.000.00	245.28
11845	201.42.390.1649.0260.000.00	13,092.00
11845	201.42.390.1649.0112.000.00	89,413.00
11845	201.42.390.1649.0261.000.00	336.00
11859	101.05.100.1250.0112.000.00	40,914.50
11866	101.50.100.2600.0260.000.00	4,302.00
11866	201.50.100.2600.0260.000.00	4,302.00
11866	101.50.100.2600.0114.000.00	28,776.80
11866	201.50.100.2600.0114.000.00	28,776.80
11866	101.50.100.2600.0261.000.00	168.00

11866	201.50.100.2600.0261.000.00	168.00
11877	101.03.100.2100.0260.000.00	1,636.50
11877	101.03.280.1900.0260.000.00	6,136.88
11877	110.03.100.2700.0260.000.00	409.13
11877	101.03.100.2100.0261.000.00	42.00
11877	101.03.280.1900.0261.000.00	157.50
11877	110.03.100.2700.0261.000.00	10.50
11881	101.50.100.2340.0111.000.00	73,397.50
11881	201.50.100.2340.0111.000.00	73,397.50
11881	101.50.100.2340.0150.000.00	50.00
11881	201.50.100.2340.0150.000.00	50.00
11962	101.03.100.1670.0112.000.00	71,343.00
11972	201.42.720.3500.0260.000.00	20,208.00
11972	101.32.100.1670.0260.000.00	20,208.00
11972	201.42.100.1670.0112.000.00	43,278.50
11972	101.50.100.1670.0112.000.00	43,278.50
11972	201.42.720.3500.0261.000.00	672.00
11972	101.32.100.1670.0261.000.00	672.00
11985	101.04.100.2225.0260.000.00	15,144.00
11985	101.04.100.2225.0113.000.00	89,413.00
11985	101.04.100.2225.0261.000.00	336.00
12012	101.32.100.1340.0112.000.00	89,413.00
12015	101.99.100.2600.0260.000.00	4,302.00
12015	201.99.100.2600.0260.000.00	4,302.00
12015	101.99.100.2600.0114.000.00	28,315.56
12015	201.99.100.2600.0114.000.00	28,315.56
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	281.00
12015	201.99.100.2600.0150.000.00	281.00
12040	201.42.100.2600.0260.000.00	8,604.00
12040	201.41.100.2600.0260.000.00	8,604.00
12040	201.42.100.2600.0114.000.00	59,800.00
12040	201.42.100.2600.0261.000.00	336.00
12040	201.41.100.2600.0261.000.00	336.00
12091	101.04.100.2400.0260.000.00	8,604.00
12091	101.04.100.2400.0115.000.00	43,704.00
12100	101.31.100.1670.0260.000.00	15,144.00
12100	101.31.100.1670.0112.000.00	67,270.00
12100	101.31.100.1670.0261.000.00	336.00
12101	101.32.100.1670.0260.000.00	15,144.00
12101	101.32.100.1670.0112.000.00	74,948.00
12101	101.32.100.1670.0261.000.00	336.00
12128	201.41.100.1240.0260.000.00	11,244.00
12128	201.41.100.1240.0112.000.00	89,413.00
12128	201.41.100.1240.0261.000.00	336.00
12134	101.04.100.1670.0260.000.00	11,244.00
12134	101.04.100.1670.0112.000.00	89,413.00
12134	101.04.100.1670.0261.000.00	336.00
12150	101.05.100.1670.0260.000.00	15,144.00
12150	101.05.100.1670.0112.000.00	86,557.00
12150	101.05.100.1670.0261.000.00	336.00
12176	101.08.100.1670.0260.000.00	15,144.00
12176	101.08.100.1670.0112.000.00	57,580.00
12176	101.08.100.1670.0261.000.00	336.00
12235	101.06.100.2225.0260.000.00	4,302.00

12235	218.50.100.1770.0260.000.60	2,581.20
12235	101.06.100.2100.0260.000.00	627.40
12235	101.06.100.2225.0113.000.00	35,882.00
12235	101.06.100.2225.0261.000.00	168.00
12235	218.50.100.1770.0261.000.60	100.80
12235	101.06.100.2100.0261.000.00	24.50
12236	201.41.280.2140.0260.000.00	10,119.60
12236	261.41.280.2140.0260.611.00	1,124.40
12236	201.41.280.2140.0113.000.00	80,471.70
12236	261.41.280.2140.0113.611.00	8,941.30
12236	201.41.280.2140.0261.000.00	302.40
12236	261.41.280.2140.0261.611.00	33.60
12236	201.41.280.2140.0150.000.00	2,000.00
12238	101.31.100.1670.0112.000.00	79,769.00
12246	101.31.100.1670.0112.000.00	86,557.00
12246	101.31.100.1670.0261.000.00	336.00
12246	101.08.100.1670.0150.000.00	2,000.00
12459	101.50.100.2580.0115.000.00	(7,400.00)
12459	201.50.100.2580.0115.000.00	(7,400.00)
12459	101.50.100.2580.0115.000.00	7,400.00
12459	201.50.100.2580.0115.000.00	7,400.00
12459	101.50.100.2580.0115.000.00	(33,833.40)
12459	201.50.100.2580.0115.000.00	(33,833.40)
12459	101.50.100.2580.0115.000.00	33,833.40
12459	201.50.100.2580.0115.000.00	33,833.40
12508	218.50.100.2490.0119.000.60	1,480.00
12508	218.50.100.2490.0119.000.60	10,982.43
12508	217.50.610.2490.0119.000.60	98,841.84
12508	217.50.610.2490.0119.000.60	13,320.00
12528	101.31.100.2400.0115.000.00	54,374.40
12532	101.04.280.1900.0260.000.00	7,528.50
12532	101.04.280.1900.0261.000.00	294.00
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	562.00
12652	101.06.100.1670.0260.000.00	11,244.00
12652	101.06.100.1670.0112.000.00	89,413.00
12652	101.06.100.1670.0261.000.00	336.00
12711	101.06.100.1470.0260.000.00	15,144.00
12711	101.06.100.1470.0112.000.00	67,270.00
12711	101.06.100.1470.0261.000.00	336.00
12763	101.31.280.2490.0119.000.00	7,400.00
12763	101.32.280.2490.0119.000.00	7,400.00
12763	101.31.280.2490.0119.000.00	47,096.97
12763	101.32.280.2490.0119.000.00	47,096.97
12763	101.50.280.2490.0119.000.00	2,000.00
12809	101.50.316.2580.0260.000.00	4,302.00
12809	201.50.316.2580.0260.000.00	4,302.00
12809	101.50.316.2580.0115.000.00	32,323.20
12809	201.50.316.2580.0115.000.00	32,323.20
12809	101.50.316.2580.0261.000.00	168.00
12809	201.50.316.2580.0261.000.00	168.00
12837	115.04.494.1250.0260.197.00	6,546.00
12837	115.04.494.1250.0260.197.00	6,546.00
12837	115.04.494.1250.0112.197.00	37,216.50

12837	115.04.494.1250.0112.197.00	37,216.50
12888	101.07.100.2100.0260.000.00	8,182.50
12888	101.07.100.2100.0261.000.00	210.00
12926	101.50.100.2580.0260.000.00	7,572.00
12926	201.50.100.2580.0260.000.00	7,572.00
12926	101.50.100.2580.0115.000.00	29,836.80
12926	201.50.100.2580.0115.000.00	29,836.80
12926	101.50.100.2580.0261.000.00	168.00
12926	201.50.100.2580.0261.000.00	168.00
12946	201.42.100.2400.0260.000.00	13,092.00
12946	201.42.100.2400.0115.000.00	48,906.00
12946	201.42.100.2400.0261.000.00	336.00
12961	101.08.100.1670.0112.000.00	79,769.00
13008	101.06.100.1670.0260.000.00	15,144.00
13008	101.06.100.1670.0112.000.00	81,829.00
13008	101.06.100.1670.0261.000.00	336.00
13020	201.41.100.1510.0150.000.00	500.00
13037	101.01.100.2225.0260.000.00	15,144.00
13037	101.01.100.2225.0113.000.00	89,413.00
13037	101.01.100.2225.0261.000.00	336.00
13040	101.01.100.1670.0260.000.00	13,092.00
13040	101.01.100.1670.0112.000.00	89,413.00
13040	101.01.100.1670.0261.000.00	336.00
13102	101.32.100.1670.0260.000.00	8,604.00
13102	101.32.100.1670.0112.000.00	84,638.00
13102	101.32.100.1670.0261.000.00	336.00
13156	115.99.430.2400.0111.153.00	28,611.00
13156	101.99.100.2400.0111.000.00	114,444.00
13156	101.06.100.2400.0150.000.00	100.00
13173	101.04.100.1670.0260.000.00	15,144.00
13173	101.04.100.1670.0112.000.00	79,769.00
13173	101.04.100.1670.0261.000.00	336.00
13187	201.42.100.1340.0260.000.00	15,144.00
13187	201.42.100.1340.0112.000.00	89,413.00
13187	201.42.100.1340.0261.000.00	336.00
13224	101.50.100.2320.0115.000.00	36,004.80
13224	201.50.100.2320.0115.000.00	36,004.80
13224	101.50.100.2320.0115.000.00	7,400.00
13224	201.50.100.2320.0115.000.00	7,400.00
13248	101.06.100.1250.0260.000.00	7,572.00
13248	101.06.100.1250.0112.000.00	43,278.50
13248	101.06.100.1250.0261.000.00	168.00
13253	201.41.100.1340.0112.000.00	65,470.40
13262	101.31.100.1670.0260.000.00	11,244.00
13262	101.31.100.1670.0112.000.00	89,413.00
13262	101.31.100.1670.0261.000.00	336.00
13263	101.32.100.1670.0260.000.00	11,244.00
13263	101.32.100.1670.0112.000.00	48,311.00
13263	101.32.100.1670.0112.000.00	89,413.00
13263	101.32.100.1670.0261.000.00	336.00
13263	101.32.100.1670.0150.000.00	2,000.00
13319	101.32.100.1670.0260.000.00	20,208.00
13319	101.32.100.1670.0112.000.00	80,659.00
13319	101.32.100.1670.0261.000.00	672.00
13363	201.42.100.2400.0111.000.00	137,445.00
13365	261.42.100.2110.0260.611.00	15,144.00

13365	261.42.100.2110.0112.611.00	84,034.72
13365	261.42.100.2110.0150.613.00	1,500.00
13425	101.01.100.1670.0260.000.00	11,244.00
13425	101.01.100.1670.0112.000.00	89,413.00
13425	101.01.100.1670.0261.000.00	336.00
13567	212.02.910.3100.0260.000.00	11,046.38
13567	212.02.910.3100.0116.000.00	30,453.84
13567	212.02.910.3100.0261.000.00	283.50
13696	101.05.100.2600.0114.000.00	54,329.60
13696	101.99.100.2600.0150.000.00	540.00
13696	101.99.100.2600.0150.000.00	562.00
13774	101.03.100.2400.0260.000.00	3,786.00
13774	101.03.100.2100.0260.000.00	1,735.20
13774	101.03.280.1900.0260.000.00	7,256.40
13774	110.03.100.2700.0260.000.00	473.25
13774	101.03.100.2400.0261.000.00	84.00
13774	101.03.100.2100.0261.000.00	38.50
13774	101.03.280.1900.0261.000.00	161.00
13774	110.03.100.2700.0261.000.00	10.50
13825	101.32.100.1670.0260.000.00	8,604.00
13825	101.32.100.1670.0112.000.00	81,689.00
13825	101.32.100.1670.0261.000.00	336.00
13849	101.05.100.1670.0112.000.00	74,948.00
13849	101.05.100.1670.0261.000.00	336.00
13888	201.42.100.1440.0260.000.00	8,604.00
13888	201.42.100.1440.0112.000.00	74,948.00
13888	201.42.100.1440.0261.000.00	336.00
13890	101.07.100.2400.0260.000.00	15,144.00
13890	101.07.100.2400.0115.000.00	50,490.00
13907	101.04.100.1670.0150.000.00	2,000.00
13935	201.41.100.2400.0115.000.00	30,472.00
13935	201.42.100.2400.0115.000.00	30,472.00
13935	201.41.100.2400.0261.000.00	168.00
13935	201.42.100.2400.0261.000.00	168.00
13966	101.50.100.2510.0115.000.00	7,400.00
13966	201.50.100.2510.0115.000.00	7,400.00
13966	101.50.100.2510.0115.000.00	28,610.40
13966	201.50.100.2510.0115.000.00	28,610.40
13969	212.06.910.3100.0260.000.00	6,546.00
13969	212.06.910.3100.0116.000.00	18,046.72
13969	212.06.910.3100.0261.000.00	168.00
14008	201.41.100.2600.0260.000.00	11,244.00
14008	201.41.100.2600.0114.000.00	46,675.20
14008	201.41.100.2600.0261.000.00	336.00
14014	101.02.100.1470.0260.000.00	6,022.80
14014	101.05.100.1470.0260.000.00	2,581.20
14014	101.02.100.1470.0112.000.00	52,463.60
14014	101.05.100.1470.0112.000.00	22,484.40
14014	101.99.100.1470.0150.000.00	270.00
14055	201.41.100.1240.0112.000.00	89,413.00
14128	101.99.100.1670.0260.000.00	2,811.00
14128	201.99.100.1100.0260.000.00	2,811.00
14128	115.99.271.1670.0260.125.00	5,622.00
14128	101.99.100.1670.0112.000.00	22,353.25
14128	201.99.100.1100.0112.000.00	22,353.25
14128	115.99.271.1670.0112.125.00	44,706.50

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	101.99.100.1670.0150.000.00	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	13,092.00
14133	101.32.100.2225.0113.000.00	89,413.00
14133	101.32.100.2225.0261.000.00	336.00
14166	101.04.100.1670.0260.000.00	15,144.00
14166	101.04.100.1670.0112.000.00	89,413.00
14166	101.04.100.1670.0261.000.00	336.00
14192	201.41.100.1470.0260.000.00	15,144.00
14192	201.41.100.2103.0112.000.00	27,003.57
14192	201.41.100.1470.0112.000.00	54,825.43
14192	201.41.100.1470.0261.000.00	336.00
14194	101.01.100.1670.0260.000.00	8,604.00
14194	101.01.100.1670.0112.000.00	70,641.00
14194	101.01.100.1670.0261.000.00	336.00
14298	101.32.280.1900.0260.000.00	7,528.50
14298	110.32.100.2700.0260.000.00	537.75
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	10,637.25
14301	110.05.100.2700.0260.000.00	1,636.50
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	6,546.00
14375	201.50.316.2580.0260.000.00	6,546.00
14375	101.50.316.2580.0115.000.00	29,733.60
14375	201.50.316.2580.0115.000.00	29,733.60
14375	101.50.316.2580.0261.000.00	168.00
14375	201.50.316.2580.0261.000.00	168.00
14405	201.41.720.3500.0260.000.00	6,057.60
14405	201.41.100.1240.0260.000.00	9,086.40
14405	201.41.720.3500.0112.000.00	47,097.22
14405	201.41.100.2103.0112.000.00	7,421.28
14405	201.41.100.1240.0112.000.00	37,553.46
14405	201.41.100.1240.0261.000.00	201.60
14412	201.41.280.1900.0112.000.00	65,271.49
14412	115.41.456.1900.0112.132.51	24,141.51
14424	101.50.100.2510.0119.000.00	7,400.00
14424	201.50.100.2510.0119.000.00	7,400.00
14424	101.50.100.2510.0119.000.00	39,447.20
14424	201.50.100.2510.0119.000.00	39,447.20
14446	101.31.100.2100.0260.000.00	2,454.75
14446	101.31.280.1900.0260.000.00	10,637.25
14446	101.31.100.2100.0261.000.00	63.00
14446	101.31.280.1900.0261.000.00	273.00
14454	101.31.100.1250.0260.000.00	11,244.00
14454	101.31.100.1250.0112.000.00	79,769.00
14454	101.31.100.1250.0261.000.00	336.00
14488	101.06.100.1670.0260.000.00	15,144.00
14488	101.06.100.1670.0112.000.00	89,413.00
14488	101.06.100.1670.0261.000.00	336.00
14537	101.31.280.1900.0260.000.00	8,208.12

14537	115.31.456.1900.0260.132.51	3,035.88
14537	101.31.280.1900.0112.000.00	61,785.74
14537	115.31.456.1900.0112.132.51	22,852.26
14537	101.31.280.1900.0261.000.00	245.28
14537	115.31.456.1900.0261.132.51	90.72
14583	161.01.100.2120.0260.611.00	5,300.40
14583	101.01.280.2140.0260.000.00	8,859.24
14583	161.01.280.2140.0260.611.00	984.36
14583	161.01.100.2120.0113.611.00	31,294.55
14583	101.01.280.2140.0113.000.00	52,306.60
14583	161.01.280.2140.0113.611.00	5,811.84
14583	161.01.100.2120.0261.611.00	117.60
14583	101.01.280.2140.0261.000.00	196.56
14583	161.01.280.2140.0261.611.00	21.84
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	101.31.390.1410.0112.000.00	89,413.00
14660	101.06.100.1250.0260.000.00	11,244.00
14660	101.06.100.1250.0112.000.00	86,557.00
14660	101.06.100.1250.0261.000.00	336.00
14676	101.31.100.1470.0260.000.00	15,144.00
14676	201.42.100.2103.0112.000.00	27,590.64
14676	201.42.100.1470.0112.000.00	56,017.36
14749	201.99.280.2160.0113.000.00	12,950.00
14749	201.99.280.2160.0113.000.00	86,152.69
14757	101.32.280.1900.0260.000.00	7,528.50
14757	110.32.100.2700.0260.000.00	537.75
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	8,604.00
14795	101.32.100.1270.0112.000.00	89,413.00
14795	101.32.100.1270.0261.000.00	336.00
14840	101.31.100.1670.0260.000.00	13,092.00
14840	101.31.100.1670.0112.000.00	89,413.00
14840	101.31.100.1670.0261.000.00	336.00
14863	101.61.100.2210.0115.000.00	26,405.60
14863	101.61.100.2210.0261.000.00	168.00
14950	201.42.100.2400.0260.000.00	8,604.00
14950	201.42.100.2400.0115.000.00	59,467.20
14950	201.42.100.2400.0261.000.00	336.00
14964	201.41.100.1240.0260.000.00	11,244.00
14964	201.41.100.1240.0112.000.00	89,413.00
14964	201.41.100.1240.0261.000.00	336.00
14975	101.32.100.1670.0260.000.00	20,208.00
14975	101.32.100.1670.0112.000.00	72,794.00
14975	101.32.100.1670.0261.000.00	672.00
15002	201.42.100.1570.0260.000.00	11,244.00
15002	201.42.100.1570.0112.000.00	89,413.00
15002	201.42.100.1570.0261.000.00	336.00
15067	101.05.100.2400.0260.000.00	17,520.00
15067	101.05.100.2400.0115.000.00	54,018.00
15067	101.05.100.2400.0261.000.00	672.00
15130	101.31.100.1240.0260.000.00	13,092.00
15130	101.31.100.1240.0112.000.00	89,413.00
15130	101.31.100.1240.0261.000.00	336.00

15153	101.02.100.1670.0112.000.00	72,139.00
15167	101.02.100.2600.0150.000.00	540.00
15167	101.02.100.2600.0150.000.00	562.00
15182	212.61.910.3100.0260.000.00	15,144.00
15182	212.61.910.3100.0116.000.00	41,663.60
15182	212.61.910.3100.0261.000.00	336.00
15256	101.32.390.1410.0112.000.00	81,829.00
15256	101.32.390.1410.0261.000.00	336.00
15258	101.32.100.1670.0260.000.00	13,092.00
15258	101.32.100.1670.0112.000.00	54,209.00
15258	101.32.100.1670.0261.000.00	336.00
15260	201.42.390.1410.0260.000.00	8,604.00
15260	201.42.390.1410.0112.000.00	89,413.00
15260	201.42.390.1410.0261.000.00	336.00
15282	115.02.494.1250.0260.197.00	6,546.00
15282	101.02.100.1250.0260.000.00	6,546.00
15282	101.02.100.1250.0112.000.00	44,706.50
15282	115.02.494.1250.0112.197.00	37,474.00
15282	115.02.494.1250.0261.197.00	168.00
15282	101.02.100.1250.0261.000.00	168.00
15292	115.99.494.1245.0112.197.00	44,706.50
15292	101.99.260.1245.0112.000.00	44,706.50
15292	115.07.494.1245.0210.197.00	44,706.50
15309	101.06.100.1670.0260.000.00	7,572.00
15309	101.06.100.1670.0112.000.00	44,706.50
15309	101.06.100.1670.0261.000.00	168.00
15417	101.31.100.2600.0260.000.00	8,604.00
15417	201.41.100.2600.0260.000.00	8,604.00
15417	101.31.100.2600.0114.000.00	47,569.60
15417	101.31.100.2600.0261.000.00	336.00
15417	201.41.100.2600.0261.000.00	336.00
15423	201.42.100.1140.0260.000.00	17,520.00
15423	201.42.100.1140.0112.000.00	89,413.00
15423	201.42.100.1140.0261.000.00	336.00
15444	201.42.280.1900.0260.000.00	15,144.00
15444	201.42.280.1900.0112.000.00	89,413.00
15444	201.42.280.1900.0261.000.00	336.00
15496	101.31.100.1670.0260.000.00	15,144.00
15496	101.31.100.1670.0112.000.00	70,079.00
15496	101.31.100.1670.0261.000.00	336.00
15497	161.08.100.2400.0111.611.00	14,118.50
15497	101.08.100.2400.0111.000.00	127,066.50
15497	101.08.100.2400.0150.000.00	100.00
15498	161.05.100.2120.0260.613.00	7,572.00
15498	161.05.100.2120.0113.613.00	37,474.00
15498	161.05.100.2120.0261.613.00	168.00
15503	101.04.100.1670.0260.000.00	8,604.00
15503	101.04.100.1670.0112.000.00	67,270.00
15503	101.04.100.1670.0261.000.00	336.00
15509	201.41.100.1140.0260.000.00	20,208.00
15509	101.32.100.1140.0112.000.00	89,413.00
15509	201.41.100.1140.0112.000.00	89,413.00
15509	201.41.100.1140.0261.000.00	672.00
15511	101.32.100.1250.0260.000.00	8,604.00
15511	101.32.100.1250.0112.000.00	72,139.00
15511	115.32.420.1250.0210.155.00	

15520	101.07.280.1900.0260.000.00	8,208.12
15520	115.07.456.1900.0260.132.51	3,035.88
15520	101.07.280.1900.0112.000.00	61,033.84
15520	115.07.456.1900.0112.132.51	22,574.16
15520	101.07.280.1900.0261.000.00	245.28
15520	115.07.456.1900.0261.132.51	90.72
15547	201.41.100.1240.0260.000.00	8,604.00
15547	201.41.100.1240.0112.000.00	89,413.00
15547	201.41.100.1240.0261.000.00	336.00
15548	201.41.100.1470.0260.000.00	6,057.60
15548	201.42.100.1470.0260.000.00	9,086.40
15548	101.32.100.1470.0260.000.00	3,028.80
15548	201.41.100.1470.0112.000.00	39,884.50
15548	201.42.100.1470.0112.000.00	39,884.50
15548	101.32.100.1470.0112.000.00	15,953.80
15548	201.41.100.1470.0261.000.00	134.40
15548	201.42.100.1470.0261.000.00	201.60
15548	101.32.100.1470.0261.000.00	67.20
15548	201.41.100.1470.0150.000.00	270.00
15559	101.07.100.1670.0260.000.00	8,604.00
15559	101.07.100.1670.0112.000.00	89,413.00
15559	101.07.100.1670.0261.000.00	336.00
15617	101.32.100.1670.0260.000.00	15,144.00
15617	101.32.100.1670.0112.000.00	83,608.00
15617	101.32.100.1670.0261.000.00	336.00
15654	161.32.100.2120.0113.613.00	89,413.00
15718	101.31.280.1900.0260.000.00	14,751.84
15718	115.31.456.1900.0260.132.51	5,456.16
15718	101.31.280.1900.0112.000.00	59,735.17
15718	115.31.456.1900.0112.132.51	22,093.83
15718	101.31.280.1900.0261.000.00	490.56
15718	115.31.456.1900.0261.132.51	181.44
15737	115.01.456.1900.0260.132.51	4,088.88
15737	101.01.280.1900.0260.000.00	11,055.12
15737	115.01.456.1900.0112.132.51	20,235.96
15737	101.01.280.1900.0112.000.00	54,712.04
15737	115.01.456.1900.0261.132.51	90.72
15737	101.01.280.1900.0261.000.00	245.28
15762	261.42.100.2120.0260.611.00	15,144.00
15762	261.42.100.2120.0113.611.00	89,413.00
15762	261.42.100.2120.0261.611.00	336.00
15763	201.41.280.1900.0260.000.00	8,208.12
15763	115.41.456.1900.0260.132.51	3,035.88
15763	201.41.280.1900.0112.000.00	58,231.37
15763	115.41.456.1900.0112.132.51	21,537.63
15763	201.41.280.1900.0261.000.00	245.28
15763	115.41.456.1900.0261.132.51	90.72
15769	101.31.100.1670.0260.000.00	15,144.00
15769	101.31.100.1670.0112.000.00	89,413.00
15769	101.31.100.1670.0261.000.00	336.00
15773	101.31.100.1670.0260.000.00	11,244.00
15773	101.31.100.1670.0112.000.00	81,829.00
15773	101.31.100.1670.0261.000.00	336.00
15774	101.04.100.1670.0112.000.00	89,413.00
15774	101.04.100.1670.0261.000.00	336.00
15777	201.42.100.2225.0260.000.00	15,144.00

15777	201.42.100.2225.0113.000.00	89,413.00
15777	201.42.100.2225.0261.000.00	336.00
15783	261.42.100.2400.0111.611.00	15,988.50
15783	201.42.100.2400.0111.000.00	143,896.50
15793	101.06.100.1670.0260.000.00	15,144.00
15793	101.06.100.1670.0112.000.00	89,413.00
15793	101.06.100.1670.0261.000.00	336.00
15819	101.32.100.2100.0117.000.00	8,657.20
15822	201.42.100.1570.0260.000.00	20,208.00
15822	201.42.100.1570.0112.000.00	89,413.00
15822	201.42.100.1570.0261.000.00	672.00
15886	101.32.100.2400.0260.000.00	6,546.00
15886	101.32.100.2400.0115.000.00	15,264.64
15886	101.32.100.2400.0261.000.00	168.00
15896	101.03.100.1340.0260.000.00	15,144.00
15896	101.03.100.1340.0112.000.00	79,769.00
15896	101.03.100.1340.0261.000.00	336.00
15899	101.03.280.2150.0260.000.00	1,720.80
15899	101.32.280.2150.0260.000.00	6,883.20
15899	101.31.280.2150.0113.000.00	17,882.60
15899	101.32.280.2150.0113.000.00	71,530.40
15899	101.03.280.2150.0261.000.00	67.20
15899	101.32.280.2150.0261.000.00	268.80
15899	101.99.280.2150.0150.000.00	2,000.00
15905	101.32.100.2100.0260.000.00	7,528.50
15905	110.32.100.2700.0260.000.00	537.75
15905	101.32.100.2100.0261.000.00	294.00
15905	110.32.100.2700.0261.000.00	21.00
15918	201.41.100.2600.0260.000.00	8,604.00
15918	201.41.100.2600.0114.000.00	46,675.20
15925	101.07.280.2150.0260.000.00	11,244.00
15925	101.05.280.2150.0113.000.00	89,413.00
15925	101.07.280.2150.0261.000.00	336.00
15956	201.42.280.1900.0260.000.00	8,604.00
15956	201.42.280.1900.0112.000.00	75,931.00
15956	201.42.280.1900.0261.000.00	336.00
15964	101.07.100.1670.0260.000.00	8,604.00
15964	101.07.100.1670.0112.000.00	81,829.00
15964	101.07.100.1670.0261.000.00	336.00
15969	212.61.910.3100.0119.000.00	5,580.06
15969	112.61.910.3100.0119.000.00	50,220.52
15969	212.61.910.3100.0119.000.00	1,480.00
15969	112.61.910.3100.0119.000.00	13,320.00
15974	201.41.100.2400.0260.000.00	11,244.00
15974	201.41.100.2400.0115.000.00	52,320.00
15985	101.08.100.1670.0260.000.00	15,144.00
15985	101.08.100.1670.0112.000.00	86,557.00
15985	101.08.100.1670.0261.000.00	336.00
16006	101.31.100.2100.0260.000.00	818.25
16006	101.31.280.1900.0260.000.00	11,455.50
16006	101.31.100.2100.0261.000.00	21.00
16006	101.31.280.1900.0261.000.00	294.00
16023	101.32.100.2400.0260.000.00	7,572.00
16023	101.32.100.2400.0115.000.00	15,264.64
16023	101.32.100.2400.0261.000.00	168.00
16052	101.05.100.1660.0260.000.00	15,144.00

16052	101.05.100.1660.0112.000.00	89,413.00
16052	101.05.100.1660.0261.000.00	336.00
16062	201.41.100.1340.0260.000.00	20,208.00
16062	201.41.100.1340.0112.000.00	67,270.00
16062	201.41.100.1340.0261.000.00	672.00
16067	101.50.100.2580.0115.000.00	42,555.27
16067	201.50.100.2580.0115.000.00	42,555.27
16067	101.50.100.2580.0115.000.00	7,400.00
16067	201.50.100.2580.0115.000.00	7,400.00
16113	101.01.100.1670.0260.000.00	8,604.00
16113	101.01.100.1670.0112.000.00	89,413.00
16113	101.01.100.1670.0261.000.00	336.00
16135	101.06.100.1670.0260.000.00	8,604.00
16135	101.06.100.1670.0112.000.00	67,270.00
16135	101.06.100.1670.0261.000.00	336.00
16141	201.41.390.1170.0112.000.00	76,212.00
16158	212.42.910.3100.0260.000.00	15,144.00
16158	212.42.910.3100.0116.000.00	38,507.52
16158	212.42.910.3100.0261.000.00	336.00
16164	101.06.100.2225.0260.000.00	11,244.00
16164	101.06.100.2225.0113.000.00	83,608.00
16164	101.06.100.2225.0261.000.00	336.00
16184	101.99.100.1470.0150.000.00	180.00
16186	101.06.100.2600.0260.000.00	4,302.00
16186	101.06.100.2600.0114.000.00	28,215.20
16199	101.08.100.2100.0260.000.00	11,831.25
16199	110.08.100.2700.0260.000.00	1,419.75
16199	101.08.100.2100.0261.000.00	262.50
16199	110.08.100.2700.0261.000.00	31.50
16230	101.05.100.2100.0260.000.00	12,304.50
16230	110.05.100.2700.0260.000.00	1,893.00
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	2,688.75
16245	201.99.100.2600.0260.000.00	2,688.75
16245	212.61.910.3100.0260.000.00	3,226.50
16245	101.99.100.2600.0114.000.00	17,309.50
16245	201.99.100.2600.0114.000.00	15,978.00
16245	212.61.910.3100.0114.000.00	19,173.60
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	126.00
16264	201.41.100.2600.0260.000.00	13,092.00
16264	201.41.100.2600.0114.000.00	48,484.80
16264	201.41.100.2600.0261.000.00	336.00
16281	101.31.100.1670.0260.000.00	15,144.00
16281	101.31.100.1670.0112.000.00	81,689.00
16281	101.31.100.1670.0261.000.00	336.00
16287	115.99.420.1245.0112.155.00	86,557.00
16287	115.99.420.1245.0210.155.00	86,557.00
16287	115.99.420.1245.0261.155.00	336.00
16298	161.04.100.2400.0111.611.00	14,025.10
16298	101.04.100.2400.0111.000.00	126,225.90
16329	101.05.100.1670.0260.000.00	15,144.00
16329	101.05.100.1670.0112.000.00	81,829.00
16329	101.05.100.1670.0261.000.00	336.00

16340	101.07.280.2150.0150.000.00	2,000.00
16342	201.42.100.1240.0260.000.00	11,244.00
16342	201.42.100.1240.0112.000.00	81,829.00
16342	201.42.100.1240.0261.000.00	336.00
16349	101.31.280.1900.0260.000.00	11,055.12
16349	115.31.456.1900.0260.132.51	4,088.88
16349	101.31.280.1900.0112.000.00	65,271.49
16349	115.31.456.1900.0112.132.51	24,141.51
16349	101.31.280.1900.0261.000.00	245.28
16349	115.31.456.1900.0261.132.51	90.72
16350	101.08.100.2120.0260.000.00	7,572.00
16350	161.08.100.2120.0260.613.00	7,572.00
16350	101.08.100.2120.0113.000.00	44,706.50
16350	161.08.100.2120.0113.613.00	44,706.50
16351	101.04.100.2400.0150.000.00	100.00
16353	101.04.100.1670.0260.000.00	11,244.00
16353	101.04.100.1670.0112.000.00	84,638.00
16353	101.04.100.1670.0261.000.00	336.00
16355	101.50.280.2490.0111.000.00	77,137.50
16355	101.50.280.2490.0111.000.00	77,137.50
16356	201.41.100.1570.0260.000.00	15,144.00
16356	201.41.100.1570.0112.000.00	89,413.00
16356	201.41.100.1570.0261.000.00	336.00
16357	101.08.100.2225.0260.000.00	8,604.00
16357	101.08.100.2225.0113.000.00	84,638.00
16357	101.08.100.2225.0261.000.00	336.00
16359	101.05.100.1670.0112.000.00	70,922.00
16371	201.99.100.2130.0260.000.00	6,057.60
16371	101.99.100.2130.0260.000.00	9,086.40
16371	201.99.100.2130.0113.000.00	32,731.60
16371	101.99.100.2130.0113.000.00	49,097.40
16371	201.99.100.2130.0261.000.00	134.40
16371	101.99.100.2130.0261.000.00	201.60
16371	201.99.100.2130.0150.000.00	337.50
16371	101.99.100.2130.0150.000.00	337.50
16374	212.61.910.3100.0260.000.00	8,604.00
16374	212.61.910.3100.0115.000.00	51,820.80
16374	212.61.910.3100.0261.000.00	336.00
16408	201.42.100.2400.0260.000.00	8,604.00
16408	201.42.100.2400.0115.000.00	34,378.08
16408	201.42.100.2400.0261.000.00	336.00
16428	101.31.100.2400.0260.000.00	13,092.00
16428	101.31.100.2400.0115.000.00	31,324.16
16428	101.31.100.2400.0261.000.00	336.00
16443	101.03.100.1670.0260.000.00	15,144.00
16443	101.03.100.1670.0112.000.00	60,951.00
16443	101.03.100.1670.0261.000.00	336.00
16446	201.42.390.1370.0260.000.00	15,144.00
16446	201.42.390.1370.0112.000.00	83,608.00
16446	201.42.390.1370.0261.000.00	336.00
16487	101.32.100.1670.0260.000.00	15,144.00
16487	101.32.100.1670.0112.000.00	89,413.00
16487	101.32.100.1670.0261.000.00	336.00
16508	101.07.100.1670.0260.000.00	20,208.00
16508	101.07.100.1670.0112.000.00	85,059.00
16508	101.07.100.1670.0261.000.00	672.00

16533	115.05.457.1660.0260.134.00	5,148.96
16533	115.05.456.1660.0260.132.51	9,995.04
16533	115.05.457.1660.0112.134.00	29,429.38
16533	115.05.456.1660.0112.132.51	57,127.62
16533	115.05.457.1660.0261.134.00	114.24
16533	115.05.456.1660.0261.132.51	221.76
16539	212.41.910.3100.0260.000.00	6,184.13
16539	212.41.910.3100.0116.000.00	25,857.52
16539	212.41.910.3100.0261.000.00	241.50
16575	101.06.100.1670.0260.000.00	8,604.00
16575	101.06.100.1670.0112.000.00	54,209.00
16575	101.06.100.1670.0261.000.00	336.00
16579	212.61.910.3100.0114.000.00	3,700.00
16579	112.61.910.3100.0114.000.00	11,100.00
16579	212.61.910.3100.0114.000.00	17,186.00
16579	112.61.910.3100.0114.000.00	51,558.00
16584	101.03.100.1670.0112.000.00	57,580.00
16598	101.31.100.2400.0111.000.00	145,860.00
16604	101.05.100.1670.0112.000.00	83,140.00
16611	101.50.100.2330.0111.000.00	82,280.00
16611	201.50.100.2330.0111.000.00	82,280.00
16611	101.50.100.2330.0150.000.00	50.00
16611	201.50.100.2330.0150.000.00	50.00
16613	101.50.280.2490.0119.000.00	14,800.00
16613	101.50.280.2490.0119.000.00	80,288.00
16618	101.07.100.2400.0115.000.00	23,685.42
16621	101.32.100.2100.0117.000.00	8,914.80
16640	101.32.100.1670.0260.000.00	15,144.00
16640	101.32.100.1670.0112.000.00	80,659.00
16640	101.32.100.1670.0261.000.00	336.00
16650	101.50.100.2580.0260.000.00	4,302.00
16650	201.50.100.2580.0260.000.00	4,302.00
16650	101.50.100.2580.0115.000.00	25,401.60
16650	201.50.100.2580.0115.000.00	25,401.60
16650	101.50.100.2580.0261.000.00	168.00
16650	201.50.100.2580.0261.000.00	168.00
16655	101.32.100.1670.0260.000.00	8,604.00
16655	101.32.100.1670.0112.000.00	66,053.00
16655	101.32.100.1670.0261.000.00	336.00
16678	101.08.100.2400.0260.000.00	9,465.00
16678	101.08.100.2400.0260.000.00	5,679.00
16678	101.08.100.2400.0115.000.00	30,060.00
16678	101.08.100.2400.0115.000.00	11,652.72
16678	101.08.100.2400.0261.000.00	210.00
16678	101.08.100.2400.0261.000.00	126.00
16682	101.07.100.2100.0260.000.00	11,831.25
16682	110.07.100.2700.0260.000.00	1,419.75
16682	101.07.100.2100.0261.000.00	262.50
16682	110.07.100.2700.0261.000.00	31.50
16687	161.02.280.2140.0260.611.00	605.76
16687	101.02.280.2140.0260.000.00	5,451.84
16687	101.05.280.2140.0260.000.00	8,177.76
16687	161.05.280.2140.0260.611.00	908.64
16687	161.02.280.2140.0113.611.00	3,166.44
16687	101.02.280.2140.0113.000.00	28,497.96
16687	101.05.280.2140.0113.000.00	42,746.94

16687	161.05.280.2140.0113.611.00	4,749.66
16687	161.02.280.2140.0261.611.00	13.44
16687	101.02.280.2140.0261.000.00	120.96
16687	101.05.280.2140.0261.000.00	181.44
16687	161.05.280.2140.0261.611.00	20.16
16687	101.08.280.2140.0150.000.00	2,000.00
16694	101.08.100.1670.0260.000.00	13,092.00
16694	101.08.100.1670.0112.000.00	80,191.00
16694	101.08.100.1670.0261.000.00	336.00
16704	101.07.100.1670.0260.000.00	8,604.00
16704	101.07.100.1670.0112.000.00	57,580.00
16704	101.07.100.1670.0261.000.00	336.00
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	562.00
16766	101.99.100.1470.0150.000.00	270.00
16772	101.06.100.1470.0260.000.00	2,248.80
16772	101.03.100.1472.0260.000.00	562.20
16772	101.07.100.1472.0260.000.00	2,248.80
16772	101.02.100.1470.0260.000.00	562.20
16772	101.01.100.1470.0260.000.00	562.20
16772	101.08.100.1470.0260.000.00	2,248.80
16772	101.05.100.1470.0260.000.00	2,248.80
16772	101.04.100.1472.0260.000.00	562.20
16772	101.06.100.1470.0112.000.00	16,365.80
16772	101.03.100.1472.0112.000.00	4,091.45
16772	101.07.100.1472.0112.000.00	16,365.80
16772	101.02.100.1470.0112.000.00	4,091.45
16772	101.01.100.1470.0112.000.00	4,091.45
16772	101.08.100.1470.0112.000.00	16,365.80
16772	101.05.100.1470.0112.000.00	16,365.80
16772	101.04.100.1472.0112.000.00	4,091.45
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	101.99.100.1470.0150.000.00	675.00
16782	101.08.280.1900.0260.000.00	11,055.12
16782	115.08.456.1900.0260.132.51	4,088.88
16782	101.08.280.1900.0112.000.00	48,047.87
16782	115.08.456.1900.0112.132.51	17,771.13
16782	101.08.280.1900.0261.000.00	245.28
16782	115.08.456.1900.0261.132.51	90.72
16792	101.50.100.2600.0119.000.00	40,031.32
16792	201.50.100.2600.0119.000.00	40,031.32
16792	101.50.100.2600.0119.000.00	7,400.00
16792	201.50.100.2600.0119.000.00	7,400.00
16797	101.05.100.1670.0112.000.00	80,659.00
16808	101.07.100.1670.0112.000.00	86,557.00
16808	101.07.100.1670.0261.000.00	336.00
16809	101.31.280.2140.0260.000.00	13,629.60
16809	161.31.280.2140.0260.611.00	1,514.40

16809	101.31.280.2140.0113.000.00	73,520.10
16809	161.31.280.2140.0113.611.00	8,168.90
16809	101.31.280.2140.0261.000.00	302.40
16809	161.31.280.2140.0261.611.00	33.60
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	63,186.61
16811	115.32.456.1900.0112.132.51	23,370.39
16819	101.02.280.2150.0260.000.00	6,546.00
16819	101.05.280.2150.0260.000.00	6,546.00
16819	101.02.280.2150.0113.000.00	43,278.50
16819	101.05.280.2150.0113.000.00	43,278.50
16819	101.02.280.2150.0261.000.00	168.00
16819	101.05.280.2150.0261.000.00	168.00
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
16827	101.31.100.2100.0260.000.00	7,572.00
16827	101.31.100.2100.0260.000.00	6,625.50
16827	110.31.100.2700.0260.000.00	946.50
16827	101.31.100.2100.0261.000.00	168.00
16827	101.31.100.2100.0261.000.00	147.00
16827	110.31.100.2700.0261.000.00	21.00
16842	101.04.100.1670.0260.000.00	15,144.00
16842	101.04.100.1670.0112.000.00	79,769.00
16842	101.04.100.1670.0261.000.00	336.00
16871	101.01.100.2600.0260.000.00	20,208.00
16871	101.01.100.2600.0114.000.00	22,474.40
16871	101.01.100.2600.0261.000.00	336.00
16871	101.01.100.2600.0150.000.00	562.00
16877	115.05.456.1660.0112.132.51	21,373.47
16877	101.05.280.1660.0112.000.00	57,787.53
16890	101.08.100.1670.0260.000.00	13,092.00
16890	101.08.100.1670.0112.000.00	74,433.00
16890	101.08.100.1670.0261.000.00	336.00
16904	101.03.100.2100.0260.000.00	1,419.75
16904	101.03.280.1900.0260.000.00	7,572.00
16904	110.03.100.2700.0260.000.00	473.25
16904	101.03.100.2100.0261.000.00	31.50
16904	101.03.280.1900.0261.000.00	168.00
16904	110.03.100.2700.0261.000.00	10.50
16911	101.06.100.1340.0260.000.00	8,604.00
16911	101.06.100.1340.0112.000.00	54,209.00
16911	101.06.100.1340.0261.000.00	336.00
16915	212.41.910.3100.0260.000.00	13,251.00
16915	212.41.910.3100.0116.000.00	30,358.16
16915	212.41.910.3100.0261.000.00	294.00
16917	101.61.100.2540.0260.000.00	6,453.00
16917	201.61.100.2540.0260.000.00	2,151.00
16917	101.61.100.2540.0115.000.00	37,627.20
16917	201.61.100.2540.0115.000.00	12,542.40
16917	101.61.100.2540.0261.000.00	252.00
16917	201.61.100.2540.0261.000.00	84.00
16930	101.07.100.2600.0260.000.00	8,604.00
16930	101.07.100.2600.0114.000.00	24,700.00
16930	101.07.100.2600.0261.000.00	336.00

16952	101.08.100.1670.0260.000.00	8,604.00
16952	101.08.100.1670.0112.000.00	79,769.00
16952	101.08.100.1670.0261.000.00	336.00
16966	101.50.100.2580.0260.000.00	4,302.00
16966	201.50.100.2580.0260.000.00	4,302.00
16966	101.50.100.2580.0115.000.00	25,401.60
16966	201.50.100.2580.0115.000.00	25,401.60
16966	101.50.100.2580.0261.000.00	168.00
16966	201.50.100.2580.0261.000.00	168.00
16975	101.32.280.1900.0260.000.00	13,251.00
16975	101.32.280.1900.0261.000.00	294.00
16997	217.50.610.1860.0112.000.60	74,948.00
17012	101.07.100.1670.0112.000.00	64,602.00
17013	101.99.100.1470.0150.000.00	540.00
17015	101.32.100.1670.0260.000.00	8,604.00
17015	101.32.100.1670.0112.000.00	67,972.00
17015	101.32.100.1670.0261.000.00	336.00
17021	261.41.100.2120.0260.611.00	8,604.00
17021	261.41.100.2120.0113.611.00	79,769.00
17026	101.01.100.1670.0260.000.00	8,604.00
17026	101.01.100.1670.0112.000.00	86,557.00
17026	101.01.100.1670.0261.000.00	336.00
17027	101.31.100.1670.0260.000.00	15,144.00
17027	101.31.100.1670.0112.000.00	85,059.00
17027	101.31.100.1670.0261.000.00	336.00
17028	101.50.100.2400.0150.000.00	100.00
17028	201.42.100.2400.0111.000.00	134,641.00
17030	201.42.100.1240.0150.000.00	2,000.00
17038	201.41.100.1470.0260.000.00	13,092.00
17038	201.41.100.2103.0112.000.00	14,213.36
17038	201.41.100.1470.0112.000.00	69,394.64
17038	201.41.100.1470.0261.000.00	336.00
17051	115.08.840.3300.0260.124.00	6,453.00
17051	101.08.100.2100.0260.000.00	2,151.00
17051	101.08.100.2100.0261.000.00	84.00
17056	101.07.100.1670.0260.000.00	15,144.00
17056	101.07.100.1670.0112.000.00	80,659.00
17056	101.07.100.1670.0261.000.00	336.00
17061	101.07.100.1340.0112.000.00	70,079.00
17062	101.31.100.1670.0112.000.00	83,608.00
17065	201.42.100.1440.0112.000.00	79,769.00
17089	201.42.100.1340.0260.000.00	15,144.00
17089	201.42.100.1340.0112.000.00	83,608.00
17089	201.42.100.1340.0261.000.00	336.00
17091	201.41.100.1340.0260.000.00	15,144.00
17091	201.41.100.1340.0112.000.00	60,951.00
17091	201.41.100.1340.0261.000.00	336.00
17107	201.42.100.1440.0260.000.00	8,083.20
17107	201.42.100.1440.0260.000.00	12,124.80
17107	201.42.100.1440.0112.000.00	53,037.87
17119	101.06.100.1670.0260.000.00	15,144.00
17119	101.06.100.1670.0112.000.00	70,079.00
17119	101.06.100.1670.0261.000.00	336.00
17157	201.42.100.1570.0112.000.00	74,714.00
17159	201.41.100.1510.0260.000.00	11,244.00
17159	201.41.100.1510.0112.000.00	86,557.00

17159	201.41.100.1510.0261.000.00	336.00
17159	101.50.100.2212.0150.000.00	675.00
17161	101.32.100.2400.0111.000.00	136,510.00
17179	201.42.280.2150.0260.000.00	1,720.80
17179	101.01.280.2150.0260.000.00	5,162.40
17179	201.41.280.2150.0113.000.00	7,494.80
17179	201.42.280.2150.0113.000.00	14,989.60
17179	101.01.280.2150.0113.000.00	44,968.80
17179	201.42.280.2150.0261.000.00	67.20
17179	101.01.280.2150.0261.000.00	201.60
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	8,604.00
17209	101.05.100.1670.0112.000.00	57,580.00
17209	101.05.100.1670.0261.000.00	336.00
17212	201.41.100.1270.0260.000.00	11,244.00
17212	201.41.100.1270.0112.000.00	80,659.00
17212	201.41.100.1270.0261.000.00	336.00
17213	115.50.271.2510.0111.125.00	54,978.00
17213	178.50.920.3236.0111.000.00	27,489.00
17213	215.50.271.2510.0111.225.00	54,978.00
17245	101.05.100.1670.0260.000.00	11,244.00
17245	101.05.100.1670.0112.000.00	81,829.00
17245	101.05.100.1670.0261.000.00	336.00
17246	201.42.390.1649.0260.000.00	6,883.20
17246	201.42.100.1510.0260.000.00	1,720.80
17246	201.42.390.1649.0112.000.00	57,993.19
17246	201.42.100.1510.0112.000.00	28,563.81
17246	201.42.390.1649.0261.000.00	268.80
17246	201.42.100.1510.0261.000.00	67.20
17250	101.03.100.1670.0260.000.00	13,092.00
17250	101.03.100.1670.0112.000.00	79,769.00
17250	101.03.100.1670.0261.000.00	336.00
17251	101.99.100.2140.0150.000.00	270.00
17256	161.06.100.2400.0111.611.00	13,557.60
17256	101.06.100.2400.0111.000.00	122,018.40
17258	115.99.420.2100.0113.155.00	8,322.68
17258	115.99.413.2100.0113.138.00	15,535.67
17258	115.99.438.2100.0113.195.00	8,322.68
17258	115.99.494.2100.0113.197.00	23,303.50
17258	115.99.420.2100.0113.155.00	2,220.00
17258	115.99.413.2100.0113.138.00	4,144.00
17258	115.99.438.2100.0113.195.00	2,220.00
17258	115.99.494.2100.0113.197.00	6,216.00
17259	212.50.910.2510.0111.000.00	31,229.00
17259	110.50.100.2510.0111.000.00	62,458.00
17259	210.50.100.2510.0111.000.00	62,458.00
17267	101.32.280.1900.0260.000.00	6,280.92
17267	115.32.456.1900.0260.132.51	2,323.08
17267	101.32.280.1900.0112.000.00	63,186.61
17267	115.32.456.1900.0112.132.51	23,370.39
17269	201.42.100.1240.0260.000.00	11,244.00
17269	201.42.100.1240.0112.000.00	80,659.00
17269	201.42.100.1240.0261.000.00	336.00
17270	101.08.100.1670.0260.000.00	15,144.00
17270	101.08.100.1670.0112.000.00	86,557.00

17270	101.08.100.1670.0261.000.00	336.00
17271	261.42.100.2120.0260.611.00	13,092.00
17271	261.42.100.2120.0113.611.00	75,369.00
17271	261.42.100.2120.0261.611.00	336.00
17275	101.31.100.1670.0260.000.00	15,144.00
17275	101.31.100.1670.0112.000.00	69,845.00
17275	101.31.100.1670.0261.000.00	336.00
17279	101.05.100.1670.0260.000.00	15,144.00
17279	101.05.100.1670.0112.000.00	60,951.00
17279	101.05.100.1670.0261.000.00	336.00
17282	201.49.100.1240.0260.000.00	10,146.48
17282	201.41.100.1240.0260.000.00	4,997.52
17282	201.41.100.1240.0112.000.00	24,871.77
17282	201.49.100.1240.0112.000.00	50,497.23
17282	201.49.100.1240.0261.000.00	225.12
17282	201.41.100.1240.0261.000.00	110.88
17290	101.05.100.1670.0260.000.00	15,144.00
17290	101.05.100.1670.0112.000.00	60,951.00
17290	101.05.100.1670.0261.000.00	336.00
17293	161.32.100.2400.0111.611.00	60,307.50
17293	101.32.100.2400.0111.000.00	60,307.50
17297	101.31.100.1670.0260.000.00	11,244.00
17297	101.31.100.1670.0112.000.00	61,231.00
17300	201.42.280.1900.0112.000.00	61,033.84
17300	115.42.456.1900.0112.132.51	22,574.16
17317	101.08.100.1670.0260.000.00	11,244.00
17317	101.08.100.1670.0112.000.00	77,241.00
17317	101.08.100.1670.0261.000.00	336.00
17328	101.31.100.2225.0115.000.00	15,124.80
17339	201.42.100.2100.0115.000.00	35,380.40
17349	201.42.100.1340.0260.000.00	11,244.00
17349	201.42.100.1340.0112.000.00	83,608.00
17349	201.42.100.1340.0261.000.00	336.00
17400	115.02.280.2160.0113.115.00	2,960.00
17400	115.05.280.2160.0113.115.00	1,480.00
17400	115.32.280.2160.0113.115.00	2,960.00
17400	115.99.280.2160.0113.115.00	1,480.00
17400	115.02.280.2160.0113.115.00	16,567.45
17400	115.05.280.2160.0113.115.00	8,283.73
17400	115.32.280.2160.0113.115.00	16,567.45
17400	115.99.280.2160.0113.115.00	8,283.73
17418	101.03.100.1470.0260.000.00	8,604.00
17418	101.03.100.1470.0112.000.00	73,871.00
17418	101.03.100.1470.0261.000.00	336.00
17441	201.41.100.2130.0113.000.00	24,804.50
17464	101.03.100.2400.0260.000.00	8,604.00
17464	101.03.100.2400.0115.000.00	45,396.00
17466	101.06.100.1670.0260.000.00	15,144.00
17466	101.06.100.1670.0112.000.00	74,714.00
17466	101.06.100.1670.0261.000.00	336.00
17472	101.50.100.2320.0111.000.00	111,060.00
17472	201.50.100.2320.0111.000.00	111,060.00
17476	201.42.100.1570.0260.000.00	8,604.00
17476	201.42.100.1570.0112.000.00	79,161.00
17476	201.42.100.1570.0261.000.00	336.00
17493	101.01.100.1670.0260.000.00	11,244.00

17493	101.01.100.1670.0112.000.00	77,663.00
17493	101.01.100.1670.0261.000.00	336.00
17498	101.50.316.2330.0115.000.00	28,714.40
17498	201.50.316.2330.0115.000.00	28,714.40
17498	101.50.316.2330.0115.000.00	14,800.00
17498	201.50.316.2330.0115.000.00	14,800.00
17500	201.42.100.1440.0260.000.00	10,473.60
17500	201.42.390.1410.0260.000.00	2,618.40
17500	201.42.100.1440.0112.000.00	63,255.96
17500	201.42.390.1410.0112.000.00	12,956.04
17509	201.42.100.1240.0260.000.00	15,144.00
17509	201.42.100.1240.0112.000.00	75,743.00
17509	201.42.100.1240.0261.000.00	336.00
17512	101.06.100.2600.0150.000.00	540.00
17515	101.01.100.1340.0260.000.00	15,144.00
17515	101.01.100.1340.0112.000.00	85,059.00
17515	101.01.100.1340.0261.000.00	336.00
17516	101.02.100.1670.0112.000.00	60,951.00
17516	101.02.100.1670.0261.000.00	336.00
17518	161.05.100.2400.0111.611.00	13,277.00
17518	101.05.100.2400.0111.000.00	119,493.00
17519	101.99.360.1680.0150.000.00	675.00
17523	201.42.280.2490.0119.000.00	7,400.00
17523	201.41.280.2490.0119.000.00	7,400.00
17523	201.42.280.2490.0119.000.00	41,696.58
17523	201.41.280.2490.0119.000.00	41,696.58
17524	101.08.100.1340.0112.000.00	74,948.00
17525	115.04.494.2120.0260.197.00	10,104.00
17525	161.04.100.2120.0260.613.00	10,104.00
17525	115.04.494.2120.0113.197.00	38,831.50
17525	161.04.100.2120.0113.613.00	38,831.50
17525	115.04.494.2120.0261.197.00	336.00
17525	161.04.100.2120.0261.613.00	336.00
17527	201.41.100.1240.0260.000.00	15,144.00
17527	201.41.100.1240.0112.000.00	80,331.00
17527	201.41.100.1240.0261.000.00	336.00
17528	201.42.100.1270.0260.000.00	8,604.00
17528	201.42.100.1270.0112.000.00	85,059.00
17528	201.42.100.1270.0261.000.00	336.00
17529	101.02.100.1340.0260.000.00	10,600.80
17529	101.05.100.1340.0260.000.00	3,028.80
17529	101.02.100.1340.0112.000.00	74,948.00
17529	101.02.100.1340.0261.000.00	235.20
17529	101.05.100.1340.0261.000.00	67.20
17531	101.32.100.1470.0260.000.00	15,144.00
17531	101.32.100.1470.0112.000.00	85,059.00
17531	101.32.100.1470.0261.000.00	336.00
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	8,604.00
17537	101.08.100.1670.0112.000.00	85,059.00
17540	101.07.100.2225.0260.000.00	8,604.00
17540	101.07.100.2225.0113.000.00	71,998.00
17541	161.32.100.2120.0260.613.00	8,604.00
17541	161.32.100.2120.0113.613.00	76,212.00

17541	161.32.100.2120.0261.613.00	336.00
17542	101.03.100.1670.0112.000.00	57,580.00
17549	101.50.720.3500.0115.000.00	7,400.00
17549	101.50.720.3500.0115.000.00	32,292.00
17549	201.50.720.3500.0115.000.00	32,292.00
17549	201.50.720.3500.0115.000.00	7,400.00
17554	101.99.100.2600.0150.000.00	281.00
17554	201.99.100.2600.0150.000.00	281.00
17564	201.41.280.1900.0260.000.00	7,528.50
17564	201.41.280.1900.0261.000.00	294.00
17579	101.50.100.2340.0115.000.00	34,372.00
17579	201.50.100.2340.0115.000.00	34,372.00
17579	101.50.100.2340.0115.000.00	7,400.00
17579	201.50.100.2340.0115.000.00	7,400.00
17586	215.50.610.1860.0261.316.00	218.40
17601	101.08.100.1670.0260.000.00	8,604.00
17601	101.08.100.1670.0261.000.00	336.00
17605	161.01.100.2120.0260.611.00	6,546.00
17605	161.32.100.2120.0260.611.00	3,273.00
17605	261.42.100.2120.0260.611.00	3,273.00
17605	161.01.100.2120.0113.611.00	32,488.00
17605	161.32.100.2120.0113.611.00	(16,244.00)
17605	161.32.100.2120.0113.611.00	16,244.00
17605	161.01.100.2120.0261.611.00	168.00
17605	161.32.100.2120.0261.611.00	84.00
17605	261.42.100.2120.0261.611.00	84.00
17609	101.31.100.1670.0260.000.00	15,144.00
17609	101.31.100.1670.0112.000.00	83,608.00
17609	101.31.100.1670.0261.000.00	336.00
17625	161.05.100.2120.0260.613.00	11,244.00
17625	161.05.100.2120.0113.613.00	78,739.00
17625	161.05.100.2120.0261.613.00	336.00
17636	101.32.100.1670.0260.000.00	15,144.00
17636	101.32.100.1670.0112.000.00	61,372.00
17636	101.32.100.1670.0261.000.00	336.00
17649	201.41.100.1340.0260.000.00	1,720.80
17649	201.41.100.1440.0260.000.00	6,883.20
17649	201.41.100.1440.0112.000.00	66,053.00
17649	201.41.100.1340.0261.000.00	67.20
17649	201.41.100.1440.0261.000.00	268.80
17656	101.06.100.2600.0260.000.00	8,604.00
17656	101.06.100.2600.0114.000.00	50,336.00
17656	101.06.100.2600.0261.000.00	336.00
17656	101.99.100.2600.0150.000.00	270.00
17656	201.99.100.2600.0150.000.00	270.00
17656	101.06.100.2600.0150.000.00	562.00
17676	101.32.100.2600.0114.000.00	12,121.20
17676	212.32.910.3100.0116.000.00	23,813.28
17676	101.32.100.2600.0261.000.00	84.00
17676	212.32.910.3100.0261.000.00	252.00
17676	101.99.100.2600.0261.000.00	168.00
17676	201.99.100.2600.0261.000.00	168.00
17686	101.99.100.1470.0150.000.00	270.00
17687	101.08.100.2600.0260.000.00	20,208.00
17687	101.08.100.2600.0114.000.00	53,289.60
17687	101.08.100.2600.0261.000.00	672.00

17692	101.01.100.2600.0114.000.00	53,289.60
17693	101.03.100.2600.0150.000.00	135.00
17693	101.03.100.2600.0150.000.00	562.00
17697	101.04.100.2600.0260.000.00	20,208.00
17697	101.04.100.2600.0114.000.00	54,870.40
17697	101.04.100.2600.0261.000.00	672.00
17697	101.99.100.2600.0150.000.00	270.00
17697	201.99.100.2600.0150.000.00	270.00
17697	101.04.100.2600.0150.000.00	562.00
17710	101.31.100.1470.0112.000.00	36,069.50
17710	101.07.100.1470.0112.000.00	36,069.50
17711	201.42.280.1900.0260.000.00	8,604.00
17711	201.42.280.1900.0112.000.00	68,815.00
17711	201.42.280.1900.0261.000.00	336.00
17715	161.06.100.2120.0260.611.00	15,144.00
17715	161.06.100.2120.0113.611.00	76,212.00
17715	161.06.100.2120.0261.611.00	336.00
17721	101.32.280.1900.0112.000.00	54,233.16
17721	115.32.456.1900.0112.132.51	20,058.84
17725	201.41.100.1440.0112.000.00	38,106.00
17725	201.49.100.1440.0112.000.00	38,106.00
17734	201.42.100.1570.0260.000.00	20,208.00
17734	201.42.100.1570.0112.000.00	73,871.00
17734	201.42.100.1570.0261.000.00	672.00
17745	101.31.100.1370.0260.000.00	15,144.00
17745	101.31.100.1370.0112.000.00	83,608.00
17745	101.31.100.1370.0261.000.00	336.00
17746	101.03.100.1250.0260.000.00	15,144.00
17746	115.03.456.1900.0112.132.51	28,347.00
17746	101.03.280.1900.0112.000.00	10,484.51
17746	101.03.100.1250.0112.000.00	38,831.50
17746	101.03.100.1250.0261.000.00	336.00
17751	101.04.100.1340.0260.000.00	11,244.00
17751	101.04.100.1340.0112.000.00	65,819.00
17755	101.07.100.2100.0260.000.00	11,358.00
17755	101.07.100.2100.0261.000.00	252.00
17757	201.41.100.1510.0260.000.00	8,604.00
17757	201.41.100.1510.0112.000.00	73,262.00
17762	101.07.280.2150.0113.000.00	34,407.50
17762	101.08.280.2150.0113.000.00	34,407.50
17762	101.07.280.2150.0261.000.00	168.00
17762	101.08.280.2150.0261.000.00	168.00
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	50,086.40
17769	212.61.910.3100.0114.000.00	14,800.00
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	281.00
17773	201.99.100.2600.0150.000.00	281.00
17780	161.32.100.2120.0260.611.00	8,604.00
17780	161.32.100.2120.0113.611.00	70,922.00
17780	161.32.100.2120.0261.611.00	336.00
17783	101.07.100.1340.0260.000.00	5,622.00
17783	101.08.100.1340.0260.000.00	5,622.00
17783	101.08.100.1340.0112.000.00	76,961.00

17783	101.07.100.1340.0261.000.00	168.00
17783	101.08.100.1340.0261.000.00	168.00
17784	201.41.100.1240.0260.000.00	15,144.00
17784	201.41.100.1240.0112.000.00	83,608.00
17784	201.41.100.1240.0261.000.00	336.00
17785	101.32.280.1900.0261.000.00	245.28
17785	115.32.456.1900.0261.132.51	90.72
17787	201.41.100.1270.0260.000.00	15,144.00
17787	201.41.100.1270.0112.000.00	70,079.00
17787	201.41.100.1270.0261.000.00	336.00
17791	101.31.100.1470.0112.000.00	70,079.00
17791	101.31.100.1470.0261.000.00	336.00
17792	201.41.390.1410.0112.000.00	79,769.00
17794	101.08.100.1670.0260.000.00	7,572.00
17794	101.08.100.2225.0260.000.00	7,572.00
17794	101.08.100.1670.0112.000.00	35,039.50
17794	101.08.100.2225.0113.000.00	35,039.50
17794	101.08.100.1670.0261.000.00	168.00
17794	101.08.100.2225.0261.000.00	168.00
17795	101.31.100.1270.0112.000.00	60,951.00
17796	101.99.360.1680.0260.000.00	15,144.00
17797	101.99.100.2212.0150.000.00	135.00
17797	201.99.100.2212.0150.000.00	135.00
17798	101.02.100.1670.0112.000.00	77,663.00
17798	101.02.100.1670.0260.000.00	11,244.00
17798	101.02.100.1670.0261.000.00	336.00
17799	101.03.100.2225.0113.000.00	74,948.00
17803	101.32.100.1470.0260.000.00	15,144.00
17803	101.32.100.1470.0112.000.00	76,961.00
17803	101.32.100.1470.0261.000.00	336.00
17803	101.99.100.1470.0150.000.00	270.00
17804	101.29.100.1670.0112.000.00	(82,110.00)
17804	101.29.100.1670.0112.000.00	82,110.00
17805	101.06.100.2600.0260.000.00	8,604.00
17805	101.06.100.2600.0114.000.00	48,484.80
17805	101.06.100.2600.0261.000.00	336.00
17806	101.01.100.1670.0112.000.00	82,110.00
17806	101.01.100.1670.0261.000.00	336.00
17808	101.61.100.2540.0119.000.00	11,614.36
17808	101.61.100.2540.0119.000.00	1,850.00
17808	201.61.100.2540.0119.000.00	11,614.36
17808	201.61.100.2540.0119.000.00	1,850.00
17808	212.61.910.3100.0119.000.00	23,228.71
17808	212.61.910.3100.0119.000.00	3,700.00
17808	112.61.910.3100.0119.000.00	7,400.00
17808	112.61.910.3100.0119.000.00	46,457.42
17809	201.41.100.1510.0260.000.00	8,604.00
17809	201.41.100.1510.0112.000.00	73,262.00
17809	201.41.100.1510.0261.000.00	336.00
17824	115.07.280.2160.0113.115.00	48,671.15
17824	115.01.280.2160.0113.115.00	32,447.43
17824	115.07.280.2160.0113.115.00	8,880.00
17824	115.01.280.2160.0113.115.00	5,920.00
17825	101.05.100.2600.0114.000.00	25,646.40
17825	101.04.100.2600.0114.000.00	25,646.40
17831	115.02.840.3300.0260.124.00	5,377.50

17850	101.02.100.2400.0115.000.00	45,396.00
17855	201.42.100.1240.0260.000.00	13,092.00
17855	201.42.100.1240.0112.000.00	64,181.00
17855	201.42.100.1240.0261.000.00	336.00
17864	201.42.100.1570.0260.000.00	8,604.00
17864	201.42.100.1570.0112.000.00	75,743.00
17864	201.42.100.1570.0261.000.00	336.00
17903	201.42.100.1440.0260.000.00	11,244.00
17903	201.42.100.1440.0112.000.00	70,079.00
17903	201.42.100.1440.0261.000.00	336.00
17904	201.42.260.1245.0260.000.00	7,572.00
17904	115.42.420.1245.0260.155.00	7,572.00
17904	201.99.260.1245.0112.000.00	35,250.00
17904	201.42.260.1245.0261.000.00	168.00
17904	115.42.420.1245.0261.155.00	168.00
17906	201.42.280.1900.0112.000.00	74,714.00
17914	101.31.100.1140.0260.000.00	15,144.00
17914	101.31.100.1140.0112.000.00	82,110.00
17914	101.31.100.1140.0261.000.00	336.00
17929	101.06.100.1670.0260.000.00	8,604.00
17929	101.06.100.1670.0112.000.00	82,110.00
17929	101.06.100.1670.0261.000.00	336.00
17955	101.05.100.1660.0260.000.00	11,244.00
17955	101.05.100.1660.0112.000.00	77,663.00
17955	101.05.100.1660.0261.000.00	336.00
17967	115.99.420.1245.0260.155.00	8,604.00
17967	115.99.420.1245.0112.155.00	67,130.00
17967	115.99.420.1245.0210.155.00	67,130.00
17967	115.99.420.1245.0261.155.00	336.00
17978	115.50.890.3300.0114.181.00	56,925.00
17978	115.50.890.3300.0114.181.00	14,800.00
18013	101.02.100.2225.0113.000.00	82,110.00
18019	101.07.280.1900.0260.000.00	16,425.00
18019	101.07.280.1900.0261.000.00	315.00
18027	101.05.100.1470.0260.000.00	11,244.00
18027	101.05.100.1470.0112.000.00	70,079.00
18027	101.05.100.1470.0261.000.00	336.00
18045	201.42.100.1240.0112.000.00	49,085.54
18046	101.07.100.1670.0260.000.00	15,144.00
18046	101.07.100.1670.0112.000.00	54,209.00
18046	101.07.100.1670.0261.000.00	336.00
18071	101.06.280.1900.0260.000.00	11,055.12
18071	115.06.456.1900.0260.132.51	4,088.88
18071	101.06.280.1900.0112.000.00	50,371.46
18071	115.06.456.1900.0112.132.51	18,630.54
18071	101.06.280.1900.0261.000.00	245.28
18071	115.06.456.1900.0261.132.51	90.72
18075	101.31.100.1670.0260.000.00	8,604.00
18075	101.31.100.1670.0112.000.00	74,714.00
18075	101.31.100.1670.0261.000.00	336.00
18084	201.42.390.1170.0260.000.00	11,244.00
18084	201.42.390.1170.0112.000.00	82,110.00
18084	201.42.390.1170.0261.000.00	336.00
18085	101.08.100.1670.0260.000.00	11,244.00
18085	101.08.100.1670.0112.000.00	80,659.00
18085	101.08.100.1670.0261.000.00	336.00

18090	101.32.280.2140.0260.000.00	10,119.60
18090	161.32.280.2140.0260.611.00	1,124.40
18090	101.32.280.2140.0113.000.00	75,247.20
18090	161.32.280.2140.0113.611.00	8,360.80
18090	101.32.280.2140.0261.000.00	302.40
18090	161.32.280.2140.0261.611.00	33.60
18091	101.31.100.1670.0112.000.00	78,318.00
18093	201.42.100.1270.0260.000.00	13,092.00
18093	201.42.100.2103.0112.000.00	13,632.47
18093	201.42.100.1270.0112.000.00	66,558.53
18093	201.42.100.1270.0261.000.00	336.00
18097	101.31.100.2600.0260.000.00	11,244.00
18097	101.31.100.2600.0114.000.00	49,400.00
18097	101.31.100.2600.0261.000.00	336.00
18099	201.42.100.1240.0260.000.00	13,092.00
18099	201.42.100.1240.0112.000.00	70,079.00
18099	201.42.100.1240.0261.000.00	336.00
18100	101.07.100.1470.0112.000.00	82,110.00
18103	201.41.280.1900.0260.000.00	14,751.84
18103	115.41.456.1900.0260.132.51	5,456.16
18103	201.41.280.1900.0112.000.00	52,832.29
18103	115.41.456.1900.0112.132.51	19,540.71
18103	201.41.280.1900.0261.000.00	490.56
18103	115.41.456.1900.0261.132.51	181.44
18106	201.42.100.2100.0260.000.00	15,144.00
18106	201.42.100.2100.0115.000.00	35,724.48
18106	201.42.100.2100.0261.000.00	336.00
18108	101.31.100.1670.0260.000.00	15,144.00
18108	101.31.100.1670.0112.000.00	82,110.00
18108	101.31.100.1670.0261.000.00	336.00
18109	101.06.100.1670.0260.000.00	8,604.00
18109	101.06.100.1670.0112.000.00	76,212.00
18109	101.06.100.1670.0261.000.00	336.00
18117	101.01.100.1470.0112.000.00	57,580.00
18137	201.42.100.1440.0260.000.00	20,208.00
18137	201.42.100.1440.0112.000.00	79,161.00
18137	201.42.100.1440.0261.000.00	672.00
18155	215.31.100.2120.0117.227.00	45,537.27
18155	215.31.100.2120.0117.227.00	14,800.00
18156	161.31.100.2120.0260.611.00	20,208.00
18156	161.31.100.2120.0113.611.00	78,739.00
18156	161.31.100.2120.0261.611.00	672.00
18162	101.32.100.2120.0117.000.00	14,800.00
18162	161.32.100.2120.0117.611.00	44,205.68
18164	101.31.100.1670.0260.000.00	15,144.00
18164	101.31.100.1670.0112.000.00	70,313.00
18165	101.07.100.1670.0112.000.00	67,317.00
18171	101.05.100.1670.0260.000.00	15,144.00
18171	101.05.100.1670.0112.000.00	57,580.00
18171	101.05.100.1670.0261.000.00	336.00
18178	212.61.910.3100.0114.000.00	14,800.00
18178	212.61.910.3100.0114.000.00	36,756.72
18187	261.42.100.2120.0113.611.00	69,424.00
18208	101.01.280.1900.0260.000.00	13,251.00
18208	110.01.100.2700.0260.000.00	946.50
18208	101.01.280.1900.0261.000.00	294.00

18208	110.01.100.2700.0261.000.00	21.00
18222	101.03.100.1670.0260.000.00	15,144.00
18222	101.03.100.1670.0112.000.00	72,373.00
18222	101.03.100.1670.0261.000.00	336.00
18230	212.61.910.3100.0260.000.00	7,027.50
18230	101.61.100.2540.0260.000.00	2,108.25
18230	201.61.100.2540.0260.000.00	2,108.25
18230	101.61.100.2540.0260.000.00	2,811.00
18230	201.61.100.2540.0260.000.00	2,811.00
18230	212.61.910.3100.0116.000.00	21,523.70
18230	101.61.100.2540.0115.000.00	6,013.92
18230	201.61.100.2540.0115.000.00	6,013.92
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	101.61.100.2540.0261.000.00	84.00
18230	201.61.100.2540.0261.000.00	84.00
18242	101.50.100.2340.0115.000.00	14,800.00
18242	201.50.100.2340.0115.000.00	14,800.00
18242	101.50.100.2340.0115.000.00	28,756.00
18242	201.50.100.2340.0115.000.00	28,756.00
18251	201.42.100.1240.0260.000.00	15,144.00
18251	201.42.100.1240.0112.000.00	73,262.00
18251	201.42.100.1240.0261.000.00	336.00
18288	101.32.100.1670.0112.000.00	79,161.00
18294	201.42.100.1340.0260.000.00	15,144.00
18294	201.42.100.1340.0112.000.00	66,194.00
18294	201.42.100.1340.0261.000.00	336.00
18303	201.41.260.1245.0260.000.00	1,720.80
18303	201.41.100.1270.0260.000.00	6,883.20
18303	201.99.260.1245.0112.000.00	11,600.20
18303	201.41.100.1270.0112.000.00	58,001.00
18303	201.41.260.1245.0261.000.00	67.20
18303	201.41.100.1270.0261.000.00	268.80
18321	115.01.456.1900.0112.132.51	15,244.55
18321	101.01.100.1250.0112.000.00	24,197.70
18321	101.01.280.1900.0112.000.00	41,216.75
18327	101.50.100.2330.0115.000.00	28,048.80
18327	201.50.100.2330.0115.000.00	28,048.80
18327	101.50.100.2330.0115.000.00	7,400.00
18327	201.50.100.2330.0115.000.00	7,400.00
18344	161.31.100.2120.0260.611.00	8,604.00
18344	161.31.100.2120.0113.611.00	64,181.00
18344	161.31.100.2120.0261.611.00	336.00
18348	115.02.494.2120.0260.197.00	3,028.80
18348	161.02.100.2120.0260.611.00	12,115.20
18348	115.02.494.2120.0113.197.00	14,942.80
18348	161.02.100.2120.0113.611.00	59,771.20
18348	115.02.494.2120.02XX.197.00	14,942.80
18348	115.02.494.2120.0261.197.00	67.20
18348	161.02.100.2120.0261.611.00	268.80
18351	101.06.100.1670.0260.000.00	15,144.00
18351	101.06.100.1670.0112.000.00	54,209.00
18351	101.06.100.1670.0261.000.00	336.00
18359	201.49.100.1570.0112.000.00	33,026.50
18359	201.41.100.1570.0112.000.00	11,030.85

18362	115.50.890.3300.0111.181.00	40,111.50
18362	101.50.100.2600.0111.000.00	46,796.75
18362	201.50.100.2600.0111.000.00	46,796.75
18383	101.32.100.2600.0114.000.00	53,809.60
18389	101.08.100.1470.0260.000.00	8,604.00
18389	101.08.100.1470.0112.000.00	61,231.00
18389	101.08.100.1470.0261.000.00	336.00
18393	101.50.280.2490.0260.000.00	7,572.00
18393	201.50.280.2490.0260.000.00	7,572.00
18393	101.50.280.2490.0115.000.00	25,161.60
18393	201.50.280.2490.0115.000.00	25,161.60
18393	101.50.280.2490.0261.000.00	168.00
18393	201.50.280.2490.0261.000.00	168.00
18397	101.03.100.1670.0260.000.00	15,144.00
18397	101.03.100.1670.0112.000.00	76,820.00
18397	101.03.100.1670.0261.000.00	336.00
18400	201.41.100.1510.0260.000.00	8,604.00
18400	201.41.100.1510.0112.000.00	66,474.00
18400	201.41.100.1510.0261.000.00	336.00
18401	201.41.100.1570.0260.000.00	15,144.00
18401	201.41.100.1570.0112.000.00	77,663.00
18401	201.41.100.1570.0261.000.00	336.00
18402	101.06.100.1670.0112.000.00	74,948.00
18403	261.42.100.2120.0260.611.00	15,144.00
18403	261.42.100.2120.0113.611.00	76,212.00
18403	261.42.100.2120.0261.611.00	336.00
18405	101.06.100.1670.0260.000.00	7,572.00
18405	101.06.100.1670.0260.000.00	7,572.00
18405	101.06.100.1670.0112.000.00	76,212.00
18405	101.06.100.1670.0261.000.00	168.00
18405	101.06.100.1670.0261.000.00	168.00
18410	101.03.100.1670.0112.000.00	57,580.00
18412	101.03.100.1670.0260.000.00	20,208.00
18412	101.03.100.1670.0112.000.00	74,948.00
18412	101.03.100.1670.0261.000.00	672.00
18418	101.08.100.1670.0112.000.00	57,580.00
18422	101.01.100.2400.0260.000.00	15,144.00
18422	101.01.100.2400.0115.000.00	46,728.00
18422	101.01.100.2400.0261.000.00	336.00
18427	101.08.100.2400.0260.000.00	4,216.50
18427	101.08.100.2400.0260.000.00	4,216.50
18427	110.08.100.2700.0260.000.00	1,405.50
18427	101.08.100.2400.0115.000.00	17,185.50
18427	101.08.100.2400.0115.000.00	11,139.36
18427	101.08.100.2400.0261.000.00	126.00
18427	101.08.100.2400.0261.000.00	126.00
18427	110.08.100.2700.0261.000.00	42.00
18432	161.03.100.2120.0260.611.00	11,244.00
18432	161.03.100.2120.0113.611.00	74,948.00
18432	161.03.100.2120.0261.611.00	336.00
18442	101.05.280.1900.0112.000.00	35,328.64
18442	115.05.456.1900.0112.132.51	13,066.76
18447	201.42.100.1440.0260.000.00	8,604.00
18447	201.42.100.1440.0112.000.00	54,209.00
18447	201.42.100.1440.0261.000.00	336.00
18448	201.42.390.1410.0112.000.00	58,797.00

18453	115.07.494.1250.0112.197.00	80,659.00
18453	115.07.494.1250.0261.197.00	336.00
18454	212.31.910.3100.0260.000.00	13,092.00
18454	212.31.910.3100.0116.000.00	35,195.52
18454	212.31.910.3100.0261.000.00	336.00
18456	101.31.100.2100.0117.000.00	9,305.80
18457	101.03.100.1670.0260.000.00	15,144.00
18457	101.03.100.1670.0112.000.00	54,209.00
18457	101.03.100.1670.0261.000.00	336.00
18459	101.31.100.1670.0112.000.00	71,483.00
18463	101.31.280.1900.0260.000.00	13,251.00
18463	101.31.280.1900.0261.000.00	294.00
18469	101.01.280.1900.0260.000.00	8,784.38
18469	110.01.100.2700.0260.000.00	351.38
18469	101.01.280.1900.0261.000.00	262.50
18469	110.01.100.2700.0261.000.00	10.50
18472	212.32.910.3100.0260.000.00	5,377.50
18472	212.61.910.3100.0260.000.00	3,226.50
18472	212.32.910.3100.0116.000.00	20,442.40
18472	212.61.910.3100.0116.000.00	12,265.44
18472	212.32.910.3100.0261.000.00	210.00
18472	212.61.910.3100.0261.000.00	126.00
18473	101.02.100.2600.0150.000.00	281.00
18473	201.99.100.2600.0150.000.00	281.00
18476	201.42.100.1340.0260.000.00	11,244.00
18476	201.42.100.1340.0112.000.00	72,373.00
18476	201.42.100.1340.0261.000.00	336.00
18500	101.07.100.1670.0260.000.00	8,604.00
18500	101.07.100.1670.0112.000.00	59,453.00
18504	101.99.280.1900.0260.000.00	15,144.00
18504	101.99.280.1900.0112.000.00	72,373.00
18504	101.99.280.1900.0261.000.00	336.00
18517	212.42.910.3100.0116.000.00	32,733.60
18563	101.01.100.1670.0260.000.00	8,604.00
18563	101.01.100.1670.0112.000.00	51,260.00
18563	101.01.100.1670.0261.000.00	336.00
18564	101.08.100.1670.0260.000.00	8,604.00
18564	101.08.100.1670.0112.000.00	51,260.00
18564	101.08.100.1670.0261.000.00	336.00
18587	101.32.100.1670.0260.000.00	8,604.00
18587	101.32.100.1670.0112.000.00	64,602.00
18587	101.32.100.1670.0261.000.00	336.00
18600	101.08.280.1900.0261.000.00	294.00
18612	101.07.100.1670.0260.000.00	11,244.00
18612	101.07.100.1670.0112.000.00	54,209.00
18612	101.07.100.1670.0261.000.00	336.00
18615	101.32.100.1140.0260.000.00	8,604.00
18615	101.32.100.1140.0112.000.00	77,663.00
18615	101.32.100.1140.0261.000.00	336.00
18657	101.05.100.1670.0260.000.00	8,604.00
18657	101.05.100.1670.0112.000.00	56,082.00
18657	101.05.100.1670.0261.000.00	336.00
18669	201.42.100.1140.0260.000.00	8,604.00
18669	201.42.100.1140.0112.000.00	68,534.00
18669	201.42.100.1140.0261.000.00	336.00
18710	101.04.100.2400.0260.000.00	1,893.00

18710	101.04.100.2100.0260.000.00	9,938.25
18710	110.04.100.2700.0260.000.00	1,893.00
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	101.05.100.2212.0112.000.00	7,400.00
18724	217.50.610.1860.0112.000.00	7,400.00
18724	217.50.610.1860.0112.000.00	44,029.44
18724	101.05.100.2212.0112.000.00	44,029.44
18725	101.01.100.1670.0260.000.00	13,092.00
18725	101.01.100.1670.0112.000.00	70,922.00
18725	101.01.100.1670.0261.000.00	336.00
18726	101.08.100.1470.0112.000.00	41,401.20
18726	201.42.100.1470.0112.000.00	27,600.80
18726	201.42.100.2103.0112.000.00	22,770.66
18728	201.41.100.1240.0112.000.00	73,262.00
18729	101.06.280.2150.0260.000.00	8,995.20
18729	101.03.280.2150.0260.000.00	2,248.80
18729	101.06.280.2150.0113.000.00	59,096.80
18729	101.06.280.2150.0113.000.00	14,774.20
18729	101.06.280.2150.0261.000.00	268.80
18729	101.03.280.2150.0261.000.00	67.20
18730	201.41.100.1270.0260.000.00	3,028.80
18730	201.41.100.1270.0260.000.00	12,115.20
18730	201.41.100.1270.0112.000.00	67,551.00
18730	201.41.100.1270.0261.000.00	67.20
18730	201.41.100.1270.0261.000.00	268.80
18731	201.41.390.1649.0260.000.00	5,162.40
18731	201.41.100.1510.0260.000.00	3,441.60
18731	201.41.390.1649.0112.000.00	65,703.63
18731	201.41.100.1510.0112.000.00	13,457.37
18731	201.41.390.1649.0261.000.00	201.60
18731	201.41.100.1510.0261.000.00	134.40
18732	101.03.100.1670.0112.000.00	73,450.00
18733	201.42.100.1240.0260.000.00	8,604.00
18733	201.42.100.1240.0112.000.00	79,161.00
18733	201.42.100.1240.0261.000.00	336.00
18735	161.06.100.2120.0260.613.00	8,604.00
18735	115.03.456.1900.0112.132.51	(19,439.46)
18735	101.03.280.1900.0112.000.00	(52,558.54)
18735	115.03.456.1900.0112.132.51	19,439.46
18735	101.03.280.1900.0112.000.00	52,558.54
18735	161.06.100.2120.0113.613.00	71,998.00
18735	161.06.100.2120.0261.613.00	336.00
18738	201.41.100.2225.0113.000.00	77,241.00
18741	161.01.100.2400.0111.611.00	13,090.10
18741	101.01.100.2400.0111.000.00	117,810.90
18744	101.31.100.1470.0260.000.00	1,720.80
18744	201.42.100.1470.0260.000.00	6,883.20
18744	201.42.100.2103.0112.000.00	9,215.53
18744	201.42.100.1470.0112.000.00	44,993.47
18744	101.31.100.1470.0261.000.00	67.20
18744	201.42.100.1470.0261.000.00	268.80
18746	101.08.280.1900.0260.000.00	11,055.12
18746	115.08.456.1900.0260.132.51	4,088.88
18746	201.41.280.1900.0112.000.00	65,866.00

18746	101.08.280.1900.0112.000.00	(48,218.69)
18746	115.08.456.1900.0112.132.51	(17,834.31)
18746	101.08.280.1900.0112.000.00	48,218.69
18746	115.08.456.1900.0112.132.51	17,834.31
18746	201.41.280.1100.0112.000.00	48,218.69
18746	115.41.456.1100.0112.132.51	17,834.31
18746	101.08.280.1900.0261.000.00	245.28
18746	115.08.456.1900.0261.132.51	90.72
18748	101.02.100.2130.0260.000.00	1,893.00
18748	101.01.100.2130.0260.000.00	6,625.50
18748	101.02.100.2130.0113.000.00	6,583.38
18748	101.01.100.2130.0113.000.00	23,041.81
18748	101.02.100.2130.0261.000.00	42.00
18748	101.01.100.2130.0261.000.00	147.00
18756	101.04.100.1470.0260.000.00	11,244.00
18756	101.04.100.1470.0112.000.00	73,450.00
18756	101.04.100.1470.0261.000.00	336.00
18757	201.41.100.1440.0260.000.00	15,144.00
18757	201.41.100.1440.0112.000.00	79,161.00
18757	201.41.100.1440.0261.000.00	336.00
18762	101.05.280.1900.0260.000.00	12,777.75
18762	110.05.100.2700.0260.000.00	1,419.75
18762	101.05.280.1900.0261.000.00	283.50
18762	110.05.100.2700.0261.000.00	31.50
18765	101.07.100.1670.0260.000.00	13,092.00
18765	101.07.100.1670.0112.000.00	67,551.00
18765	101.07.100.1670.0261.000.00	336.00
18766	201.41.100.2100.0260.000.00	13,092.00
18766	201.41.100.2100.0115.000.00	35,036.32
18766	201.41.100.2100.0261.000.00	336.00
18770	101.05.280.2140.0260.000.00	3,097.44
18770	161.05.280.2140.0260.611.00	344.16
18770	101.04.280.2140.0260.000.00	4,646.16
18770	161.04.280.2140.0260.611.00	516.24
18770	101.04.280.2140.0113.000.00	34,758.72
18770	161.04.280.2140.0113.611.00	3,862.08
18770	101.05.280.2140.0261.000.00	120.96
18770	161.05.280.2140.0261.611.00	13.44
18770	101.04.280.2140.0261.000.00	181.44
18770	161.04.280.2140.0261.611.00	20.16
18780	101.31.280.1900.0260.000.00	6,280.92
18780	115.31.456.1900.0260.132.51	2,323.08
18780	101.31.280.1900.0112.000.00	48,526.02
18780	115.31.456.1900.0112.132.51	17,947.98
18780	101.31.280.1900.0261.000.00	245.28
18780	115.31.456.1900.0261.132.51	90.72
18789	161.04.100.2120.0260.611.00	8,604.00
18789	161.04.100.2120.0113.611.00	71,764.00
18789	161.04.100.2120.0261.611.00	336.00
18802	101.05.100.1670.0112.000.00	51,260.00
18802	101.05.100.1670.0260.000.00	8,604.00
18802	101.05.100.1670.0261.000.00	336.00
18810	101.31.280.1900.0260.000.00	11,055.12
18810	115.31.456.1900.0260.132.51	4,088.88
18810	101.31.280.1900.0112.000.00	42,511.55
18810	115.31.456.1900.0112.132.51	15,723.45

18810	101.31.280.1900.0261.000.00	245.28
18810	115.31.456.1900.0261.132.51	90.72
18826	212.42.910.3100.0116.000.00	26,981.76
18832	101.31.280.1900.0260.000.00	7,528.50
18832	101.31.280.1900.0261.000.00	294.00
18844	201.41.280.1900.0260.000.00	11,055.12
18844	115.41.456.1900.0260.132.51	4,088.88
18844	201.41.280.1900.0112.000.00	48,082.18
18844	115.41.456.1900.0112.132.51	17,783.82
18844	201.41.280.1900.0261.000.00	245.28
18844	115.41.456.1900.0261.132.51	90.72
18852	201.49.100.1510.0260.000.00	2,839.32
18852	201.41.100.1510.0260.000.00	3,613.68
18852	201.49.100.1510.0112.000.00	22,291.83
18852	201.41.100.1510.0112.000.00	28,371.42
18852	201.49.100.1510.0261.000.00	110.88
18852	201.41.100.1510.0261.000.00	141.12
18877	261.41.100.2120.0113.611.00	66,474.00
18878	101.02.100.1670.0112.000.00	71,764.00
18878	101.02.100.1670.0260.000.00	15,144.00
18878	101.02.100.1670.0261.000.00	336.00
18922	101.06.280.1900.0260.000.00	7,259.63
18922	101.06.280.1900.0261.000.00	294.00
18922	101.06.280.1900.0261.000.00	283.50
18960	101.32.100.1670.0260.000.00	8,604.00
18960	101.32.100.1670.0112.000.00	63,947.00
18960	101.32.100.1670.0261.000.00	336.00
18966	201.41.100.1240.0260.000.00	8,604.00
18966	201.41.100.1240.0112.000.00	56,082.00
18966	201.41.100.1240.0261.000.00	336.00
18978	110.50.100.2700.0119.000.00	30,289.90
18978	210.50.100.2700.0119.000.00	30,289.90
18978	110.50.100.2700.0119.000.00	7,400.00
18978	210.50.100.2700.0119.000.00	7,400.00
18981	201.41.100.2400.0115.000.00	38,934.00
18984	201.42.100.1570.0260.000.00	8,604.00
18984	201.42.100.1570.0112.000.00	68,815.00
18992	201.42.280.2140.0260.000.00	18,187.20
18992	261.42.280.2140.0260.611.00	2,020.80
18992	201.42.280.2140.0113.000.00	68,590.80
18992	261.42.280.2140.0113.611.00	7,621.20
18992	201.42.280.2140.0261.000.00	604.80
18992	261.42.280.2140.0261.611.00	67.20
18992	201.42.280.2140.0150.000.00	2,000.00
18996	201.42.100.1510.0260.000.00	8,604.00
18996	201.42.100.1510.0112.000.00	77,663.00
18996	201.42.100.1510.0261.000.00	336.00
18999	161.02.100.2400.0111.611.00	13,557.60
18999	101.02.100.2400.0111.000.00	122,018.40
19001	101.07.100.1250.0260.000.00	7,572.00
19001	101.07.100.2225.0260.000.00	7,572.00
19001	101.07.100.1250.0112.000.00	35,999.00
19001	101.01.000.1670.0112.910.00	35,999.00
19001	101.07.100.2225.0113.000.00	35,999.00
19001	101.07.100.1250.0261.000.00	168.00
19001	101.07.100.2225.0261.000.00	168.00

19003	201.42.100.1510.0112.000.00	77,663.00
19004	161.99.100.2135.0119.611.00	39,390.28
19004	261.99.100.2135.0119.611.00	39,390.28
19004	161.99.100.2135.0119.611.00	7,400.00
19004	261.99.100.2135.0119.611.00	7,400.00
19007	101.02.100.1670.0112.000.00	73,262.00
19008	101.06.100.1670.0112.000.00	57,580.00
19009	201.42.100.1440.0260.000.00	8,604.00
19009	201.42.100.1440.0112.000.00	74,714.00
19009	201.42.100.1440.0261.000.00	336.00
19011	101.06.100.1670.0260.000.00	13,092.00
19011	101.06.100.1670.0112.000.00	67,130.00
19011	101.06.100.1670.0261.000.00	336.00
19018	201.42.100.1510.0112.000.00	76,212.00
19019	101.32.100.1470.0260.000.00	6,883.20
19019	101.32.100.1470.0112.000.00	48,760.80
19020	212.61.910.3100.0260.000.00	17,520.00
19020	212.61.910.3100.0116.000.00	33,420.64
19020	212.61.910.3100.0261.000.00	672.00
19033	101.06.280.1900.0260.000.00	12,304.50
19033	110.06.100.2700.0260.000.00	946.50
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	3,935.40
19035	101.05.100.2130.0260.000.00	1,124.40
19035	101.03.100.2130.0260.000.00	6,324.75
19035	101.05.100.2130.0113.000.00	20,627.10
19035	101.03.100.2130.0261.000.00	117.60
19035	101.05.100.2130.0261.000.00	33.60
19035	101.03.100.2130.0261.000.00	189.00
19036	101.06.100.2130.0260.000.00	8,198.68
19044	215.42.329.2100.0117.248.41	7,400.00
19044	215.41.329.2100.0117.248.41	7,400.00
19044	215.41.329.2100.0117.248.41	23,202.96
19044	215.42.329.2100.0117.248.41	23,202.96
19045	212.32.910.3100.0116.000.00	33,811.84
19057	201.41.100.2400.0260.000.00	8,604.00
19057	201.41.100.2400.0115.000.00	50,502.40
19068	101.31.100.1670.0260.000.00	11,244.00
19068	101.31.100.1670.0112.000.00	57,580.00
19068	101.31.100.1670.0261.000.00	336.00
19090	201.42.100.2225.0260.000.00	8,604.00
19090	201.42.100.2225.0113.000.00	67,551.00
19090	201.42.100.2225.0261.000.00	336.00
19102	212.61.910.3100.0116.000.00	16,874.88
19102	212.01.910.3100.0116.000.00	16,192.00
19105	101.02.100.1670.0260.000.00	8,604.00
19105	101.02.100.1670.0112.000.00	49,762.00
19105	101.02.100.1670.0261.000.00	336.00
19106	115.50.890.3300.0114.181.00	14,800.00
19106	115.50.890.3300.0114.181.00	49,774.40
19118	101.02.100.1670.0260.000.00	8,604.00
19118	101.02.100.1670.0112.000.00	58,235.00
19118	101.02.100.1670.0261.000.00	336.00
19128	201.41.100.1570.0260.000.00	15,144.00
19128	201.41.100.1570.0112.000.00	71,764.00

19128	201.41.100.1570.0261.000.00	336.00
19171	101.06.100.1670.0260.000.00	17,520.00
19171	101.06.100.1670.0112.000.00	62,683.00
19171	101.06.100.1670.0261.000.00	672.00
19174	201.42.100.2600.0260.000.00	20,208.00
19174	201.42.100.2600.0114.000.00	54,558.40
19174	201.42.100.2600.0261.000.00	672.00
19192	201.42.280.1900.0260.000.00	8,604.00
19192	201.42.280.1900.0112.000.00	63,525.00
19192	201.42.280.1900.0261.000.00	336.00
19199	101.03.100.2100.0260.000.00	1,434.03
19199	101.03.280.1900.0260.000.00	5,556.81
19199	110.03.100.2700.0260.000.00	537.75
19199	101.03.100.2100.0261.000.00	56.00
19199	101.03.280.1900.0261.000.00	217.00
19199	110.03.100.2700.0261.000.00	21.00
19224	101.05.100.1670.0260.000.00	8,604.00
19224	101.05.100.1670.0112.000.00	61,231.00
19225	101.07.100.1670.0260.000.00	11,244.00
19225	101.07.100.1670.0112.000.00	51,260.00
19225	101.07.100.1670.0261.000.00	336.00
19258	161.06.100.2120.0260.613.00	2,925.36
19258	161.07.100.2120.0260.613.00	2,839.32
19258	161.08.100.2120.0260.613.00	2,839.32
19258	161.06.100.2120.0113.613.00	22,744.64
19258	161.07.100.2120.0113.613.00	22,075.68
19258	161.08.100.2120.0113.613.00	22,075.68
19258	161.06.100.2120.0261.613.00	114.24
19258	161.07.100.2120.0261.613.00	110.88
19258	161.08.100.2120.0261.613.00	110.88
19262	101.06.100.1340.0260.000.00	8,604.00
19262	101.06.100.1340.0112.000.00	54,209.00
19262	101.06.100.1340.0261.000.00	336.00
19283	261.41.100.2400.0111.611.00	16,175.60
19283	201.49.100.2400.0111.000.00	16,175.60
19283	201.41.100.2400.0111.000.00	129,404.80
19285	201.41.390.1170.0260.000.00	3,441.60
19285	201.41.100.1570.0260.000.00	1,720.80
19285	201.42.390.1170.0260.000.00	3,441.60
19285	201.41.390.1170.0112.000.00	35,156.50
19285	201.42.390.1170.0112.000.00	35,156.50
19285	201.41.390.1170.0261.000.00	134.40
19285	201.41.100.1570.0261.000.00	67.20
19285	201.42.390.1170.0261.000.00	134.40
19287	201.42.100.1440.0112.000.00	63,255.96
19290	201.41.720.3500.0111.000.00	68,722.50
19290	201.42.720.3500.0111.000.00	68,722.50
19291	201.49.100.2400.0111.000.00	13,838.00
19291	201.41.100.2400.0111.000.00	124,542.00
19293	115.42.420.1870.0260.155.00	11,244.00
19293	115.42.420.1870.0112.155.00	76,212.00
19293	115.42.420.1870.0210.155.00	76,212.00
19293	115.42.420.1870.0261.155.00	336.00
19294	201.42.100.1440.0260.000.00	15,144.00
19294	201.42.100.1440.0112.000.00	68,628.00
19295	101.05.100.1340.0260.000.00	11,244.00

19295	101.05.100.1340.0112.000.00	76,212.00
19295	101.05.100.1340.0261.000.00	336.00
19296	101.07.100.1670.0260.000.00	13,092.00
19296	101.07.100.1670.0112.000.00	65,819.00
19296	101.07.100.1670.0261.000.00	336.00
19297	201.42.390.1410.0260.000.00	15,144.00
19297	201.42.390.1410.0112.000.00	54,209.00
19297	201.42.390.1410.0261.000.00	336.00
19301	101.32.100.1670.0260.000.00	13,092.00
19301	101.32.100.1670.0112.000.00	76,212.00
19301	101.32.100.1670.0261.000.00	336.00
19302	101.04.280.2150.0113.000.00	76,212.00
19303	101.08.100.1670.0112.000.00	62,683.00
19308	101.31.100.1670.0260.000.00	15,144.00
19308	101.31.100.1670.0112.000.00	70,500.00
19308	101.31.100.1670.0261.000.00	336.00
19312	101.99.100.2130.0260.000.00	2,839.50
19312	101.32.100.2130.0260.000.00	8,518.50
19312	101.32.100.2130.0113.000.00	39,500.25
19323	101.06.100.1670.0260.000.00	13,092.00
19323	101.06.100.1670.0112.000.00	54,209.00
19323	101.06.100.1670.0261.000.00	336.00
19326	101.04.280.1900.0260.000.00	7,259.63
19326	101.04.280.1900.0261.000.00	283.50
19327	101.02.100.1670.0112.000.00	54,209.00
19331	101.07.100.1670.0112.000.00	71,764.00
19332	101.01.280.1900.0260.000.00	10,411.50
19332	101.01.280.1900.0261.000.00	231.00
19349	101.99.100.2600.0119.000.00	14,800.00
19349	101.99.100.2600.0119.000.00	67,102.78
19357	101.08.100.1670.0112.000.00	64,181.00
19394	201.42.100.1470.0117.000.00	2,621.78
19394	201.41.100.1470.0117.000.00	7,282.72
19394	101.31.100.1470.0117.000.00	11,652.35
19394	101.32.100.1470.0117.000.00	23,304.70
19399	101.32.100.1670.0112.000.00	59,733.00
19439	161.07.100.2120.0260.613.00	8,604.00
19439	161.07.100.2120.0113.613.00	54,209.00
19471	201.41.390.1370.0112.000.00	51,260.00
19474	201.42.100.1510.0260.000.00	8,604.00
19474	201.42.100.1510.0112.000.00	71,764.00
19474	201.42.100.1510.0261.000.00	336.00
19477	201.41.100.1570.0260.000.00	6,883.20
19477	201.42.100.1570.0260.000.00	1,720.80
19477	201.41.100.1570.0112.000.00	51,260.00
19477	201.41.100.1570.0261.000.00	268.80
19477	201.42.100.1570.0261.000.00	67.20
19484	101.07.100.1670.0112.000.00	52,711.00
19484	101.07.100.1670.0261.000.00	336.00
19486	201.42.100.1340.0260.000.00	8,604.00
19486	201.42.100.1340.0112.000.00	58,423.00
19515	101.06.280.1900.0260.000.00	8,208.12
19515	115.06.456.1900.0260.132.51	3,035.88
19515	101.06.280.1900.0112.000.00	53,139.62
19515	115.06.456.1900.0112.132.51	19,654.38
19515	101.06.280.1900.0261.000.00	245.28

19515	115.06.456.1900.0261.132.51	90.72
19522	101.50.100.2580.0115.000.00	43,587.84
19522	201.50.100.2580.0115.000.00	43,587.84
19522	101.50.100.2580.0115.000.00	7,400.00
19522	201.50.100.2580.0115.000.00	7,400.00
19525	101.31.100.2600.0260.000.00	8,604.00
19525	201.42.100.2600.0260.000.00	8,604.00
19525	101.31.100.2600.0114.000.00	49,400.00
19525	101.31.100.2600.0261.000.00	336.00
19525	201.42.100.2600.0261.000.00	336.00
19539	101.04.280.1900.0260.000.00	7,528.50
19544	201.42.100.1340.0260.000.00	15,144.00
19544	201.42.100.1340.0112.000.00	74,714.00
19544	201.42.100.1340.0261.000.00	336.00
19550	201.42.280.1900.0112.000.00	75,743.00
19551	201.49.100.2400.0111.000.00	13,557.60
19551	201.41.100.2400.0111.000.00	122,018.40
19554	201.41.100.2103.0112.000.00	10,982.34
19554	201.49.100.1340.0112.000.00	10,982.34
19554	201.41.100.1340.0112.000.00	42,637.32
19555	201.41.100.1270.0260.000.00	15,144.00
19555	201.41.100.1270.0112.000.00	69,002.00
19555	201.41.100.1270.0261.000.00	336.00
19556	201.42.100.1570.0260.000.00	15,144.00
19556	201.42.100.1570.0112.000.00	65,632.00
19556	201.42.100.1570.0261.000.00	336.00
19563	201.42.100.1240.0260.000.00	8,604.00
19563	201.42.100.1240.0112.000.00	69,002.00
19563	201.42.100.1240.0261.000.00	336.00
19564	201.41.280.1900.0260.000.00	11,055.12
19564	115.41.456.1900.0260.132.51	4,088.88
19564	201.41.280.1900.0112.000.00	44,698.63
19564	115.41.456.1900.0112.132.51	16,532.37
19564	201.41.280.1900.0261.000.00	245.28
19564	115.41.456.1900.0261.132.51	90.72
19570	161.03.100.2400.0111.611.00	13,183.50
19570	101.03.100.2400.0111.000.00	118,651.50
19570	101.03.100.2400.0150.000.00	100.00
19573	201.49.100.1100.0112.000.00	37,357.00
19573	201.49.100.1510.0112.000.00	24,655.62
19573	201.41.100.1510.0112.000.00	12,701.38
19575	101.05.100.2600.0260.000.00	8,604.00
19575	101.05.100.2600.0114.000.00	45,801.60
19575	101.05.100.2600.0261.000.00	336.00
19577	161.07.100.2400.0111.611.00	13,370.50
19577	101.07.100.2400.0111.000.00	120,334.50
19578	161.03.280.2140.0113.611.00	3,735.70
19578	101.03.280.2140.0113.000.00	33,621.30
19579	201.49.100.1240.0260.000.00	2,882.34
19579	201.41.100.1240.0260.000.00	2,882.34
19579	201.41.100.1570.0260.000.00	2,839.32
19579	201.49.100.1240.0112.000.00	23,115.67
19579	201.41.100.1240.0112.000.00	23,115.67
19579	201.41.100.1570.0112.000.00	22,770.66
19579	201.49.100.1240.0261.000.00	112.56
19579	201.41.100.1240.0261.000.00	112.56

19579	201.41.100.1570.0261.000.00	110.88
19583	101.32.100.1670.0112.000.00	70,922.00
19585	201.42.100.2600.0260.000.00	8,604.00
19585	201.42.100.2600.0114.000.00	51,292.80
19585	201.42.100.2600.0261.000.00	336.00
19589	101.06.100.1470.0260.000.00	6,546.00
19589	101.32.100.1470.0260.000.00	6,546.00
19589	101.06.100.1470.0112.000.00	36,935.50
19589	101.32.100.1470.0112.000.00	36,935.50
19589	101.06.100.1470.0261.000.00	168.00
19589	101.32.100.1470.0261.000.00	168.00
19590	101.01.100.1670.0112.000.00	71,764.00
19590	101.01.100.1670.0261.000.00	336.00
19610	201.42.100.2600.0260.000.00	8,604.00
19610	201.42.100.2600.0260.000.00	8,604.00
19610	201.42.100.2600.0114.000.00	49,400.00
19610	201.42.100.2600.0261.000.00	336.00
19610	201.42.100.2600.0261.000.00	336.00
19628	101.05.100.1670.0260.000.00	15,144.00
19628	101.05.100.1670.0112.000.00	72,794.00
19628	101.05.100.1670.0261.000.00	336.00
19654	201.42.280.1900.0112.000.00	62,589.00
19662	212.31.910.3100.0116.000.00	17,342.28
19666	101.03.100.1670.0260.000.00	8,604.00
19666	101.03.100.1670.0112.000.00	51,260.00
19666	101.03.100.1670.0261.000.00	336.00
19709	201.41.100.2600.0260.000.00	8,604.00
19709	201.41.100.2600.0114.000.00	55,910.40
19709	201.41.100.2600.0261.000.00	336.00
19732	101.50.100.2600.0260.000.00	7,572.00
19732	201.50.100.2600.0260.000.00	7,572.00
19732	101.50.100.2600.0114.000.00	24,700.00
19732	201.50.100.2600.0114.000.00	24,700.00
19749	101.32.100.2600.0260.000.00	8,604.00
19775	212.42.910.3100.0260.000.00	8,604.00
19775	212.42.910.3100.0116.000.00	35,290.64
19775	212.42.910.3100.0261.000.00	336.00
19785	201.41.100.2600.0260.000.00	8,604.00
19785	201.41.100.2600.0114.000.00	57,012.80
19850	201.41.100.1570.0112.000.00	33,340.54
19850	201.49.100.1570.0112.000.00	16,421.46
19895	101.32.100.2600.0260.000.00	8,604.00
19895	101.32.100.2600.0114.000.00	51,292.80
19895	101.32.100.2600.0261.000.00	336.00
19902	101.31.100.1340.0260.000.00	3,441.60
19902	101.32.100.1340.0260.000.00	1,720.80
19902	101.99.280.1900.0260.000.00	3,441.60
19902	101.31.100.1340.0112.000.00	26,926.80
19902	101.32.100.1340.0112.000.00	13,463.40
19902	101.99.280.1900.0112.000.00	26,926.80
19902	101.31.100.1340.0261.000.00	134.40
19902	101.32.100.1340.0261.000.00	67.20
19902	101.99.280.1900.0261.000.00	134.40
19919	101.08.100.1670.0260.000.00	11,244.00
19919	101.08.100.1670.0112.000.00	61,606.00
19919	101.08.100.1670.0261.000.00	336.00

19928	212.41.910.3100.0116.000.00	29,840.53
19939	101.03.100.2600.0260.000.00	8,604.00
19939	101.03.100.2600.0114.000.00	51,292.80
19940	201.41.100.2600.0260.000.00	11,244.00
19940	201.41.100.2600.0114.000.00	57,012.80
19940	201.41.100.2600.0261.000.00	336.00
19941	212.41.910.3100.0116.000.00	28,305.18
19942	201.49.100.1440.0260.000.00	2,839.32
19942	201.41.100.1440.0260.000.00	5,764.68
19942	201.49.100.1440.0112.000.00	22,214.61
19942	201.41.100.1440.0112.000.00	45,102.39
19942	201.49.100.1440.0261.000.00	336.00
19942	201.41.100.1440.0261.000.00	336.00
19945	101.05.100.2225.0260.000.00	15,144.00
19945	101.05.100.2225.0113.000.00	65,632.00
19945	101.05.100.2225.0261.000.00	336.00
19946	201.41.100.1140.0112.000.00	73,262.00
19948	101.32.100.1670.0260.000.00	8,604.00
19948	101.32.100.1670.0112.000.00	73,262.00
19948	101.32.100.1670.0261.000.00	336.00
19949	201.42.100.1240.0260.000.00	9,086.40
19949	201.42.100.1240.0112.000.00	40,530.60
19949	201.42.100.1240.0261.000.00	201.60
19953	261.41.100.2120.0260.611.00	8,604.00
19953	261.41.100.2120.0113.611.00	73,262.00
19953	261.41.100.2120.0261.611.00	336.00
19957	201.41.280.2150.0113.000.00	36,631.00
19957	101.03.280.2150.0113.000.00	29,304.80
19958	101.32.280.1900.0260.000.00	11,055.12
19958	115.32.456.1900.0260.132.51	4,088.88
19958	101.32.280.1900.0112.000.00	47,911.36
19958	115.32.456.1900.0112.132.51	17,720.64
19958	101.32.280.1900.0261.000.00	245.28
19958	115.32.456.1900.0261.132.51	90.72
19970	201.42.390.1410.0112.000.00	62,589.00
19973	101.32.100.1670.0260.000.00	8,604.00
19973	101.32.100.1670.0112.000.00	67,551.00
19973	101.32.100.1670.0261.000.00	336.00
19974	101.50.100.2212.0260.000.00	3,441.60
19974	201.50.100.2212.0260.000.00	3,441.60
19974	115.50.890.3300.0260.181.00	1,720.80
19974	101.50.100.2212.0112.000.00	26,252.80
19974	201.50.100.2212.0112.000.00	26,252.80
19974	115.50.890.3300.0112.181.00	13,126.40
19976	101.08.100.1670.0260.000.00	8,604.00
19976	101.08.100.1670.0112.000.00	51,260.00
19976	101.08.100.1670.0261.000.00	336.00
19981	101.31.100.2130.0260.000.00	9,135.75
19981	101.31.100.2130.0261.000.00	273.00
19988	101.02.100.2600.0114.000.00	54,558.40
19989	115.06.280.2160.0113.115.00	26,464.57
19989	115.06.280.2160.0113.115.00	5,920.00
19995	212.03.910.3100.0116.000.00	9,108.00
20003	101.08.100.2100.0260.000.00	8,518.50
20003	101.08.100.2100.0261.000.00	189.00
20007	101.01.100.2400.0260.000.00	946.50

20007	101.01.280.1900.0260.000.00	12,777.75
20007	110.01.100.2700.0260.000.00	473.25
20007	101.01.100.2400.0261.000.00	21.00
20007	101.01.280.1900.0261.000.00	283.50
20007	110.01.100.2700.0261.000.00	10.50
20013	201.42.100.1570.0260.000.00	8,604.00
20013	201.42.100.1570.0112.000.00	13,763.00
20013	201.42.100.1570.0112.000.00	55,052.00
20017	201.42.100.2600.0260.000.00	4,302.00
20017	101.31.100.2600.0260.000.00	4,302.00
20017	201.42.100.2600.0114.000.00	25,168.00
20017	201.42.100.2600.0261.000.00	168.00
20017	101.31.100.2600.0261.000.00	168.00
20021	201.42.100.1140.0260.000.00	8,604.00
20021	201.42.100.1140.0112.000.00	61,138.00
20033	115.50.430.2212.0260.153.00	15,144.00
20033	115.50.430.2212.0112.153.00	73,262.00
20033	115.50.430.2212.0261.153.00	336.00
20043	101.50.316.2330.0115.000.00	28,772.17
20043	201.50.316.2330.0115.000.00	28,772.17
20043	101.50.316.2330.0115.000.00	7,400.00
20043	201.50.316.2330.0115.000.00	7,400.00
20045	101.07.100.1670.0260.000.00	8,604.00
20045	101.07.100.1670.0112.000.00	48,311.00
20045	101.07.100.1670.0261.000.00	336.00
20065	115.50.890.3300.0114.000.00	14,800.00
20065	115.50.890.3300.0114.000.00	41,891.20
20069	101.32.100.1670.0112.000.00	57,580.00
20096	261.42.100.2120.0117.611.00	41,356.70
20096	261.42.100.2120.0117.611.00	14,800.00
20141	113.99.280.1900.0260.000.00	8,604.00
20141	113.99.280.1900.0112.000.00	48,311.00
20141	113.99.280.1900.0261.000.00	336.00
20143	101.31.280.1900.0261.000.00	210.00
20149	101.31.100.2120.0260.000.00	12,304.50
20149	101.31.100.2120.0115.000.00	31,792.80
20155	201.42.100.2600.0260.000.00	8,604.00
20155	201.42.100.2600.0114.000.00	49,400.00
20155	201.42.100.2600.0261.000.00	336.00
20162	101.07.280.2140.0260.000.00	13,629.60
20162	161.07.280.2140.0260.611.00	1,514.40
20162	101.07.280.2140.0113.000.00	67,242.60
20162	161.07.280.2140.0113.611.00	7,471.40
20162	101.07.280.2140.0261.000.00	302.40
20162	161.07.280.2140.0261.611.00	33.60
20169	212.31.910.3100.0260.000.00	9,819.00
20169	212.07.910.3100.0260.000.00	3,273.00
20169	212.31.910.3100.0116.000.00	24,906.24
20169	212.07.910.3100.0116.000.00	8,302.08
20169	212.31.910.3100.0261.000.00	252.00
20169	212.07.910.3100.0261.000.00	84.00
20179	101.07.100.1670.0112.000.00	57,346.00
20208	201.41.100.1140.0260.000.00	7,889.87
20208	201.49.100.1140.0260.000.00	714.13
20208	201.41.100.1140.0112.000.00	45,631.75
20208	201.49.100.1140.0112.000.00	4,130.25

20208	201.41.100.1140.0261.000.00	308.11
20208	201.49.100.1140.0261.000.00	27.89
20236	101.07.100.2600.0260.000.00	8,604.00
20236	101.07.100.2600.0114.000.00	56,430.40
20238	212.42.910.3100.0116.000.00	32,384.00
20242	201.42.100.2120.0260.000.00	8,604.00
20242	201.42.100.2120.0115.000.00	45,884.80
20242	201.42.100.2120.0261.000.00	336.00
20273	215.50.271.2510.0119.225.50	14,800.00
20273	215.50.271.2510.0119.225.50	87,949.13
20275	161.31.100.2400.0111.611.00	63,113.00
20275	101.31.100.2400.0111.000.00	63,113.00
20276	101.08.100.2600.0260.000.00	13,092.00
20276	101.08.100.2600.0114.000.00	47,569.60
20276	101.08.100.2600.0261.000.00	336.00
20280	201.41.280.1900.0112.000.00	52,387.72
20280	115.41.456.1900.0112.132.51	19,376.28
20280	201.41.280.1900.0261.000.00	218.40
20280	115.41.456.1900.0261.132.51	117.60
20281	201.42.100.1510.0260.000.00	8,604.00
20281	201.42.100.1510.0112.000.00	67,036.00
20281	201.42.100.1510.0261.000.00	336.00
20283	161.08.100.2120.0261.611.00	336.00
20284	101.31.280.2150.0260.000.00	5,162.40
20284	201.42.280.2150.0260.000.00	3,441.60
20284	101.31.280.2150.0113.000.00	39,519.60
20284	201.42.280.2150.0113.000.00	26,346.40
20284	101.31.280.2150.0261.000.00	201.60
20284	201.42.280.2150.0261.000.00	134.40
20285	201.41.100.1510.0260.000.00	8,604.00
20285	201.41.100.1510.0112.000.00	65,866.00
20285	201.41.100.1510.0261.000.00	336.00
20288	201.41.390.1410.0112.000.00	49,762.00
20289	101.32.100.1670.0260.000.00	15,144.00
20289	101.32.100.1670.0112.000.00	62,683.00
20289	101.32.100.1670.0261.000.00	336.00
20290	101.08.280.1900.0112.000.00	53,481.26
20290	115.08.456.1900.0112.132.51	19,780.74
20291	201.41.390.1410.0112.000.00	57,580.00
20293	115.07.494.2120.0260.197.00	7,572.00
20293	161.07.100.2120.0260.611.00	7,572.00
20293	115.07.494.2120.0113.197.00	32,699.00
20293	161.07.100.2120.0113.611.00	32,699.00
20293	115.07.494.2120.0210.197.00	32,699.00
20293	115.07.494.2120.0261.197.00	168.00
20293	161.07.100.2120.0261.611.00	168.00
20295	101.07.100.1670.0260.000.00	13,092.00
20295	101.07.100.1670.0112.000.00	62,683.00
20295	101.07.100.1670.0261.000.00	336.00
20296	201.41.100.1510.0260.000.00	3,441.60
20296	201.42.100.1510.0260.000.00	5,162.40
20296	201.41.100.1510.0112.000.00	69,845.00
20296	201.41.100.1510.0261.000.00	134.40
20296	201.42.100.1510.0261.000.00	201.60
20297	101.31.100.1670.0260.000.00	11,244.00
20297	101.31.100.1670.0112.000.00	66,053.00

20298	101.31.100.1670.0260.000.00	15,144.00
20298	101.31.100.1670.0112.000.00	65,164.00
20298	101.31.100.1670.0261.000.00	336.00
20299	201.42.100.2130.0260.000.00	13,251.00
20299	201.42.100.2130.0113.000.00	46,083.63
20299	201.42.100.2130.0261.000.00	294.00
20300	201.42.100.1240.0260.000.00	8,604.00
20300	201.42.100.1240.0112.000.00	71,764.00
20300	201.42.100.1240.0261.000.00	336.00
20301	212.61.910.3100.0119.000.00	14,800.00
20301	212.61.910.3100.0119.000.00	56,198.40
20302	101.07.100.1340.0260.000.00	15,144.00
20302	101.07.100.1340.0112.000.00	76,961.00
20302	101.07.100.1340.0261.000.00	336.00
20306	113.99.280.1900.0260.000.00	15,144.00
20306	113.99.280.1900.0112.000.00	67,130.00
20306	113.99.280.1900.0261.000.00	336.00
20308	101.06.100.2400.0115.000.00	21,778.02
20310	201.41.280.1900.0260.000.00	7,528.50
20311	115.04.456.1900.0260.132.51	2,323.08
20311	101.04.280.1900.0260.000.00	6,280.92
20311	115.04.456.1900.0112.132.51	13,435.74
20311	101.04.280.1900.0112.000.00	36,326.26
20311	115.04.456.1900.0261.132.51	90.72
20311	101.04.280.1900.0261.000.00	245.28
20317	201.41.280.1900.0260.000.00	8,604.00
20317	201.41.280.1900.0112.000.00	66,474.00
20317	201.41.280.1900.0261.000.00	336.00
20318	201.42.100.1440.0112.000.00	63,947.00
20319	201.41.100.1270.0260.000.00	3,028.80
20319	201.42.100.1270.0260.000.00	12,115.20
20319	201.42.100.1270.0112.000.00	70,922.00
20319	201.41.100.1270.0261.000.00	67.20
20319	201.42.100.1270.0261.000.00	268.80
20321	113.99.280.1900.0260.000.00	8,604.00
20321	113.99.280.1900.0112.000.00	68,815.00
20321	113.99.280.1900.0261.000.00	336.00
20322	201.42.100.1240.0260.000.00	8,604.00
20322	201.42.100.1240.0112.000.00	69,985.00
20322	201.42.100.1240.0261.000.00	336.00
20326	101.07.100.1670.0260.000.00	8,604.00
20326	101.07.100.1670.0112.000.00	62,683.00
20326	101.07.100.1670.0261.000.00	336.00
20329	101.31.100.1270.0260.000.00	15,144.00
20329	101.31.100.1270.0112.000.00	66,053.00
20329	101.31.100.1270.0261.000.00	336.00
20331	201.42.100.1510.0112.000.00	57,580.00
20331	201.42.100.1510.0261.000.00	336.00
20341	101.06.100.1670.0260.000.00	8,604.00
20341	101.06.100.1670.0112.000.00	24,155.50
20341	101.06.100.1670.0261.000.00	336.00
20342	201.41.100.2120.0260.000.00	8,604.00
20342	201.41.100.2120.0115.000.00	41,579.20
20342	201.41.100.2120.0261.000.00	336.00
20347	101.03.100.2100.0261.000.00	133.00
20347	101.03.280.1900.0261.000.00	119.00

20347	201.42.280.1900.0261.000.00	294.00
20350	101.31.100.2600.0260.000.00	8,604.00
20350	201.41.100.2600.0260.000.00	8,604.00
20352	212.61.910.3100.0116.000.00	34,841.84
20354	101.50.100.2580.0260.000.00	4,302.00
20354	201.50.100.2580.0260.000.00	4,302.00
20354	201.50.100.2580.0115.000.00	25,251.20
20354	101.50.100.2580.0115.000.00	25,251.20
20354	101.50.100.2580.0261.000.00	168.00
20354	201.50.100.2580.0261.000.00	168.00
20360	101.08.280.1900.0260.000.00	11,455.50
20360	101.08.280.1900.0261.000.00	294.00
20369	101.01.100.2100.0260.000.00	6,990.75
20369	110.01.100.2700.0260.000.00	537.75
20369	101.01.100.2100.0261.000.00	273.00
20369	110.01.100.2700.0261.000.00	21.00
20383	101.32.100.2600.0114.000.00	28,315.56
20386	101.02.280.1900.0260.000.00	7,528.50
20396	115.99.494.1245.0210.197.00	229.21
20396	115.99.494.1245.0210.197.00	115.20
20396	115.99.420.1245.0210.155.00	9,954.88
20396	115.99.420.1245.0210.155.00	2,960.00
20396	115.99.432.1245.0117.190.00	18,228.48
20396	115.99.494.1245.0117.197.00	6,076.16
20396	115.99.420.1245.0117.155.00	6,076.16
20396	115.99.432.1245.0117.190.00	8,880.00
20396	115.99.494.1245.0117.197.00	2,960.00
20396	115.99.420.1245.0117.155.00	2,960.00
20406	101.32.100.2120.0260.000.00	8,433.00
20406	101.32.100.2120.0260.000.00	11,244.00
20406	101.32.100.2120.0115.000.00	30,542.40
20406	101.32.100.2120.0261.000.00	252.00
20406	101.32.100.2120.0261.000.00	336.00
20408	201.42.100.1240.0260.000.00	11,782.80
20408	201.42.100.1240.0112.000.00	9,662.20
20408	201.42.100.1240.0261.000.00	302.40
20412	101.06.100.1670.0112.000.00	48,311.00
20415	212.06.910.3100.0116.000.00	26,192.40
20419	101.04.280.1900.0260.000.00	7,528.50
20419	110.04.100.2700.0260.000.00	268.88
20449	201.42.280.1900.0260.000.00	8,604.00
20449	201.42.280.1900.0112.000.00	60,576.00
20449	201.42.280.1900.0261.000.00	336.00
20452	212.31.910.3100.0260.000.00	6,453.00
20452	212.31.910.3100.0116.000.00	23,813.28
20460	201.41.100.2100.0115.000.00	32,358.48
20461	101.31.100.2225.0260.000.00	4,302.00
20461	101.32.100.2225.0260.000.00	4,302.00
20461	101.31.100.2225.0113.000.00	28,392.00
20461	101.32.100.2225.0113.000.00	28,392.00
20461	101.31.100.2225.0261.000.00	168.00
20461	101.32.100.2225.0261.000.00	168.00
20464	101.08.280.1900.0260.000.00	13,251.00
20464	101.08.280.1900.0261.000.00	294.00
20472	101.03.100.2600.0114.000.00	24,700.00
20473	101.03.100.2600.0114.000.00	27,695.20

20485	101.99.280.1900.0117.000.00	3,885.00
20485	101.99.280.1900.0117.000.00	28,916.33
20502	201.41.100.1570.0260.000.00	8,604.00
20502	201.41.100.1570.0112.000.00	48,311.00
20502	201.41.100.1570.0261.000.00	336.00
20524	101.07.100.1670.0112.000.00	48,311.00
20527	178.50.920.3235.0119.000.00	14,800.00
20527	178.50.920.3235.0119.000.00	57,241.60
20529	101.99.100.2600.0260.000.00	4,302.00
20529	201.99.100.2600.0260.000.00	4,302.00
20529	201.42.100.2600.0260.000.00	8,604.00
20529	101.99.100.2600.0261.000.00	168.00
20529	201.99.100.2600.0261.000.00	168.00
20529	201.42.100.2600.0261.000.00	336.00
20536	201.41.100.2600.0260.000.00	8,604.00
20536	201.41.100.2600.0114.000.00	47,569.60
20538	201.42.100.2600.0260.000.00	8,604.00
20538	201.42.100.2600.0260.000.00	8,604.00
20538	201.42.100.2600.0114.000.00	45,801.60
20538	201.42.100.2600.0261.000.00	336.00
20538	201.42.100.2600.0261.000.00	336.00
20550	101.50.100.2340.0115.000.00	23,379.20
20550	201.50.100.2340.0115.000.00	23,379.20
20551	101.32.100.2600.0260.000.00	8,604.00
20551	101.31.100.2600.0260.000.00	8,604.00
20551	101.32.100.2600.0261.000.00	336.00
20551	101.31.100.2600.0261.000.00	336.00
20555	115.50.890.2510.0115.181.00	5,032.00
20555	101.50.100.2510.0115.000.00	4,884.00
20555	201.50.100.2510.0115.000.00	4,884.00
20555	101.50.100.2510.0115.000.00	16,885.44
20555	115.50.890.3300.0115.181.00	17,397.12
20555	201.50.100.2510.0115.000.00	16,885.44
20561	101.50.100.2580.0115.000.00	24,523.20
20561	201.50.100.2580.0115.000.00	24,523.20
20561	101.50.100.2580.0115.000.00	7,400.00
20561	201.50.100.2580.0115.000.00	7,400.00
20578	201.42.100.2400.0260.000.00	8,604.00
20578	201.42.100.2400.0115.000.00	45,696.00
20578	201.42.100.2400.0261.000.00	336.00
20582	101.08.100.2600.0114.000.00	23,337.60
20584	201.41.100.1440.0260.000.00	8,604.00
20584	201.41.100.1440.0112.000.00	64,602.00
20589	201.41.100.2600.0114.000.00	59,800.00
20590	101.31.100.2600.0114.000.00	60,361.60
20591	201.41.280.1900.0112.000.00	36,027.55
20591	115.41.456.1900.0112.132.51	19,399.45
20592	101.31.100.1670.0260.000.00	8,604.00
20592	101.31.100.1670.0112.000.00	62,683.00
20592	101.31.100.1670.0261.000.00	336.00
20593	101.03.100.1670.0260.000.00	11,244.00
20593	101.03.100.1670.0261.000.00	336.00
20594	101.06.100.1670.0260.000.00	8,604.00
20594	101.06.100.1670.0112.000.00	54,209.00
20594	101.06.100.1670.0261.000.00	336.00
20595	101.32.100.1270.0260.000.00	8,604.00

20595	101.32.100.1270.0112.000.00	60,155.00
20595	101.32.100.1270.0261.000.00	336.00
20596	201.41.100.1440.0260.000.00	8,604.00
20596	201.41.100.1440.0112.000.00	49,271.88
20596	201.41.390.1170.0112.000.00	12,956.04
20596	201.41.100.1440.0261.000.00	336.00
20597	101.06.280.2140.0260.000.00	7,743.60
20597	161.06.280.2140.0260.611.00	860.40
20597	101.06.280.2140.0113.000.00	65,935.80
20597	161.06.280.2140.0113.611.00	7,326.20
20597	101.06.280.2140.0261.000.00	302.40
20597	161.06.280.2140.0261.611.00	33.60
20599	115.04.456.1900.0260.132.51	2,323.08
20599	101.04.280.1900.0260.000.00	6,280.92
20599	115.04.456.1900.0112.132.51	18,061.92
20599	101.04.280.1900.0112.000.00	48,834.08
20599	115.04.456.1900.0261.132.51	90.72
20599	101.04.280.1900.0261.000.00	245.28
20600	201.41.100.1440.0260.000.00	3,441.60
20600	201.42.100.1440.0260.000.00	5,162.40
20600	201.42.100.1440.0112.000.00	54,209.00
20600	201.41.100.1440.0261.000.00	134.40
20600	201.42.100.1440.0261.000.00	201.60
20601	101.08.280.2140.0260.000.00	11,782.80
20601	161.08.280.2140.0260.611.00	1,309.20
20601	101.08.280.2140.0113.000.00	57,931.20
20601	161.08.280.2140.0113.611.00	6,436.80
20601	101.08.280.2140.0261.000.00	302.40
20601	161.08.280.2140.0261.611.00	33.60
20603	101.32.280.1900.0112.000.00	49,312.23
20603	115.32.456.1900.0112.132.51	18,238.77
20604	115.99.420.1245.0112.155.00	63,666.00
20604	115.99.420.1245.0261.155.00	336.00
20606	101.50.100.2330.0115.000.00	24,284.00
20606	201.50.100.2330.0115.000.00	24,284.00
20606	101.50.100.2330.0261.000.00	168.00
20606	201.50.100.2330.0261.000.00	168.00
20610	201.42.100.1270.0112.000.00	73,262.00
20614	101.07.280.1900.0261.000.00	273.00
20614	110.07.100.2700.0261.000.00	21.00
20618	101.03.100.2100.0260.000.00	2,151.00
20618	101.03.280.1900.0260.000.00	4,839.75
20618	110.03.100.2700.0260.000.00	537.75
20618	101.03.100.2100.0261.000.00	84.00
20618	101.03.280.1900.0261.000.00	189.00
20618	110.03.100.2700.0261.000.00	21.00
20620	212.08.910.3100.0116.000.00	24,177.60
20622	101.04.100.1670.0112.000.00	62,683.00
20623	201.42.100.1270.0260.000.00	8,604.00
20623	201.42.100.2103.0112.000.00	8,212.87
20623	201.42.100.1270.0112.000.00	40,098.13
20625	101.06.280.1900.0112.000.00	49,312.23
20625	115.06.456.1900.0112.132.51	18,238.77
20626	101.32.280.1900.0260.000.00	6,280.92
20626	115.32.456.1900.0260.132.51	2,323.08
20626	101.32.280.1900.0112.000.00	39,572.57

20626	115.32.456.1900.0112.132.51	14,636.43
20626	101.32.280.1900.0261.000.00	245.28
20626	115.32.456.1900.0261.132.51	90.72
20627	101.05.100.2100.0260.000.00	12,304.50
20627	110.05.100.2700.0260.000.00	1,893.00
20627	101.05.100.2100.0261.000.00	273.00
20627	110.05.100.2700.0261.000.00	42.00
20631	212.42.910.3100.0260.000.00	7,528.50
20631	212.42.910.3100.0116.000.00	27,782.16
20632	201.41.720.3500.0119.000.00	67,792.50
20632	201.41.720.3500.0119.000.00	14,800.00
20633	101.04.100.2130.0260.000.00	9,838.50
20633	101.04.100.2130.0261.000.00	294.00
20634	212.03.910.3100.0260.000.00	9,465.00
20634	212.03.910.3100.0116.000.00	18,712.80
20634	212.03.910.3100.0261.000.00	210.00
20635	212.07.910.3100.0116.000.00	23,276.00
20636	101.32.100.2600.0260.000.00	8,604.00
20636	101.32.100.2600.0114.000.00	46,675.20
20637	201.41.280.1900.0112.000.00	61,231.00
20639	101.02.280.1900.0260.000.00	7,528.50
20643	101.01.100.2400.0260.000.00	2,839.50
20643	101.01.100.2100.0260.000.00	9,465.00
20643	110.01.100.2700.0260.000.00	946.50
20644	101.31.100.1270.0260.000.00	8,604.00
20644	101.31.100.1270.0112.000.00	56,784.00
20644	101.31.100.1270.0261.000.00	336.00
20651	101.04.100.1250.0260.000.00	13,092.00
20651	101.04.100.1250.0112.000.00	26,355.50
20651	101.04.100.1250.0261.000.00	336.00
20659	101.32.280.1900.0117.000.00	14,800.00
20659	101.32.280.1900.0117.000.00	53,720.80
20666	212.07.910.3100.0116.000.00	11,841.93
20667	212.08.910.3100.0116.000.00	11,712.51
20668	201.42.280.1900.0260.000.00	7,528.50
20668	201.42.280.1900.0261.000.00	294.00
20669	212.04.910.3100.0116.000.00	24,401.06
20680	201.41.100.2600.0114.000.00	44,948.80
20686	212.06.910.3100.0116.000.00	6,187.43
20710	110.07.100.2700.0260.000.00	268.88
20744	101.50.100.1470.0115.000.00	7,678.02
20744	201.50.100.1470.0115.000.00	7,678.02
20745	101.03.100.2130.0113.000.00	18,977.63
20745	101.05.100.2130.0113.000.00	15,182.10
20747	212.41.910.3100.0116.000.00	4,256.17
20756	201.41.100.2400.0115.000.00	27,376.80
20757	101.31.100.2600.0114.000.00	34,351.20
20760	201.41.100.2600.0114.000.00	22,900.80
20768	115.08.280.2160.0113.115.00	5,920.00
20768	115.08.280.2160.0113.115.00	25,702.78
20780	101.07.100.2600.0114.000.00	50,336.00
20783	201.42.100.2600.0114.000.00	40,453.92
20793	201.42.100.2600.0114.000.00	22,474.40
20863	101.50.100.2510.0115.000.00	26,426.40
20863	201.50.100.2510.0115.000.00	26,426.40
20863	101.50.100.2510.0115.000.00	7,400.00

20863	201.50.100.2510.0115.000.00	7,400.00
20870	201.42.100.2600.0114.000.00	35,959.04
20871	101.31.100.2600.0114.000.00	34,351.20
20897	101.99.100.2600.0114.000.00	24,700.00
20897	201.99.100.2600.0114.000.00	28,776.80
20898	101.32.100.2600.0114.000.00	46,675.20
20909	161.99.100.2120.0117.611.00	43,354.08
20909	101.99.100.2120.0117.000.00	14,800.00
20958	201.42.720.3500.0119.000.00	65,500.00
20958	201.42.720.3500.0119.000.00	14,800.00
STRUCTURAL IMBALANCE	101.99.100.1670.0112.000.00	(3,577,483.93)
STRUCTURAL IMBALANCE	201.99.100.1670.0112.000.00	(178,712.14)
2024 CAPITAL PROJECTS LIST	161.99.100.2600.0725.612.59	3,043,625.00
2024 CAPITAL PROJECTS LIST	261.99.100.2600.0725.612.59	1,999,875.00
BUDGET ADJUSTMENT ELEMENTARY SAFETY LEVY AMOUNT	161.99.100.2120.0113.611.00	(57.61)
BUDGET ADJUSTMENT HS SAFETY LEVY AMOUNT	261.99.100.2120.0113.611.00	(217,226.84)
BUDGET ADJUSTMENT ELEMENTARY PERMISSIVE/STATE LEVY	161.99.100.2120.0113.613.00	(204,592.75)
FUTURE CAPITAL PROJECTS	161.99.100.2600.0725.612.59	2,561,461.07
BUDGET ADJUSTMENT HS PERMISSIVE/STATE LEVY	261.99.100.2120.0113.613.00	159,284.85
UNEMPLOYMENT	115.99.456.1900.0240.132.51	1,716.36
FICA	115.99.456.1900.0210.132.51	69,106.20
FICA	115.99.456.1000.0210.132.51	69,106.20
TRS	115.99.456.1900.0220.132.51	81,933.75
BOZEMAN EARLY READS - SCHOOL YEAR COSTS	101.05.100.1660.0112.000.00	140,000.00
BOZEMAN EARLY READS - SCHOOL YEAR COSTS	115.05.420.1660.0117.000.00	79,254.78
BELLA - JUMP START - SUMMER COSTS	282.99.100.1670.0112.499.00	45,000.00
JUMP START - SUMMER COSTS	282.99.100.1670.0112.499.00	155,000.00
CIVIL ENGINEER REVIEW OF BUS BARN	110.99.100.2700.0330.000.00	20,000.00
CIVIL ENGINEER REVIEW OF BUS BARN	210.99.100.2700.0330.000.00	20,000.00
TO BALANCE EGRANTS BUDGET	115.99.420.1000.0112.155.00	
BUILDING/DEPT BUDGET	101.99.100.1670.0260.000.00	435,215.44
BUILDING/DEPT BUDGET	201.99.100.1100.0260.000.00	141,537.50
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	1,500.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	1,500.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	1,500.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	1,500.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	1,500.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	1,500.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	5,250.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	5,250.00
TRANSITION TO TEACHING TEACHER	217.99.610.1860.0112.000.00	5,250.00
PRE-K PARA	115.04.494.1900.0210.197.00	5,843.60
PRE-K PARA	115.07.494.1900.0210.197.00	53,601.41
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
POSTAGE FOR PNP LETTERS	115.99.420.2300.0532.155.00	2,500.00
BUILDING/DEPT BUDGET	101.99.100.1670.0261.000.00	28,789.62
BUILDING/DEPT BUDGET	201.99.100.1100.0261.000.00	11,777.60
SES TUTORS	115.99.420.1670.0210.155.00	662.40
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
BUILDING/DEPT BUDGET	217.50.610.1860.0610.000.55	5,000.00
ADDL LIBRARY PARAS	101.05.100.2225.0117.000.00	7,076.32

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
AUDIT	101.99.100.2315.0330.000.00	30,850.00
AUDIT	201.99.100.2315.0330.000.00	30,850.00
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
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	115.99.456.1900.0810.132.51	1,100.00
BUILDING/DEPT BUDGET	101.99.280.1900.0117.000.51	54,000.00
BUILDING/DEPT BUDGET	201.49.999.6200.0920.000.49	16,536.00
BUILDING/DEPT BUDGET	201.41.999.6200.0920.000.41	251,220.00
BUILDING/DEPT BUDGET	101.01.999.6200.0920.000.01	34,688.00
BUILDING/DEPT BUDGET	282.02.100.1510.0680.402.02	750.00
BUILDING/DEPT BUDGET	282.02.100.1670.0120.402.02	500.00
BUILDING/DEPT BUDGET	282.02.100.1670.0122.402.02	1,000.00
BUILDING/DEPT BUDGET	282.02.100.1670.0532.402.02	100.00
BUILDING/DEPT BUDGET	282.02.100.1670.0550.402.02	4,000.00
BUILDING/DEPT BUDGET	282.02.100.1670.0610.402.02	7,750.00
BUILDING/DEPT BUDGET	282.02.100.1670.0682.402.02	1,369.00
BUILDING/DEPT BUDGET	282.02.100.2400.0135.402.02	150.00
BUILDING/DEPT BUDGET	282.02.100.2400.0330.402.02	475.00
BUILDING/DEPT BUDGET	282.02.100.2400.0610.402.02	6,338.00
BUILDING/DEPT BUDGET	282.02.100.2400.0810.402.02	1,120.00
BUILDING/DEPT BUDGET	101.02.999.6200.0920.000.02	23,552.00
BUILDING/DEPT BUDGET	101.03.999.6200.0920.000.03	42,624.00
BUILDING/DEPT BUDGET	101.04.999.6200.0920.000.04	30,720.00
BUILDING/DEPT BUDGET	101.05.999.6200.0920.000.05	68,096.00
MT ADVANCED OPPORTUNITY ACT - COORDINATOR SALARY	129.99.377.1000.0112.000.00	15,989.87
MT ADVANCED OPPORTUNITY ACT - COORDINATOR SALARY	229.99.377.1000.0112.000.00	58,159.68
MT ADVANCED OPPORTUNITY ACT - OUT OF POCKET COSTS	129.99.377.1000.0330.000.00	47,969.62
MT ADVANCED OPPORTUNITY ACT - OUT OF POCKET COSTS	229.99.377.1000.0330.000.00	174,479.03
BUILDING/DEPT BUDGET	129.99.100.1000.0112.000.00	3,923.51
BUILDING/DEPT BUDGET	229.99.100.1000.0112.000.00	23,714.29
BUILDING/DEPT BUDGET	282.06.100.1140.0610.406.06	600.00
BUILDING/DEPT BUDGET	282.06.100.1140.0660.406.06	200.00
BUILDING/DEPT BUDGET	282.06.100.1240.0610.406.06	100.00
BUILDING/DEPT BUDGET	282.06.100.1240.0640.406.06	400.00
BUILDING/DEPT BUDGET	282.06.100.1240.0680.406.06	300.00
BUILDING/DEPT BUDGET	282.06.100.1241.0610.406.06	400.00
BUILDING/DEPT BUDGET	282.06.100.1241.0640.406.06	3,500.00
BUILDING/DEPT BUDGET	282.06.100.1241.0680.406.06	2,500.00

BUILDING/DEPT BUDGET	282.06.100.1340.0660.406.06	500.00
BUILDING/DEPT BUDGET	282.06.100.1440.0610.406.06	500.00
BUILDING/DEPT BUDGET	282.06.100.1440.0660.406.06	100.00
BUILDING/DEPT BUDGET	282.06.100.1470.0640.406.06	50.00
BUILDING/DEPT BUDGET	282.06.100.1470.0660.406.06	500.00
BUILDING/DEPT BUDGET	282.06.100.1510.0640.406.06	950.00
BUILDING/DEPT BUDGET	282.06.100.1670.0117.406.06	3,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0122.406.06	4,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0250.406.06	300.00
BUILDING/DEPT BUDGET	282.06.100.1670.0260.406.06	1,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0261.406.06	50.00
BUILDING/DEPT BUDGET	282.06.100.1670.0271.406.06	12.00
BUILDING/DEPT BUDGET	282.06.100.1670.0516.406.06	6,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0550.406.06	3,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0582.406.06	2,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0610.406.06	10,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0640.406.06	250.00
BUILDING/DEPT BUDGET	282.06.100.1670.0650.406.06	2,500.00
BUILDING/DEPT BUDGET	282.06.100.1670.0660.406.06	1,500.00
BUILDING/DEPT BUDGET	282.06.100.1670.0680.406.06	2,000.00
BUILDING/DEPT BUDGET	282.06.100.1670.0682.406.06	500.00
BUILDING/DEPT BUDGET	282.06.100.2225.0610.406.06	200.00
BUILDING/DEPT BUDGET	282.06.100.2225.0640.406.06	2,500.00
BUILDING/DEPT BUDGET	282.06.100.2400.0330.406.06	2,000.00
BUILDING/DEPT BUDGET	282.06.100.2400.0531.406.06	720.00
BUILDING/DEPT BUDGET	282.06.100.2400.0532.406.06	50.00
BUILDING/DEPT BUDGET	282.06.100.2400.0550.406.06	1,000.00
BUILDING/DEPT BUDGET	282.06.100.2400.0582.406.06	10,000.00
BUILDING/DEPT BUDGET	282.06.100.2400.0610.406.06	700.00
BUILDING/DEPT BUDGET	282.06.100.2400.0640.406.06	50.00
BUILDING/DEPT BUDGET	282.06.100.2400.0660.406.06	350.00
BUILDING/DEPT BUDGET	282.06.100.2400.0680.406.06	700.00
BUILDING/DEPT BUDGET	282.06.100.2400.0682.406.06	100.00
BUILDING/DEPT BUDGET	282.06.100.2400.0810.406.06	1,000.00
BUILDING/DEPT BUDGET	282.06.100.2600.0610.406.06	118.00
BUILDING/DEPT BUDGET	282.06.260.1245.0330.406.06	500.00
BUILDING/DEPT BUDGET	282.06.280.1900.0660.406.06	500.00
BUILDING/DEPT BUDGET	101.06.999.6200.0920.000.06	67,200.00
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	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	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	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	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	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	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	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	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	101.31.100.2100.0250.000.00	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	101.31.710.3409.0250.000.00	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	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	101.32.100.2600.0250.000.00	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	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	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	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	23,703.00
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	110.01.100.2700.0250.000.00	57.50
BUILDING/DEPT BUDGET	110.02.100.2700.0250.000.00	230.00
BUILDING/DEPT BUDGET	110.03.100.2700.0250.000.00	46.00
BUILDING/DEPT BUDGET	110.04.100.2700.0250.000.00	34.50
BUILDING/DEPT BUDGET	110.05.100.2700.0250.000.00	149.50
BUILDING/DEPT BUDGET	110.06.100.2700.0250.000.00	80.50
BUILDING/DEPT BUDGET	110.07.100.2700.0250.000.00	57.50
BUILDING/DEPT BUDGET	110.08.100.2700.0250.000.00	34.50
BUILDING/DEPT BUDGET	110.31.100.2700.0250.000.00	23.00
BUILDING/DEPT BUDGET	110.32.100.2700.0250.000.00	23.00
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	110.99.100.2700.0250.000.00	11.50
BUILDING/DEPT BUDGET	115.42.100.1100.0250.136.00	2.52
BUILDING/DEPT BUDGET	115.42.280.2160.0250.115.00	124.68
BUILDING/DEPT BUDGET	115.42.420.1870.0250.155.00	4.64
BUILDING/DEPT BUDGET	115.42.432.1245.0250.190.00	32.27
BUILDING/DEPT BUDGET	201.42.100.1140.0250.000.00	1,424.67
BUILDING/DEPT BUDGET	201.42.100.1240.0250.000.00	4,513.15
BUILDING/DEPT BUDGET	201.42.100.1270.0250.000.00	1,570.96
BUILDING/DEPT BUDGET	201.42.100.1340.0250.000.00	2,353.78
BUILDING/DEPT BUDGET	201.42.100.1440.0250.000.00	3,744.28

BUILDING/DEPT BUDGET	201.42.100.1470.0250.000.00	751.92
BUILDING/DEPT BUDGET	201.42.100.1510.0250.000.00	3,050.47
BUILDING/DEPT BUDGET	201.42.100.1570.0250.000.00	3,485.51
BUILDING/DEPT BUDGET	201.42.100.2100.0250.000.00	485.01
BUILDING/DEPT BUDGET	201.42.100.2110.0250.000.00	407.09
BUILDING/DEPT BUDGET	201.42.100.2120.0250.000.00	1,681.32
BUILDING/DEPT BUDGET	201.42.100.2130.0250.000.00	122.79
BUILDING/DEPT BUDGET	201.42.100.2225.0250.000.00	738.11
BUILDING/DEPT BUDGET	201.42.100.2400.0250.000.00	3,022.02
BUILDING/DEPT BUDGET	201.42.100.2600.0250.000.00	23,753.45
BUILDING/DEPT BUDGET	201.42.180.1672.0250.000.00	6.80
BUILDING/DEPT BUDGET	201.42.260.1245.0250.000.00	57.37
BUILDING/DEPT BUDGET	201.42.280.1900.0250.000.00	3,032.70
BUILDING/DEPT BUDGET	201.42.280.1913.0250.000.00	13.97
BUILDING/DEPT BUDGET	201.42.280.2140.0250.000.00	424.31
BUILDING/DEPT BUDGET	201.42.280.2150.0250.000.00	196.35
BUILDING/DEPT BUDGET	201.42.360.1680.0250.000.00	20.16
BUILDING/DEPT BUDGET	201.42.390.1170.0250.000.00	609.06
BUILDING/DEPT BUDGET	201.42.390.1370.0250.000.00	552.94
BUILDING/DEPT BUDGET	201.42.390.1410.0250.000.00	1,298.43
BUILDING/DEPT BUDGET	201.42.390.1640.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.42.390.1649.0250.000.00	658.50
BUILDING/DEPT BUDGET	201.42.710.3400.0250.000.00	69.97
BUILDING/DEPT BUDGET	201.42.710.3401.0250.000.00	16.52
BUILDING/DEPT BUDGET	201.42.710.3402.0250.000.00	72.42
BUILDING/DEPT BUDGET	201.42.710.3403.0250.000.00	7.01
BUILDING/DEPT BUDGET	201.42.710.3409.0250.000.00	88.21
BUILDING/DEPT BUDGET	201.42.710.3410.0250.000.00	33.99
BUILDING/DEPT BUDGET	201.42.710.3411.0250.000.00	30.03
BUILDING/DEPT BUDGET	201.42.710.3412.0250.000.00	93.65
BUILDING/DEPT BUDGET	201.42.710.3413.0250.000.00	16.50
BUILDING/DEPT BUDGET	201.42.710.3414.0250.000.00	17.17
BUILDING/DEPT BUDGET	201.42.710.3419.0250.000.00	35.06
BUILDING/DEPT BUDGET	201.42.710.3420.0250.000.00	18.00
BUILDING/DEPT BUDGET	201.42.710.3424.0250.000.00	7.15
BUILDING/DEPT BUDGET	201.42.710.3427.0250.000.00	12.38
BUILDING/DEPT BUDGET	201.42.710.3429.0250.000.00	16.51
BUILDING/DEPT BUDGET	201.42.710.3435.0250.000.00	3.70
BUILDING/DEPT BUDGET	201.42.710.3441.0250.000.00	16.51
BUILDING/DEPT BUDGET	201.42.710.3453.0250.000.00	11.86
BUILDING/DEPT BUDGET	201.42.720.3500.0250.000.00	879.15
BUILDING/DEPT BUDGET	201.42.720.3501.0250.000.00	96.53
BUILDING/DEPT BUDGET	201.42.720.3502.0250.000.00	102.73
BUILDING/DEPT BUDGET	201.42.720.3503.0250.000.00	53.52
BUILDING/DEPT BUDGET	201.42.720.3504.0250.000.00	219.79
BUILDING/DEPT BUDGET	201.42.720.3505.0250.000.00	38.53
BUILDING/DEPT BUDGET	201.42.720.3506.0250.000.00	53.57
BUILDING/DEPT BUDGET	201.42.720.3507.0250.000.00	116.07
BUILDING/DEPT BUDGET	201.42.720.3508.0250.000.00	224.41
BUILDING/DEPT BUDGET	201.42.720.3509.0250.000.00	28.77
BUILDING/DEPT BUDGET	201.42.720.3510.0250.000.00	92.52
BUILDING/DEPT BUDGET	201.42.720.3512.0250.000.00	85.10
BUILDING/DEPT BUDGET	201.42.720.3515.0250.000.00	39.86
BUILDING/DEPT BUDGET	212.42.910.3100.0250.000.00	8,839.19
BUILDING/DEPT BUDGET	261.42.100.2120.0250.613.00	197.51
BUILDING/DEPT BUDGET	115.41.100.1100.0250.136.00	12.60

BUILDING/DEPT BUDGET	115.41.280.2160.0250.115.00	124.68
BUILDING/DEPT BUDGET	115.41.420.1870.0250.155.00	737.50
BUILDING/DEPT BUDGET	201.41.100.1100.0250.000.00	253.31
BUILDING/DEPT BUDGET	201.41.100.1140.0250.000.00	914.11
BUILDING/DEPT BUDGET	201.41.100.1240.0250.000.00	4,578.09
BUILDING/DEPT BUDGET	201.41.100.1270.0250.000.00	1,620.08
BUILDING/DEPT BUDGET	201.41.100.1340.0250.000.00	1,865.11
BUILDING/DEPT BUDGET	201.41.100.1440.0250.000.00	3,277.26
BUILDING/DEPT BUDGET	201.41.100.1470.0250.000.00	1,355.18
BUILDING/DEPT BUDGET	201.41.100.1510.0250.000.00	2,598.96
BUILDING/DEPT BUDGET	201.41.100.1570.0250.000.00	3,368.31
BUILDING/DEPT BUDGET	201.41.100.2100.0250.000.00	403.95
BUILDING/DEPT BUDGET	201.41.100.2110.0250.000.00	447.84
BUILDING/DEPT BUDGET	201.41.100.2120.0250.000.00	1,704.44
BUILDING/DEPT BUDGET	201.41.100.2130.0250.000.00	64.08
BUILDING/DEPT BUDGET	201.41.100.2225.0250.000.00	776.04
BUILDING/DEPT BUDGET	201.41.100.2400.0250.000.00	2,834.16
BUILDING/DEPT BUDGET	201.41.100.2600.0250.000.00	34,417.03
BUILDING/DEPT BUDGET	201.49.100.1100.0250.000.00	116.62
BUILDING/DEPT BUDGET	201.49.100.1140.0250.000.00	44.52
BUILDING/DEPT BUDGET	201.49.100.1240.0250.000.00	411.86
BUILDING/DEPT BUDGET	201.49.100.1340.0250.000.00	57.96
BUILDING/DEPT BUDGET	201.49.100.1440.0250.000.00	138.73
BUILDING/DEPT BUDGET	201.49.100.1570.0250.000.00	209.03
BUILDING/DEPT BUDGET	201.49.100.2400.0250.000.00	154.07
BUILDING/DEPT BUDGET	201.41.180.1672.0250.000.00	8.32
BUILDING/DEPT BUDGET	201.41.260.1245.0250.000.00	63.04
BUILDING/DEPT BUDGET	201.41.280.1900.0250.000.00	2,841.29
BUILDING/DEPT BUDGET	201.41.280.2140.0250.000.00	503.87
BUILDING/DEPT BUDGET	201.41.280.2150.0250.000.00	205.67
BUILDING/DEPT BUDGET	201.41.360.1680.0250.000.00	20.16
BUILDING/DEPT BUDGET	201.41.390.1170.0250.000.00	452.35
BUILDING/DEPT BUDGET	201.41.390.1370.0250.000.00	430.85
BUILDING/DEPT BUDGET	201.41.390.1410.0250.000.00	1,200.79
BUILDING/DEPT BUDGET	201.41.390.1640.0250.000.00	11.50
BUILDING/DEPT BUDGET	201.41.390.1649.0250.000.00	539.92
BUILDING/DEPT BUDGET	201.41.710.3400.0250.000.00	73.57
BUILDING/DEPT BUDGET	201.41.710.3401.0250.000.00	24.46
BUILDING/DEPT BUDGET	201.41.710.3402.0250.000.00	25.89
BUILDING/DEPT BUDGET	201.41.710.3403.0250.000.00	7.60
BUILDING/DEPT BUDGET	201.41.710.3406.0250.000.00	18.30
BUILDING/DEPT BUDGET	201.41.710.3409.0250.000.00	95.86
BUILDING/DEPT BUDGET	201.41.710.3410.0250.000.00	52.14
BUILDING/DEPT BUDGET	201.41.710.3411.0250.000.00	50.27
BUILDING/DEPT BUDGET	201.41.710.3412.0250.000.00	136.77
BUILDING/DEPT BUDGET	201.41.710.3413.0250.000.00	23.53
BUILDING/DEPT BUDGET	201.41.710.3414.0250.000.00	16.48
BUILDING/DEPT BUDGET	201.41.710.3419.0250.000.00	3.87
BUILDING/DEPT BUDGET	201.41.710.3420.0250.000.00	18.02
BUILDING/DEPT BUDGET	201.41.710.3424.0250.000.00	14.15
BUILDING/DEPT BUDGET	201.41.710.3427.0250.000.00	12.38
BUILDING/DEPT BUDGET	201.41.710.3429.0250.000.00	16.51
BUILDING/DEPT BUDGET	201.41.710.3435.0250.000.00	3.72
BUILDING/DEPT BUDGET	201.41.710.3441.0250.000.00	16.50
BUILDING/DEPT BUDGET	201.41.710.3453.0250.000.00	11.01
BUILDING/DEPT BUDGET	201.41.720.3500.0250.000.00	973.37

BUILDING/DEPT BUDGET	201.41.720.3501.0250.000.00	76.77
BUILDING/DEPT BUDGET	201.41.720.3502.0250.000.00	115.49
BUILDING/DEPT BUDGET	201.41.720.3503.0250.000.00	54.38
BUILDING/DEPT BUDGET	201.41.720.3504.0250.000.00	183.31
BUILDING/DEPT BUDGET	201.41.720.3505.0250.000.00	37.05
BUILDING/DEPT BUDGET	201.41.720.3506.0250.000.00	37.05
BUILDING/DEPT BUDGET	201.41.720.3507.0250.000.00	71.12
BUILDING/DEPT BUDGET	201.41.720.3508.0250.000.00	261.80
BUILDING/DEPT BUDGET	201.41.720.3509.0250.000.00	28.77
BUILDING/DEPT BUDGET	201.41.720.3510.0250.000.00	91.69
BUILDING/DEPT BUDGET	201.41.720.3512.0250.000.00	112.33
BUILDING/DEPT BUDGET	201.41.720.3515.0250.000.00	66.31
BUILDING/DEPT BUDGET	201.41.720.3517.0250.000.00	21.87
BUILDING/DEPT BUDGET	210.41.100.2700.0250.000.00	4.52
BUILDING/DEPT BUDGET	212.41.910.3100.0250.000.00	6,694.52
BUILDING/DEPT BUDGET	215.41.280.1900.0250.225.00	53.20
BUILDING/DEPT BUDGET	215.41.280.1900.0250.247.00	94.77
BUILDING/DEPT BUDGET	215.41.737.2130.0250.274.00	2.88
BUILDING/DEPT BUDGET	261.41.100.2120.0250.613.00	287.64
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	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	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	13,353.85
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	210.50.100.2510.0250.000.00	494.50
BUILDING/DEPT BUDGET	210.50.100.2700.0250.000.00	184.00
BUILDING/DEPT BUDGET	101.07.999.6200.0920.000.07	66,304.00
BUILDING/DEPT BUDGET	282.08.100.1140.0610.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.1250.0640.408.08	250.00
BUILDING/DEPT BUDGET	282.08.100.1340.0660.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.1440.0610.408.08	500.00

BUILDING/DEPT BUDGET	282.08.100.1440.0680.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.1450.0660.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.1470.0610.408.08	300.00
BUILDING/DEPT BUDGET	282.08.100.1510.0680.408.08	300.00
BUILDING/DEPT BUDGET	282.08.100.1570.0452.408.08	300.00
BUILDING/DEPT BUDGET	282.08.100.1670.0122.408.08	3,500.00
BUILDING/DEPT BUDGET	282.08.100.1670.0320.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0330.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0516.408.08	10,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0532.408.08	250.00
BUILDING/DEPT BUDGET	282.08.100.1670.0550.408.08	5,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0582.408.08	5,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0610.408.08	8,502.00
BUILDING/DEPT BUDGET	282.08.100.1670.0640.408.08	3,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0660.408.08	5,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0665.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.1670.0680.408.08	2,500.00
BUILDING/DEPT BUDGET	282.08.100.1670.0682.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.1670.0810.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.2225.0320.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.2225.0550.408.08	200.00
BUILDING/DEPT BUDGET	282.08.100.2225.0640.408.08	2,000.00
BUILDING/DEPT BUDGET	282.08.100.2400.0330.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.2400.0531.408.08	1,050.00
BUILDING/DEPT BUDGET	282.08.100.2400.0550.408.08	2,000.00
BUILDING/DEPT BUDGET	282.08.100.2400.0582.408.08	2,000.00
BUILDING/DEPT BUDGET	282.08.100.2400.0610.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.2400.0640.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.2400.0660.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.2400.0665.408.08	250.00
BUILDING/DEPT BUDGET	282.08.100.2400.0682.408.08	250.00
BUILDING/DEPT BUDGET	282.08.100.2400.0810.408.08	1,000.00
BUILDING/DEPT BUDGET	282.08.100.2600.0610.408.08	500.00
BUILDING/DEPT BUDGET	282.08.100.2600.0660.408.08	500.00
BUILDING/DEPT BUDGET	101.08.999.6200.0920.000.08	65,152.00
BUILDING/DEPT BUDGET	282.31.100.1140.0440.431.31	50.45
BUILDING/DEPT BUDGET	282.31.100.1140.0610.431.31	6,817.77
BUILDING/DEPT BUDGET	282.31.100.1140.0660.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1140.0682.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1240.0610.431.31	2,719.04
BUILDING/DEPT BUDGET	282.31.100.1240.0640.431.31	46.38
BUILDING/DEPT BUDGET	282.31.100.1240.0660.431.31	528.82
BUILDING/DEPT BUDGET	282.31.100.1240.0665.431.31	44.23
BUILDING/DEPT BUDGET	282.31.100.1240.0680.431.31	22.09
BUILDING/DEPT BUDGET	282.31.100.1240.0682.431.31	220.75
BUILDING/DEPT BUDGET	282.31.100.1240.0532.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.1241.0532.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.1241.0610.431.31	748.16
BUILDING/DEPT BUDGET	282.31.100.1241.0640.431.31	132.09
BUILDING/DEPT BUDGET	282.31.100.1241.0660.431.31	150.00
BUILDING/DEPT BUDGET	282.31.100.1244.0610.431.31	1,087.98
BUILDING/DEPT BUDGET	282.31.100.1244.0660.431.31	2,000.00
BUILDING/DEPT BUDGET	282.31.100.1244.0680.431.31	600.00
BUILDING/DEPT BUDGET	282.31.100.1244.0682.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.1270.0610.431.31	200.00
BUILDING/DEPT BUDGET	282.31.100.1270.0640.431.31	249.25

BUILDING/DEPT BUDGET	282.31.100.1270.0665.431.31	250.00
BUILDING/DEPT BUDGET	282.31.100.1270.0680.431.31	300.00
BUILDING/DEPT BUDGET	282.31.100.1270.0682.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1270.0810.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.1340.0610.431.31	800.00
BUILDING/DEPT BUDGET	282.31.100.1340.0660.431.31	3,406.75
BUILDING/DEPT BUDGET	282.31.100.1440.0610.431.31	3,216.53
BUILDING/DEPT BUDGET	282.31.100.1440.0640.431.31	85.00
BUILDING/DEPT BUDGET	282.31.100.1440.0660.431.31	1,000.00
BUILDING/DEPT BUDGET	282.31.100.1440.0680.431.31	300.00
BUILDING/DEPT BUDGET	282.31.100.1440.0682.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1450.0610.431.31	282.84
BUILDING/DEPT BUDGET	282.31.100.1450.0660.431.31	75.01
BUILDING/DEPT BUDGET	282.31.100.1450.0665.431.31	246.60
BUILDING/DEPT BUDGET	282.31.100.1470.0550.431.31	135.19
BUILDING/DEPT BUDGET	282.31.100.1470.0610.431.31	400.00
BUILDING/DEPT BUDGET	282.31.100.1470.0640.431.31	1,000.00
BUILDING/DEPT BUDGET	282.31.100.1470.0660.431.31	1,300.00
BUILDING/DEPT BUDGET	282.31.100.1470.0680.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1510.0440.431.31	113.34
BUILDING/DEPT BUDGET	282.31.100.1510.0582.431.31	265.35
BUILDING/DEPT BUDGET	282.31.100.1510.0610.431.31	1,046.69
BUILDING/DEPT BUDGET	282.31.100.1510.0640.431.31	180.76
BUILDING/DEPT BUDGET	282.31.100.1510.0660.431.31	1,097.00
BUILDING/DEPT BUDGET	282.31.100.1510.0665.431.31	357.34
BUILDING/DEPT BUDGET	282.31.100.1510.0680.431.31	200.00
BUILDING/DEPT BUDGET	282.31.100.1510.0682.431.31	145.94
BUILDING/DEPT BUDGET	282.31.100.1570.0610.431.31	1,681.20
BUILDING/DEPT BUDGET	282.31.100.1570.0640.431.31	762.71
BUILDING/DEPT BUDGET	282.31.100.1570.0660.431.31	359.16
BUILDING/DEPT BUDGET	282.31.100.1570.0665.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1570.0680.431.31	250.00
BUILDING/DEPT BUDGET	282.31.100.1570.0682.431.31	100.00
BUILDING/DEPT BUDGET	282.31.100.1670.0122.431.31	2,521.00
BUILDING/DEPT BUDGET	282.31.100.1670.0250.431.31	85.42
BUILDING/DEPT BUDGET	282.31.100.1670.0320.431.31	750.00
BUILDING/DEPT BUDGET	282.31.100.1670.0330.431.31	500.00
BUILDING/DEPT BUDGET	282.31.100.1670.0516.431.31	1,875.14
BUILDING/DEPT BUDGET	282.31.100.1670.0532.431.31	636.57
BUILDING/DEPT BUDGET	282.31.100.1670.0550.431.31	1,500.00
BUILDING/DEPT BUDGET	282.31.100.1670.0582.431.31	200.00
BUILDING/DEPT BUDGET	282.31.100.1670.0610.431.31	5,827.44
BUILDING/DEPT BUDGET	282.31.100.1670.0640.431.31	700.00
BUILDING/DEPT BUDGET	282.31.100.1670.0660.431.31	5,131.82
BUILDING/DEPT BUDGET	282.31.100.1670.0665.431.31	300.00
BUILDING/DEPT BUDGET	282.31.100.1670.0680.431.31	3,100.00
BUILDING/DEPT BUDGET	282.31.100.1670.0682.431.31	750.00
BUILDING/DEPT BUDGET	282.31.100.1670.0810.431.31	200.00
BUILDING/DEPT BUDGET	282.31.100.2100.0137.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.2120.0135.431.31	600.00
BUILDING/DEPT BUDGET	282.31.100.2120.0532.431.31	200.00
BUILDING/DEPT BUDGET	282.31.100.2120.0550.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.2120.0610.431.31	664.04
BUILDING/DEPT BUDGET	282.31.100.2120.0640.431.31	300.00
BUILDING/DEPT BUDGET	282.31.100.2120.0660.431.31	211.24
BUILDING/DEPT BUDGET	282.31.100.2120.0680.431.31	25.00

BUILDING/DEPT BUDGET	282.31.100.2120.0682.431.31	200.49
BUILDING/DEPT BUDGET	282.31.100.2220.0610.431.31	256.09
BUILDING/DEPT BUDGET	282.31.100.2225.0532.431.31	50.00
BUILDING/DEPT BUDGET	282.31.100.2225.0550.431.31	241.03
BUILDING/DEPT BUDGET	282.31.100.2225.0610.431.31	754.48
BUILDING/DEPT BUDGET	282.31.100.2225.0640.431.31	9,426.13
BUILDING/DEPT BUDGET	282.31.100.2225.0645.431.31	210.30
BUILDING/DEPT BUDGET	282.31.100.2225.0650.431.31	773.94
BUILDING/DEPT BUDGET	282.31.100.2225.0660.431.31	686.37
BUILDING/DEPT BUDGET	282.31.100.2225.0665.431.31	612.05
BUILDING/DEPT BUDGET	282.31.100.2225.0680.431.31	200.00
BUILDING/DEPT BUDGET	282.31.100.2400.0330.431.31	2,500.00
BUILDING/DEPT BUDGET	282.31.100.2400.0451.431.31	1,248.00
BUILDING/DEPT BUDGET	282.31.100.2400.0532.431.31	117.00
BUILDING/DEPT BUDGET	282.31.100.2400.0550.431.31	1,221.49
BUILDING/DEPT BUDGET	282.31.100.2400.0582.431.31	800.00
BUILDING/DEPT BUDGET	282.31.100.2400.0610.431.31	4,455.64
BUILDING/DEPT BUDGET	282.31.100.2400.0660.431.31	300.00
BUILDING/DEPT BUDGET	282.31.100.2400.0682.431.31	252.08
BUILDING/DEPT BUDGET	282.31.100.2400.0810.431.31	1,000.00
BUILDING/DEPT BUDGET	282.31.100.2600.0440.431.31	52.19
BUILDING/DEPT BUDGET	282.31.100.2600.0610.431.31	520.26
BUILDING/DEPT BUDGET	282.31.100.2600.0660.431.31	172.66
BUILDING/DEPT BUDGET	282.31.260.1245.0330.431.31	200.00
BUILDING/DEPT BUDGET	282.31.280.1900.0532.431.31	50.00
BUILDING/DEPT BUDGET	282.31.280.1900.0610.431.31	1,891.04
BUILDING/DEPT BUDGET	282.31.280.1900.0640.431.31	329.04
BUILDING/DEPT BUDGET	282.31.280.1900.0650.431.31	66.34
BUILDING/DEPT BUDGET	282.31.280.1900.0660.431.31	337.21
BUILDING/DEPT BUDGET	282.31.280.1900.0680.431.31	88.45
BUILDING/DEPT BUDGET	282.31.280.1900.0682.431.31	176.90
BUILDING/DEPT BUDGET	282.31.390.1370.0440.431.31	350.00
BUILDING/DEPT BUDGET	282.31.390.1370.0610.431.31	3,832.10
BUILDING/DEPT BUDGET	282.31.390.1370.0640.431.31	75.00
BUILDING/DEPT BUDGET	282.31.390.1370.0660.431.31	850.00
BUILDING/DEPT BUDGET	282.31.390.1370.0665.431.31	125.00
BUILDING/DEPT BUDGET	282.31.390.1410.0440.431.31	301.68
BUILDING/DEPT BUDGET	282.31.390.1410.0610.431.31	1,764.20
BUILDING/DEPT BUDGET	282.31.390.1410.0640.431.31	84.96
BUILDING/DEPT BUDGET	282.31.390.1410.0660.431.31	731.75
BUILDING/DEPT BUDGET	282.31.390.1410.0665.431.31	1,337.93
BUILDING/DEPT BUDGET	282.31.390.1410.0680.431.31	74.08
BUILDING/DEPT BUDGET	282.31.390.1410.0682.431.31	464.04
BUILDING/DEPT BUDGET	282.31.710.3400.0150.431.31	11,413.08
BUILDING/DEPT BUDGET	282.31.710.3400.0250.431.31	10.37
BUILDING/DEPT BUDGET	282.31.710.3401.0150.431.31	1,144.54
BUILDING/DEPT BUDGET	101.31.999.6200.0920.000.31	113,700.00
BUILDING/DEPT BUDGET	101.32.999.6200.0920.000.32	121,950.00
BUILDING/DEPT BUDGET	282.42.100.1100.0610.442.42	72,760.00
BUILDING/DEPT BUDGET	282.42.100.1140.0610.442.42	18,000.00
BUILDING/DEPT BUDGET	282.42.100.1240.0610.442.42	15,000.00
BUILDING/DEPT BUDGET	282.42.100.1242.0610.442.42	1,500.00
BUILDING/DEPT BUDGET	282.42.100.1243.0610.442.42	2,000.00
BUILDING/DEPT BUDGET	282.42.100.1270.0610.442.42	7,500.00
BUILDING/DEPT BUDGET	282.42.100.1340.0610.442.42	10,000.00
BUILDING/DEPT BUDGET	282.42.100.1440.0610.442.42	10,000.00

BUILDING/DEPT BUDGET	282.42.100.1470.0610.442.42	6,000.00
BUILDING/DEPT BUDGET	282.42.100.1510.0610.442.42	15,000.00
BUILDING/DEPT BUDGET	282.42.100.1570.0610.442.42	10,000.00
BUILDING/DEPT BUDGET	282.42.100.1800.0320.442.42	15,000.00
BUILDING/DEPT BUDGET	282.42.100.2100.0610.442.42	1,000.00
BUILDING/DEPT BUDGET	282.42.100.2120.0610.442.42	10,000.00
BUILDING/DEPT BUDGET	282.42.100.2121.0610.442.42	500.00
BUILDING/DEPT BUDGET	282.42.100.2122.0610.442.42	12,000.00
BUILDING/DEPT BUDGET	282.42.100.2123.0610.442.42	500.00
BUILDING/DEPT BUDGET	282.42.100.2213.0610.442.42	15,000.00
BUILDING/DEPT BUDGET	282.42.100.2225.0610.442.42	13,000.00
BUILDING/DEPT BUDGET	282.42.100.2400.0610.442.42	20,000.00
BUILDING/DEPT BUDGET	282.42.100.2600.0610.442.42	2,000.00
BUILDING/DEPT BUDGET	282.42.260.1245.0610.442.42	5,000.00
BUILDING/DEPT BUDGET	282.42.280.1900.0610.442.42	4,500.00
BUILDING/DEPT BUDGET	282.42.390.1170.0610.442.42	9,000.00
BUILDING/DEPT BUDGET	282.42.390.1370.0610.442.42	7,500.00
BUILDING/DEPT BUDGET	282.42.390.1641.0610.442.42	4,000.00
BUILDING/DEPT BUDGET	282.42.390.1642.0610.442.42	3,000.00
BUILDING/DEPT BUDGET	282.42.390.1643.0610.442.42	1,000.00
BUILDING/DEPT BUDGET	282.42.390.1645.0610.442.42	6,000.00
BUILDING/DEPT BUDGET	282.42.390.1646.0610.442.42	3,500.00
BUILDING/DEPT BUDGET	282.42.390.1649.0610.442.42	5,500.00
BUILDING/DEPT BUDGET	282.42.390.1650.0610.442.42	4,500.00
BUILDING/DEPT BUDGET	282.42.710.3401.0610.442.42	150.00
BUILDING/DEPT BUDGET	282.42.710.3403.0610.442.42	150.00
BUILDING/DEPT BUDGET	282.42.710.3406.0610.442.42	1,000.00
BUILDING/DEPT BUDGET	282.42.710.3408.0610.442.42	1,000.00
BUILDING/DEPT BUDGET	282.42.710.3413.0610.442.42	1,200.00
BUILDING/DEPT BUDGET	201.42.999.6200.0920.000.42	313,761.00
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	90.75
BUILDING/DEPT BUDGET	201.50.100.2340.0610.000.52	26,100.00
BUILDING/DEPT BUDGET	101.50.100.2213.0271.000.53	121.00
BUILDING/DEPT BUDGET	201.50.100.2212.0610.000.53	46,575.00
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.53	60.50
BUILDING/DEPT BUDGET	101.50.100.1470.0610.000.54	15,705.00
BUILDING/DEPT BUDGET	101.50.100.1670.0610.000.55	70,733.25
BUILDING/DEPT BUDGET	101.01.100.1050.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.01.100.1340.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.01.100.1470.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.01.100.1670.0271.000.00	1,616.56
BUILDING/DEPT BUDGET	101.01.100.2100.0271.000.00	203.28
BUILDING/DEPT BUDGET	101.01.100.2130.0271.000.00	77.44
BUILDING/DEPT BUDGET	101.01.100.2225.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.01.100.2400.0271.000.00	706.64
BUILDING/DEPT BUDGET	101.01.100.2600.0271.000.00	87.12
BUILDING/DEPT BUDGET	101.01.260.1240.0271.000.00	19.36
BUILDING/DEPT BUDGET	101.01.280.1900.0271.000.00	242.00
BUILDING/DEPT BUDGET	101.01.280.2140.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.01.280.2150.0271.000.00	67.76
BUILDING/DEPT BUDGET	101.02.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.02.100.1340.0271.000.00	116.16

BUILDING/DEPT BUDGET	101.02.100.1470.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.02.100.1670.0271.000.00	1,500.40
BUILDING/DEPT BUDGET	101.02.100.2100.0271.000.00	135.52
BUILDING/DEPT BUDGET	101.02.100.2225.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.02.100.2400.0271.000.00	735.68
BUILDING/DEPT BUDGET	101.02.100.2600.0271.000.00	77.44
BUILDING/DEPT BUDGET	101.02.260.1240.0271.000.00	87.12
BUILDING/DEPT BUDGET	101.02.280.1900.0271.000.00	271.04
BUILDING/DEPT BUDGET	101.02.280.2140.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.02.280.2150.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.03.100.1050.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.03.100.1250.0271.000.00	106.48
BUILDING/DEPT BUDGET	101.03.100.1340.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.03.100.1470.0271.000.00	135.52
BUILDING/DEPT BUDGET	101.03.100.1670.0271.000.00	1,616.56
BUILDING/DEPT BUDGET	101.03.100.2100.0271.000.00	106.48
BUILDING/DEPT BUDGET	101.03.100.2225.0271.000.00	77.44
BUILDING/DEPT BUDGET	101.03.100.2400.0271.000.00	726.00
BUILDING/DEPT BUDGET	101.03.100.2600.0271.000.00	67.76
BUILDING/DEPT BUDGET	101.03.280.1900.0271.000.00	387.20
BUILDING/DEPT BUDGET	101.03.280.2140.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.03.280.2150.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.04.100.1340.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.04.100.1470.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.04.100.1670.0271.000.00	1,268.08
BUILDING/DEPT BUDGET	101.04.100.2100.0271.000.00	222.64
BUILDING/DEPT BUDGET	101.04.100.2225.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.04.100.2400.0271.000.00	687.28
BUILDING/DEPT BUDGET	101.04.100.2600.0271.000.00	96.80
BUILDING/DEPT BUDGET	101.04.280.1900.0271.000.00	338.80
BUILDING/DEPT BUDGET	101.04.280.2140.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.04.280.2150.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.05.100.1050.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.05.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.05.100.1340.0271.000.00	232.32
BUILDING/DEPT BUDGET	101.05.100.1470.0271.000.00	290.40
BUILDING/DEPT BUDGET	101.05.100.1670.0271.000.00	2,265.12
BUILDING/DEPT BUDGET	101.05.100.2100.0271.000.00	290.40
BUILDING/DEPT BUDGET	101.05.100.2225.0271.000.00	135.52
BUILDING/DEPT BUDGET	101.05.100.2400.0271.000.00	851.84
BUILDING/DEPT BUDGET	101.05.100.2600.0271.000.00	125.84
BUILDING/DEPT BUDGET	101.05.280.1900.0271.000.00	300.08
BUILDING/DEPT BUDGET	101.05.280.2140.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.05.280.2150.0271.000.00	183.92
BUILDING/DEPT BUDGET	101.06.100.1050.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.06.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.06.100.1340.0271.000.00	232.32
BUILDING/DEPT BUDGET	101.06.100.1470.0271.000.00	203.28
BUILDING/DEPT BUDGET	101.06.100.1670.0271.000.00	2,207.04
BUILDING/DEPT BUDGET	101.06.100.2100.0271.000.00	251.68
BUILDING/DEPT BUDGET	101.06.100.2130.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.06.100.2225.0271.000.00	135.52
BUILDING/DEPT BUDGET	101.06.100.2400.0271.000.00	871.20
BUILDING/DEPT BUDGET	101.06.100.2600.0271.000.00	145.20
BUILDING/DEPT BUDGET	101.06.280.1900.0271.000.00	638.88
BUILDING/DEPT BUDGET	101.06.280.2140.0271.000.00	116.16

BUILDING/DEPT BUDGET	101.06.280.2150.0271.000.00	77.44
BUILDING/DEPT BUDGET	101.07.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.07.100.1340.0271.000.00	232.32
BUILDING/DEPT BUDGET	101.07.100.1470.0271.000.00	164.56
BUILDING/DEPT BUDGET	101.07.100.1670.0271.000.00	2,071.52
BUILDING/DEPT BUDGET	101.07.100.2100.0271.000.00	251.68
BUILDING/DEPT BUDGET	101.07.100.2120.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.07.100.2225.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.07.100.2400.0271.000.00	774.40
BUILDING/DEPT BUDGET	101.07.100.2600.0271.000.00	125.84
BUILDING/DEPT BUDGET	101.07.280.1900.0271.000.00	571.12
BUILDING/DEPT BUDGET	101.07.280.2140.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.07.280.2150.0271.000.00	96.80
BUILDING/DEPT BUDGET	101.08.100.1050.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.08.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.08.100.1340.0271.000.00	232.32
BUILDING/DEPT BUDGET	101.08.100.1470.0271.000.00	135.52
BUILDING/DEPT BUDGET	101.08.100.1670.0271.000.00	2,187.68
BUILDING/DEPT BUDGET	101.08.100.2100.0271.000.00	290.40
BUILDING/DEPT BUDGET	101.08.100.2130.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.08.100.2225.0271.000.00	145.20
BUILDING/DEPT BUDGET	101.08.100.2400.0271.000.00	1,113.20
BUILDING/DEPT BUDGET	101.08.100.2600.0271.000.00	96.80
BUILDING/DEPT BUDGET	101.08.280.1900.0271.000.00	193.60
BUILDING/DEPT BUDGET	101.08.280.2140.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.08.280.2150.0271.000.00	29.04
BUILDING/DEPT BUDGET	101.31.100.1140.0271.000.00	232.32
BUILDING/DEPT BUDGET	101.31.100.1240.0271.000.00	532.40
BUILDING/DEPT BUDGET	101.31.100.1250.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.31.100.1270.0271.000.00	251.68
BUILDING/DEPT BUDGET	101.31.100.1340.0271.000.00	551.76
BUILDING/DEPT BUDGET	101.31.100.1370.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.31.100.1440.0271.000.00	648.56
BUILDING/DEPT BUDGET	101.31.100.1470.0271.000.00	658.24
BUILDING/DEPT BUDGET	101.31.100.1510.0271.000.00	484.00
BUILDING/DEPT BUDGET	101.31.100.1570.0271.000.00	329.12
BUILDING/DEPT BUDGET	101.31.100.1670.0271.000.00	938.96
BUILDING/DEPT BUDGET	101.31.100.2100.0271.000.00	77.44
BUILDING/DEPT BUDGET	101.31.100.2120.0271.000.00	212.96
BUILDING/DEPT BUDGET	101.31.100.2225.0271.000.00	251.68
BUILDING/DEPT BUDGET	101.31.100.2400.0271.000.00	1,684.32
BUILDING/DEPT BUDGET	101.31.100.2600.0271.000.00	280.72
BUILDING/DEPT BUDGET	101.31.280.1900.0271.000.00	803.44
BUILDING/DEPT BUDGET	101.31.280.2140.0271.000.00	77.44
BUILDING/DEPT BUDGET	101.31.280.2150.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.31.390.1410.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.31.720.3500.0271.000.00	29.04
BUILDING/DEPT BUDGET	101.32.100.1140.0271.000.00	174.24
BUILDING/DEPT BUDGET	101.32.100.1141.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.32.100.1240.0271.000.00	396.88
BUILDING/DEPT BUDGET	101.32.100.1241.0271.000.00	145.20
BUILDING/DEPT BUDGET	101.32.100.1270.0271.000.00	348.48
BUILDING/DEPT BUDGET	101.32.100.1340.0271.000.00	348.48
BUILDING/DEPT BUDGET	101.32.100.1440.0271.000.00	300.08
BUILDING/DEPT BUDGET	101.32.100.1450.0271.000.00	29.04
BUILDING/DEPT BUDGET	101.32.100.1470.0271.000.00	551.76

BUILDING/DEPT BUDGET	101.32.100.1510.0271.000.00	329.12
BUILDING/DEPT BUDGET	101.32.100.1570.0271.000.00	261.36
BUILDING/DEPT BUDGET	101.32.100.1670.0271.000.00	1,180.96
BUILDING/DEPT BUDGET	101.32.100.2100.0271.000.00	87.12
BUILDING/DEPT BUDGET	101.32.100.2101.0271.000.00	38.72
BUILDING/DEPT BUDGET	101.32.100.2120.0271.000.00	261.36
BUILDING/DEPT BUDGET	101.32.100.2225.0271.000.00	280.72
BUILDING/DEPT BUDGET	101.32.100.2400.0271.000.00	1,664.96
BUILDING/DEPT BUDGET	101.32.100.2600.0271.000.00	212.96
BUILDING/DEPT BUDGET	101.32.280.1900.0271.000.00	667.92
BUILDING/DEPT BUDGET	101.32.280.2140.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.32.280.2150.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.32.390.1410.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.32.720.3500.0271.000.00	29.04
BUILDING/DEPT BUDGET	101.50.100.1470.0271.000.00	29.04
BUILDING/DEPT BUDGET	101.50.100.2212.0271.000.00	590.48
BUILDING/DEPT BUDGET	101.50.100.2320.0271.000.00	706.64
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.00	580.80
BUILDING/DEPT BUDGET	101.50.100.2340.0271.000.00	542.08
BUILDING/DEPT BUDGET	101.50.100.2400.0271.000.00	338.80
BUILDING/DEPT BUDGET	101.50.100.2510.0271.000.00	348.48
BUILDING/DEPT BUDGET	101.50.100.2580.0271.000.00	667.92
BUILDING/DEPT BUDGET	101.50.100.2600.0271.000.00	212.96
BUILDING/DEPT BUDGET	101.50.280.2490.0271.000.00	677.60
BUILDING/DEPT BUDGET	101.50.316.2330.0271.000.00	38.72
BUILDING/DEPT BUDGET	101.50.316.2580.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.61.100.2210.0271.000.00	48.40
BUILDING/DEPT BUDGET	101.61.100.2540.0271.000.00	154.88
BUILDING/DEPT BUDGET	101.61.100.2600.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.1000.0271.000.00	38.72
BUILDING/DEPT BUDGET	101.99.100.1670.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.99.100.2100.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.2124.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.2130.0271.000.00	145.20
BUILDING/DEPT BUDGET	101.99.100.2135.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.99.100.2210.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.2213.0271.000.00	232.32
BUILDING/DEPT BUDGET	101.99.100.2300.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.2510.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.2580.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.100.2600.0271.000.00	58.08
BUILDING/DEPT BUDGET	101.99.280.1900.0271.000.00	271.04
BUILDING/DEPT BUDGET	101.99.280.2150.0271.000.00	193.60
BUILDING/DEPT BUDGET	101.99.280.2160.0271.000.00	116.16
BUILDING/DEPT BUDGET	101.99.280.2490.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.99.360.1680.0271.000.00	212.96
BUILDING/DEPT BUDGET	201.41.100.1100.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.41.100.1140.0271.000.00	580.80
BUILDING/DEPT BUDGET	201.41.100.1141.0271.000.00	48.40
BUILDING/DEPT BUDGET	201.41.100.1240.0271.000.00	2,710.40
BUILDING/DEPT BUDGET	201.41.100.1270.0271.000.00	1,016.40
BUILDING/DEPT BUDGET	201.41.100.1340.0271.000.00	1,035.76
BUILDING/DEPT BUDGET	201.41.100.1440.0271.000.00	1,906.96
BUILDING/DEPT BUDGET	201.41.100.1470.0271.000.00	484.00
BUILDING/DEPT BUDGET	201.41.100.1510.0271.000.00	1,432.64
BUILDING/DEPT BUDGET	201.41.100.1570.0271.000.00	1,829.52

BUILDING/DEPT BUDGET	201.41.100.1682.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.41.100.2100.0271.000.00	251.68
BUILDING/DEPT BUDGET	201.41.100.2110.0271.000.00	232.32
BUILDING/DEPT BUDGET	201.41.100.2120.0271.000.00	1,035.76
BUILDING/DEPT BUDGET	201.41.100.2212.0271.000.00	87.12
BUILDING/DEPT BUDGET	201.41.100.2225.0271.000.00	387.20
BUILDING/DEPT BUDGET	201.41.100.2400.0271.000.00	3,058.88
BUILDING/DEPT BUDGET	201.41.100.2600.0271.000.00	813.12
BUILDING/DEPT BUDGET	201.41.260.1240.0271.000.00	29.04
BUILDING/DEPT BUDGET	201.41.280.1900.0271.000.00	1,500.40
BUILDING/DEPT BUDGET	201.41.280.1913.0271.000.00	19.36
BUILDING/DEPT BUDGET	201.41.280.2100.0271.000.00	67.76
BUILDING/DEPT BUDGET	201.41.280.2140.0271.000.00	116.16
BUILDING/DEPT BUDGET	201.41.280.2145.0271.000.00	416.24
BUILDING/DEPT BUDGET	201.41.280.2150.0271.000.00	48.40
BUILDING/DEPT BUDGET	201.41.280.2400.0271.000.00	48.40
BUILDING/DEPT BUDGET	201.41.360.1680.0271.000.00	19.36
BUILDING/DEPT BUDGET	201.41.390.1170.0271.000.00	348.48
BUILDING/DEPT BUDGET	201.41.390.1370.0271.000.00	290.40
BUILDING/DEPT BUDGET	201.41.390.1410.0271.000.00	348.48
BUILDING/DEPT BUDGET	201.41.390.1450.0271.000.00	116.16
BUILDING/DEPT BUDGET	201.41.390.1649.0271.000.00	232.32
BUILDING/DEPT BUDGET	201.41.390.1650.0271.000.00	164.56
BUILDING/DEPT BUDGET	201.41.710.3418.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.41.720.3500.0271.000.00	1,684.32
BUILDING/DEPT BUDGET	201.41.720.3505.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.50.100.1470.0271.000.00	29.04
BUILDING/DEPT BUDGET	201.50.100.2212.0271.000.00	474.32
BUILDING/DEPT BUDGET	201.50.100.1470.0610.000.54	55,305.00
BUILDING/DEPT BUDGET	201.50.100.2320.0271.000.00	706.64
BUILDING/DEPT BUDGET	201.50.100.2330.0271.000.00	580.80
BUILDING/DEPT BUDGET	201.50.100.2340.0271.000.00	542.08
BUILDING/DEPT BUDGET	201.50.100.2400.0271.000.00	338.80
BUILDING/DEPT BUDGET	201.50.100.2510.0271.000.00	348.48
BUILDING/DEPT BUDGET	201.50.100.2580.0271.000.00	687.28
BUILDING/DEPT BUDGET	201.50.100.2600.0271.000.00	212.96
BUILDING/DEPT BUDGET	201.50.280.2490.0271.000.00	677.60
BUILDING/DEPT BUDGET	201.50.316.2330.0271.000.00	38.72
BUILDING/DEPT BUDGET	201.50.316.2580.0271.000.00	29.04
BUILDING/DEPT BUDGET	201.61.100.2540.0271.000.00	135.52
BUILDING/DEPT BUDGET	201.61.100.2600.0271.000.00	38.72
BUILDING/DEPT BUDGET	201.99.100.1000.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.99.100.1100.0271.000.00	77.44
BUILDING/DEPT BUDGET	201.99.100.2124.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.99.100.2130.0271.000.00	96.80
BUILDING/DEPT BUDGET	201.99.100.2135.0271.000.00	58.08
BUILDING/DEPT BUDGET	201.99.100.2300.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.99.100.2510.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.99.100.2580.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.99.100.2600.0271.000.00	67.76
BUILDING/DEPT BUDGET	201.99.280.1900.0271.000.00	19.36
BUILDING/DEPT BUDGET	201.99.280.2490.0271.000.00	9.68
BUILDING/DEPT BUDGET	201.99.720.3500.0271.000.00	9.68
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	9.68
BUILDING/DEPT BUDGET	110.03.100.2700.0271.000.00	19.36
BUILDING/DEPT BUDGET	110.04.100.2700.0271.000.00	19.36

BUILDING/DEPT BUDGET	110.05.100.2700.0271.000.00	48.40
BUILDING/DEPT BUDGET	110.06.100.2700.0271.000.00	38.72
BUILDING/DEPT BUDGET	110.07.100.2700.0271.000.00	29.04
BUILDING/DEPT BUDGET	110.08.100.2700.0271.000.00	29.04
BUILDING/DEPT BUDGET	110.31.100.2700.0271.000.00	9.68
BUILDING/DEPT BUDGET	110.32.100.2700.0271.000.00	9.68
BUILDING/DEPT BUDGET	210.41.100.2700.0271.000.00	(1.60)
BUILDING/DEPT BUDGET	110.50.100.2700.0271.000.00	58.08
BUILDING/DEPT BUDGET	210.50.100.2700.0271.000.00	(1.60)
BUILDING/DEPT BUDGET	110.50.100.2510.0271.000.00	522.72
BUILDING/DEPT BUDGET	210.50.100.2510.0271.000.00	(1.60)
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	101.61.100.2540.0610.000.00	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	201.61.100.2540.0610.000.00	34,830.00
BUILDING/DEPT BUDGET	201.99.999.6200.0920.000.62	90,000.00
BUILDING/DEPT BUDGET	215.42.720.3501.0610.284.64	125,839.70
BUILDING/DEPT BUDGET	215.41.720.3501.0610.284.64	125,839.70
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	327,740.00
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	328,013.00
BUILDING/DEPT BUDGET	128.99.100.1670.0660.000.00	861,531.07
BUILDING/DEPT BUDGET	228.99.100.1100.0660.000.00	565,136.76
BUILDING/DEPT BUDGET	261.99.100.2600.0725.612.59	7,443,587.17
BUILDING/DEPT BUDGET	217.50.610.2123.0120.000.60	5,500.00
BUILDING/DEPT BUDGET	217.50.610.2123.0320.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2123.0682.000.60	17,000.00
BUILDING/DEPT BUDGET	217.50.610.2123.0610.000.60	200.00
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 DISCRETION	101.01.100.2400.0272.000.00	284.63
BUILDING DISCRETION	101.02.100.2400.0272.000.00	295.63
BUILDING DISCRETION	101.04.100.2400.0272.000.00	302.50
BUILDING DISCRETION	101.05.100.2400.0272.000.00	291.50
BUILDING DISCRETION	101.06.100.2400.0272.000.00	316.25
BUILDING DISCRETION	101.07.100.2400.0272.000.00	288.75

BUILDING DISCRETION	101.08.100.2400.0272.000.00	314.88
BUILDING DISCRETION	101.31.100.2400.0272.000.00	618.75
BUILDING DISCRETION	101.31.280.1900.0272.000.00	90.75
BUILDING DISCRETION	101.32.100.2400.0272.000.00	602.25
BUILDING DISCRETION	101.50.100.2320.0272.000.00	321.75
BUILDING DISCRETION	101.50.100.2330.0272.000.00	426.25
BUILDING DISCRETION	101.50.100.2340.0272.000.00	247.50
BUILDING DISCRETION	101.50.100.2400.0272.000.00	151.25
BUILDING DISCRETION	101.50.100.2510.0272.000.00	386.38
BUILDING DISCRETION	101.50.100.2580.0272.000.00	277.75
BUILDING DISCRETION	101.50.100.2600.0272.000.00	222.75
BUILDING DISCRETION	101.50.280.2490.0272.000.00	694.38
BUILDING DISCRETION	101.50.316.2330.0272.000.00	126.50
BUILDING DISCRETION	101.61.100.2540.0272.000.00	28.88
BUILDING DISCRETION	101.99.100.2135.0272.000.00	101.75
BUILDING DISCRETION	101.99.100.2600.0272.000.00	176.00
BUILDING DISCRETION	110.50.100.2510.0272.000.00	170.50
BUILDING DISCRETION	110.50.100.2700.0272.000.00	81.13
BUILDING DISCRETION	115.01.280.2160.0272.115.00	86.63
BUILDING DISCRETION	115.02.280.2160.0272.115.00	41.25
BUILDING DISCRETION	115.03.280.2160.0272.115.00	37.13
BUILDING DISCRETION	115.03.786.2400.0272.786.00	287.38
BUILDING DISCRETION	115.04.280.2160.0272.115.00	90.75
BUILDING DISCRETION	115.05.280.2160.0272.115.00	39.88
BUILDING DISCRETION	115.06.280.2160.0272.115.00	70.13
BUILDING DISCRETION	115.07.280.2160.0272.115.00	86.63
BUILDING DISCRETION	115.07.756.1900.0272.756.00	24.75
BUILDING DISCRETION	115.31.280.2160.0272.115.00	50.88
BUILDING DISCRETION	115.32.280.2160.0272.115.00	42.63
BUILDING DISCRETION	115.41.280.2160.0272.115.00	67.38
BUILDING DISCRETION	115.41.786.2400.0272.786.00	148.50
BUILDING DISCRETION	115.42.280.2160.0272.115.00	49.50
BUILDING DISCRETION	115.50.271.2510.0272.125.00	93.50
BUILDING DISCRETION	115.50.737.2490.0272.163.00	75.63
BUILDING DISCRETION	115.99.280.2160.0272.115.00	229.63
BUILDING DISCRETION	115.99.413.2100.0272.138.00	33.00
BUILDING DISCRETION	115.99.438.2100.0272.195.00	16.50
BUILDING DISCRETION	115.50.890.3300.0272.000.00	224.13
BUILDING DISCRETION	161.31.100.2120.0272.613.00	130.63
BUILDING DISCRETION	161.32.100.2120.0272.613.00	130.63
BUILDING DISCRETION	178.50.920.3235.0272.000.00	96.25
BUILDING DISCRETION	178.50.920.3236.0272.000.00	13.75
BUILDING DISCRETION	178.99.920.3235.0272.000.00	5.50
BUILDING DISCRETION	201.41.100.2120.0272.000.00	136.13
BUILDING DISCRETION	201.41.100.2400.0272.000.00	732.88
BUILDING DISCRETION	201.49.100.2400.0272.000.00	70.13
BUILDING DISCRETION	201.41.720.3500.0272.000.00	350.63
BUILDING DISCRETION	201.42.100.2120.0272.000.00	96.25
BUILDING DISCRETION	201.42.100.2400.0272.000.00	951.50
BUILDING DISCRETION	201.42.720.3500.0272.000.00	334.13
BUILDING DISCRETION	201.50.100.2320.0272.000.00	321.75
BUILDING DISCRETION	201.50.100.2330.0272.000.00	426.25
BUILDING DISCRETION	201.50.100.2340.0272.000.00	247.50
BUILDING DISCRETION	201.50.100.2400.0272.000.00	151.25
BUILDING DISCRETION	201.50.100.2510.0272.000.00	385.00
BUILDING DISCRETION	201.50.100.2580.0272.000.00	276.38

BUILDING DISCRETION	201.50.100.2600.0272.000.00	222.75
BUILDING DISCRETION	201.50.280.2490.0272.000.00	145.75
BUILDING DISCRETION	201.50.316.2330.0272.000.00	126.50
BUILDING DISCRETION	201.61.100.2540.0272.000.00	28.88
BUILDING DISCRETION	201.99.100.2135.0272.000.00	101.75
BUILDING DISCRETION	201.99.100.2600.0272.000.00	26.13
BUILDING DISCRETION	210.50.100.2510.0272.000.00	170.50
BUILDING DISCRETION	210.50.100.2700.0272.000.00	81.13
BUILDING DISCRETION	212.42.910.3100.0272.000.00	114.13
BUILDING DISCRETION	212.50.910.2510.0272.000.00	11.00
BUILDING DISCRETION	212.61.910.3100.0272.000.00	522.50
BUILDING DISCRETION	215.41.329.2100.0272.248.41	63.25
BUILDING DISCRETION	215.42.329.2100.0272.248.42	63.25
BUILDING DISCRETION	215.50.271.2510.0272.225.50	229.63
BUILDING DISCRETION	215.50.737.2490.0272.274.00	75.63
BUILDING DISCRETION	217.50.610.2490.0272.000.60	299.75
BUILDING DISCRETION	218.50.100.2490.0272.000.60	26.13
BUILDING DISCRETION	260.50.100.2600.0272.263.00	46.75
BUILDING/DEPT BUDGET	210.99.280.2700.0730.000.00	50,820.00
BUILDING/DEPT BUDGET	110.99.280.2700.0730.000.00	50,820.00
BUILDING/DEPT BUDGET	210.99.280.2700.0610.000.00	3,025.00
BUILDING/DEPT BUDGET	110.99.280.2700.0610.000.00	3,025.00
BUILDING/DEPT BUDGET	210.99.280.2700.0532.000.00	907.50
BUILDING/DEPT BUDGET	110.99.280.2700.0532.000.00	907.50
BUILDING/DEPT BUDGET	210.99.100.2700.0514.000.00	6,050.00
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	8,680.00
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	
ROUNDING ERROR	214.41.100.1100.0210.000.00	50,400.00
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	214.49.100.1100.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	214.49.100.1100.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	214.49.100.1140.0210.000.00	1,680.00
BUILDING/DEPT BUDGET	214.49.100.1140.0220.000.00	2,100.00
BUILDING/DEPT BUDGET	214.49.100.1240.0210.000.00	5,880.00
BUILDING/DEPT BUDGET	214.49.100.1240.0220.000.00	7,980.00
BUILDING/DEPT BUDGET	214.49.100.1240.0240.000.00	420.00
BUILDING/DEPT BUDGET	214.49.100.1340.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	214.49.100.1340.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	214.49.100.1440.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	214.49.100.1440.0220.000.00	3,360.00
BUILDING/DEPT BUDGET	214.49.100.1570.0210.000.00	4,620.00
BUILDING/DEPT BUDGET	214.49.100.1570.0220.000.00	5,460.00
BUILDING/DEPT BUDGET	214.49.100.2400.0210.000.00	2,100.00
BUILDING/DEPT BUDGET	214.49.100.2400.0220.000.00	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	12,100.00
BUILDING/DEPT BUDGET	110.99.100.2700.0440.000.59	12,100.00
BUS FUEL	210.99.100.2700.0624.000.00	73,500.00
BUS FUEL	110.99.100.2700.0624.000.00	136,500.00
BUS DUTY PARAS	210.41.100.2700.0117.000.00	8,876.54
BUS DUTY PARAS	210.42.100.2700.0117.000.00	7,076.32
BUS DUTY PARAS	110.01.100.2700.0117.000.00	2,140.59
BUS DUTY PARAS	110.02.100.2700.0117.000.00	535.15
BUS DUTY PARAS	110.03.100.2700.0117.000.00	535.15
BUS DUTY PARAS	110.04.100.2700.0117.000.00	535.15
BUS DUTY PARAS	110.05.100.2700.0117.000.00	4,816.32
BUS DUTY PARAS	110.06.100.2700.0117.000.00	2,140.59
BUS DUTY PARAS	110.07.100.2700.0117.000.00	2,140.59
BUS DUTY PARAS	110.08.100.2700.0117.000.00	2,140.59
COMBO CLASS PARAS	101.99.100.1670.0117.000.00	63,686.88
CONTINGENCY	110.62.100.2700.0421.000.00	44,314.30
CONTINGENCY	210.62.100.2700.0421.000.00	24,294.92
CROSSWALK GUARDS	110.01.100.2700.0117.000.00	3,224.15
CROSSWALK GUARDS	110.02.100.2700.0117.000.00	8,562.35
CROSSWALK GUARDS	110.03.100.2700.0117.000.00	2,140.59
CROSSWALK GUARDS	110.04.100.2700.0117.000.00	11,958.98
CROSSWALK GUARDS	110.05.100.2700.0117.000.00	4,816.32
CROSSWALK GUARDS	110.06.100.2700.0117.000.00	8,562.35
CROSSWALK GUARDS	110.07.100.2700.0117.000.00	2,140.59

CROSSWALK GUARDS	110.08.100.2700.0117.000.00	2,140.59
CROSSWALK GUARDS	110.31.100.2700.0117.000.00	1,769.08
CROSSWALK GUARDS	110.32.100.2700.0117.000.00	1,769.08
CROSSWALK GUARDS	110.99.100.2700.0117.000.00	995.11
DAY TREATMENT	213.99.280.2140.0330.000.00	39,037.50
IN-DISTRICT SPED COSTS	113.99.280.1900.0112.000.00	380,000.00
YDI DAY TREATMENT	113.99.280.2140.0330.000.00	30,000.00
SPED OFFSET - TUITION	201.99.280.1900.0112.000.00	(250,000.00)
LIFE SKILLS PARA	201.41.280.1900.0117.000.00	148,642.56
LIFE SKILLS PARA	201.42.280.1900.0117.000.00	115,610.88
LIFE SKILLS PARA	101.32.280.1900.0117.000.00	28,902.72
LIFE SKILLS PARA	101.31.280.1900.0117.000.00	57,805.44
LIFE SKILLS PARA	101.08.280.1900.0117.000.00	86,708.16
LIFE SKILLS PARA	101.07.280.1900.0117.000.00	57,805.44
LIFE SKILLS PARA	101.06.280.1900.0117.000.00	57,805.44
LIFE SKILLS PARA - PRE-K	101.05.280.1900.0117.000.00	99,095.04
DETENTION FEES	213.99.100.1100.0563.000.00	10,000.00
DETENTION FEES	113.99.100.1670.0563.000.00	2,000.00
DISCRETIONARY PARAS	101.01.100.2100.0117.000.00	60,997.88
DISCRETIONARY PARAS	101.02.100.2100.0117.000.00	67,225.04
DISCRETIONARY PARAS	101.03.100.2100.0117.000.00	108,975.33
DISCRETIONARY PARAS	101.04.100.2100.0117.000.00	70,763.20
DISCRETIONARY PARAS	101.05.100.2100.0117.000.00	109,682.96
DISCRETIONARY PARAS	101.06.100.2100.0117.000.00	63,686.88
DISCRETIONARY PARAS	101.07.100.2100.0117.000.00	123,835.60
DISCRETIONARY PARAS	101.08.100.2100.0117.000.00	99,068.48
DISCRETIONARY PARAS	101.99.100.2100.0117.000.00	704,235.37
ELECTIONS	101.99.100.2314.0310.000.00	43,000.00
ELECTIONS	201.99.100.2314.0310.000.00	43,000.00
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
FINANCIAL STATEMENT PREP	101.99.100.2510.0330.000.00	5,500.00
FINANCIAL STATEMENT PREP	201.99.100.2510.0330.000.00	5,500.00
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	2,030,072.00
FIRST STUDENT CONTRACT	110.99.280.2700.0513.000.00	954,103.48
FIRST STUDENT CONTRACT	210.99.100.2700.0513.000.00	840,845.50
ADJUSTMENT FOR INITIAL BUDGET PROJECTIONS	210.99.100.2700.0513.000.00	100,000.00
FIRST STUDENT CONTRACT	210.99.280.2700.0513.000.00	468,100.60
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	91,196.84
INTERMOUNTAIN DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	12,100.00
OUT OF DISTRICT PLACEMENTS - FOSTER/GROUP HOME PLACEHOLDER	113.99.100.1670.0561.000.00	5,000.00
OUT OF DISTRICT PLACEMENTS - FOSTER/GROUP HOME PLACEHOLDER	213.99.280.1900.0561.000.00	5,000.00
IN-DISTRICT SPED COSTS	213.99.280.1900.0112.000.00	520,000.00
EDUCATIONAL SAVINGS ACCOUNT PLACEHOLDER	113.99.280.1900.0112.000.00	6,375.41
OUT OF DISTRICT PLACEMENTS - BASED ON CHAD'S 6/5/2024 EMAIL	213.99.280.1900.0561.000.00	250,000.00
OUT OF DISTRICT PLACEMENTS - ADJUSTMENT FOR MILLS	213.99.280.1900.0561.000.00	70,000.00
COST REALLOCATION TO SPED LEVY	101.99.280.1900.0112.000.00	(375,510.00)
OVERFLOW PARAS	101.99.100.1674.0117.000.00	150,000.00
P&L INSURANCE - PAYNE WEST	101.99.100.2300.0520.000.00	103,855.50
P&L INSURANCE - PAYNE WEST	201.99.100.2300.0520.000.00	103,855.50
P&L INSURANCE - PAYNE WEST	101.99.100.2600.0520.000.00	311,180.40

P&L INSURANCE - PAYNE WEST	201.99.100.2600.0520.000.00	464,475.60
P&L INSURANCE - PAYNE WEST	110.99.100.2700.0520.000.00	935.00
P&L INSURANCE - PAYNE WEST	210.99.100.2700.0520.000.00	935.00
P&L INSURANCE - PAYNE WEST	110.99.100.2600.0520.000.00	1,315.00
P&L INSURANCE - PAYNE WEST	210.99.100.2600.0520.000.00	1,315.00
P&L INSURANCE - PAYNE WEST	218.99.100.1770.0520.000.60	9,800.00
PARA - HEALTH AIDE	101.03.100.2130.0117.000.00	21,779.50
PARA - HEALTH AIDE	101.04.100.2130.0117.000.00	2,411.44
PARA - HEALTH AIDE	101.05.100.2130.0117.000.00	4,784.60
PARA - HEALTH AIDE	101.06.100.2130.0117.000.00	28,707.60
PARA - HEALTH AIDE	101.99.100.2130.0117.000.00	81,338.20
PRE-K PARA	115.99.494.1660.0117.197.00	268,007.04
CAPITAL PROJECTS - BUS BARN	110.99.100.2600.0725.000.00	49,500.00
CAPITAL PROJECTS - BUS BARN	110.99.100.2600.0725.000.00	49,500.00
PROFESSIONAL DEVELOPMENT	110.50.100.2700.0582.000.00	500.00
PROFESSIONAL DEVELOPMENT	210.50.100.2700.0582.000.00	500.00
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
SELF CONTAINED PARA	101.01.280.1900.0117.000.00	93,058.00
SELF CONTAINED PARA	101.02.280.1900.0117.000.00	81,891.04
SELF CONTAINED PARA	101.03.280.1900.0117.000.00	107,649.49
SELF CONTAINED PARA	101.04.280.1900.0117.000.00	101,247.10
SELF CONTAINED PARA	101.05.280.1900.0117.000.00	82,751.31
SELF CONTAINED PARA	101.06.280.1900.0117.000.00	21,410.78
SELF CONTAINED PARA	101.07.280.1900.0117.000.00	95,678.51
SELF CONTAINED PARA	101.08.280.1900.0117.000.00	70,724.08
SELF CONTAINED PARA	101.31.280.1900.0117.000.00	180,532.52
SELF CONTAINED PARA	101.32.280.1900.0117.000.00	156,337.44
SELF CONTAINED PARA	101.29.280.1900.0117.000.00	(22,799.21)
SELF CONTAINED PARA	101.29.280.1900.0117.000.00	22,799.21
SELF CONTAINED PARA	201.41.280.1900.0117.000.00	134,003.52
SELF CONTAINED PARA	201.42.280.1900.0117.000.00	104,224.96
SERIES 2012	150.99.100.5100.0840.000.00	515,000.00
SERIES 2012	150.99.100.5100.0850.000.00	137,100.00
SERIES 2012	150.99.100.5100.0860.000.00	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	314,000.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0860.000.00	500.00
SERIES 2014	150.99.100.5100.0840.000.00	1,360,000.00
SERIES 2014	150.99.100.5100.0850.000.00	82,800.00
SERIES 2014	150.99.100.5100.0860.000.00	1,000.00
SERIES 2014	250.99.100.5100.0840.000.00	2,040,000.00
SERIES 2014	250.99.100.5100.0850.000.00	145,050.00
SERIES 2014	250.99.100.5100.0860.000.00	1,000.00
SERIES 2015	150.99.100.5100.0840.000.00	1,105,000.00
SERIES 2015	150.99.100.5100.0850.000.00	188,600.00
SERIES 2015	150.99.100.5100.0860.000.00	500.00
SERIES 2016	150.99.100.5100.0840.000.00	1,075,000.00
SERIES 2016	150.99.100.5100.0850.000.00	575,300.00
SERIES 2016	150.99.100.5100.0860.000.00	500.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0840.000.00	4,495,000.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0850.000.00	3,170,300.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0860.000.00	500.00
SERIES 2017 - REFUNDING	250.99.100.5100.0840.000.00	660,000.00

SERIES 2017 - REFUNDING	250.99.100.5100.0850.000.00	40,200.00
SERIES 2017 - REFUNDING	250.99.100.5100.0860.000.00	500.00
SERIES 2019	250.99.100.5100.0840.000.00	785,000.00
SERIES 2019	250.99.100.5100.0850.000.00	774,950.00
SERIES 2019	250.99.100.5100.0860.000.00	500.00
SES TUTORS	115.99.420.1670.0112.155.00	3,312.00
SEVERANCE PAY	101.99.100.1670.0180.000.00	33,075.00
SEVERANCE PAY	201.99.100.1100.0180.000.00	31,500.00
OUT OF DISTRICT PLACEMENTS - IN-STATE	213.99.100.1100.0561.000.00	5,000.00
SIDS	150.99.100.5100.0440.000.00	130,000.00
SIDS	250.99.100.5100.0830.000.00	235,000.00
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	175,000.00
SUBSTITUTES	101.99.100.1670.0122.000.00	1,350,000.00
SUBSTITUTES	201.99.100.1100.0122.000.00	550,000.00
SWIM CENTER RENTAL	201.41.100.1340.0451.000.00	60,637.50
SWMSS	115.50.100.2510.0810.115.51	3,300.00
VACANCY PARA	101.99.280.1900.0117.000.00	19,658.50
VACANCY PARA	201.99.280.1900.0117.000.00	19,658.50
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
ROUNDING	128.99.100.1670.0660.000.00	
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	73,034.00
TELEPHONE	201.99.100.2600.0531.000.00	50,562.00
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
TERM PAY	101.99.100.1670.0160.000.00	143,325.00
TERM PAY	201.99.100.1100.0160.000.00	90,000.00
TERM PAY	101.99.100.1670.0170.000.00	25,000.00
TERM PAY	201.99.100.1100.0170.000.00	12,500.00

THRIVE	115.99.420.1670.0320.155.00	15,000.00
THRIVE	115.99.494.1670.0320.197.00	35,000.00
ADDITIONAL ADJUSTMENTS	217.99.100.1860.0320.000.00	100,000.00
THRIVE - PARENT LIAISON	217.99.100.1860.0320.000.00	259,000.00
TITLE I - BASIC SUBSIDY	201.41.280.1900.0112.000.00	
SOLUTION TREE CONSULTANTS - EC NOTES 6/8/2023	115.50.430.2212.0330.153.00	26,000.00
PLC TRAVEL	115.50.430.2212.0582.153.00	5,587.00
ELEVATIONS STRATEGIES PLATFORM - ONE YEAR CONTRACT - 6/8/23 EC NOTES	115.50.430.2212.0681.153.00	14,000.00
PRIVATE SCHOOL PARTICIPATION	115.HC.430.2212.0582.153.00	7,795.00
TRANSFINDER	210.99.100.2700.0680.000.00	5,000.00
TRANSFINDER	110.99.100.2700.0680.000.00	5,000.00
TRANSITION BUDGET	261.99.100.1100.0112.614.00	3,272,223.45
UTILITIES	101.01.100.2600.0411.000.00	13,527.00
UTILITIES	101.02.100.2600.0411.000.00	13,292.00
UTILITIES	101.03.100.2600.0411.000.00	9,446.00
UTILITIES	101.04.100.2600.0411.000.00	8,003.00
UTILITIES	101.05.100.2600.0411.000.00	11,447.00
UTILITIES	101.06.100.2600.0411.000.00	9,591.00
UTILITIES	101.07.100.2600.0411.000.00	10,715.00
UTILITIES	101.08.100.2600.0411.000.00	12,828.00
UTILITIES	101.31.100.2600.0411.000.00	26,482.00
UTILITIES	101.32.100.2600.0411.000.00	28,319.00
UTILITIES	101.50.100.2600.0411.000.00	27,513.00
UTILITIES	101.61.100.2600.0411.000.00	13,629.00
UTILITIES	201.41.100.2600.0411.000.00	147,515.00
UTILITIES	201.42.100.2600.0411.000.00	147,515.00
UTILITIES	201.50.100.2600.0411.000.00	27,513.00
UTILITIES	201.61.100.2600.0411.000.00	6,814.00
UTILITIES	101.01.100.2600.0412.000.00	26,297.00
UTILITIES	101.02.100.2600.0412.000.00	21,182.00
UTILITIES	101.03.100.2600.0412.000.00	47,192.00
UTILITIES	101.04.100.2600.0412.000.00	21,159.00
UTILITIES	101.05.100.2600.0412.000.00	39,303.00
UTILITIES	101.06.100.2600.0412.000.00	37,759.00
UTILITIES	101.07.100.2600.0412.000.00	31,710.00
UTILITIES	101.08.100.2600.0412.000.00	26,954.00
UTILITIES	101.31.100.2600.0412.000.00	71,535.00
UTILITIES	101.32.100.2600.0412.000.00	71,019.00
UTILITIES	101.50.100.2600.0412.000.00	20,420.00
UTILITIES	101.61.100.2600.0412.000.00	27,996.00
UTILITIES	101.99.100.2600.0412.000.00	24,720.00
UTILITIES	201.41.100.2600.0412.000.00	324,169.00
UTILITIES	201.42.100.2600.0412.000.00	324,169.00
UTILITIES	201.50.100.2600.0412.000.00	20,421.00
UTILITIES	201.61.100.2600.0412.000.00	13,999.00
UTILITIES	101.01.100.2600.0421.000.00	5,577.00
UTILITIES	101.02.100.2600.0421.000.00	6,742.00
UTILITIES	101.03.100.2600.0421.000.00	8,015.00
UTILITIES	101.04.100.2600.0421.000.00	9,341.00
UTILITIES	101.05.100.2600.0421.000.00	5,273.00
UTILITIES	101.06.100.2600.0421.000.00	5,270.00
UTILITIES	101.07.100.2600.0421.000.00	3,652.00
UTILITIES	101.08.100.2600.0421.000.00	10,113.00
UTILITIES	101.31.100.2600.0421.000.00	5,696.00
UTILITIES	101.32.100.2600.0421.000.00	13,484.00
UTILITIES	101.50.100.2600.0421.000.00	2,667.00

UTILITIES	101.61.100.2600.0421.000.00	3,262.00
UTILITIES	101.99.100.2600.0421.000.00	219,102.00
UTILITIES	201.41.100.2600.0421.000.00	129,214.00
UTILITIES	201.42.100.2600.0421.000.00	31,128.00
UTILITIES	201.50.100.2600.0421.000.00	2,669.00
UTILITIES	201.61.100.2600.0421.000.00	1,632.00
UTILITIES	201.99.100.2600.0421.000.00	137,080.00
UTILITIES	101.01.100.2600.0431.000.00	1,776.00
UTILITIES	101.02.100.2600.0431.000.00	1,776.00
UTILITIES	101.03.100.2600.0431.000.00	2,311.00
UTILITIES	101.04.100.2600.0431.000.00	1,776.00
UTILITIES	101.05.100.2600.0431.000.00	3,957.00
UTILITIES	101.06.100.2600.0431.000.00	3,957.00
UTILITIES	101.07.100.2600.0431.000.00	3,957.00
UTILITIES	101.08.100.2600.0431.000.00	3,999.00
UTILITIES	101.31.100.2600.0431.000.00	20,733.00
UTILITIES	101.32.100.2600.0431.000.00	7,519.00
UTILITIES	101.50.100.2600.0431.000.00	1,671.00
UTILITIES	101.61.100.2600.0431.000.00	2,760.00
UTILITIES	201.41.100.2600.0431.000.00	17,299.00
UTILITIES	201.42.100.2600.0431.000.00	17,299.00
UTILITIES	201.50.100.2600.0431.000.00	1,670.00
UTILITIES	201.61.100.2600.0431.000.00	1,380.00
UTILITIES	201.99.100.2600.0431.000.00	2,128.00
Y ACHIEVERS (SUMMER SCHOOL)	115.99.494.1670.0610.197.00	5,000.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	36,300.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDENTS	101.99.280.1900.0330.000.00	36,300.00
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 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
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
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
DANCE COACH	201.41.710.3402.0150.000.00	4,236.11
DANCE COACH	201.42.710.3402.0150.000.00	4,236.11
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 - 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 - 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 - 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
FOOTBALL COACH - 9TH GRADE	201.41.720.3504.0150.000.00	4,236.11
FOOTBALL COACH - 9TH GRADE	201.42.720.3504.0150.000.00	4,236.11
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
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 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
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
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
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 - 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
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
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
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
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
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
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
VACANCY	101.32.100.2400.0260.000.00	13,092.00
VACANCY	101.06.100.2400.0260.000.00	11,244.00
VACANCY	218.50.100.2490.0260.000.60	3,786.00
VACANCY	217.50.610.2490.0260.000.60	11,358.00
VACANCY	115.04.456.1900.0112.132.51	21,689.37
VACANCY	101.04.280.1900.0112.000.00	58,641.63
VACANCY	101.08.100.1670.0112.000.00	80,331.00
VACANCY	201.41.100.2103.0112.000.00	27,003.57
VACANCY	101.32.100.1670.0112.000.00	80,331.00
VACANCY	201.41.100.1510.0112.000.00	80,331.00
VACANCY	101.31.280.1900.0112.000.00	(58,641.63)
VACANCY	115.31.456.1900.0112.132.51	(21,689.37)
VACANCY	101.31.280.1900.0112.000.00	58,641.63
VACANCY	115.31.456.1900.0112.132.51	21,689.37
VACANCY	201.41.100.1470.0112.000.00	53,821.77

VACANCY	101.08.100.1670.0112.000.00	80,331.00
VACANCY	101.32.100.1270.0112.000.00	80,331.00
VACANCY	161.31.100.2120.0113.611.00	40,165.50
VACANCY	115.99.420.1245.0112.155.00	80,331.00
VACANCY	101.31.100.1670.0112.000.00	80,331.00
VACANCY	201.42.390.1370.0112.000.00	60,248.25
VACANCY	101.07.280.1900.0112.000.00	58,641.63
VACANCY	115.07.456.1900.0112.132.51	21,689.37
VACANCY	101.07.280.1900.0112.000.00	58,641.63
VACANCY	115.07.456.1900.0112.132.51	21,689.37
VACANCY	101.01.100.1670.0112.000.00	80,331.00
VACANCY	201.42.100.1440.0112.000.00	53,821.77
VACANCY	101.32.100.1670.0112.000.00	80,331.00
VACANCY	101.31.280.1900.0112.000.00	58,641.63
VACANCY	115.31.456.1900.0112.132.51	21,689.37
VACANCY	101.08.100.1670.0112.000.00	80,331.00
VACANCY	115.99.420.1245.0112.155.00	40,165.50
VACANCY	201.42.100.2103.0112.000.00	13,632.47
VACANCY	201.42.280.1900.0112.000.00	22,851.73
VACANCY	115.42.456.1900.0112.132.51	12,304.78
VACANCY	201.41.280.1900.0112.000.00	22,851.73
VACANCY	115.41.456.1900.0112.132.51	12,304.78
VACANCY	201.41.100.1440.0112.000.00	66,674.73
VACANCY	101.32.100.1670.0112.000.00	80,331.00
VACANCY	201.41.390.1370.0112.000.00	24,099.30
VACANCY	101.04.100.1670.0112.000.00	80,331.00
VACANCY	115.02.456.1900.0112.132.51	21,689.37
VACANCY	101.02.280.1900.0112.000.00	58,641.63
VACANCY	201.42.260.1245.0112.000.00	42,313.39
VACANCY	201.41.260.1245.0112.000.00	16,925.36
VACANCY	115.02.494.1250.0112.197.00	40,165.50
VACANCY	101.99.260.1245.0112.000.00	80,331.00
VACANCY	201.41.100.1140.0112.000.00	26,509.23
VACANCY	101.31.100.1470.0112.000.00	80,331.00
VACANCY	201.41.390.1410.0112.000.00	80,331.00
VACANCY	101.08.100.1670.0112.000.00	80,331.00
VACANCY	201.41.100.1440.0112.000.00	80,331.00
VACANCY	201.42.100.1270.0112.000.00	80,331.00
VACANCY	101.32.100.1270.0112.000.00	80,331.00
VACANCY	201.42.100.1140.0112.000.00	53,821.77
VACANCY	101.07.100.1670.0112.000.00	80,331.00
VACANCY	101.31.280.1900.0112.000.00	58,641.63
VACANCY	115.31.456.1900.0112.132.51	21,689.37
VACANCY	101.32.280.1900.0112.000.00	57,172.14
VACANCY	115.32.456.1900.0112.132.51	21,145.86
ASSISTANT ATHLETIC DIRECTOR - VACANT	201.42.720.3500.0112.000.00	86,557.00
VACANCY	201.42.390.1649.0112.000.00	26,509.23
VACANCY	201.42.100.1510.0112.000.00	40,165.50
VACANCY	201.42.100.1510.0112.000.00	80,331.00
VACANCY	101.03.100.1670.0112.000.00	81,689.00
VACANCY	101.04.100.1670.0112.000.00	80,331.00
VACANCY	161.06.100.2120.0113.613.00	80,331.00
VACANCY	161.07.100.2120.0113.613.00	40,165.50
VACANCY	101.31.100.2225.0113.000.00	75,479.01
VACANCY	101.07.280.2150.0113.000.00	32,132.40
VACANCY	101.31.100.2130.0113.000.00	39,500.25

VACANCY	101.08.100.2120.0113.000.00	80,331.00
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
VACANCY	201.41.100.2600.0114.000.00	52,457.60
VACANCY	201.41.100.2600.0114.000.00	166,809.76
VACANCY	201.42.100.2600.0114.000.00	151,145.28
VACANCY	101.32.100.2600.0114.000.00	44,341.44
ADVANCED PLACEMENT STIPEND	215.41.100.2123.0150.253.41	6,500.00
VACANCY	212.41.910.3100.0116.000.00	28,596.36
VACANCY	212.42.910.3100.0116.000.00	32,707.84
VACANCY	212.07.910.3100.0116.000.00	20,755.20
VACANCY	212.05.910.3100.0116.000.00	7,485.12
VACANCY	212.04.910.3100.0116.000.00	9,922.20
VACANCY	101.31.100.2400.0115.000.00	3,335.92
VACANCY	101.32.100.2400.0115.000.00	48,883.20
VACANCY	101.06.100.2400.0115.000.00	44,550.00
VACANCY	218.50.100.2490.0115.000.60	11,352.00
VACANCY	217.50.610.2490.0115.000.60	49,192.00
AP STIPEND	215.41.100.2123.0150.253.41	562.00
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	2,317.24
BAND - MS JAZZ	101.32.710.3409.0150.000.00	2,317.24
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	3,473.52
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3409.0150.000.00	3,473.52
BBB ASST COACH 7-8	101.31.720.3501.0150.000.00	7,373.05
BBB ASST COACH 7-8	101.32.720.3501.0150.000.00	7,373.05
BBB COACH 7-8	101.31.720.3501.0150.000.00	11,586.22
BBB COACH 7-8	101.32.720.3501.0150.000.00	11,586.22
STIPEND	101.99.280.2140.0150.000.00	2,000.00
VACANCY	101.32.100.2400.0261.000.00	336.00
VACANCY	101.06.100.2400.0261.000.00	336.00
VACANCY	218.50.100.2490.0261.000.60	84.00
VACANCY	217.50.610.2490.0261.000.60	252.00
VACANCY	201.41.100.1470.0150.000.00	202.50
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	4,862.93
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3411.0150.000.00	4,862.93
CONTINGENCY	101.99.720.3500.0150.000.00	10,000.00
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 - DECA	215.42.390.1100.0150.223.00	3,274.45
EXTRACURR - CLUB - PHOTO	215.41.390.1100.0150.223.00	1,390.10
EXTRACURR - CLUB - SCIENCE	101.31.710.3422.0150.000.00	2,317.24
EXTRACURR - CLUB - SCIENCE	101.32.710.3422.0150.000.00	2,317.24
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 - COACH - INTRAMURAL DIRECTOR	101.99.710.3415.0150.000.00	657.28

EXTRACURR - COACH - TRACK - 7-8	101.31.720.3508.0150.000.00	6,951.73
EXTRACURR - COACH - TRACK - 7-8	101.32.720.3508.0150.000.00	6,951.73
FOOTBALL COACH - 7-8	101.31.720.3504.0150.000.00	9,268.97
FOOTBALL COACH - 7-8	101.32.720.3504.0150.000.00	9,268.97
FOOTBALL COACH - 7-8 ASST	101.31.720.3504.0150.000.00	7,373.05
FOOTBALL COACH - 7-8 ASST	101.32.720.3504.0150.000.00	7,373.05
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 7-8	101.32.720.3502.0150.000.00	4,423.83
GBB ASST COACH 7-8	101.31.720.3502.0150.000.00	4,423.83
GBB COACH 7-8	101.32.720.3502.0150.000.00	9,268.97
GBB COACH 7-8	101.31.720.3502.0150.000.00	9,268.97
HEAD CUSTODIAN RATE	101.01.100.2600.0114.000.00	3,432.00
VACANCY	101.02.100.2600.0114.000.00	24,700.00
HEAD CUSTODIAN RATE	101.02.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.03.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.04.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.05.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.06.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.07.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.08.100.2600.0114.000.00	3,432.00
HEAD CUSTODIAN RATE	101.31.100.2600.0114.000.00	4,368.00
HEAD CUSTODIAN RATE	101.32.100.2600.0114.000.00	4,368.00
HEAD CUSTODIAN RATE	201.41.100.2600.0114.000.00	2,912.00
HEAD CUSTODIAN RATE	201.42.100.2600.0114.000.00	2,912.00
HEAD CUSTODIAN RATE	101.50.100.2600.0114.000.00	3,536.00
HEAD CUSTODIAN RATE	201.50.100.2600.0114.000.00	3,536.00
HEAD CUSTODIAN RATE	101.61.100.2600.0114.000.00	2,288.00
HEAD CUSTODIAN RATE	201.61.100.2600.0114.000.00	2,288.00
INTRAMURAL COACH - FALL	101.31.710.3417.0150.000.00	6,951.73
INTRAMURAL COACH - FALL	101.32.710.3417.0150.000.00	6,951.73
INTRAMURAL COACH - GRADE 6 SPRING	101.31.710.3419.0150.000.00	2,949.22
INTRAMURAL COACH - GRADE 6 SPRING	101.32.710.3419.0150.000.00	2,949.22
INTRAMURAL COACH - WINTER	101.31.710.3418.0150.000.00	6,951.73
INTRAMURAL COACH - WINTER	101.32.710.3418.0150.000.00	6,951.73
LONGEVITY INCREASES	201.41.720.3500.0150.000.00	35,000.00
LONGEVITY INCREASES	101.99.720.3500.0150.000.00	5,000.00
MIDDLE SCHOOL SUNRISE STRINGS (GRANDFATHERED, NOT IN CBA)	101.99.710.3410.0150.000.00	1,474.61
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.31.710.3410.0150.000.00	2,317.24
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-TAUGHT SECTION)	101.32.710.3410.0150.000.00	2,317.24
ORCHESTRA ADVISOR	201.41.710.3410.0150.000.00	6,195.83
VACANCY	115.31.280.2160.0113.115.00	2,960.00
VACANCY	115.03.280.2160.0113.115.00	2,960.00
VACANCY	115.31.280.2160.0113.115.00	16,567.45
VACANCY	115.03.280.2160.0113.115.00	16,567.45
SHIFT DIFFERENTIAL	101.01.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.02.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.03.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.04.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.05.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.06.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.07.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.08.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.31.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.32.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	201.41.100.2600.0114.000.00	2,080.00

SHIFT DIFFERENTIAL	201.42.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.50.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	201.50.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	101.61.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	201.61.100.2600.0114.000.00	2,080.00
SOFTBALL COACH - 7-8	101.31.720.3511.0150.000.00	2,317.24
SOFTBALL COACH - 7-8	101.32.720.3511.0150.000.00	2,317.24
SOFTBALL COACH - 7-8 ASST	101.31.720.3511.0150.000.00	1,474.61
SOFTBALL COACH - 7-8 ASST	101.32.720.3511.0150.000.00	1,474.61
SPECIAL OLYMPICS COACH	201.41.720.3517.0150.000.00	4,236.11
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	201.49.100.1100.0150.000.00	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
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
SUBS - PLC/RESTRUCTURE CONSENSUS - 6/8/23 EC NOTES	115.50.430.2212.0112.153.00	15,000.00
SUBS - PLC/RESTRUCTURE CONSENSUS	115.50.430.2212.0210.153.00	3,000.00
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
VACANCY	101.08.100.2600.0150.000.00	562.00
VACANCY	101.05.100.1670.0150.000.00	500.00
VACANCY	201.41.100.1510.0150.000.00	500.00
VICA STIPEND	215.41.390.1100.0150.223.00	3,274.45

VOLLEYBALL COACH - 7-8	101.31.720.3510.0150.000.00	6,951.73
VOLLEYBALL COACH - 7-8	101.32.720.3510.0150.000.00	6,951.73
VOLLEYBALL COACH - 7-8 ASST	101.31.720.3510.0150.000.00	4,423.83
VOLLEYBALL COACH - 7-8 ASST	101.32.720.3510.0150.000.00	4,423.83
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	2,317.24
WRESTLING COACH - 7-8	101.32.720.3507.0150.000.00	2,317.24
WRESTLING COACH - 7-8 ASST	101.31.720.3507.0150.000.00	1,474.61
WRESTLING COACH - 7-8 ASST	101.32.720.3507.0150.000.00	1,474.61

Bozeman Public Schools



2024-25 Adopted Budget

Appendix VI – Mega Issue District Document



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](#)

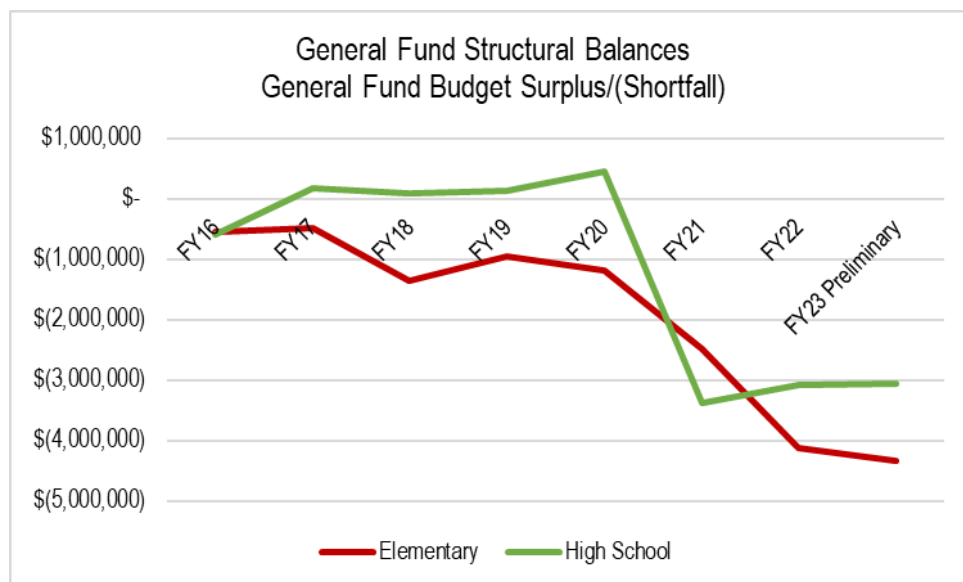
This document was put together to clearly articulate the key details related to each of the identified *Mega Issues* above. The document is also intended to connect the dots between the *Mega Issues* and other district goals and processes. It is also important to note that the two issues above are inextricably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

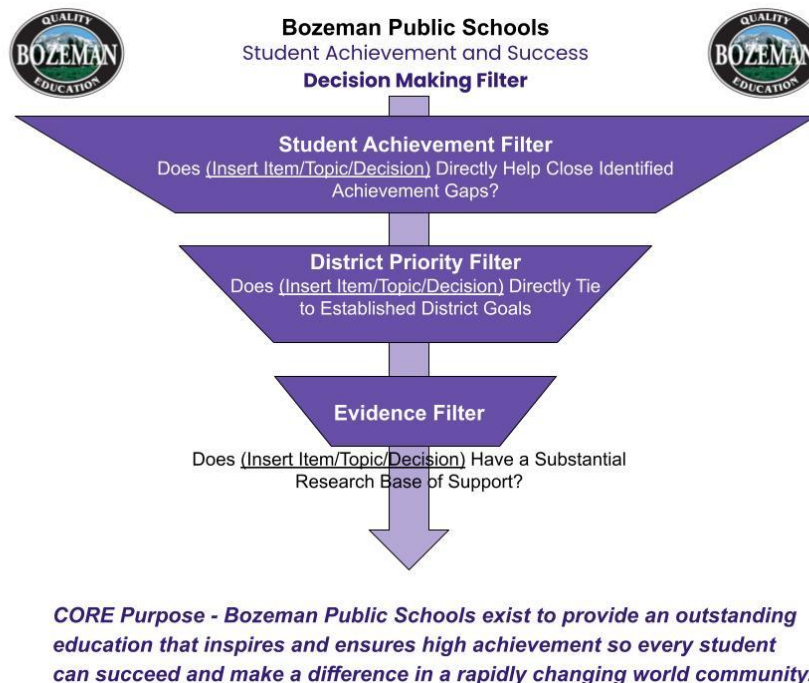
The Board Budget Committee will be making recommendations that will likely impact and inform the 9-12 MTSS/PLC Consensus process, described in the next section. Because the General Fund budget is approximately 90% personnel, it is likely that personnel will be included in potential budget cuts. The 9-12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

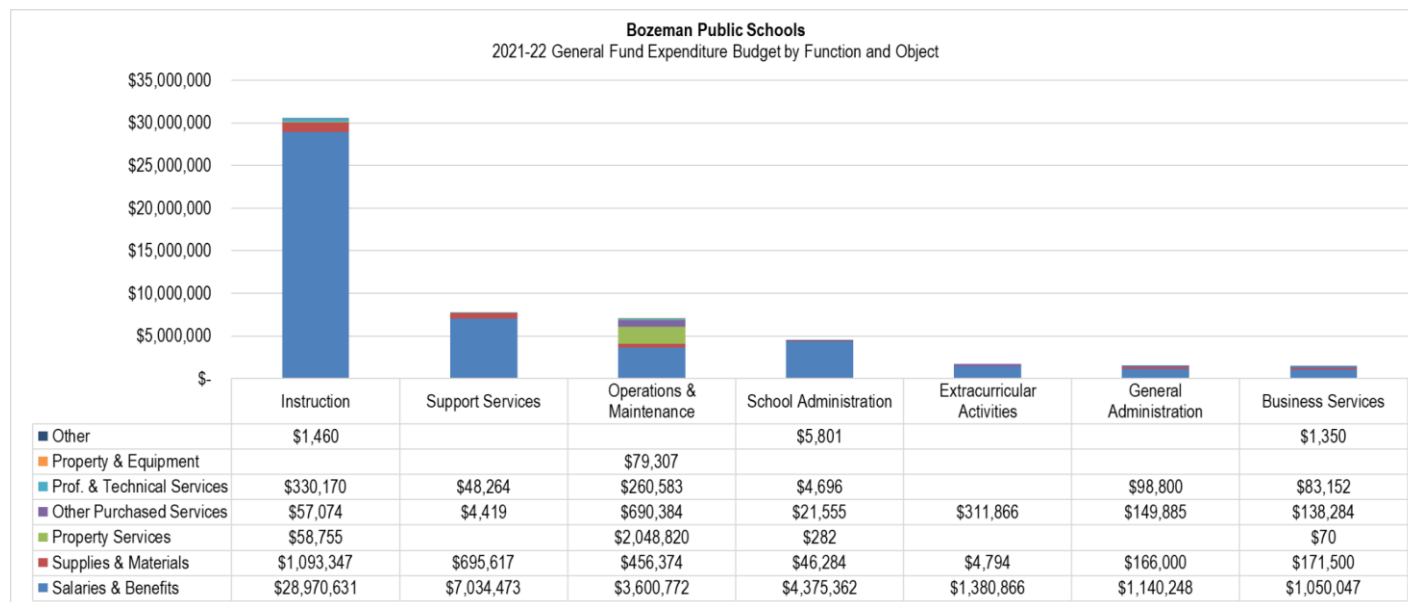
Question: Is the need to reduce FTE/revise budget a K-12 discussion?

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.:



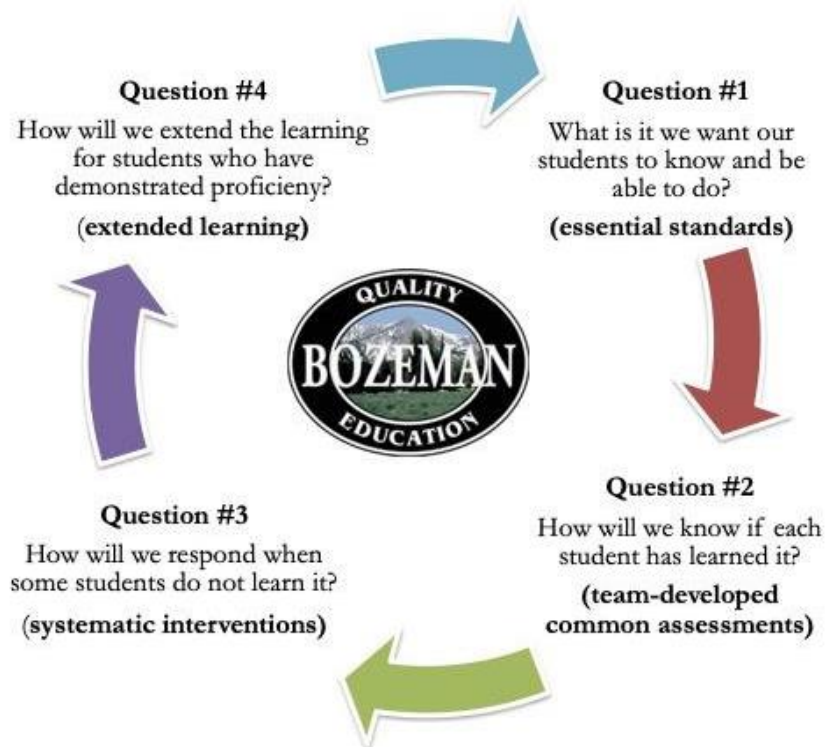
What is the problem or opportunity?

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:

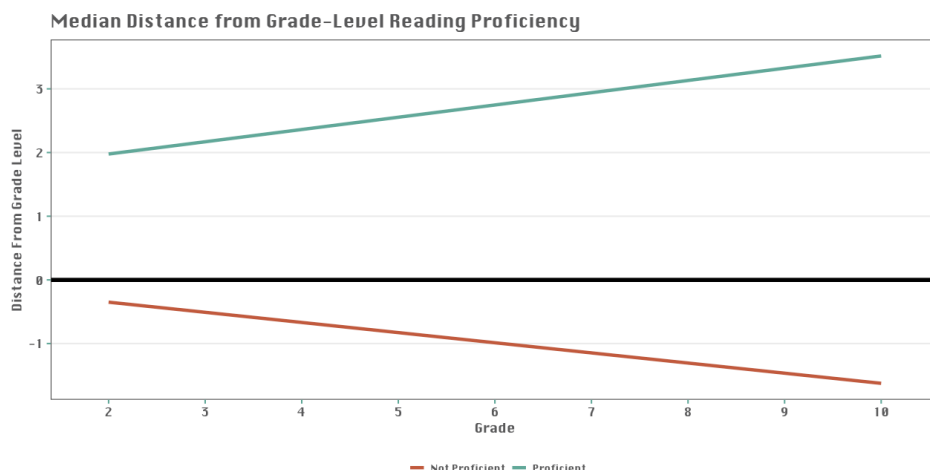
- Singletons constrain the master schedule and make it less flexible. Moving to two high schools doubled the number of singletons in the combined 9-12 master schedule (singletons = courses only offered one time in the master schedule).
- The number of study halls has increased across both schools, which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

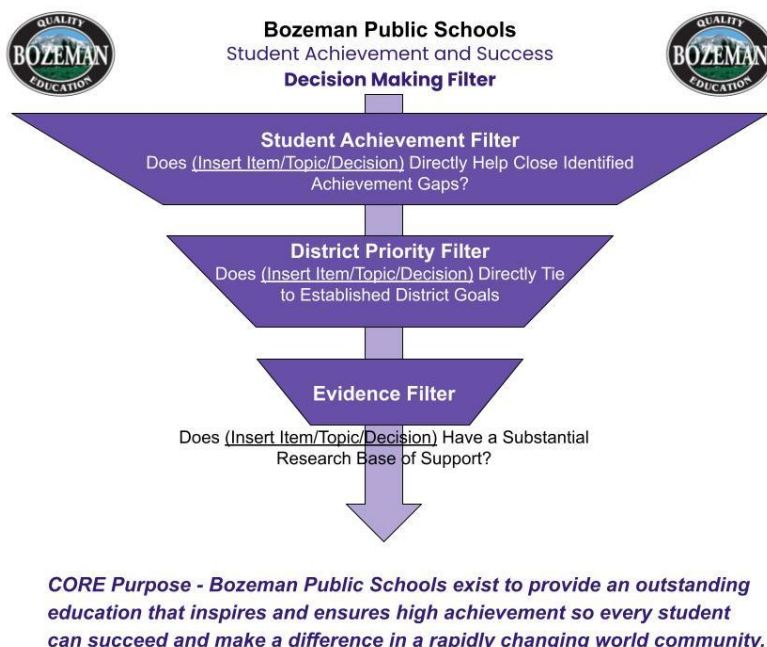
achievement gaps and ensure the success of all students. 2020-2021 high school ACT data shows that approximately 30% of Bozeman students are not proficient with ELA standards, and approximately 60% of students are not proficient with Math standards. District longitudinal data shows that students who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