

2025-2026 Adopted Budget
Bozeman Public Schools

Prepared by:

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BOZEMAN PUBLIC SCHOOLS
2025-26 ADOPTED BUDGET

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Executive Summary

2025-2026 Adopted Budget

Bozeman Public Schools
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DATE: August 18, 2025

TO: Board Chair
Members of the Board of Trustees

FROM: Lacy Clark, Director of Business Services

RE: 2025-26 Budget Overview

On August 18, 2025 the Bozeman School District Board of Trustees adopted its budget for the 2025-26 fiscal year. This document is intended to provide the reader with an overview of the Bozeman School District and its 2025-26 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
Kevin Black, Chair	2026	5 years	Real Estate Agent
Lauren Dee, Vice Chair	2028	3 years	Stay at Home Mom
Gary Lusin	2027	19.5 years	Physical Therapist
Greg Neil	2026	8.5 years	Insurance Agent
Lei-Anna Bertelsen	2027	4 years	Education Facilitator
Melissa Moran	2027	1 year	Restauranter
Sandra Wilson	2027	10.5 years	Retired Teacher
Sarah Wilson	2028	6 months	Associate Teaching Professor

Source: District records



Bozeman School District Board of Trustees at the July 2025 School Board Meeting

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 needs, wants, and preferences 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 2028, BSD7 will increase staff well-being to 85% or above as measured by the Panorama survey.
- Student Well-Being Goal: By 2031, fewer than 15% of students will self-report depression symptoms as measured by the Youth Risk Behavior Survey (YRBS). This represents an almost 60% decrease in self-reported depression symptoms at the high school level, and an almost 50% decrease at the middle school.

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 2025-26 budget has been in the planning stages since August 2024.

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	11/11/2024
69th Montana Legislative session convenes	N/A	1/6/2025
Revise and finalize ANB Calculation and/or Projection	Exec Dir of Business & Operations/ Director of Business Services	2/3/2025
Present Preliminary General Fund Budget to the Board	Board of Trustees/Admin	2/10/2025
Board call for May 2025 Trustee, General Fund, and Special Levy Elections	Board of Trustees	2/10/2025
Provide notice of intent to increase non-voted levies	Board of Trustees/Admin	3/10/2025
Approve resolution estimating amounts available and projects or improvements expected to be funded by School Major Maintenance account	Board of Trustees/Admin	3/10/2025
Set amount of voted levy	Board of Trustees/Admin	3/31/2025
Conduct Trustee and Special Levy Election	District Clerk/County Clerk & Recorder	5/6/2025
Projected 90th (final) day of 69th Montana Legislative session	N/A	5/9/2025
Present preliminary budget for all Budgeted Funds	Board of Trustees/Admin	7/28/2025
Adopt Final Budget	Board of Trustees	8/18/2025

It is important to note that while the Meritorious Budget Award requirements dictate three years of projections, Montana's bi-annual Legislative session structure only allows Districts to reasonably forecast two-year periods at a time. Therefore, while this document includes a three-year forecast to meet those MBA requirements, readers should treat the third-year numbers in particular as general estimates rather than exact predictions—despite any appearances to the contrary.

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 – Megan Roth, Bozeman Reads Early Literacy Center

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 2025-26 is $128,610,749. This total represents an increase of $6,380,187 (5.2%) over the prior year's budget:

	FY2024-25 Budget	**FY2025-26 Budget**	Change $	Change %
General	$ 62,287,942	**$ 66,785,107**	$ 4,497,165	7.2%
Debt Service	18,003,800	**18,137,825**	134,025	0.7%
Building Reserve	21,443,566	**21,651,761**	208,195	1.0%
Retirement	10,400,000	**10,700,000**	300,000	2.9%
Transportation	5,283,026	**6,386,332**	1,103,306	20.9%
Technology	1,446,908	**1,607,005**	160,097	11.1%
Adult Education	845,302	**886,348**	41,046	4.9%
Bus Depreciation	655,753	**685,955**	30,202	4.6%
Tuition	1,540,029	**1,484,016**	-56,013	-3.6%
Flexibility	324,236	**286,400**	-37,836	-11.7%
Total K-12	$ 122,230,562	**$ 128,610,749**	$ 6,380,187	5.2%

Source: District records

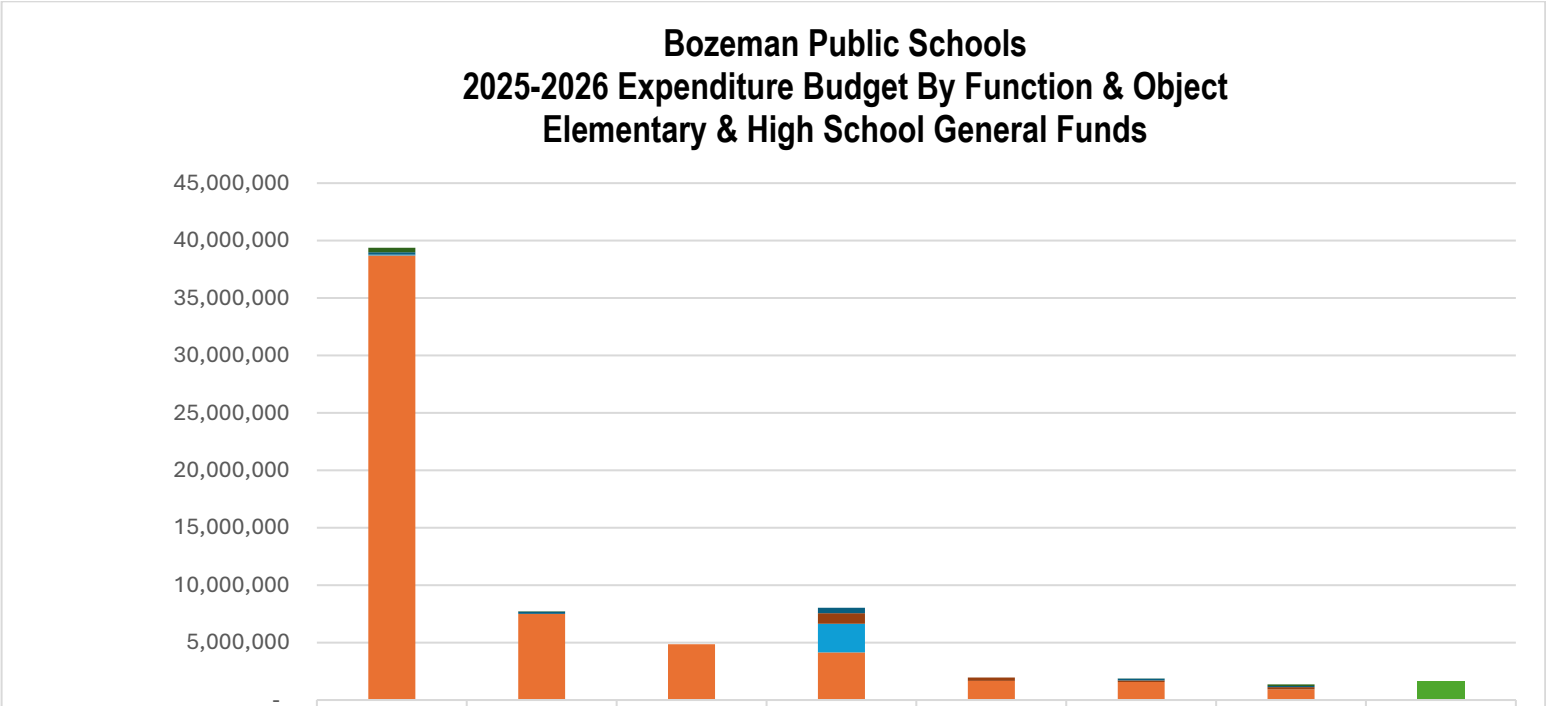
The increase in expenditures is largely attributed to contractual salary adjustments, health insurance increases, and inflationary pressures on districtwide services and operations. To support this spending, the District will reappropriate $18.9 million in fund balance across various funds—$811,738 less than what was reappropriated into FY2025 budgets. This usage aligns with our strategic financial approach to manage fluctuations in revenue while maintaining program continuity. However, ongoing operational costs, such as staffing, are not supported by General Fund reappropriated balance, which is spent down to $0 each year.

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.

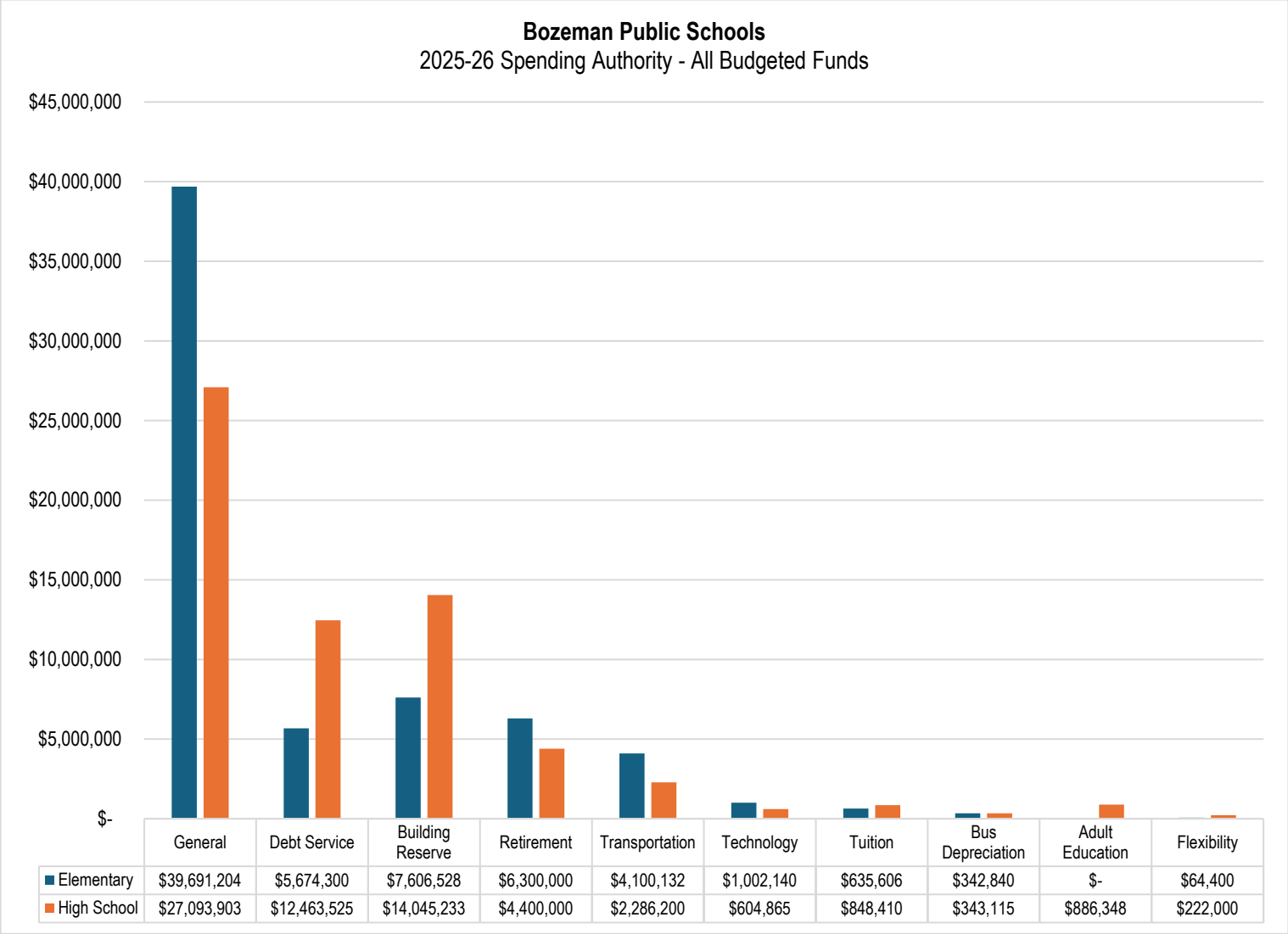
Of the $128,610,749 in total budgeted expenditures, the District plans to spend $53,954,701 (42.0%) on Instruction and $78,734,485 (61.2%) on Salaries and Benefits – the largest single function and object amounts, respectively.

The following graph summarizes the combined Elementary & High School General Fund expenditure data for 2025-26 by Function & Object:



	Instruction	Support Services	School Administration	Operations & Maintenance	Extracurricular Activities	Business Services	General Administration	Other
Property & Equipment				-				
Prof. & Technical Services	393,170	17,000				11,000	141,700	
Supplies & Materials	214,479	199,450		478,527		160,947	97,200	
Other Purchased Services				910,056	301,679	130,104	200,797	
Other								1,592,115
Property Services	63,669			2,501,671				
Salaries & Benefits	38,705,465	7,503,915	4,862,509	4,141,150	1,660,671	1,573,158	924,673	

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



	General	Debt Service	Building Reserve	Retirement	Transportation	Technology	Tuition	Bus Depreciation	Adult Education	Flexibility
Elementary	$39,691,204	$5,674,300	$7,606,528	$6,300,000	$4,100,132	$1,002,140	$635,606	$342,840	$-	$64,400
High School	$27,093,903	$12,463,525	$14,045,233	$4,400,000	$2,286,200	$604,865	$848,410	$343,115	$886,348	$222,000

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 has a structural imbalance, while the high school is in the black for the first time since 2019-2020. However, even with the positive outlook in the High School, the overall balance between the two Districts is in the red by a total of $3,244,502 (4.86%) system-wide:

	Elementary	High School	K-12 Total
Projected General Fund Budget Limit w/ a Vote	$ 39,691,204	$ 27,093,903	$ 66,785,107
Budgeted General Fund Expenditures	$ 43,167,167	$ 26,862,442	$ 70,029,609
Remaining Capacity/(Structural Imbalance)	$ (3,475,963)	$ 231,461	$ (3,244,502)

Source: District Records

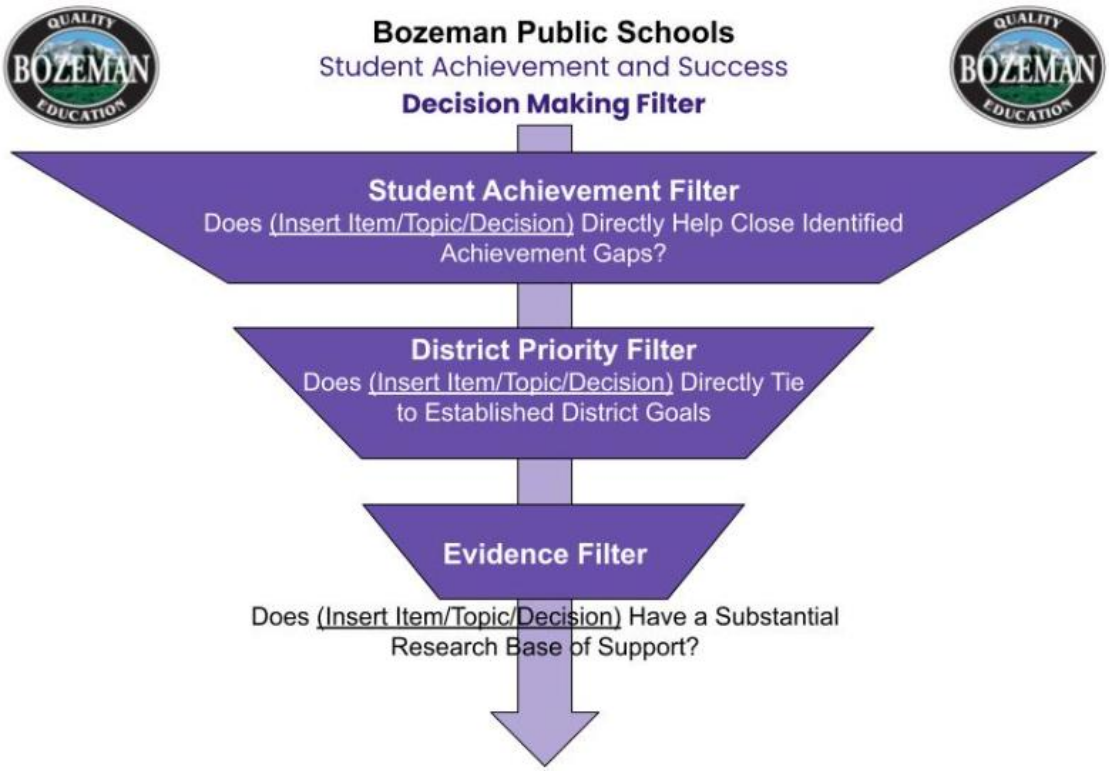
The District acknowledges that the use of reappropriated fund balance is a regular and planned component of our annual budgeting process. Fund balances are built into the District's budget trajectory each year and are expected to remain available for the foreseeable future. While the amount of fund balance utilized may fluctuate from year to year based on operational needs and revenue conditions, the District does not anticipate the fund balance to have a negative or positive effect on the structural deficit. While the budget deficit remains a significant concern, the Montana Legislature took meaningful steps during the 2025 session to strengthen school funding. Notably, new state-level investments were tied to the number of quality educators, and a decennial study was established to evaluate the state's public education funding formula ahead of the 2027 session.

The District continues to actively advocate for adequate and equitable school funding through our participation in statewide advocacy groups and through direct engagement by our Board of Trustees with the Montana Legislature. These challenges are not unique to our community—districts across Montana are facing similar structural deficits and increasing pressure to maintain services with limited resources. While we will continue to make thoughtful, internal adjustments to manage our budget, the long-term solution must come from the state's commitment to fully funding public education.

Significant Trends, Events, and Initiatives

With the recent LRSP revision, the district continues to aim for all schools to fully implement Professional Learning Communities (PLCs) by Spring 2028, aspiring to become a Solution Tree Model PLC District. In addition, the district has set a goal of 90% of third-grade students to achieve grade-level reading proficiency by 2029 as measured by the Acadience reading assessment.

In response to evolving educational needs and as a result of the budget reduction process that took place in 2022-23, a new block schedule was implemented in both High Schools during the 2024-25 school year. This schedule change aimed to enhance instructional time and improve budget efficiency. This scheduling shift aligns with the district's LRSP, which emphasizes academic performance and operational capacity building. By adopting block scheduling, the district is able to provide a more effective and responsive educational system, fostering an environment conducive to high-level learning for all students based on the Student Learning Decision Making Filter in Policy 3610:



Source: District Records

In addition to implementing a new block schedule at the high school level, the District continues to face significant challenges related to recruitment and retention. While Bozeman remains a highly desirable place to live, the local housing market has experienced dramatic cost increases since the pandemic, with the cost of renting or purchasing a home in Gallatin County becoming unaffordable for many. These affordability issues have directly impacted the District's ability to attract and retain qualified candidates across all employee groups. Where administrative openings such as principal positions once drew over 100 applicants, the District is now receiving fewer than five. Many out-of-area candidates withdraw their applications upon evaluating the region's cost of living.

In response to these systemic challenges across the state, the 2025 Montana Legislature passed House Bill 252—commonly known as the "STARS Act." This $100 million initiative, signed into law by Governor Greg Gianforte, is designed to address the statewide teacher shortage by incentivizing school districts to raise starting teacher salaries to at least 70% of their respective average teacher pay. Meeting this threshold allows districts to qualify for enhanced state support. Additionally, the legislation authorizes districts with a high cost of living to pursue voter-approved funding increases specifically to offset affordability concerns. Although Bozeman Public Schools has not yet pursued such a funding initiative, this option remains under consideration for future ballot proposals as the District continues to evaluate sustainable strategies to support and retain high-quality educators and staff.

Another method of recruitment and retention within the District is the continuation of our "Grow Your Own Teacher" program. The vision of the program is to actively recruit and support Bozeman School District graduates and Classified (hourly) employees who display aptitude and a passion for entering the teaching profession.

The program is now in its second year and has had great success in advancing Classified employees through two separate pathways. The first is through the American Board for Certification for Teacher Excellence

(ABCTE). It is a non-profit, alternative teacher certification program that is designed for individuals with a bachelor's degree looking to transition into teaching. The Grow Your Own Teacher program is selecting BSD employees who have bachelor degrees in varying fields and are looking to further their teaching career. This alternative option to obtaining a teaching certificate allows the District to quickly allow employees to obtain their licensure at minimal cost. This program helps ensure we have certified teachers in the classroom, where it matters most.

The second pathway supports employees who have not yet earned a bachelor's degree and are pursuing a more traditional route toward teacher licensure. Through this option, the District provides targeted tuition assistance to selected finalists who are actively enrolled in accredited teacher preparation programs. This long-term investment enables the District to support the academic and professional development of Classified staff who are building their credentials from the ground up. By assisting these individuals in completing their degrees and state certification requirements, the program not only fosters internal career growth but also strengthens the future teacher pipeline within our own workforce.

Overall, the District budgeted $25,000 for the first year of this program, and will provide an additional $25,000 during the second year of the program for a total of $50,000 in funding. For 2025-26, the District will sponsor five employees through the ABCTE program, and an additional eight employees through the more traditional bachelor degree program. This is a growing program, and the District was pleased with the number of applications received this year – a total of fifteen applications were received.

Bozeman Public Schools will continue to expand its early literacy initiatives in the 2025-26 school year with the enhancement of programming introduced in response to HB352 – Targeted Early Literacy Intervention, passed during the 2023 legislative session. Since 2015, the District had operated two "Running Start" Kindergarten programs serving four-year-old students under the "exceptional circumstances" provisions of Montana law. HB352 sunset those provisions effectively ending that program, but it also created broader opportunities and funding mechanisms to support literacy development for students up to third grade.

Beginning in the summer of 2024, Bozeman Public Schools launched a multi-pronged early literacy initiative aligned with HB352. That initiative included:

- Jump Start summer school programming for incoming kindergarten through third-grade students not yet proficient in reading;
- Classroom-based programming during the school year for four-year-old students with emerging literacy skills; and
- At-home, technology-based programming facilitated by the Montana Office of Public Instruction for students needing additional literacy support.

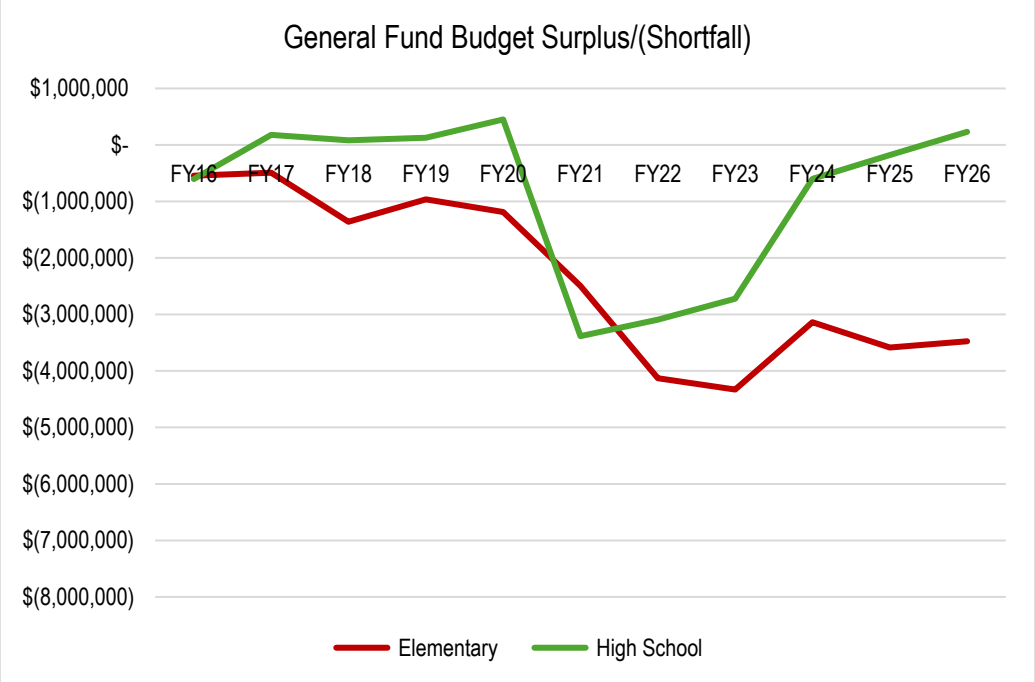
In August 2024, the District opened the Bozeman Reads Early Learning Center at Morning Star Elementary, serving four-year-old students identified as not yet proficient in early literacy skills. The Center launched with four classrooms in its inaugural year and will expand to five classrooms in the 2025-26 school year. This expansion reflects the District's continued commitment to its Long-Range Strategic Plan (LRSP) early literacy goal: 85% of all children entering kindergarten will demonstrate requisite literacy skills as measured by Acadience.

The early literacy programming is funded through the General Fund. However, state enrollment-based funding for the additional classroom will not begin until the 2026-27 school year. In the interim, the cost of operating the fifth classroom—estimated at $100,000—will be supported using one-time funds previously accumulated in the District's Interlocal Agreement Fund.

Another 2023 Legislative change was the passage of HB203 – Open Enrollment. HB203 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 Bozeman School 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 incoming nonresident 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.

While the enrollment impact of HB203 has been relatively neutral in terms of overall student numbers, the financial challenges facing the District remain significant. Enrollment growth alone is not a solution to the deeper fiscal issues at hand. Despite thoughtful management of new enrollment opportunities, the District continues to experience cost pressures—particularly in the Elementary District—due to rising expenditures and flat in-district enrollment.



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 shown, both the Elementary and High School budgets previously faced multimillion-dollar deficits, which were carefully analyzed through the budget committee consensus process. Due in part to legislative changes such as HB252, the Elementary District's structural balance has begun to trend slightly upward. However, this positive shift remains fragile. Flat enrollment, reduced federal funding, and rising operational costs continue to put pressure on the Elementary budget, and ongoing vigilance will be essential to maintain and improve this trend. Meanwhile, the High School budget is currently on a more positive trajectory, but that line is expected to level out over time as smaller elementary cohorts advance into the secondary grades. These realities reinforce the need for continued innovation, fiscal discipline, and

strategic decision-making to ensure long-term financial sustainability while maintaining high-quality educational opportunities.

In 2025, voters approved a new Elementary Building Reserve Levy for capital improvement projects, providing $2.3 million per year for six years, totaling $13,800,000. This levy replaces an expiring $2 million levy, ensuring continued investment in the district's facilities.

In addition to the Building Reserve Levy, the District asked voters for permanent General Fund levies in both the Elementary & High School Districts for 2025-26, which were approved during the May 6, 2025 election. The District also has the ability to permissively levy funds from Tuition, Transportation, and Adult Education funds to support specific programs and departments within the District. The overall funding increase reflects the following significant fund budget changes:

- $4,497,165 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 2025-26 and 2026-27 by 3.00% each year, based on an inflation formula defined in statute. A significant portion of the increase is also attributable to the passage of HB252. This legislation provides additional state funding to districts that meet specific thresholds for starting teacher salaries. By aligning with these requirements, the District became eligible for enhanced Quality Educator payments, resulting in a meaningful increase in General Fund revenue.

  Another reason for the overall General Fund increase is the High School enrollment count. The enrollment at the High School saw an additional 39 students from the prior year, continuing the trend of growth over the past fourteen years. This enrollment increase gave the High School District the ability to ask voters for an over-base General Fund levy of $240,000. While the Elementary District didn't see growth, the enrollment maintained a level at which the district was able to ask voters for a General Fund levy in the amount of $250,000. This was due to the inflationary increase approved by the legislature in which 20% of the total approved inflationary increase must be approved by voters.

- $208,195 increase in the Building Reserve Funds. While the District continues to maintain and budget for Capital Improvement projects, the fund balance reappropriated from FY25 to FY26 has increased the overall budget in Building Reserve Funds. No extraordinarily large projects were undertaken during the previous fiscal year, both the Elementary & High School reappropriated funding to cover upcoming Capital Improvement projects. Additionally, voters approved the renewal of the elementary building reserve levy on May 6, 2025. The renewed levy, increased by $300,000 to $2.3 million annually for a six-year term, will provide dedicated funding to support ongoing facility maintenance, safety upgrades, and future capital needs. This renewed community investment ensures the District can continue addressing the long-term infrastructure requirements of its elementary schools.

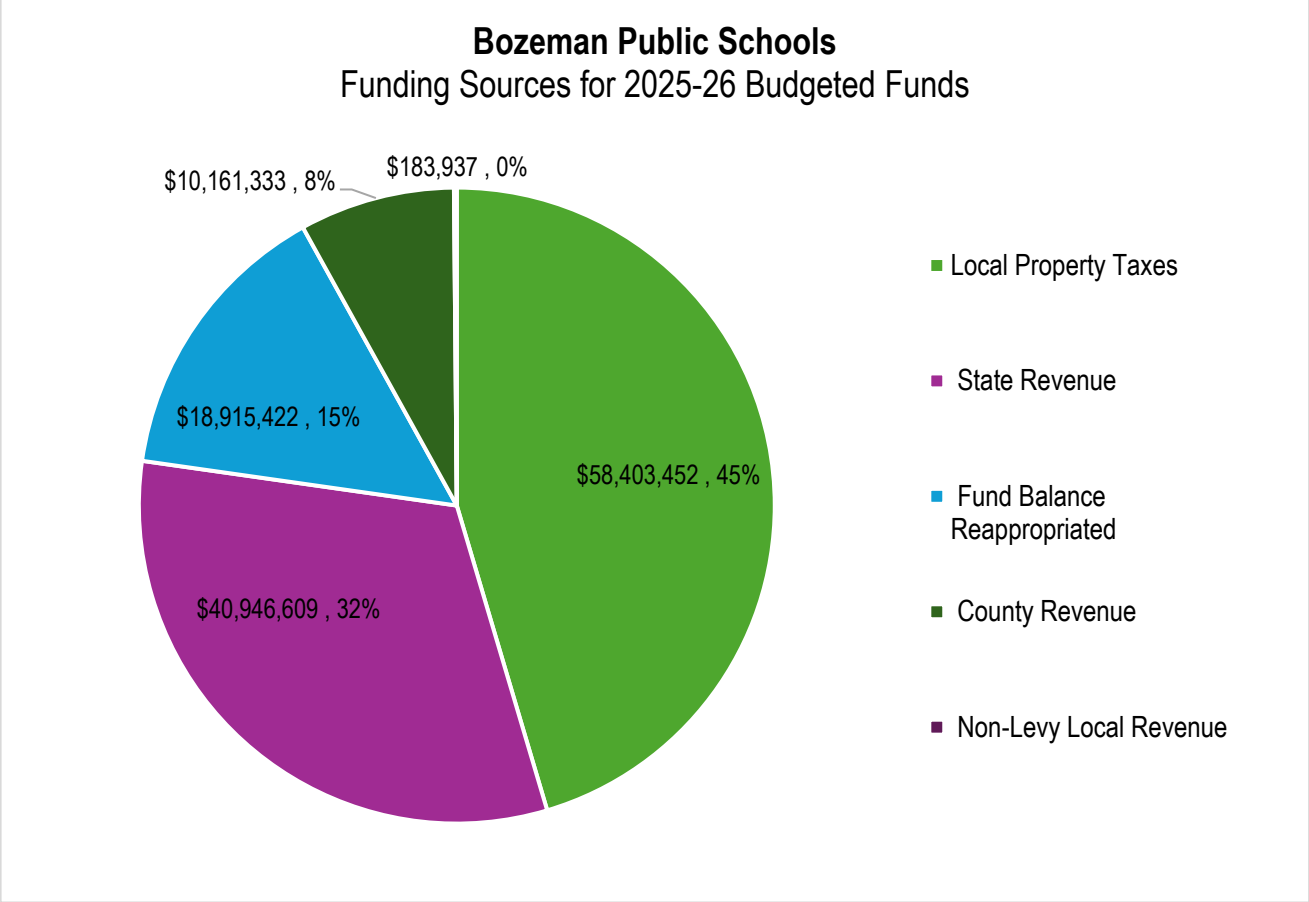
- $1,103,306 increase in the Transportation Funds. In July 2025, the District's bus contractor, First Student, approached the Board of Trustees regarding increasing staff wages to ensure all bus routes successfully run each day during the 2024-25 school year. The cost of living in Bozeman is exponentially 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 gave 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 and will continue for the foreseeable future.

In addition to the large hourly increase, the implementation of the Bozeman Early Literacy program has enabled more Pre-K students to attend as well as additional Special Education routes that have been created over the last year. Therefore, additional bus routes have been required in order to ensure their ability to access to all the Districts' programs. Because of these scenarios, the District has had to permissively levy additional money within the transportation fund.

- $37,836 decrease in the Flexibility Funds. In 2024-25 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. This grant will continue not impact taxpayers, and it will pave the way for a bright and productive future for our students. The District will continue to receive funding for this program into the 2025-26 school year, but at a slightly reduced rate due to state specific reporting requirements.

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 $128,610,749 in expenditure budgets adopted for 2025-26 will be funded as follows:



Source: District records

The following table compares these budgeted funding sources for 2025-26 with those budgeted for the prior year:

	2024-25	2025-26	Change
Local Property Taxes	$ 56,305,072	$ 58,403,452	$ 2,098,379
Non-Levy Revenue	46,198,329	51,291,878	5,093,549
Fund Balance Reappropriated	19,727,160	18,915,422	(811,738)
Total	$ 122,230,562	$ 128,610,749	$ 6,380,187

Source: District records

In addition to the revenue streams, the reappropriated fund balances are fully integrated into each fund's future year budget and serve as a resource to support ongoing operations. These balances are not held for a specific purpose beyond what is already detailed within the respective fund budgets; rather, they are absorbed into the overall financial plan and allocated according to each fund's established priorities and expenditure needs.

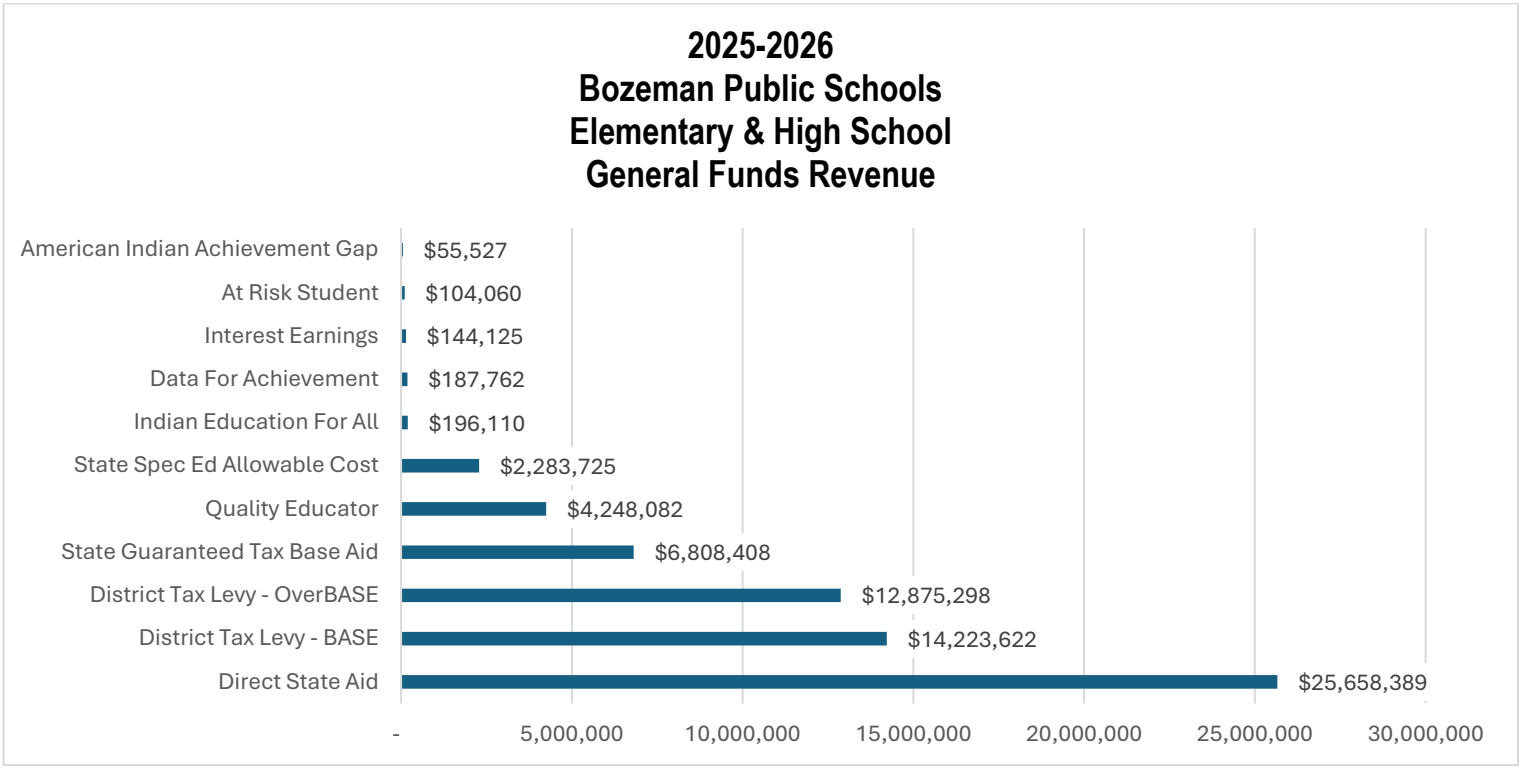
General Fund Revenue Structure:

Montana's General Fund budget for schools is built primarily on two entitlements: the *Basic Entitlement* and the *Per-ANB Entitlement* (Average Number Belonging). These entitlements are determined by student enrollment and inflationary factors set by the Legislature. Additional weighted funding is applied when a district exceeds certain student enrollment thresholds. Though districts do not receive these entitlements as separate payments, they form the basis of the *Direct State Aid*, which is the primary state contribution to General Fund budgets.

To support educational equity and adequacy, the state provides a series of additional payments, including the *Quality Educator*, *At-Risk Student*, *Indian Education for All*, *American Indian Achievement Gap*, *Data for Achievement*, and *Special Education Allowable Cost* payments. These are formula-driven allocations meant to support specific educational goals or populations, and most are considered discretionary funds under the trustees' authority. Certain payments, like Indian Education for All and Data for Achievement, require districts to spend funds for their intended purposes and document those expenditures.

Each district's General Fund budget operates within two state-defined limits: the *BASE budget* (minimum) and the *Maximum budget*. Both are calculated using combinations of the state entitlements and payments noted above. Funding for these budgets comes from a mix of state aid and local property taxes. The state provides *Guaranteed Tax Base Aid (GTB)* to equalize local tax effort among districts with lower taxable value per student. Districts may adopt budgets above the BASE level using permissive mills and voter-approved over-BASE levies, subject to specific statutory limitations.

Below is a graph showing the combined General Fund revenue in the Elementary & High School Districts for the 2025-2026 fiscal year for a total of $66,785,107, or 52% of the overall budget. This graph shows the breakdown of all the funding components within the General Fund. These funding components will be addressed in more detail in the Financial Section of this document.



Source: District Records

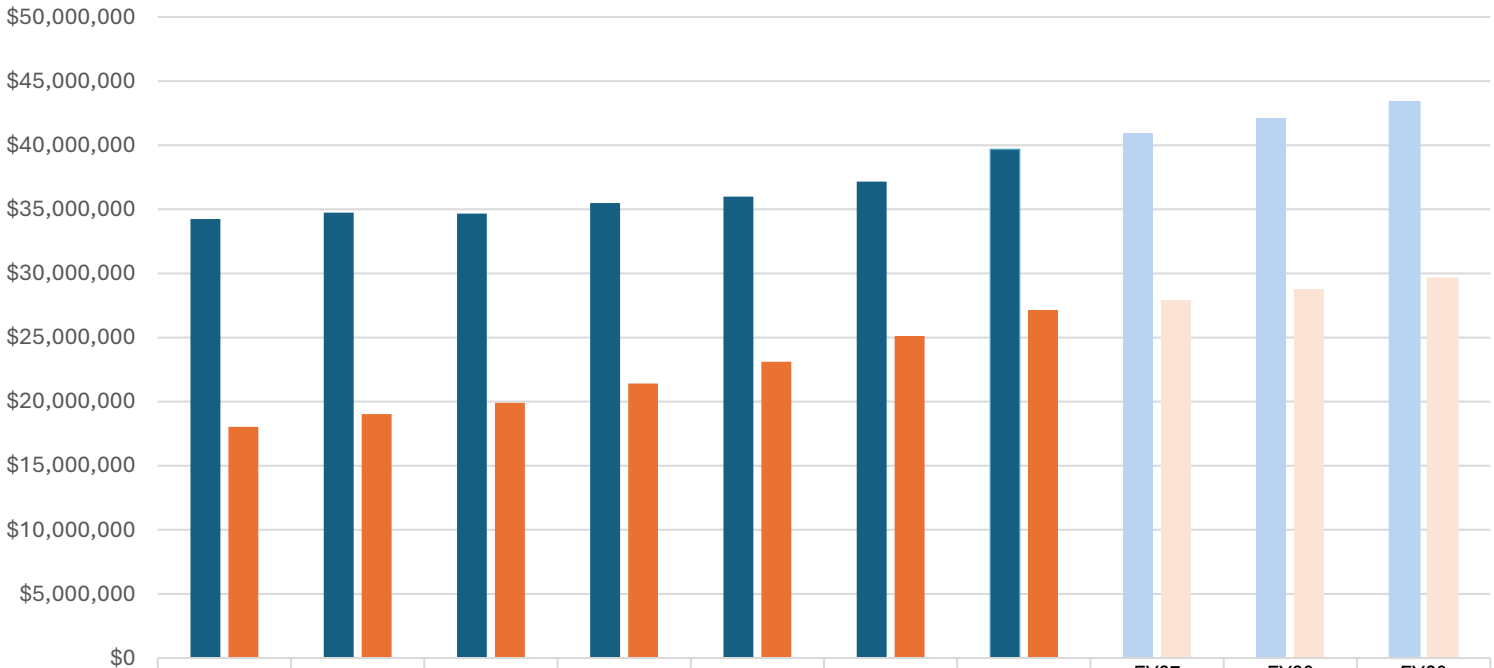
Budget Forecast

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.

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



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Projected	FY28 Projected	FY29 Projected
Bozeman Elem	$34,246,657	$34,746,887	$34,671,905	$35,492,152	$35,996,164	$37,167,925	$39,691,204	$40,881,940	$42,108,398	$43,371,650
Bozeman HS	$18,027,833	$19,035,418	$19,909,386	$21,417,282	$23,107,388	$25,120,017	$27,093,903	$27,906,720	$28,743,922	$29,606,239

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 – specifically to ensure that the structural imbalance is kept at the forefront of conversation. While the High School General Fund structural imbalance is recovering as enrollment increases, the District successfully implemented 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 lower enrollment over the five 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.

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 renewal of the Elementary Building Reserve fund, the District will levy $2.3 million/year to fund the cost of capital improvement projects that would otherwise compete with the general fund. In addition, the District will also continue to monitor its permissive (i.e., nonvoted) 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. During the 2025 legislative session, HB515 transferred $75 Million to a school facilities trust, with the additional interest earned from the transfer set to be used to increase state assistance for major maintenance needs. Currently, the maximum amounts accessible to the Elementary and High School Districts are $507,737 and $309,801, respectively, and these are the amounts included in the current year budget. In addition, the District is able to offset the taxes on $700,000 of the voter-approved $1 million annual transition levy, so only that portion will be levied in 2025-26.

- Transportation Funds. In addition to the hourly rate increase approved in summer of 2024, the number of routes necessary for home to school transportation has increased with the Bozeman Reads program, and the special education needs. The pay increase for the First Student drivers created a budget increase of approximately $1,103,306. This amount, in addition to the additional routes and 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 budged 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 2025-26 year. Only 1.89 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, $267,345 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 $267,345 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 $50,000 in FY26 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 took 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.

While the District allowed out-of-district applications for students wishing to enroll in the Bozeman Public Schools for the 2024-25 school year, the District also saw students of residence leave the Bozeman Public Schools to receive education within other nearby Districts. The Bozeman School District is required to pay for the tuition costs for these students. 20-5-324, MCA dictates that tuition fees associated with out-of-distance students are paid in the fiscal year following the dates incurred—a requirement that is not consistent with Generally Accepted Accounting Principles. Therefore, the District will permissively levy the tuition costs associated with the students that sought education in another public school district.

- Bus Depreciation Funds. No significant changes are anticipated.

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

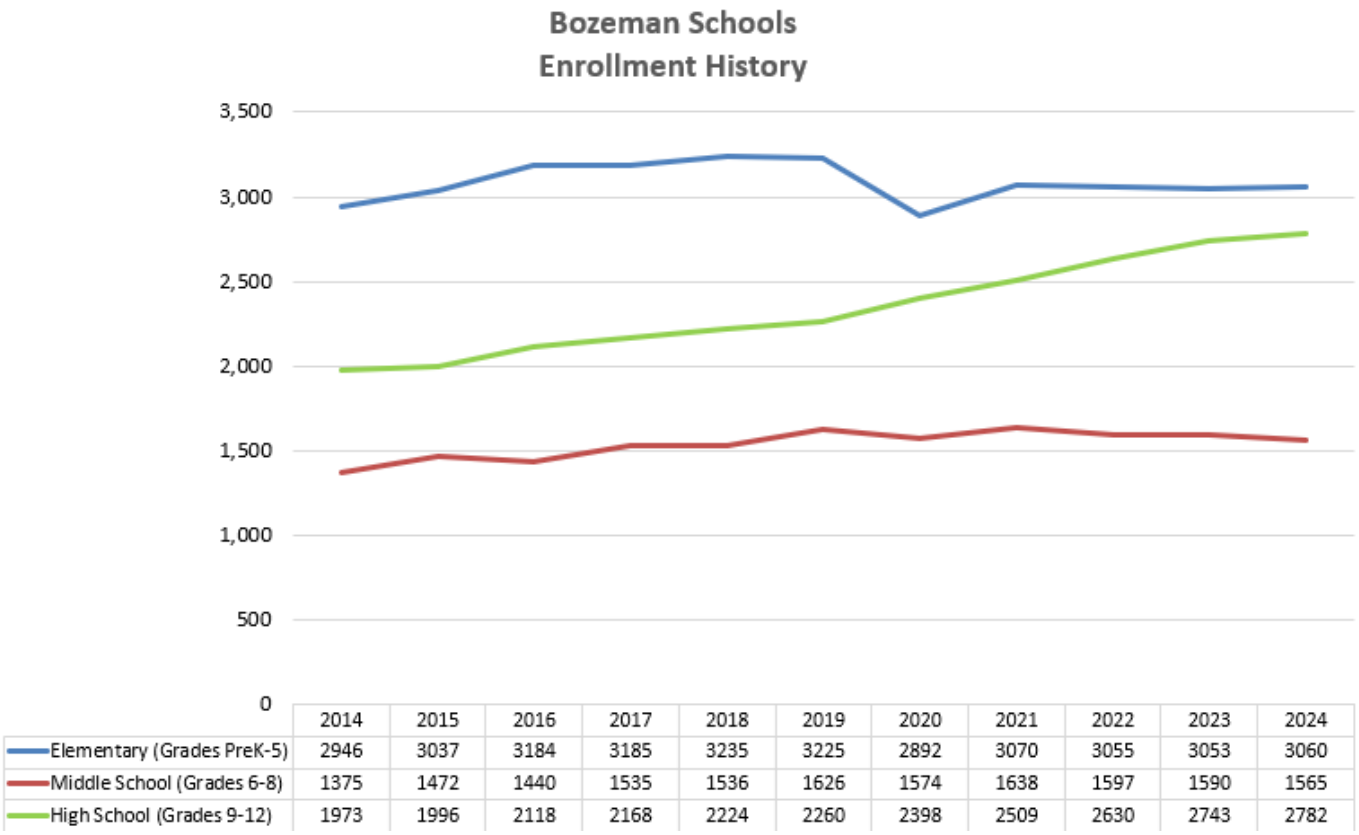
INFORMATIONAL SECTION

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

Enrollment

Enrollment represents the single most important factor in determining the District's General Fund operating budget. The Bozeman community continues to grow. Despite the community's growth, the Bozeman School District's elementary enrollment has leveled off. 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 2024, the K-8 elementary saw a decrease in enrollment, while the high school numbers once again set new record highs. The K-5 decrease is the fifth drop in enrollment in the last six years: the exception came in 2021 when the K-5 elementary gained back some of the enrollment that was lost from the COVID pandemic. In grades K-8, the 2024 enrollment count decreased by 52 students from the previous year's count. However, with the addition of the Bozeman Reads program, the net student count increased by a total of 7 students in grade PreK-5. As a result, PreK-5 enrollment remains approximately where it was in the previous school year. 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.



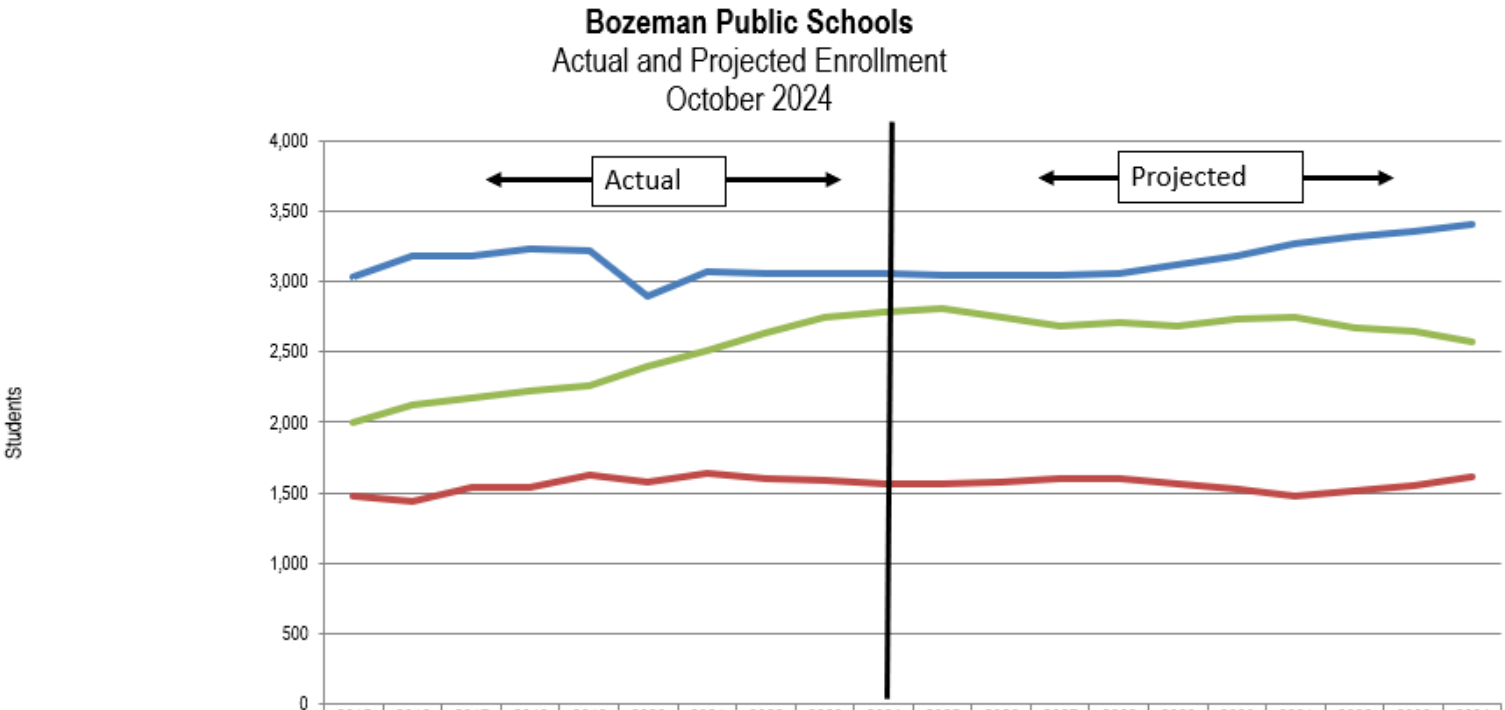
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Elementary (Grades PreK-5)	2946	3037	3184	3185	3235	3225	2892	3070	3055	3053	3060
Middle School (Grades 6-8)	1375	1472	1440	1535	1536	1626	1574	1638	1597	1590	1565
High School (Grades 9-12)	1973	1996	2118	2168	2224	2260	2398	2509	2630	2743	2782

Source: District records

Overall, the District expects enrollment to increase by 12 students (< 1%) from 2024-25 to 2025-26:

	October 1, 2024 Actual Enrollment	October 1, 2025 Anticipated Enrollment	Anticipated Change
Elementary (grades PreK-5)	3,060	3,042	(18)
Middle School (grades 6-8)	1,565	1,564	(1)
High School (grades 9-12)	2,782	2,813	31
Total (K-12)	7,407	7,419	12

Source: District records

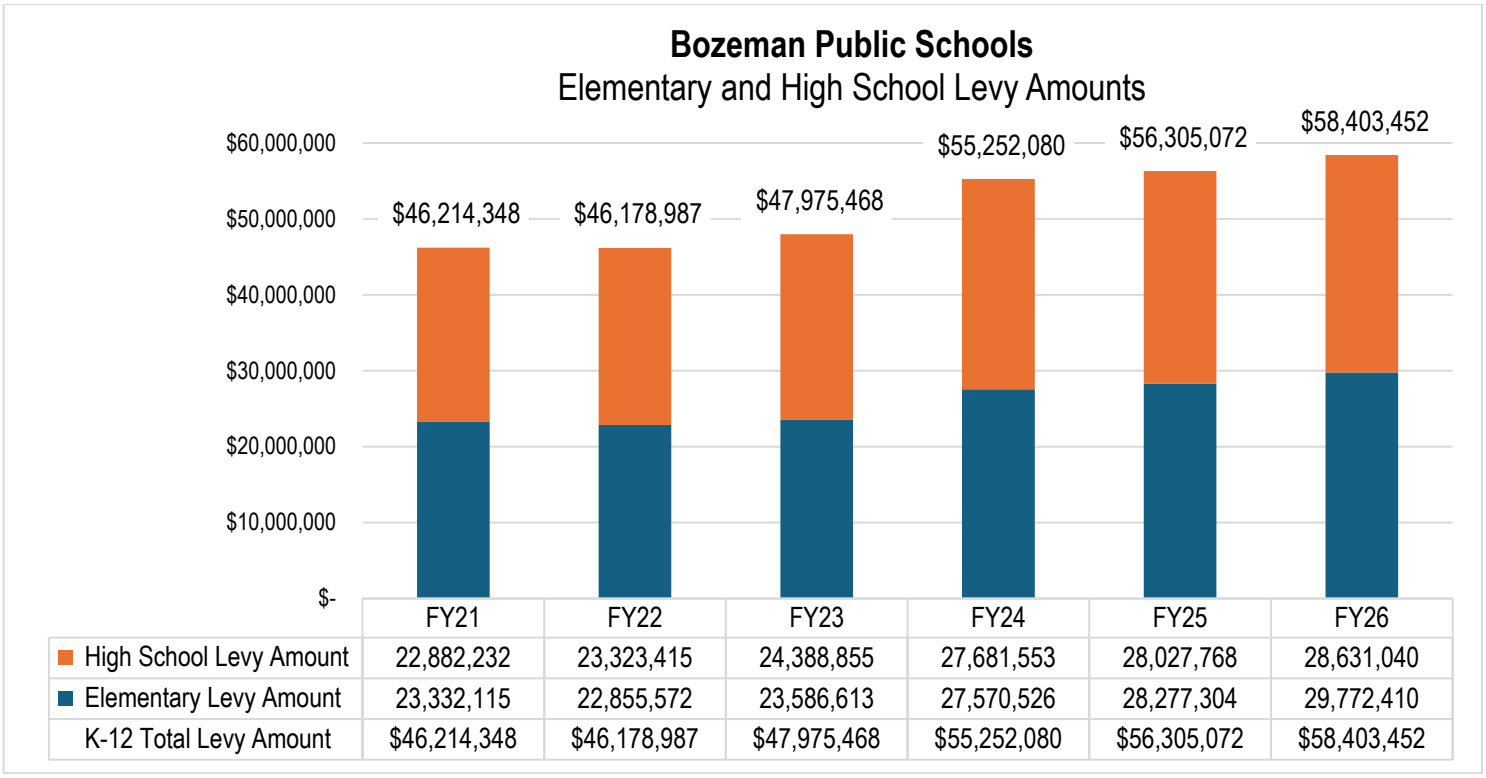


	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Elementary Enrollment (Grades K-5)	3,037	3,184	3,185	3,235	3,225	2,892	3,070	3,055	3,053	3,060	3,042	3,050	3,046	3,055	3,121	3,180	3,266	3,313	3,360	3,410
Middle School Enrollment (Grades 6-8)	1,472	1,440	1,535	1,536	1,626	1,574	1,638	1,597	1,590	1,565	1,564	1,582	1,604	1,597	1,564	1,524	1,472	1,516	1,554	1,617
High School Enrollment (Grades 9-12)	1,996	2,118	2,168	2,224	2,260	2,398	2,509	2,630	2,743	2,782	2,814	2,747	2,688	2,705	2,679	2,728	2,747	2,677	2,651	2,577

Source: District records

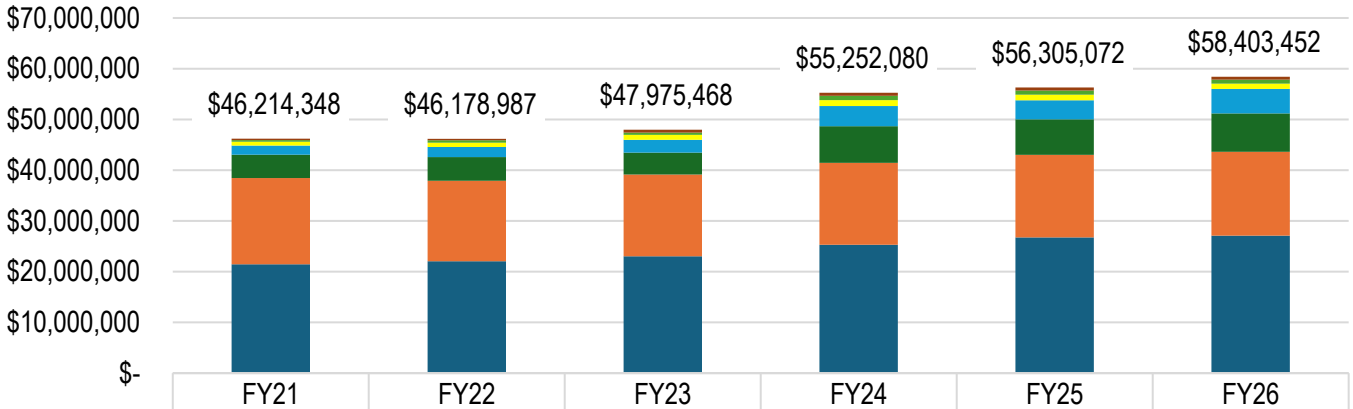
Taxation

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 2025-26 budget is funded by $58,403,452 in property taxes, an increase of 2,098,379 (3.73%) from FY2025. The following graphs detail those amounts by District and then by fund:



	FY21	FY22	FY23	FY24	FY25	FY26
High School Levy Amount	22,882,232	23,323,415	24,388,855	27,681,553	28,027,768	28,631,040
Elementary Levy Amount	23,332,115	22,855,572	23,586,613	27,570,526	28,277,304	29,772,410
K-12 Total Levy Amount	$46,214,348	$46,178,987	$47,975,468	$55,252,080	$56,305,072	$58,403,452

Source: District records



	FY21	FY22	FY23	FY24	FY25	FY26
Flexibility	-	-	-	-	-	-
Tuition	280,000	279,426	550,868	584,369	583,449	550,000
Bus Depreciation	-	-	-	-	-	-
Adult Education	314,296	459,181	459,502	865,526	828,414	787,051
Technology	775,062	872,257	971,065	1,148,627	1,122,884	1,054,330
Transportation	1,774,749	1,985,750	2,537,854	3,965,371	3,749,507	4,800,713
Building Reserve	4,601,770	4,645,469	4,294,137	7,245,613	6,991,582	7,580,162
Debt Service	16,993,600	15,892,839	16,131,501	16,147,405	16,264,544	16,532,273
General	21,474,871	22,044,065	23,030,541	25,295,168	26,764,692	27,098,920
Total Levied Dollars	$46,214,348	$46,178,987	$47,975,468	$55,252,080	$56,305,072	$58,403,452

Source: District records

The largest tax changes occurred in the Transportation and Building Reserve funds. Together, these funds account for 78% of the 2025–26 tax increase.

- Transportation: $1,051,206 tax increase. The increase in the Transportation Fund levy is driven by several factors. A revised contract with First Student included higher hourly wages to support driver recruitment and retention. In addition, the District expanded services to include the Bozeman Reads program and added Special Education routes to meet student needs. These enhancements have resulted in increased transportation costs, which are being funded through the District's permissive Transportation levy.

- Building Reserves: $473,924 tax increase. The majority of this increase is due to voter approval of the Building Reserve levy increase—from $2,000,000 to $2,300,000 annually. In addition, a portion of the increase reflects the District's use of the expanded authority granted by the State to levy additional funds through the permissive Major Maintenance levy.

The 2025–26 fiscal year was a statewide reappraisal year, and despite continued new construction within the District boundaries, overall property valuation decreased by 6.77% in the Elementary District and 4.75% in the High School District. This decline is primarily due to recent legislative changes to property tax rates, which replaced a uniform residential taxable rate with a new tiered system that applies different taxable rates based on market value. As a result, even with increases in market value the tiered taxable value rates have driven down the District's overall taxable value.

This is a notable shift for Gallatin County, where taxable value has historically increased during re-appraisal years. The majority of District levies are based on flat dollar amounts, and therefore are unaffected by the new tax tier. The greatest impact will be the same dollar amounts will be levied – with a larger number of mills. However, the District does have four levies that have been voter approved the be levied based on the value of a mill. The decrease in taxable value should have resulted in the district levying reduced dollars for mill-based levies but, in an attempt to reduce property tax fatigue, HB231 from the 2025 Legislative session states:

> (4) A taxing entity with a local mill levy limit of a specific number of mills that may be imposed that was authorized by the voters before [the effective date of this section], shall:
>
> (a) elect to transition a voted mill levy to a dollar-based mill levy equal to the amount of property taxes assessed in fiscal year 2025 and thereafter subject to the provisions of 15-10-420(1)(a); or
>
> (b) levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government shall may levy an amount not to exceed the number of mills levied in fiscal year 2026.

In alignment with Section 4(b) of HB231, the District will not levy voter-approved mill-based levies as a fixed number of mills in FY2026. Instead, the District will levy a flat dollar amount equal to the revenue those mills generated in FY2025. This change effectively decouples mill-based levies from the actual mill rate and ties them to a fixed revenue amount for one year only.

Because overall taxable value declined in both the Elementary and High School Districts for FY2026, this flat-dollar approach will result in **more mills** being levied to collect the same amount of revenue as in FY2025. This impacts the Elementary and High School Safety Levies within the Building Reserve funds, as well as the High School Technology Levy.

Importantly, under the statute, beginning in FY2027 the District may levy the number of mills imposed in FY2026—even if that number exceeds what was originally authorized by voters—so long as it does not exceed the FY2026 mill amount. While the District will levy the FY2025-equivalent revenue amount in FY2026, future levy decisions will consider taxable value changes and the corresponding mill value. The District's intention remains to honor the spirit of what voters approved, not to exceed the intent of the original ballot measures.

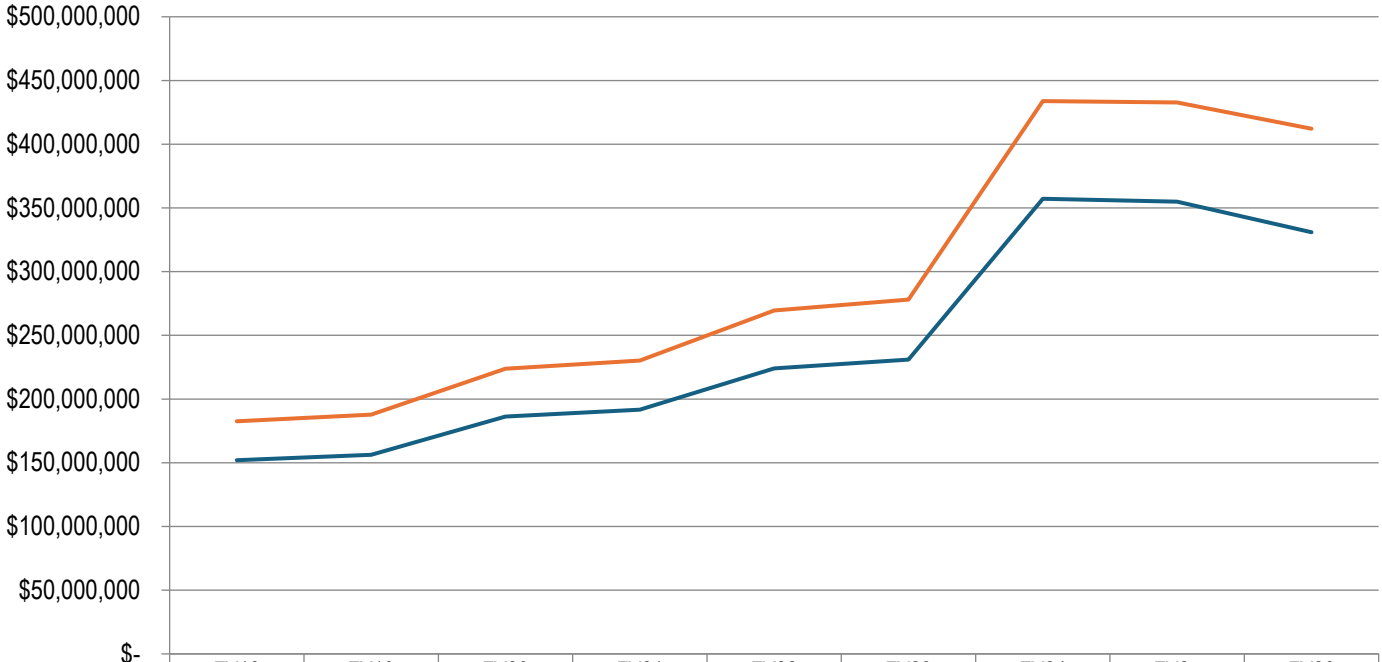
State law requires Montana schools to provide notice in March each year of any anticipated increases to certain permissive (i.e., nonvoted) levies in the ensuing year. The estimates are nonbinding and levies required to be covered by this notice constitute a small percentage of the District's actual 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 2025-26 notice was posted in the Bozeman Chronicle on March 25, 2025 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 this year, and once again saw a decrease in taxable value by 6.77% in the Elementary and 4.75% High School District. While this is not typical during a re-assessment year, it was due to the 2025 Legislative session in which HB231 created a new calculation for taxable value based on the assessed market value.

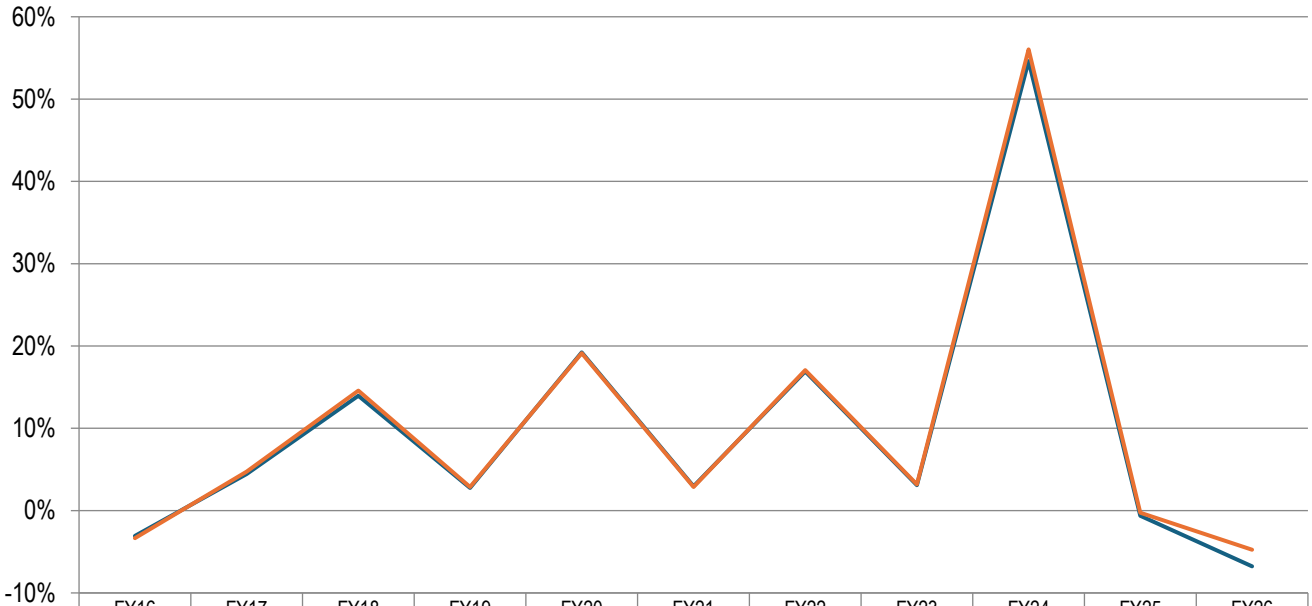
While the tax tiers are changing for the 2025–26 budget period, this structure is temporary. The Legislature passed additional bills during the 2025 session that will again revise how taxable value is calculated in future years. These changes will introduce different formulas based on whether a property is a primary residence, secondary home, or rental. As a result, this document does not forecast future taxable values, as the implementation details of these new laws are still being clarified by the State.

Bozeman Public Schools
Taxable Value History



	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Bozeman Elementary	151,994,908	156,191,478	186,201,043	191,687,364	224,085,702	231,009,258	357,169,589	354,949,106	330,910,948
Bozeman High School	182,556,412	187,815,184	223,747,892	230,172,095	269,441,207	278,036,597	433,828,230	432,722,400	412,161,850

Bozeman Public Schools
Taxable Value Growth Rates



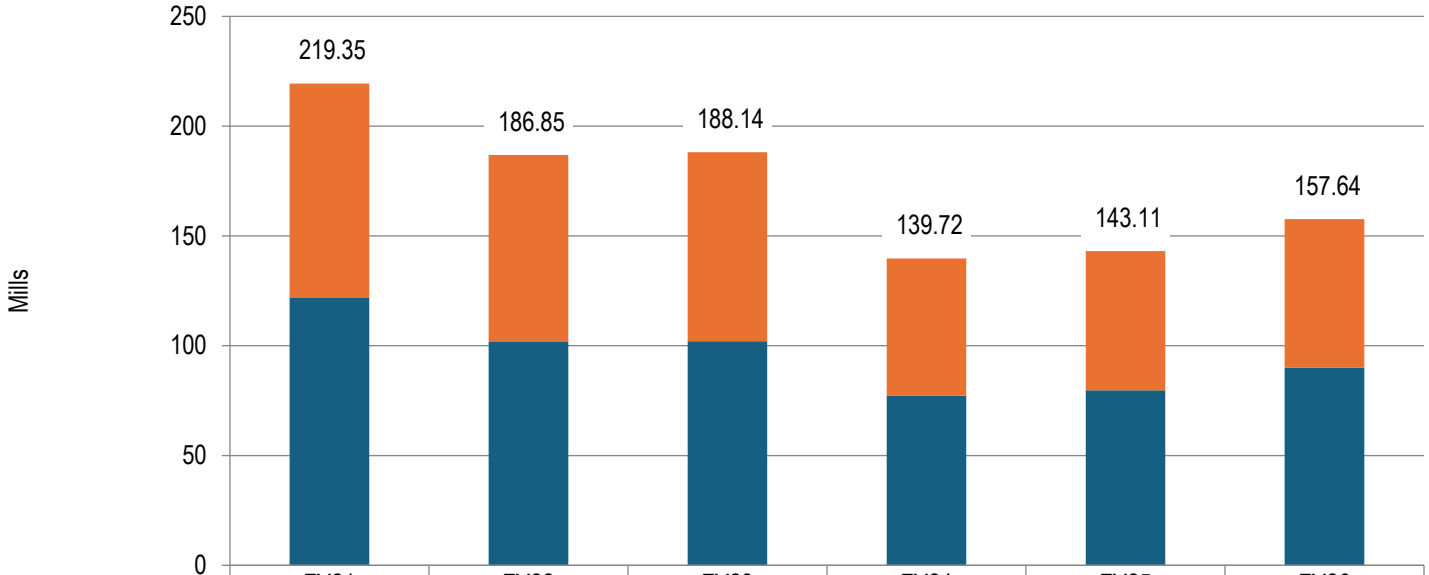
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Bozeman Elementary	-3.08%	4.45%	13.96%	2.76%	19.21%	2.95%	16.90%	3.09%	54.61%	-0.62%	-6.77%
Bozeman High School	-3.35%	4.74%	14.58%	2.88%	19.13%	2.87%	17.06%	3.19%	56.03%	-0.25%	-4.75%

Source: Montana Department of Revenue, District records

With the fluctuations in taxable value, the mills have historically been decreasing as the taxable value increases. However, with the continued reduction in taxable value for the 2025-26 year, the District is

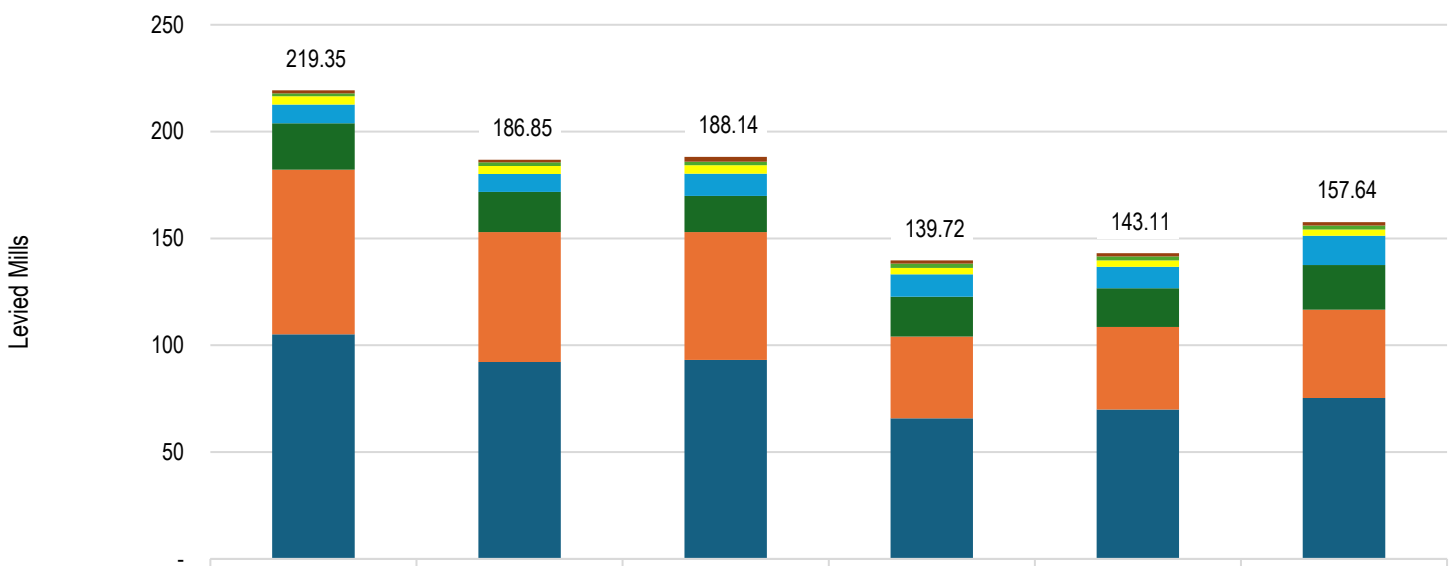
encountering a growing in mills for 2025-26, as each mill is worth less. As a result, more mills will be required to reach those limits, increasing the overall mills levied by the District. Therefore, the District will see an increase in overall dollars levied of 3.73% but overall mills will increase by 7.72% increase:

Bozeman Public Schools
Elementary and High School Levied Mills



	FY21	FY22	FY23	FY24	FY25	FY26
High School Mills	97.61	84.86	86.05	62.51	63.43	67.68
Elementary Mills	121.74	101.99	102.09	77.21	79.68	89.96
Total Mills	219.35	186.85	188.14	139.72	143.11	157.64

Source: District records



	FY21	FY22	FY23	FY24	FY25	FY26
Flexibility	-	-	-	-	-	-
Tuition	1.46	1.25	2.18	1.50	1.50	1.58
Bus Depreciation	-	-	-	-	-	-
Adult Education	1.37	1.70	1.65	2.00	1.91	1.91
Technology	3.87	3.74	4.00	3.00	2.95	2.93
Transportation	8.73	8.41	10.45	10.50	10.07	13.65
Building Reserve	21.75	18.75	16.91	18.64	18.12	20.90
Debt Service	77.04	60.82	59.81	38.24	38.67	41.36
General	105.13	92.18	93.14	65.84	69.89	75.31
Total Levied Mills	219.35	186.85	188.14	139.72	143.11	157.64

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	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE	FY25 FTE	FY26 FTE Projected
Certified	484.6	527.3	530.3	538.16	527.68	529.64	541
Classified/Prof*	312.1	278.47	298.7	283.15	320	318.76	306.28
Administrators	27	27	28.1	29	28	28	29
Total	**823.7**	**832.77**	**857.1**	**850.31**	**875.68**	**876.4**	**876.28**

* 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 2025-26 Elementary General Fund budget includes $100,000 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 2025-26 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 2025-26 school year actually slightly increased the FTE from 2024-25. 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 Actual FTE	2025-26 Budgeted FTE	Change
Art	8.0	8.5	0.5
Business	3.2	3.5	0.3
Family & Consumer Science	3.1	3.0	(0.0)
World Languages	10.7	11.2	0.5
Language Arts	23.4	23.2	(0.2)
Math	22.7	23.0	0.3
Music	5.4	5.5	0.1
Health Enhancement	12.3	12.5	0.2
Science	17.2	17.8	0.5
Social Studies	20.3	20.9	0.7
T & I	8.2	8.8	0.7
BioMedical Science	3.2	3.3	0.1
Special Education	19.8	19.8	0.0
Library	4.0	4.0	-
Counseling	8.0	8.0	-
Specialists	11.3	10.0	(1.3)
Study Hall	-	2.2	2.2
Total Certified FTE	180.6	185.3	4.7
Administrators	7.0	7.0	-
GRAND TOTAL	**187.6**	**192.3**	**4.7**

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.

The majority of District staffing costs are paid through the General Fund, which is fully expended each fiscal year. Because of this, the District does not rely on reappropriated fund balance within the General Fund to support ongoing or future staffing needs—staffing decisions are made within the limits of the current year's available budget.

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 2034 or later. 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.

Currently, the total Principal debt is $29,980,000 in Elementary, and $96,550,000 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 – Students entering Gallatin High School

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 35th consecutive year for Fiscal Year 2024 in May 2025. 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 – Elementary students enjoying recess & music class, and Bozeman High Girls Soccer celebrating their State Championship

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

BOZEMAN SCHOOL DISTRICT #7

for excellence in the preparation and issuance of its budget for the Fiscal Year 2024–2025.

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

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Organizational Section

2025-2026 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, pre-K and preschool services are provided to students that are focused on supporting the literacy needs of students prior to entry to kindergarten and those that qualify for special needs students with Individualized Education Plans (IEPs) and certain at-risk students, respectively. 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

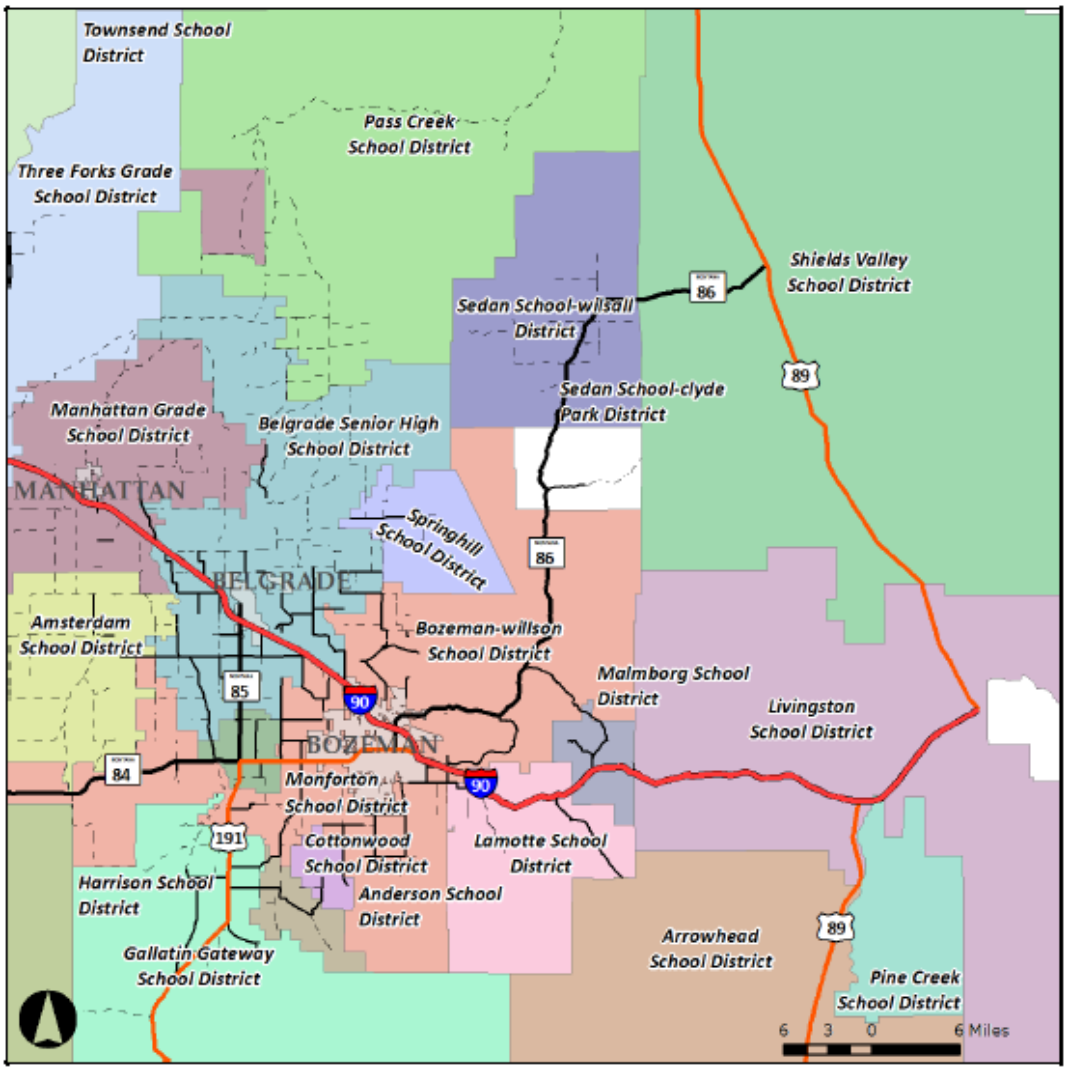
The Bozeman School District is located in Gallatin County in southwestern Montana:



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 76,442 according to the 2023 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 86,137 according to the 2023 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.

Census Information

According to the U.S. Census Bureau - Bozeman's population has grown significantly, reaching approximately 53,293 residents per the 2020 Census with continued year-over-year gains into 2023 (~55,000 residents). The city demographic is relatively young (median age ~28.6), with about 13% of residents under 18, and a high level of educational attainment—over 65% of adults hold a bachelor's degree or higher. These characteristics suggest a community likely to demand robust programming, learning resources, and educational opportunities, which the District must support through staffing, facility planning, and academic programming investments. This relative affluence supports a strong local tax base—helpful for stable funding of school operations and

capital needs. At the same time, the District works hard to ensure there is sufficient support programs in place for families below the poverty line to ensure equitable access to enrichment programs, sports, and extracurricular services despite rising housing and living costs in the community.



Source: Lonely Planet – Aerial View of Downtown, Bozeman, MT

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 7, 2024, the most recent official enrollment count date and the one driving this year's budget, the District served 7,407 students in grades K-12, an increase of 21 students (0.30%) 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:

Grade	2017	2018	2019	2020	2021	2022	2023	2024
Pre-K -Bozeman Reads	36	29	40	31	35	39	38	72
K - Regular Full Time	497	504	547	421	517	491	444	463
1	544	509	505	483	488	520	497	457
2	521	545	510	465	503	488	534	509
3	538	539	552	478	509	523	507	527
4	557	550	523	510	489	503	520	503
5	492	559	548	504	529	491	513	529
Pre K-5 Total	3,185	3,235	3,225	2,892	3,070	3,055	3,053	3,060
6	551	493	572	538	520	527	503	513
7	482	555	490	553	542	520	547	502
8	502	488	564	483	576	550	540	550
6-8 Total	1,535	1,536	1,626	1,574	1,638	1,597	1,590	1,565
Pre K-8 Total	4,720	4,771	4,851	4,466	4,708	4,652	4,643	4,625
9	585	605	601	703	666	727	726	693
10	565	554	586	595	694	646	718	735
11	501	550	544	571	602	658	638	699
12	517	515	529	529	547	599	661	655
9-12 Total	2,168	2,224	2,260	2,398	2,509	2,630	2,743	2,782
Pre K-12 Total	6,888	6,995	7,111	6,864	7,217	7,282	7,386	7,407

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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Pre-K (Bzn Reads)	72	108	108	108	108	108	108	108	108	108	108
5-yr old K	463	446	490	497	504	512	520	528	536	544	552
1	457	470	453	498	505	512	520	528	536	544	553
2	509	465	478	461	506	514	521	529	537	545	553
3	527	520	475	488	471	517	525	532	541	549	557
4	503	523	516	471	484	467	513	521	527	536	544
5	529	510	530	523	477	491	473	520	528	534	543
PreK-5 Total	3,060	3,042	3,050	3,046	3,055	3,121	3,180	3,266	3,313	3,360	3,410
6	513	533	514	534	527	480	494	476	524	532	538
7	502	519	539	520	540	533	486	500	482	530	538
8	550	512	529	550	530	551	543	496	510	491	540
Middle School Total	1,565	1,564	1,582	1,604	1,597	1,564	1,523	1,472	1,516	1,553	1,616
Elementary Total	4,625	4,606	4,632	4,650	4,652	4,685	4,703	4,738	4,829	4,913	5,026
9	693	709	660	682	709	683	710	700	639	657	633
10	735	686	702	653	675	702	676	703	693	633	650
11	699	713	665	681	633	655	681	656	682	672	614
12	655	705	719	671	687	639	661	687	662	688	678
High School Total	2,782	2,813	2,746	2,687	2,704	2,679	2,728	2,746	2,676	2,650	2,575
PreK-12 Total	7,407	7,419	7,378	7,337	7,356	7,364	7,431	7,484	7,505	7,563	7,601

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
Kevin Black, Chair	2026	5 years	Real Estate Agent
Lauren Dee, Vice Chair	2028	3 years	Stay at Home Mom
Gary Lusin	2027	19.5 years	Physical Therapist
Greg Neil	2026	8.5 years	Insurance Agent
Lei-Anna Bertelsen	2027	4 years	Education Facilitator
Melissa Moran	2027	1 year	Restaurateur
Sandra Wilson	2027	10.5 years	Retired Teacher
Sarah Wilson	2028	6 months	Associate Teaching Professor

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.

Administration

Organizational Chart

Revised 5/2025

Board of Trustees

Chair -- Kevin Black Vice Chair -- Lauren Dee

Lei-Anna Bertelsen, Gary Lusin, Melissa Moran, Greg Neil, Sandra Wilson, Sarah Wilson

Executive Assistant
Lori Ross

Superintendent

Superintendent: **Casey Bertram** Direct Reports = 5

Community Partnerships

School Foundation

Deputy Superintendent

Mike VanVuren Direct Reports = 15

- Director MHSA Activities — **Mark Ator** — Direct Reports = 7
- **Principals** (6)
  - **Assistant Principals** (3)

Executive Director -- Business & Operations

Mike Waterman Direct Reports = 4

Federal Programs

- Director Business Svcs — **Lacy Clark** — Direct Reports = 2
- Director Facilities — **Matt Stark** — Direct Reports = 4

- Director Human Resources — **Pat Strauss** — Direct Reports = 3

Deputy Superintendent

Marilyn King Direct Reports = 18

School Resource Officers

Rural K-8 Liaison

Safety

- Director Special Education & Student Health — **Chad Berg** — Direct Reports = 7
- Professional Learning Communities Coach — **Sarah Hays** — Direct Reports = 0
- **Principals** (6)
  - **Assistant Principals** (3)
- Director of Studernt Programs — **Patrick McClellan** — Direct Reports = ?

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 2025-26 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.

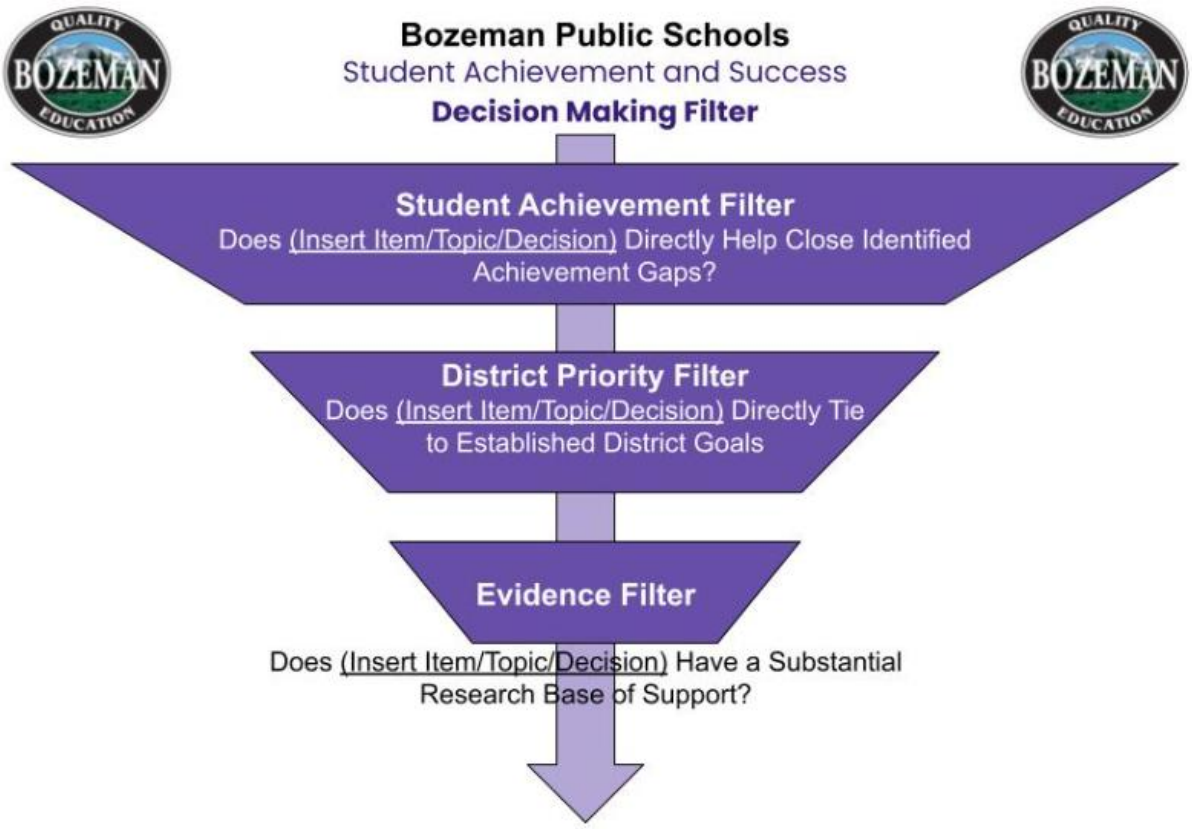
LRSP Goal Area 4: Student and Staff Well-being

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 2028, BSD7 will increase staff well-being to 85% or above as measured by the Panorama survey.*
- Student Well-Being Goal: *By 2031, fewer than 15% of students will self-report depression symptoms as measured by the Youth Risk Behavior Survey (YRBS). This represents an almost 60% decrease in self-reported depression symptoms at the high school level, and an almost 50% decrease at the middle school.*

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.



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 4 additional budget requests totaling $29,450 for 2025-26 from:

District	Number of Additional Budget Requests	Proposed Cost of Additional Requests
Elementary	2	$ 3,050
High School	1	$ 16,400
Districtwide	1	$ 10,000
Total	4	$ 29,450

Source: District records

Central Office Administrators then prioritized these additional requests. For 2025-26 four additional budget requests were reviewed, and one for translation services was approved. The requests were:

- Translation Services ($10,000/year - permanent)
- Field Trip Buses ($2,050/year – Fine Arts)
- K-8 Fine Arts travel/substitute budget ($1,000/year - Fine Arts)
- Travel Expenses for AA Music Festivals ($16,400/year - Fine Arts)

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 2025-26 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. 2025-26 marks the first 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:

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Certified	3.00%	2.00%	2.50%	1.50%	4.00%	2.00%	4.20%	3.00%
Classified	4.00%	4.00%	3.00%	3.00%	5.00%	5.00%	4.25%	3.00%
Professional - Hourly	4.00%	3.00%	3.00%	3.00%	6.00%	6.00%	4.25%	3.00%
Professional - Administrative Duties	3.00%	3.00%	2.00%	2.00%	3.00%	3.50%	4.25%	3.00%
Administrators	2.50%	2.50%	2.00%	2.00%	2.70%	3.00%	4.20%	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 2025-26, the price tags for all District-sponsored health plans increased by an average of 18%, 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:

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Employee Only	$ 559	$ 559	$ 575	$ 602	$ 640	$ 690	$ 750	$ 836
Employee/Spouse	$ 824	$ 824	$ 850	$ 894	$ 963	$ 1,047	$ 1,144	$ 1,285
Employee/Child(ren)	$ 712	$ 712	$ 734	$ 771	$ 829	$ 900	$ 981	$ 1,100
Employee/Family	$ 952	$ 952	$ 982	$ 1,033	$ 1,113	$ 1,211	$ 1,323	$ 1,487

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 has allowed the High School's to operate with higher enrollment numbers while maintaining approximately the same amount of FTE. 2025-26 will mark the third year of the master schedule change at both Middle Schools in which the block scheduling originally reduced 7.0 FTE through attrition at the Middle School level. Middle School is evaluated similarly to the Elementary Schools as they are reviewed on an annual basis to ensure maximum capacity within the designated classrooms at each location. Therefore, the process is comprised of reviewing enrollment counts within each location and grade level, and adjusting the master positions accordingly.

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

	Budgeted Certified Classroom FTE		
	2024-25	2025-26	Change
Longfellow Elem	12.00	12.00	0.00
Irving Elem	8.00	8.00	0.00
Hawthorne Elem	14.00	13.00	-1.00
Whittier Elem	11.00	11.00	0.00
Morning Star Elem	15.00	15.00	0.00
Emily Dickinson Elem	22.00	22.00	0.00
Hyalite Elem	22.00	23.00	1.00
Meadowlark Elem	21.00	21.00	0.00
K-5 Elem Total	125.00	125.00	0.00
Chief Joseph MS	26.00	25.00	-1.00
Sacajawea MS	27.00	27.00	0.00
Middle School Total	53.00	52.00	-1.00
Bozeman High School	86.50	88.30	1.80
Gallatin High School	94.40	95.40	1.00
High School Total	180.90	183.70	2.80
K-12 School Total	**358.90**	**360.70**	**1.80**

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 2025-26. The most significant of these changes included:

- Increases in key funding General Fund components. In 2025, the Montana legislature approved inflationary increases for several of the General Fund funding components for 2025-26 and 2026-27. 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 FY26 and FY27, the inflationary increases applied to the components will be 3% and 3%, respectively. The component amounts are:

General Fund Funding Component	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Elementary Per-ANB Entitlement	$5,624	$5,727	$5,813	$5,962	$6,123	$6,307	$6,496	$6,691
High School Per-ANB Entitlement	$7,201	$7,333	$7,443	$7,634	$7,840	$8,075	$8,317	$8,567
Elementary Basic Entitlement	$52,579	$53,541	$54,344	$55,741	$57,246	$58,963	$60,732	$62,554
Middle School Basic Entitlement	$105,160	$107,084	$108,690	$111,483	$114,493	$117,928	$121,466	$125,110
High School Basic Entitlement	$315,481	$321,254	$326,073	$334,453	$343,483	$353,787	$364,401	$375,333
Quality Educator Payment	$3,275	$3,335	$3,385	$3,472	$3,566	$3,673	$7,566	$7,793
At-Risk Student Payment (Statewide allocation)	$5,541,074	$5,642,476	$5,726,603	$5,873,777	$6,032,369	$6,213,340	$6,399,740	$6,591,732
Indian Education for All Payment	$21.96	$22.36	$22.70	$23.28	$23.91	$24.63	$25.37	$26.13
American Indian Achievement Gap Payment	$216	$220	$223	$229	$235	$242	$249	$257
Data for Achievement Payment	$21.03	$21.41	$21.73	$22.29	$22.89	$23.58	$24.29	$25.02

Source: Montana State Law

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

- HB 252 – commonly known as the 'STARS Act.' During the 2025 legislative session, HB 252 was enacted to double the Quality Educator Payment (as seen above in FY26 & FY27), contingent upon the base cell of the Certified Salary Schedule being at least 62% of the total average salary. The percentage of base is set to increase steadily over the next 4 years until it reaches 70% in 2029. This legislation results in an increase in the General Fund budget and raises the base salary for school districts statewide to assist with recruitment and retention of new teachers.

- Enrollment Fluctuations - In Montana, school General Fund budgets are largely driven by enrollment. Enrollment in grades K-8 dropped by 18 total students, while grades 9-12 had in increase of 39 – a significantly smaller number than in previous years. Therefore, the general fund increases were due largely to the inflationary increase of 3% approved during the 2025 Legislative session.

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 II 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.

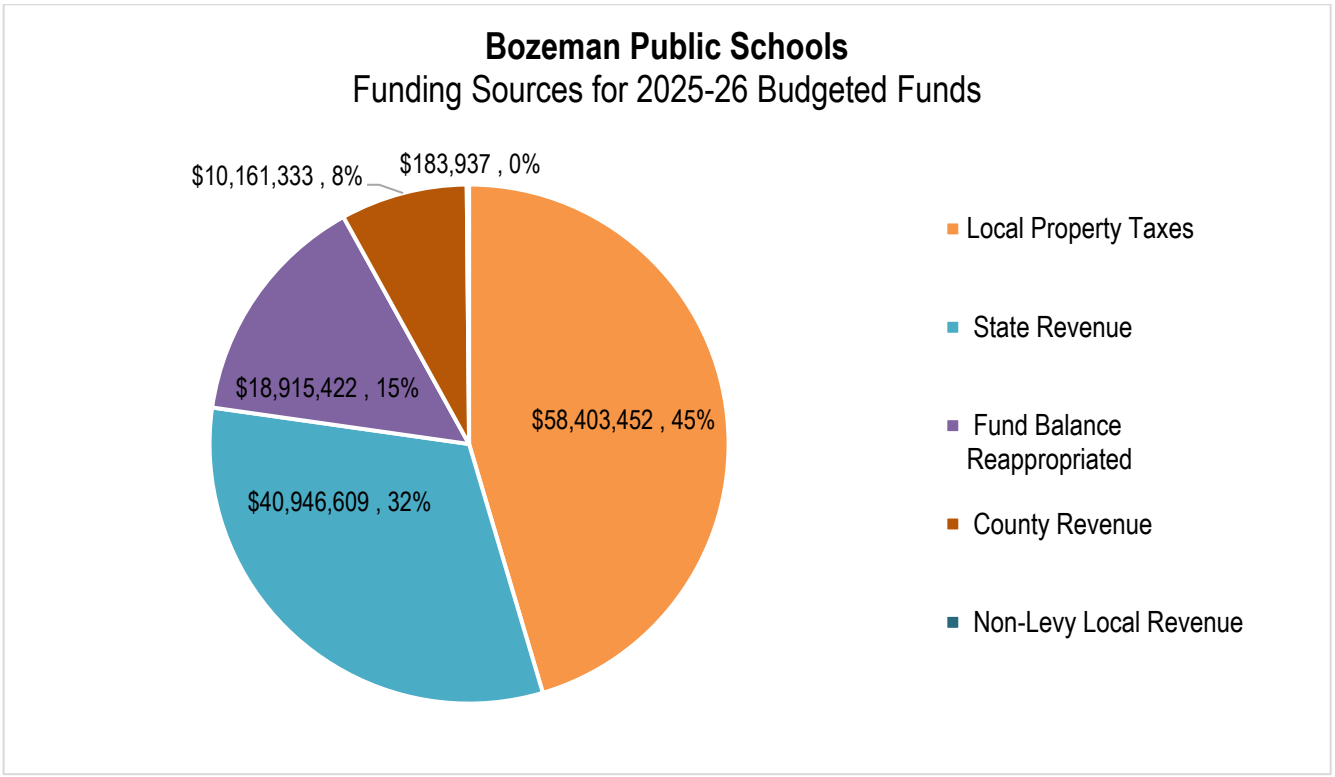
- Program – Three-digit code used to denote a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district the framework to classify expenditures by program for cost determination purposes.
- Function – Four-digit 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 2025-26 is $128,610,749. Of that total, $18,915,422 will come from "fund balance reappropriated"—that is, money carried forward from 2024-25. The remaining amount, $109,695,327, will be funded by new revenue coming into the District. The District categorizes these revenues by source. The following chart shows the 2025-26 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 45% of the anticipated 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 2025-26, county revenue sources account for 8% of Bozeman's budgeted fund revenue.

Reappropriated fund balance represents 15% of the total funding for 2025-26 and are unspent dollars from the prior year that are carried forward into the new budget cycle. These funds are not held in reserve for unspecified future use but are instead fully integrated into each fund's financial plan to support operational continuity and anticipated expenditures. Depending on the fund, this may include staffing costs, instructional materials, contracted services, transportation expenses, or facility maintenance. Because school district budgets operate within strict legal parameters that limit spending authority, reappropriated fund balance provides a critical tool for maximizing that authority and ensuring resources are available where needed most. The use of fund balance is governed by the purpose and restrictions of each fund and is reviewed annually as part of the budget adoption process.

Other local revenue sources make up the smallest portion of the funding sources for our budgeted funds. These sources are primarily interest earnings 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 $128,610,749 in total budgeted expenditures, the District plans to spend $53,954,701 (42.0%) on Instruction and $78,734,485 (61.2%) 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 District's use of fund balance reappropriation to balance budgets is a strategic and necessary component of its overall financial management approach. Given the structure of school finance in Montana—where spending authority is limited by statute and revenue sources can fluctuate—reappropriated fund balances serve as a stabilizing mechanism that allows the District to maintain consistent service levels and address year-over-year variability in expenditures. In some funds, particularly those with permissive levies or unpredictable costs (such as Transportation or the Building Reserve), the planned use of fund balance provides flexibility to respond to timing delays in revenue collection or changes in operational needs. The District evaluates fund balance levels annually to ensure sustainability and avoid structural deficits, while continuing to use reappropriated balances in a fiscally responsible manner aligned with each fund's intended purpose.

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 (central office 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 Director of Business Services compiles them and distributes them for prioritization. Central Office Administrators meet with the Superintendent and prioritize these requests, in addition to any additional items that the Executive Cabinet deem necessary for the upcoming fiscal year.

- 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 14, 2024, the Board adopted the following calendar for the development of the 2025-26 budget:

BOZEMAN PUBLIC SCHOOLS
Schedule for Development of Fiscal Year 2025-26 Budgets

Activities	Personnel Involved	Timeline
Discuss Schedule of Activities and establish guidelines for budget development	Superintendent/Administration	10/1/2024 through 10/31/2024
Approve Schedule of budget development activities	Board of Trustees	10/14/2024
Prepare Average Number Belonging (ANB) Estimates and Projections	Exec Dir of Business & Operations/ Director of Business Services	11/11/2024
Determine Long Range Strategic Plan goals and major initiatives for 2025-26	Board of Trustees, Superintendent, and Administrators	8/20/2024 - 6/30/2025
Prepare and distribute budget development materials and 2025-26 additional budget request instructions	Director of Business Services	12/2/2024
Prepare and submit School/Department budget materials and 2025-26 additional budget requests	School and Department Administration & Staff	12/2/2024 through 3/14/2025
69th Montana Legislative session convenes	N/A	1/6/2025
Revise and finalize ANB Calculation and/or Projection	Exec Dir of Business & Operations/ Director of Business Services	2/3/2025
Present Preliminary General Fund Budget to the Board	Board of Trustees/Admin	2/10/2025
Board call for May 2025 Trustee, General Fund, and Special Levy Elections	Board of Trustees	2/10/2025
Conduct public meetings for review, discussion & revision of preliminary General Fund budget as necessary	Board of Trustees/Admin	2/10/2024 through 5/1/2025
Review and prioritize budget requests/potential cuts	Superintendent/Administration	2/10/2025 - 5/31/2025
Conduct Budget Committee meetings as needed for review, discussion & revision of preliminary General Fund budget	Trustees & Administration	2/10/2025 - 5/31/2025
Provide notice of intent to increase non-voted levies	Board of Trustees/Admin	3/10/2025
Approve resolution estimating amounts available and projects or improvements expected to be funded by School Major Maintenance account	Board of Trustees/Admin	3/10/2025
Set amount of voted levy	Board of Trustees/Admin	3/31/2025
Conduct Trustee and Special Levy Election	District Clerk/County Clerk & Recorder	5/6/2025
Projected 90th (final) day of 69th Montana Legislative session	N/A	5/9/2025
Present preliminary budget for all Budgeted Funds	Board of Trustees/Admin	7/28/2025
Taxable valuation due from Montana Department of Revenue	N/A	8/4/2025
Adopt Final Budget	Board of Trustees	8/18/2025

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 2025 were influenced by facility inspection results, maintenance needs, requested user improvements and available budget. The 2025 list was approved by the Board of Trustees on January 27, 2025 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, 2025 aggregate reimbursement balances are as follows:

District	Aggregate Reimbursements Balance June 30, 2024	Aggregate Reimbursements Balance June 30, 2025	2025-26 Increase/(Decrease)
Elementary	$ 736,088	$ 687,586	($ 48,502)
High School	$ 584,499	$ 404,491	($ 180,008)
K-12 Total	$ 1,320,587	$ 1,092,077	($ 228,510)

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
2025-26	$ 2,079,366

Source: District records

The Downtown TIFD will continue to exist until 2031, and although there was a slight dip in 2025-26, the District anticipates our receipts will continue to 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. Currently, the District is working with the City for future enhancements to a District owned parking lot.

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 one within the Midtown TIF boundary (Whittier Elementary), and all have deferred maintenance needs. Existing TIF agreements allow the City to pay for these improvements to these facilities 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 $2,079,366 in TIF receipts in FY25. The District used 100% of those receipts to impact taxes, both immediately and into the future. In accordance with HB114, the 2025 TIF proceeds were distributed as follows:

Elementary and High School Debt Service Funds: $1,591,515. 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 2025-26, the Hawthorne bond payment is $469,125 and a portion of the 2024-25 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 2025-26. In addition to the Hawthorne bond offset, $390,206 will used to offset debt service costs for 2025-26.

The amount allocated to the High School Debt Service Fund, $1,017,908, has a portion ($700,000) 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 2025-2026, it is still crucial to offset any amount that is levied. In addition to the $700,000 offset, the remaining amount will be used to offset debt service costs for 2025-26 and to build the fund balance.

Elementary & High School General Funds: $487,851. 2024-25 TIF collections were also used to offset revenue reductions and maintain District General Fund reserves. The Elementary General Fund received $289,486 while the High School General Fund received $198,364 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 2025-26 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.





Source: District Records – Students perform on stage, Gallatin High Volleyball State Champions, High School Trades and Industry Class

Financial Section

2025-2026 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	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter Code-Optional

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

Current or Recurring:

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

Non-Current or Non-Recurring

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

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

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

- 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

2025-26 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.

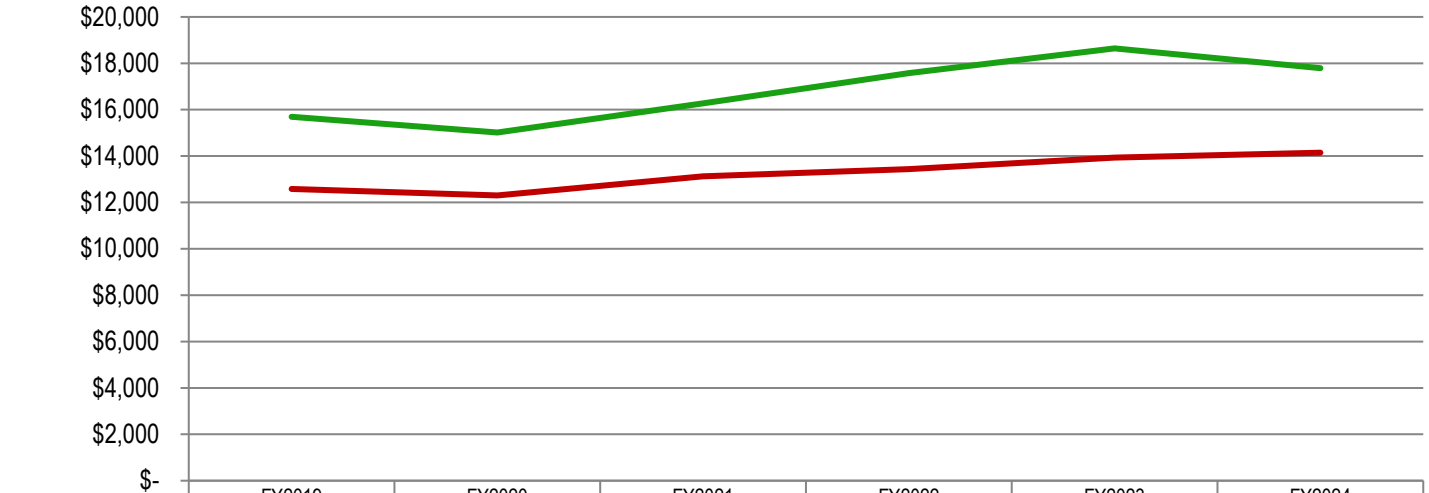
All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from these funds to the cash balance in a fund. Notable nonbudgeted funds include, but are not limited to, all federal grants, school foods, self-insurance, and student activities funds. The activities in 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 2023-24 elementary and high school expenditures for Montana's AA Districts and comparing

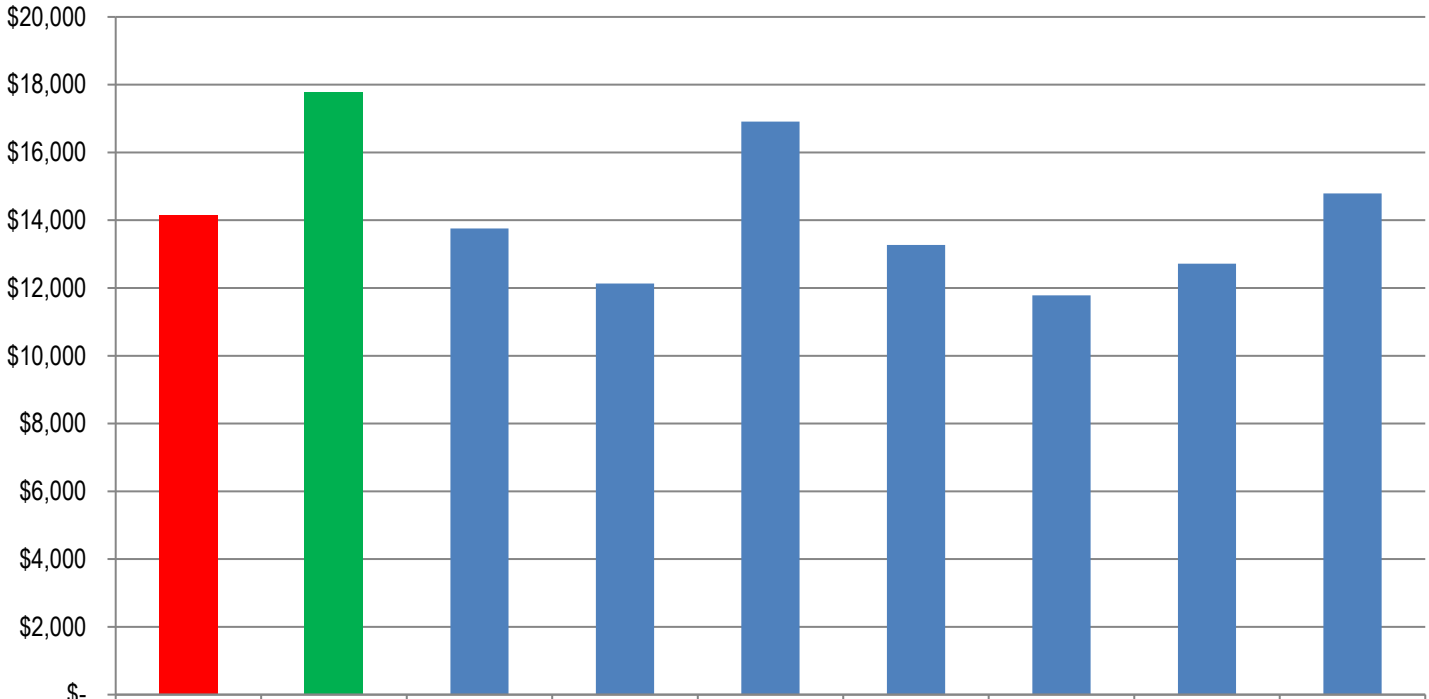
Bozeman's historical expenditures to the statewide AA average are shown below. At the time of this document, these are the most recent expenditures to report.

Montana AA High School
Per-Pupil Expenditures*



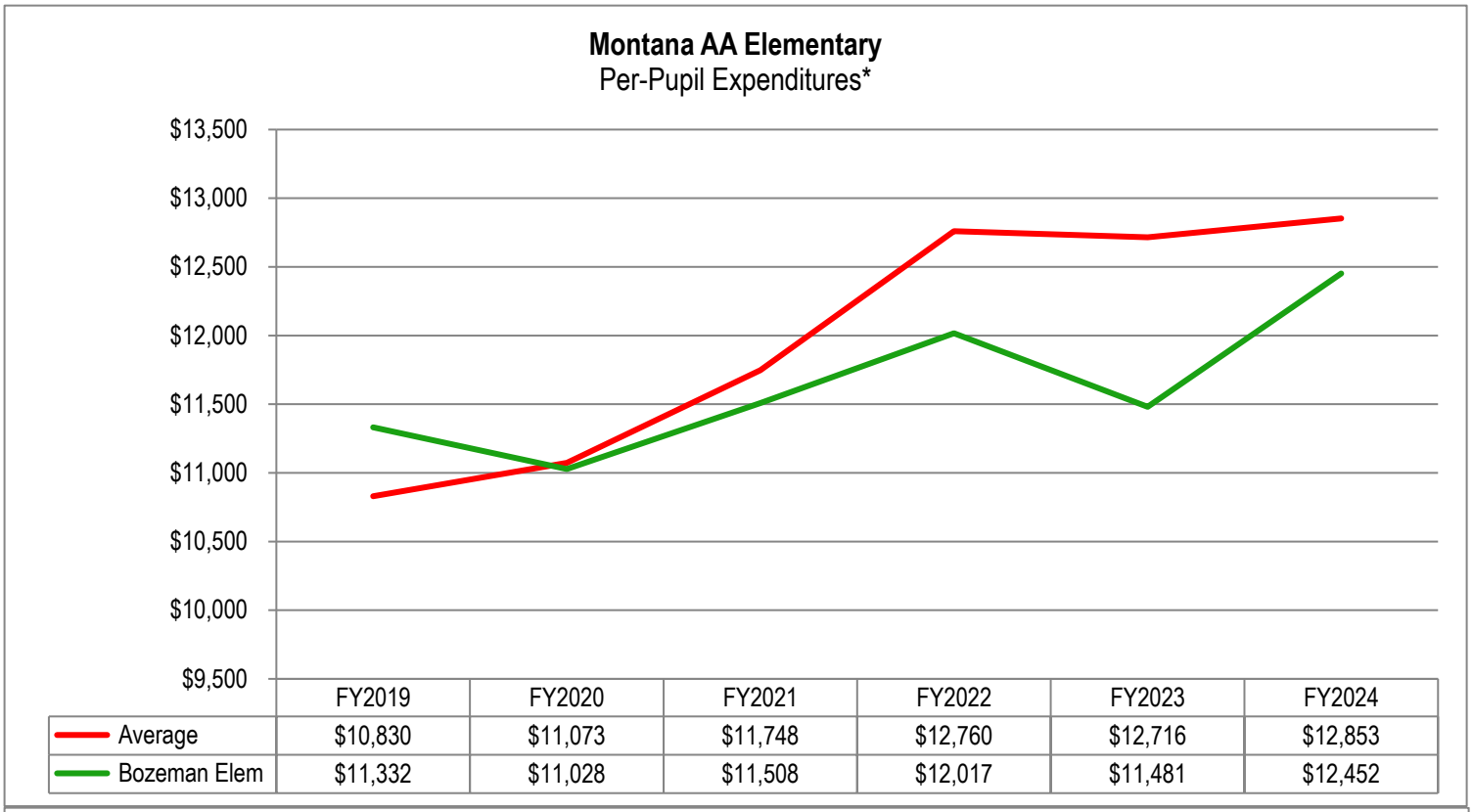
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Average	$12,584	$12,302	$13,127	$13,437	$13,931	$14,145
Bozeman HS	$15,693	$15,015	$16,275	$17,578	$18,643	$17,794

Montana AA High School
2023-24 Per-Pupil Expenditures*

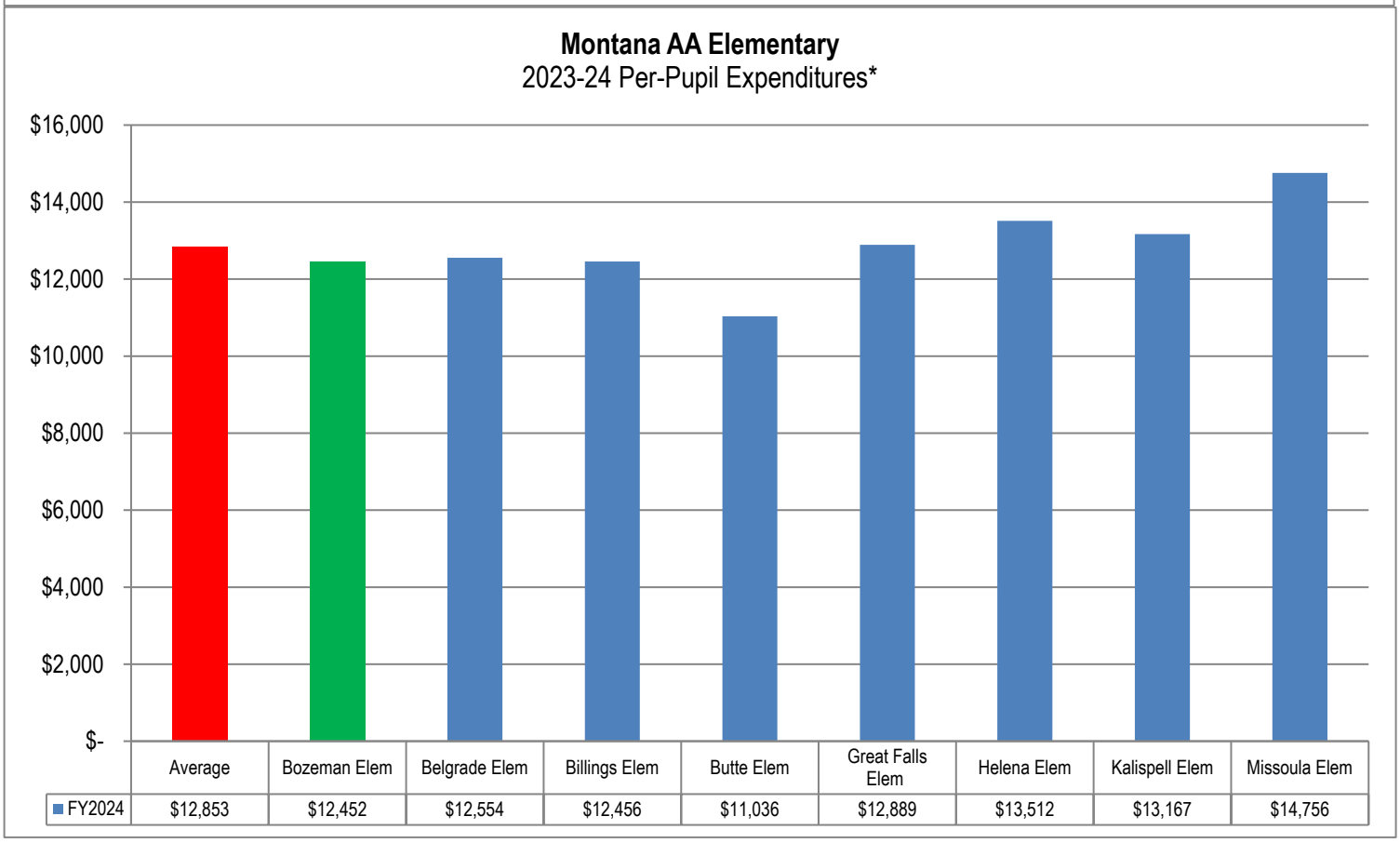


	Average	Bozeman HS	Belgrade HS	Billings HS	Butte HS	Flathead HS	Great Falls HS	Helena HS	Missoula HS
FY2024	$14,145	$17,794	$13,759	$12,134	$16,910	$13,271	$11,782	$12,720	$14,793

Source: Montana Office of Public Instruction



	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Average	$10,830	$11,073	$11,748	$12,760	$12,716	$12,853
Bozeman Elem	$11,332	$11,028	$11,508	$12,017	$11,481	$12,452



	Average	Bozeman Elem	Belgrade Elem	Billings Elem	Butte Elem	Great Falls Elem	Helena Elem	Kalispell Elem	Missoula Elem
FY2024	$12,853	$12,452	$12,554	$12,456	$11,036	$12,889	$13,512	$13,167	$14,756

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 three 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 high school growth 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.

Financing

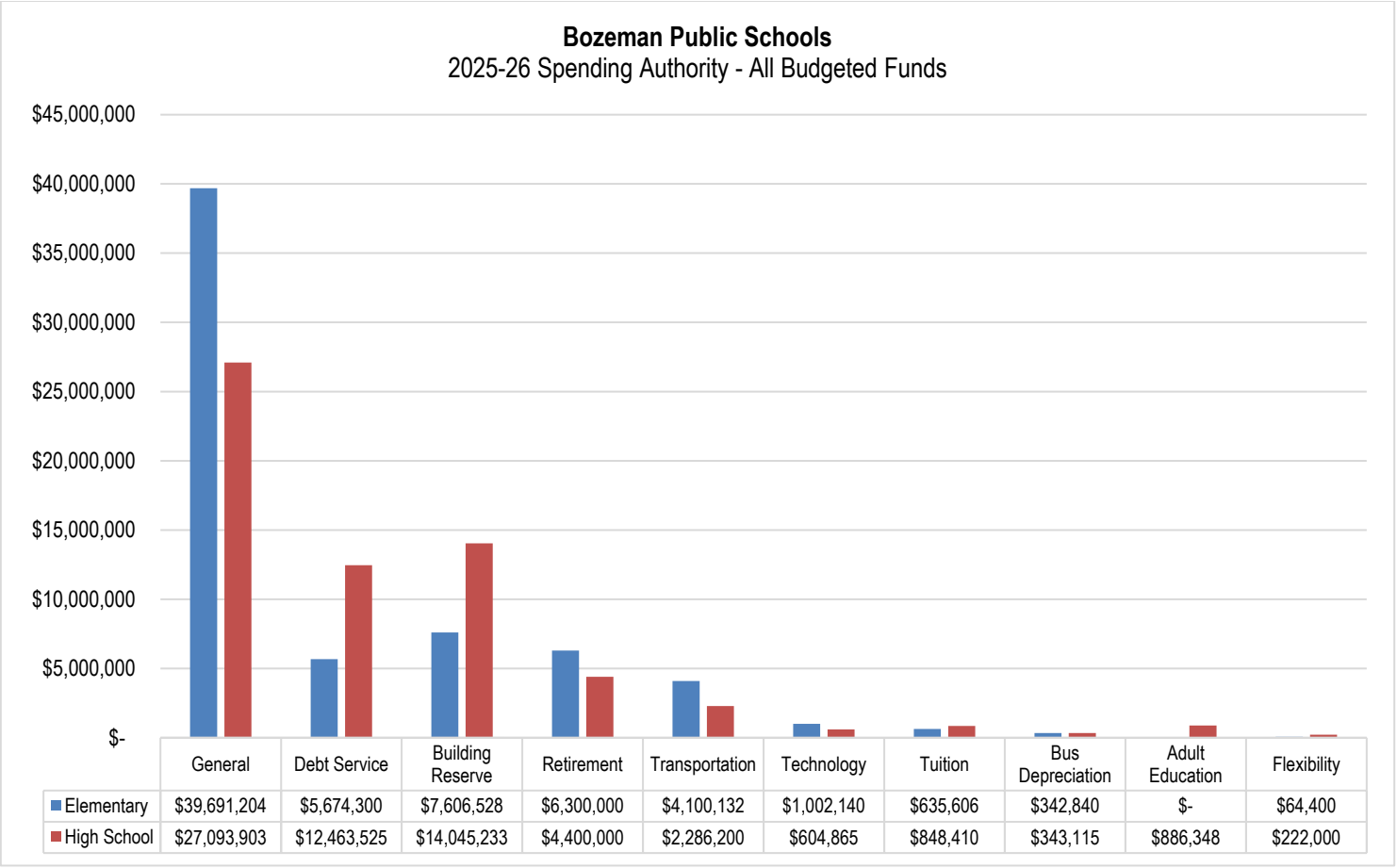
School funding in Montana differs from many other states' structures. In other states, expenditure budgets are limited by their funding sources, which typically include ending fund balances plus anticipated revenue for the year. In these systems, projecting ending fund balance is key to developing operational 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 2025 to determine the formula for the 2025-26 and 2026-27 school years. Our legislature meets again in 2027 to determine laws and funding for the 2027-28 and 2028-29 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, to meet the requirements of the Meritorious Budget Award, the District will project 3 years into the future – with full transparency that readers should treat the third-year numbers in particular as general estimates rather than exact predictions—despite any appearances to the contrary.

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 $128,610,749 for 2025-26. The District's largest fund is the General Fund, the District's primary operating fund. With a total K-12 expenditure budget of $66,785,107, it makes up 51.9% of our planned expenditures in 2025-26. The following graph shows the relative size of the District's budgeted funds:

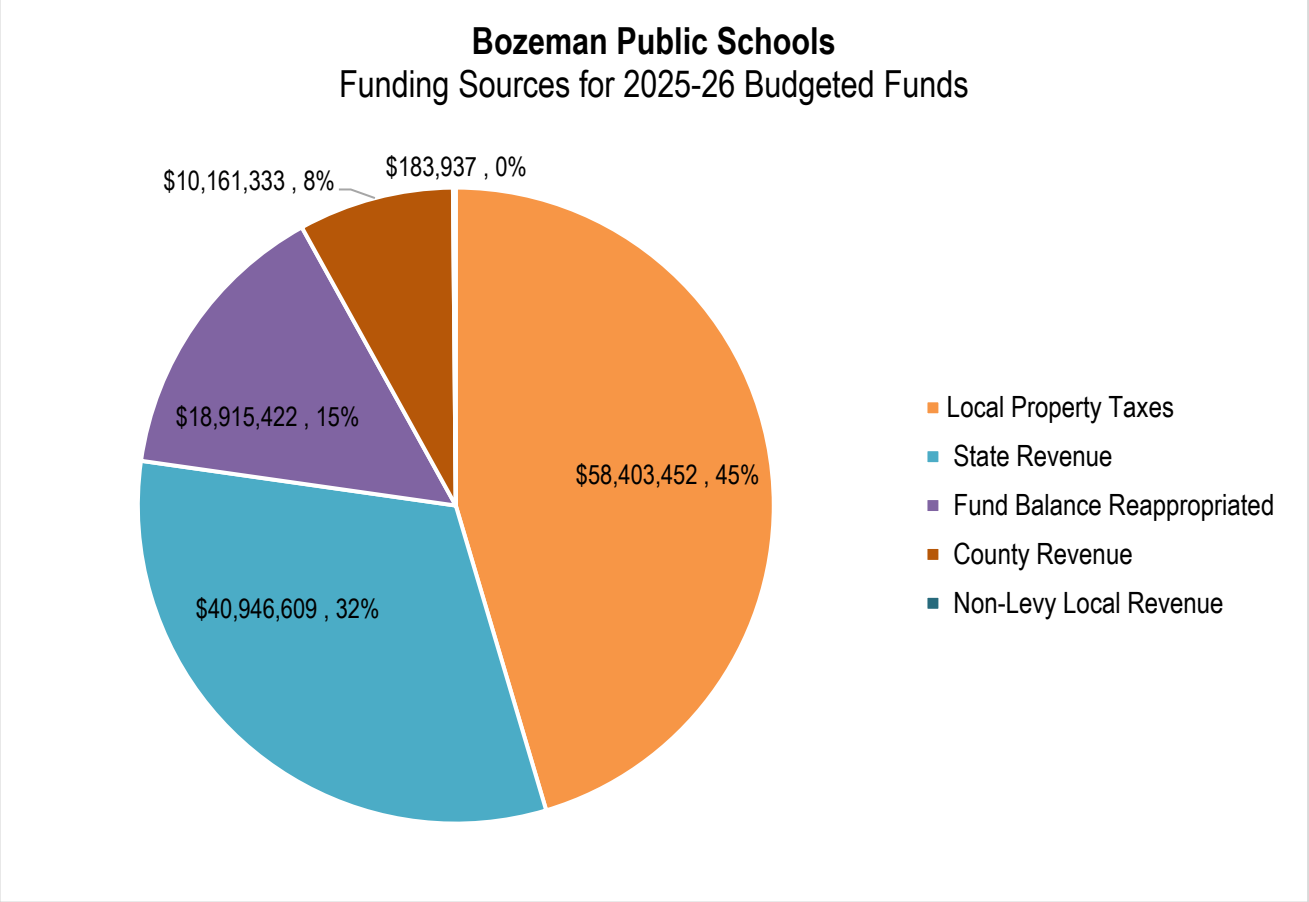


	General	Debt Service	Building Reserve	Retirement	Transportation	Technology	Tuition	Bus Depreciation	Adult Education	Flexibility
Elementary	$39,691,204	$5,674,300	$7,606,528	$6,300,000	$4,100,132	$1,002,140	$635,606	$342,840	$-	$64,400
High School	$27,093,903	$12,463,525	$14,045,233	$4,400,000	$2,286,200	$604,865	$848,410	$343,115	$886,348	$222,000

Source: District records

Of the $128,610,749 in total budgeted expenditures, the District plans to spend $53,954,701 (42.0%) on Instruction and $78,734,485 (61.2%) 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 $128,610,749 in expenditure budgets adopted for 2025-26 will be funded as follows:



Source: District records

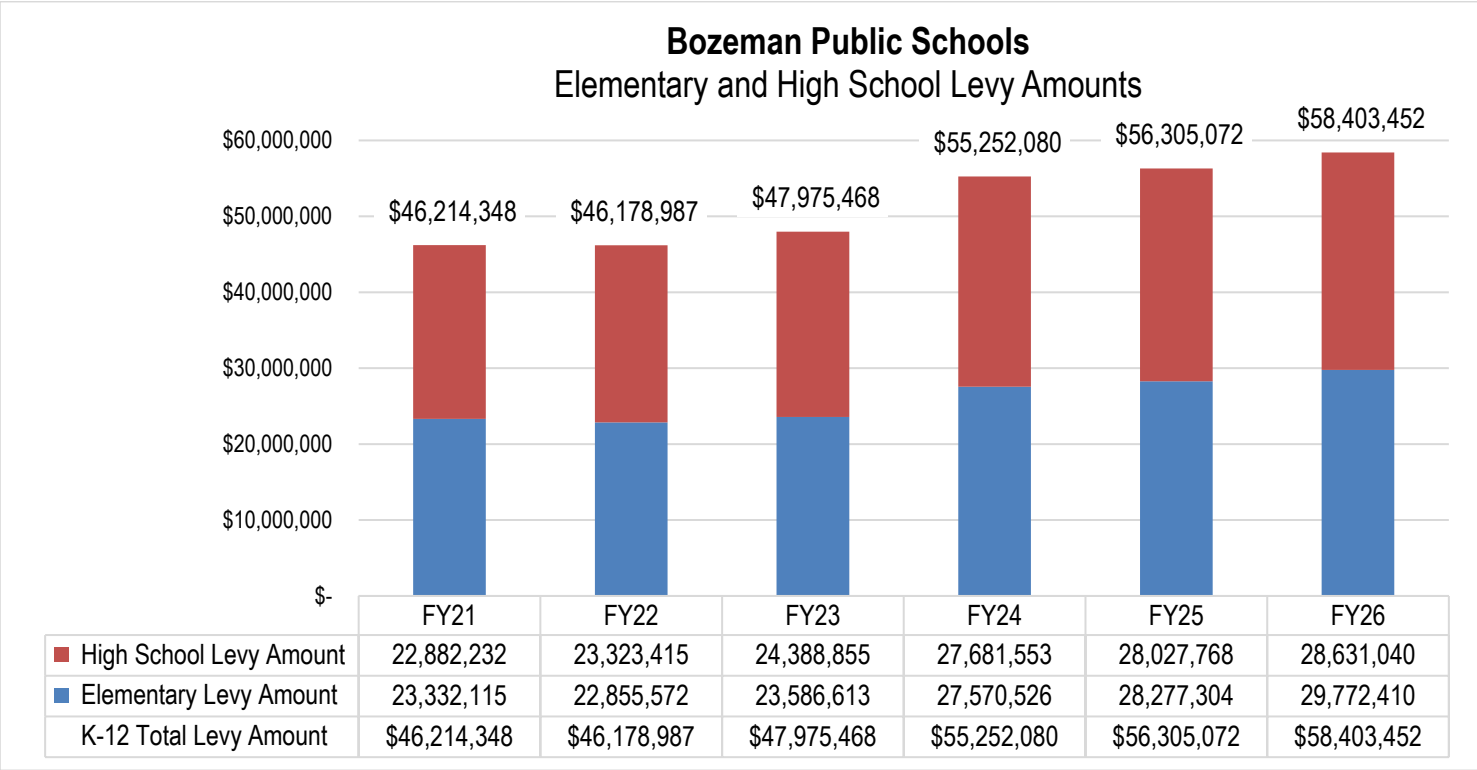
The following table compared these budgeted funding sources for 2025-26 with those budgeted for the prior year:

	2024-25	2025-26	Change
Local Property Taxes	$ 56,305,072	$ 58,403,452	$ 2,098,379
Non-Levy Revenue	46,198,329	51,291,878	5,093,549
Fund Balance Reappropriated	19,727,160	18,915,422	(811,738)
Total	$ 122,230,562	$ 128,610,749	$ 6,380,187

Source: District records

This year, budgeted local property tax revenue will increase $2,098,379 (3.73%) from FY2025. 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:



	FY21	FY22	FY23	FY24	FY25	FY26
High School Levy Amount	22,882,232	23,323,415	24,388,855	27,681,553	28,027,768	28,631,040
Elementary Levy Amount	23,332,115	22,855,572	23,586,613	27,570,526	28,277,304	29,772,410
K-12 Total Levy Amount	$46,214,348	$46,178,987	$47,975,468	$55,252,080	$56,305,072	$58,403,452

Source: District records

The following table summarizes the $2,098,379 (3.6%) tax increase by authorizing entity and fund:

Fund	2024-25 Levy Amounts	Changes in: Voter Approved Taxes	Permissive Taxes Mandated by State Law	Permissive, Non-Mandatory Taxes Approved by Board of Trustees	Increase/ (Decrease)	% of Total Change	2025-26 Levy Amounts
General	**$ 26,764,692**	$ 489,999	$ (155,772)	$ -	$ 334,228	15.9%	**$ 27,098,920**
Debt Service	**16,264,544**	267,729	-	-	267,729	12.8%	**16,532,273**
Building Reserve	**6,991,582**	500,000	88,580	-	588,580	28.0%	**7,580,162**
Transportation	**3,749,507**	-	-	1,051,207	1,051,207	50.1%	**4,800,713**
Technology	**1,122,884**	(68,554)	-	-	(68,554)	-3.3%	**1,054,330**
Adult Education	**828,414**	-	-	(41,363)	(41,363)	-2.0%	**787,051**
Tuition	**583,449**	-	350,000	(383,449)	(33,449)	-1.6%	**550,000**
Total	**$ 56,305,072**	$ 1,189,174	$ 282,808	$ 626,395	$ 2,098,379	100.0%	**$ 58,403,452**
% of total increase:		56.7%	13.5%	29.9%	100.0%		

Source: District records

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

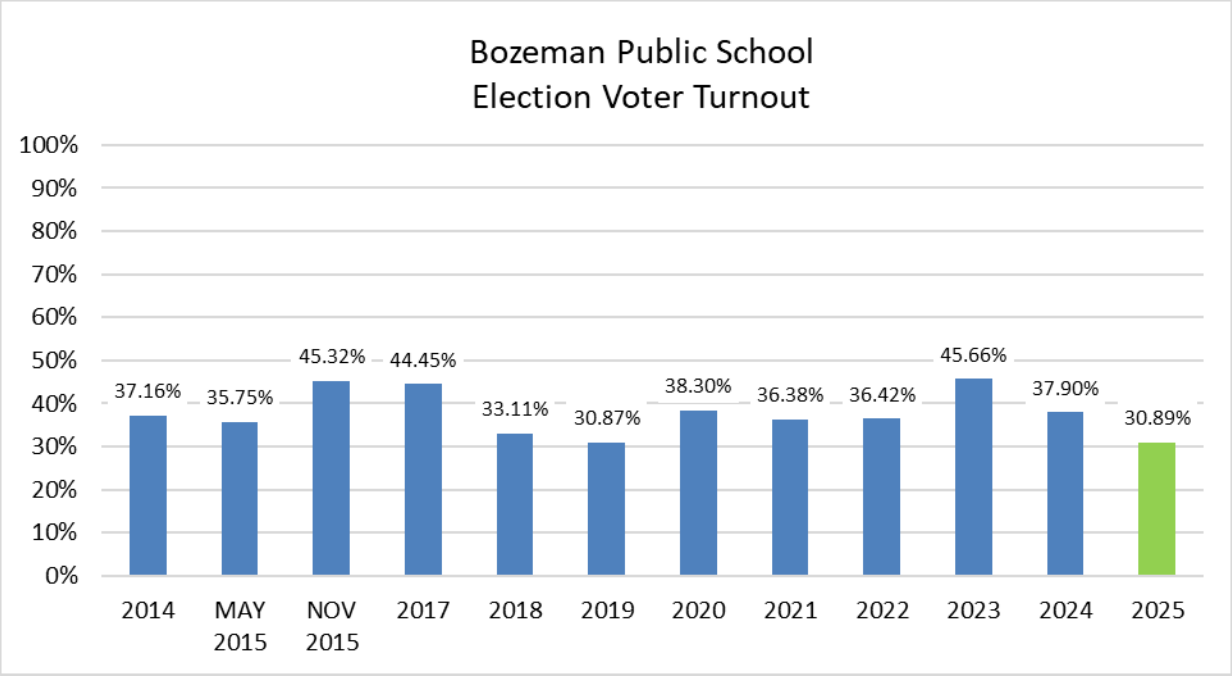
Voter-Approved Taxes. Voter-approved taxes increased $1,189,174 from 2024-25 to 2025-26 and, in total, make up 56.7% of the total increase in taxes levied in 2025-26. Bozeman voters once again approved General Fund levies in both the Elementary & High School Districts. For those levies to pass, a simple majority vote was required for approval and the propositions passed as follows:

Bozeman Elementary School District No. 7 General Fund Levy	
FOR	8,127
AGAINST	5,488
OVERVOTES	0
UNDERVOTES	53

Bozeman High School District No. 7 General Fund Levy	
FOR	9,212
AGAINST	6,986
OVERVOTES	0
UNDERVOTES	80

Source: District records

For the Elementary General Fund election, there were 44,258 active voters while the High School District had 51,104 registered and active voters for the May 2025 election. For the Elementary & High School General Fund elections, 13,670 and 16,280 ballots were cast, respectively. This amounts to 31.0% in the Elementary and 31.9% 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. Overall, the voter turnout was lower than average compared to the last five years of elections. This is something the District continues to monitor closely. However, elections require the majority vote to pass a levy, regardless of the number of voters that come to the polls. With that being said, the District remains extremely grateful to our community for their continuing support at the polls.



Source: District Records

Statistics	Elementary	High School
Ballots Issued	44,432	51,295
Ballots Voided	(174)	(191)
Actual Ballots Issued	**44,258**	**51,104**
Active & Provisional Voters	44,258	51,104
Ineligible Voters (updates after close Reg)	-	-
Voter Moves	-	-
# Eligible Registrants	**44,258**	**51,104**
Ballot Issuance Discrepancies	**-**	**-**

Source: District records

It should be noted that in the past, the actual voted tax increase in the General Fund differed from the amount voters approved. Especially in years when the legislature has been in session, ballot amounts were set before final limits were known. This year's ballot requested more funding than was necessary to take the District to maximum allowed budget at 100%. However, because of the passage of HB252, the District has the ability to levy over the maximum budget limit due to being in a "high cost of living" county. Therefore, the amount over maximum budget may be used to offset the high cost of living – in the form of salary. Therefore, this year, voters approved a $250,000 levy in the Elementary, and $240,000 in the High School, and the full amounts will be levied.

- Building Reserve Fund. Both the Elementary and High School District currently have multiple Building Reserve Fund levies in place. Both Districts have a traditional Building Reserve levy that allows for repairs, updates, and maintenance of current land and buildings. The Elementary District just passed a new six-year of a $2.3 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 to remove the cost of School Safety (School Resource Officers, Counselors, etc.) from the General Fund. The Safety levies are permanent and the original intent was that they would generate additional revenue as the District's taxable value increases. However, with HB231, and the Legislation that states a "taxing entity with a local mill levy limit of a specific number of mills that may be imposed that was authorized by the voters before [the effective date of this section], shall… levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government shall may levy an amount not to exceed the number of mills levied in fiscal year 2026" the district will proceed with levying the same revenue amount in FY26, as was levied in FY25, even though the number of mills will be exceeded due to decreases in taxable value. Therefore, for FY26, the Safety Levies resulted in a total of $2,262,624, reducing the expenses from the General Fund by the same amount. This revenue equal the amounts levied in 2024-25 with an increased number of mills being levied to support the revenue, as required by HB231..

- 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 $992,732.84 for FY26. 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 1.89 mills--$625,934--for the 2025-26 fiscal year. This is $68,553 less than in 2024-25.

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. However, because of HB231, and the decrease in taxable value, the District will levy the same amount of revenue as FY25, at $428,396, or 1.04 mills. Historical expenditures are not required to justify that levy amount.

Taxes Mandated by the Montana Legislature. General Fund BASE budget taxes and tuition costs for resident students attending other Districts are the only taxes mandated by the Montana Legislature. They make up 25.7% of the local property taxes levied in 2025-26. These taxes decreased by $194,228 in 2025-26, primarily as a result of HB203 from the 2023 legislative session, which became effective this year. Under this bill, school districts must fund the costs of their resident students who choose to attend a public school outside of their district of residence. Those payments are made using a permissive, nonvoted levy in the District of Residence's Tuition Fund. Districts receiving nonresident students must use the tuition payment to reduce taxes in their General Fund BASE levies.

Permissive taxes approved by the local Board of Trustees. Permissive taxes approved by the local Board of Trustees increased $626,395 from 2024-25 to 2025-26. These taxes comprise 11.7% of the total taxes levied by the District in 2025-26.

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.

  In addition to the large hourly increase, the implementation of the Bozeman Early Literacy program has enabled more Pre-K students to attend as well as additional Special Education routes that have been created over the last year. Therefore, additional bus routes have been required in order to ensure their ability to access to all the districts programs. Because of these scenarios, the District has had to permissively levy additional money within the transportation fund. As a result, the District increased the total budget and therefore increased the permissive levy by $1,051,207 for 2025-26.

- 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, $267,345 more of the program's cost funded levied through the adult education fund.

Beginning with the 2024-25 school year, the District began offering a "Grow Your Own Teacher" program. This program is to actively recruit and support Bozeman School District classified employees who display aptitude and a passion for entering the teaching profession. The purpose of the program is to give a pathway for employees that display an aptitude and talent for becoming prospective teachers. 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, and in 2025-26 the District will levy an additional $25,000 to cover the costs. Because of the ABC Teach program, and the lower cost to certify teachers (for those that already have a Bachelor's degree) in 2025-26 the program is able to offer five employees the ability to complete the ABC Teach program, and six tuition towards a Bachelor's degree.

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. Therefore the overall levy reduced slightly during the 2024-25 year in direct correlation to the position modification. Therefore, Adult Education fund will see a decreased levy amount of $41,363 for 2025-26.

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 (4.3% of the 2025-26 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 2025-26 notice was published in *The Bozeman Chronicle* in March 2025. The notice is included as Appendix II 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 I.

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. The 2025–26 fiscal year was a statewide reappraisal year, and despite continued new construction within the District boundaries, overall property valuation decreased by 6.77% in the Elementary District and 4.75% in the High School District. This decline is primarily due to recent legislative changes to the tax structure, which replaced a uniform taxable rate with a new tiered system that applies different taxable rates based on market value. As a result, even with increases in market value the tiered taxable value rates have driven down the District's overall taxable value.

This is a notable shift for Gallatin County, where taxable value has historically increased during re-appraisal years. The majority of District levies are based on flat dollar amounts, and therefore are unaffected by the new tax tier. The greatest impact will be the same dollar amounts will be levied – with a larger number of mills. However, the District does have 4 levies that have been voter approved to be levied based on the value of a mill. Therefore, by design the decrease in taxable value should have resulted in the district levying reduced dollars for mill-based levies. However, in an attempt to reduce property tax fatigue, HB231 from the 2025 Legislative session states:

(4) A taxing entity with a local mill levy limit of a specific number of mills that may be imposed that was authorized by the voters before [the effective date of this section], shall:

(a) elect to transition a voted mill levy to a dollar-based mill levy equal to the amount of property taxes assessed in fiscal year 2025 and thereafter subject to the provisions of 15-10-420(1)(a); or

(b) levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government shall may levy an amount not to exceed the number of mills levied in fiscal year 2026.

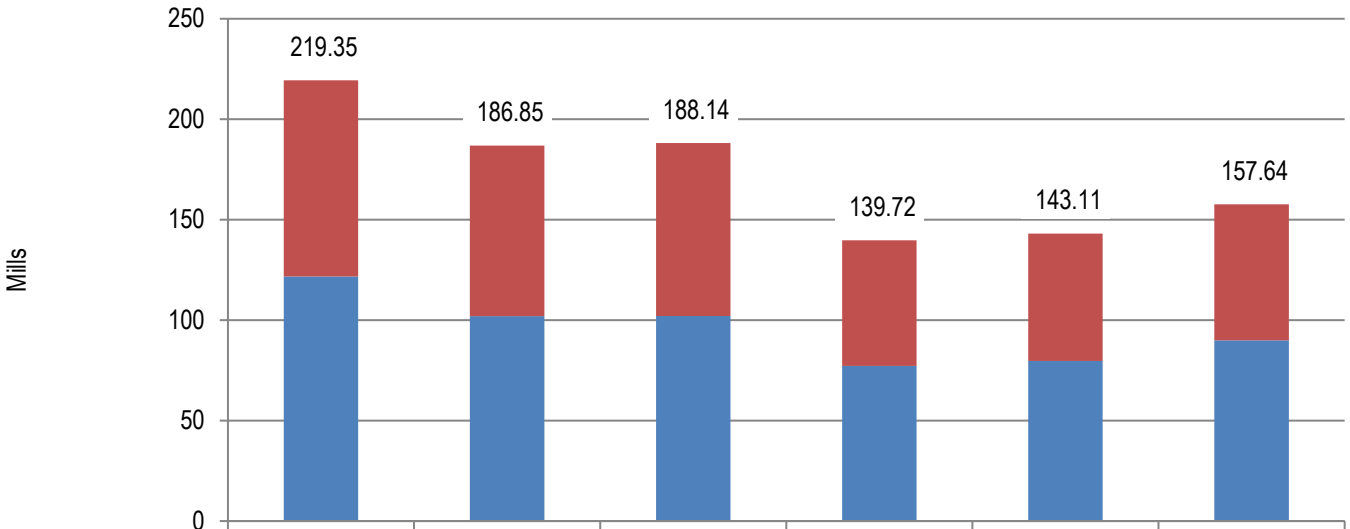
As required by Section 4(b) above (note the word shall), the District will not levy voter-approved mill-based levies as a fixed number of mills in FY2026. Instead, the District will levy a flat dollar amount equal to the revenue those mills generated in FY2025. This change effectively decouples mill-based levies from the actual mill rate and ties them to a fixed revenue amount for the coming year.

Because overall taxable value declined in both the Elementary and High School Districts for FY2026, this flat-dollar approach will result in more mills than voters approved being levied to collect the same amount of revenue as in FY2025. This impacts the Elementary and High School Safety Levies within the Building Reserve funds, as well as the High School Technology Levy.

Importantly, under the statute, beginning in FY2027 the District may levy the number of mills imposed in FY2026—even if that number exceeds what was originally authorized by voters—so long as it does not exceed the FY2026 mill amount. While the District will levy the FY2025-equivalent revenue amount in FY2026, future levy decisions will consider taxable value changes and the corresponding mill value. The District's intention remains to honor the spirit of what voters approved, not to exceed the intent of the original ballot measures as required in FY2026 by this legislation.

Due to the re- assessment year and the decrease in taxable value, the mills increased from 2024-25 to 2025-26. The total K-12 levied mills will increase from 143.11 mills in FY2025 to 157.64 mills in FY2026—an increase of 14.53 mills (10.2%). The following graphs show the total mills levied by District and by fund:

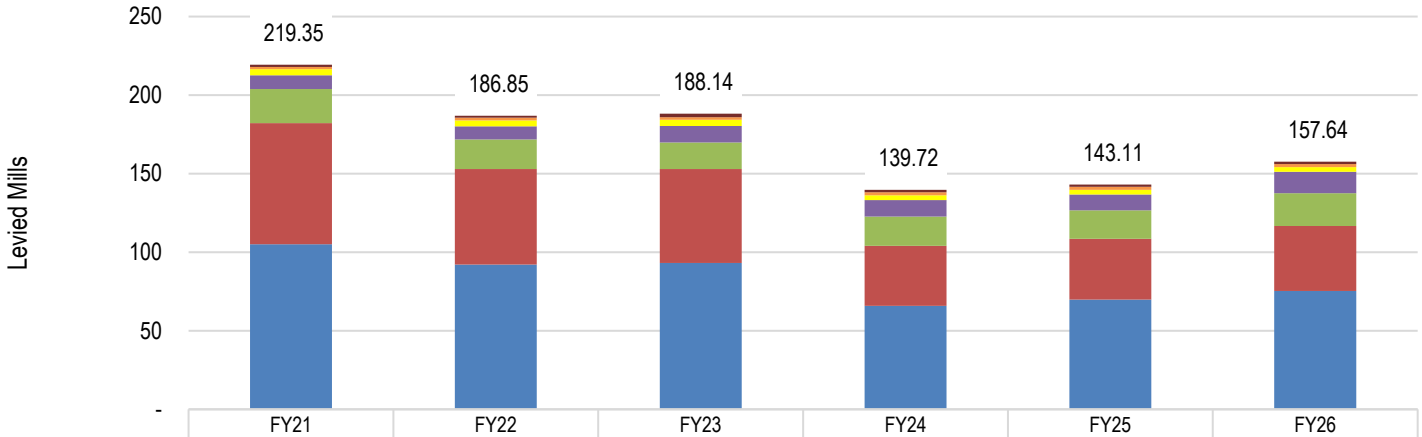
Bozeman Public Schools
Elementary and High School Levied Mills



	FY21	FY22	FY23	FY24	FY25	FY26
High School Mills	97.61	84.86	86.05	62.51	63.43	67.68
Elementary Mills	121.74	101.99	102.09	77.21	79.68	89.96
Total Mills	219.35	186.85	188.14	139.72	143.11	157.64

Source: District records

Bozeman Public Schools
K-12 Levied Mills by Fund



	FY21	FY22	FY23	FY24	FY25	FY26
Flexibility	-	-	-	-	-	-
Tuition	1.46	1.25	2.18	1.50	1.50	1.58
Bus Depreciation	-	-	-	-	-	-
Adult Education	1.37	1.70	1.65	2.00	1.91	1.91
Technology	3.87	3.74	4.00	3.00	2.95	2.93
Transportation	8.73	8.41	10.45	10.50	10.07	13.65
Building Reserve	21.75	18.75	16.91	18.64	18.12	20.90
Debt Service	77.04	60.82	59.81	38.24	38.67	41.36
General	105.13	92.18	93.14	65.84	69.89	75.31
Total Levied Mills	219.35	186.85	188.14	139.72	143.11	157.64

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.

The next several pages show details of budgeted revenues and expenditures for the budgeted funds—including actual results from the past five years, the current year's budget, and projected figures for the next three years. Importantly, you'll note a projected fund balance for future projections. This balance reflects our prudent budgeting approach: while we account for inflation and anticipate rising costs in our projections, we also include contingencies for expenses that may not materialize. Unspent appropriations are carried forward and reappropriated, resulting in a projected balance at year-end. In contrast, the General Fund is intentionally budgeted to fully expend its available authority each year—with no residual balance.

Bozeman Elementary
2025-26 Expenditure History
All Budgeted Funds

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,643	4,625	4,606	4,632	4,643
Budget Per Student	$ 10,145.41	$ 13,168.25	$ 12,111.87	$ 13,113.38	$ 13,363.83	$ 14,144.25	$ 14,648.66	$ 15,434.58	$ 16,640.79

Budget By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	$ 24,964,888	$ 25,832,494	$ 26,721,636	$ 28,377,392	$ 28,242,085	$ 29,242,784	44.7%	$ 29,861,716	$ 30,404,617	$ 30,969,240
Support Services	5,366,869	5,685,379	6,480,732	7,323,160	7,528,526	8,793,189	13.4%	9,148,880	9,530,511	9,934,453
General Administration	940,758	892,751	906,349	920,136	1,001,794	$ 762,858	1.2%	$ 788,336	$ 811,447	$ 836,670
School Administration	2,878,238	3,160,687	3,171,109	3,469,506	3,570,485	$ 3,861,127	5.9%	$ 4,020,804	$ 4,169,834	$ 4,309,827
Business Services	1,111,528	1,185,662	1,055,953	892,792	931,447	$ 1,253,705	1.9%	$ 1,216,616	$ 1,259,560	$ 1,295,528
Operations & Maintenance	3,497,318	3,742,320	8,513,851	9,647,669	10,039,220	$ 10,250,249	15.7%	$ 10,963,467	$ 13,631,174	$ 17,997,131
Student Transportation	2,174,460	1,920,020	2,713,762	3,555,696	3,745,901	$ 4,254,216	6.5%	$ 4,462,739	$ 4,666,891	$ 4,888,528
School Foods	57,481	-	67,280	71,920	71,920	$ 73,080	0.1%	$ 74,546	$ 76,032	$ 77,558
Extracurricular Activities	219,335	250,835	265,828	333,074	315,543	306,218	0.5%	314,401	322,632	331,123
Debt Service	6,250,507	14,871,444	5,621,129	5,623,987	5,655,800	$ 5,674,300	8.7%	$ 5,673,300	$ 5,671,150	$ 5,671,750
Other	1,753,986	1,267,830	1,505,067	788,116	945,526	945,423	1.4%	946,941	949,142	951,379
Total For Location	$ 49,215,368	$ 58,809,422	$ 57,022,697	$ 61,003,448	$ 62,048,247	$ 65,417,150	100.0%	$ 67,471,745	$ 71,492,990	$ 77,263,188

Budget By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 35,670,379	$ 36,838,796	$ 38,427,826	$ 41,473,262	$ 42,580,251	$ 45,272,613	69.2%	$ 46,563,643	$ 47,829,512	$ 49,131,856
Prof. & Technical Services	757,928	875,530	646,743	387,425	481,020	618,318	0.9%	625,180	637,529	651,008
Property Services	954,859	1,270,028	1,050,429	1,106,381	1,192,838	1,296,004	2.0%	1,361,346	1,430,661	1,505,511
Other Purchased Services	2,358,264	2,260,005	2,527,405	3,448,428	3,618,340	3,922,457	6.0%	4,119,830	4,310,183	4,514,351
Supplies & Materials	1,438,488	1,482,474	2,552,172	2,423,100	1,663,366	1,786,839	2.7%	1,816,212	1,894,981	1,987,814
Property & Equipment	1,079,471	743,427	5,299,161	5,892,121	6,082,646	6,093,406	9.3%	6,558,349	8,963,748	13,044,313
Debt Service	6,250,507	14,871,444	5,621,129	5,623,987	5,655,800	5,674,300	8.7%	5,673,300	5,671,150	5,671,750
Other	705,471	467,718	897,832	351,879	773,986	753,213	1.2%	753,886	755,225	756,584
Total For Location	$ 49,215,368	$ 58,809,422	$ 57,022,697	$ 61,003,448	$ 62,048,247	$ 65,417,150	100.0%	$ 67,471,745	$ 71,492,990	$ 77,263,188

Bozeman High School
2025-26 Expenditure History
All Budgeted Funds

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 14,717.53	$ 16,463.55	$ 20,612.03	$ 21,383.36	$ 22,715.17	$ 21,709.06	$ 23,767.97	$ 25,045.10

Budget By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	$ 12,380,497	$ 13,260,122	$ 16,186,482	$ 20,739,027	$ 24,711,917	39.1%	$ 21,512,823	$ 22,062,550	$ 22,622,043
Support Services	2,497,371	2,305,350	2,752,542	2,816,705	3,239,554	5.1%	3,339,036	4,536,409	4,692,267
General Administration	935,834	876,672	927,314	962,386	$ 778,072	1.2%	$ 803,848	$ 828,892	$ 856,133
School Administration	1,846,711	1,907,718	2,022,086	2,027,158	$ 2,132,110	3.4%	$ 2,210,619	$ 2,281,309	$ 2,333,279
Business Services	936,252	1,004,403	897,819	768,241	$ 1,119,420	1.8%	$ 1,081,171	$ 1,122,202	$ 1,156,493
Operations & Maintenance	3,084,921	3,110,723	12,542,841	12,660,654	$ 13,521,866	21.4%	$ 16,262,061	$ 18,420,630	$ 19,542,615
Student Transportation	972,297	739,847	1,421,849	1,902,295	$ 2,569,074	4.1%	$ 2,890,861	$ 2,996,516	$ 3,012,873
School Foods	34,644	141,077	40,260	51,240	$ 53,680	0.1%	$ 54,754	$ 55,850	$ 56,967
Extracurricular Activities	1,504,141	1,605,417	1,610,677	1,653,453	1,915,483	3.0%	1,974,657	2,029,639	2,086,920
Debt Service	12,175,563	12,199,552	12,329,001	12,224,726	$ 12,363,525	19.6%	$ 10,562,625	$ 10,557,700	$ 10,561,450
Other	(3,106,615)	2,328,714	984,714	432,341	788,900	1.2%	375,140	375,140	375,140
Total For Location	$ 33,261,616	$ 39,479,594	$ 51,715,584	$ 56,238,227	$ 63,193,599	100.0%	$ 61,067,596	$ 65,266,838	$ 67,296,180

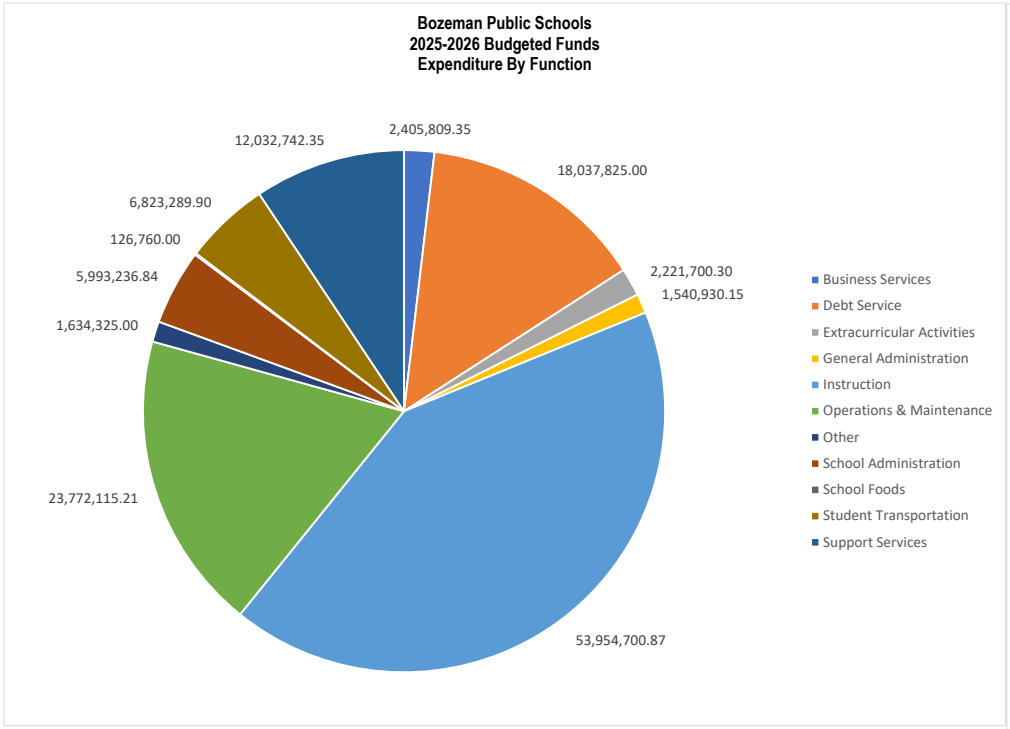
Budget By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Salaries & Benefits	$ 20,251,798	$ 20,876,059	$ 24,713,394	$ 28,501,119	$ 33,461,872	53.0%	$ 30,446,841	$ 32,448,493	$ 33,405,203
Prof. & Technical Services	617,546	740,474	497,790	591,952	1,025,047	1.6%	967,581	979,499	991,768
Property Services	798,117	705,881	1,295,384	1,372,146	1,810,335	2.9%	1,900,939	1,905,746	1,909,578
Other Purchased Services	1,691,691	1,585,016	1,833,580	2,631,776	3,477,629	5.5%	3,843,441	3,985,045	4,040,614
Supplies & Materials	743,817	1,064,494	1,437,218	1,646,830	1,186,814	1.9%	1,400,725	1,431,647	1,463,154
Property & Equipment	176,117	2,159,835	8,918,702	8,893,066	9,329,278	14.8%	11,820,100	13,833,359	14,799,061
Debt Service	12,175,563	12,199,552	12,329,001	12,224,726	12,363,525	19.6%	10,562,625	10,557,700	10,561,450
Other	(3,193,034)	148,284	690,515	90,200	539,100	0.9%	125,344	125,348	125,352
Total For Location	$ 33,261,616	$ 39,479,594	$ 51,715,584	$ 56,238,227	$ 63,193,599	100.0%	$ 61,067,596	$ 65,266,838	$ 67,296,180

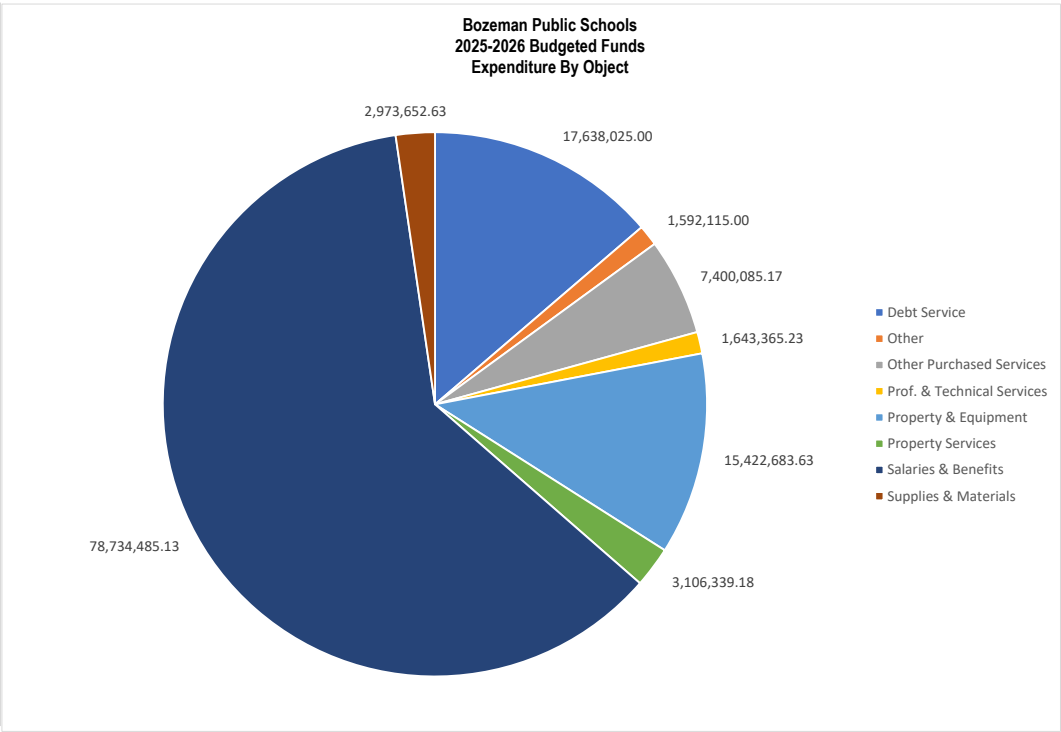
Bozeman Elementary & High School
2025-26 Expenditure History
All Budgeted Funds

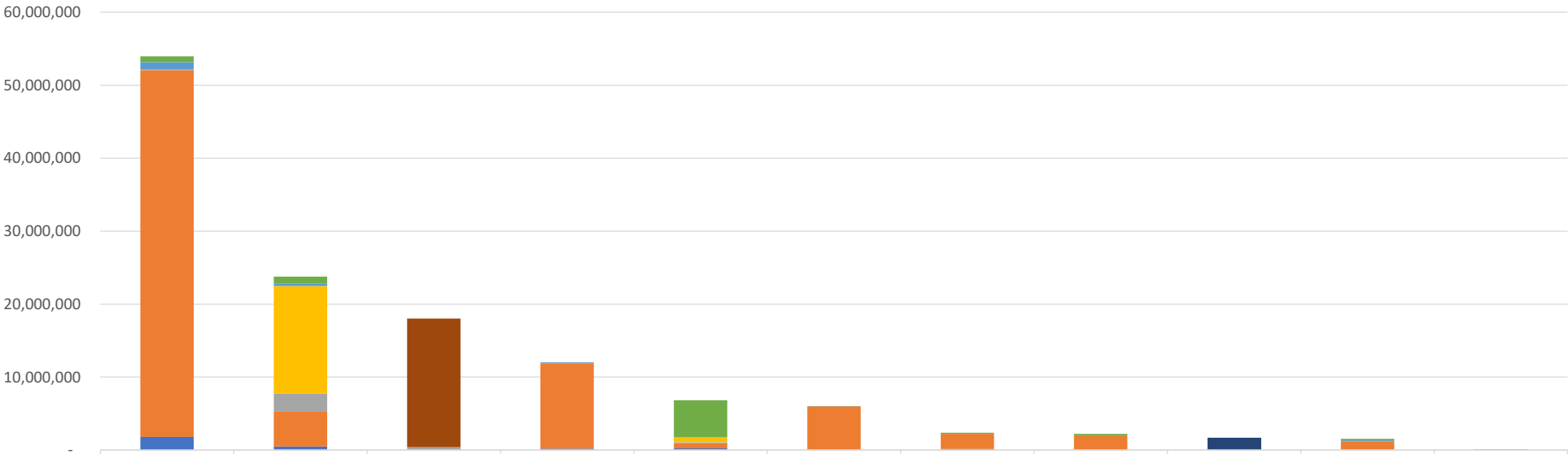
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	6,864	7,217	7,282	7,407	7,419	7,378	7,330
Budget Per Student	$ 24,862.94	$ 29,631.80	$ 32,723.90	$ 34,496.74	$ 36,859.42	$ 36,357.72	$ 39,202.55	$ 41,685.89

Budget By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	$ 37,345,385	$ 39,092,616	$ 42,908,119	$ 49,116,419	$ 53,954,701	42.0%	$ 51,374,538	$ 52,467,167	$ 53,591,284
Support Services	$ 7,864,240	$ 7,990,729	$ 9,233,274	$ 10,139,864	$ 12,032,742	9.4%	$ 12,487,916	$ 14,066,920	$ 14,626,721
General Administration	$ 1,876,592	$ 1,769,422	$ 1,833,662	$ 1,882,522	$ 1,540,930	1.2%	$ 1,592,184	$ 1,640,339	$ 1,692,803
School Administration	$ 4,724,949	$ 5,068,405	$ 5,193,194	$ 5,496,664	$ 5,993,237	4.7%	$ 6,231,423	$ 6,451,143	$ 6,643,106
Business Services	$ 2,047,780	$ 2,190,065	$ 1,953,771	$ 1,661,033	$ 2,373,125	1.8%	$ 2,297,788	$ 2,381,762	$ 2,452,022
Operations & Maintenance	$ 6,582,239	$ 6,853,043	$ 21,056,692	$ 22,308,323	$ 23,772,115	18.5%	$ 27,225,528	$ 32,051,804	$ 37,539,746
Student Transportation	$ 3,146,757	$ 2,659,867	$ 4,135,611	$ 5,457,991	$ 6,823,290	5.3%	$ 7,353,600	$ 7,663,407	$ 7,901,401
School Foods	$ 92,126	$ 141,077	$ 107,540	$ 123,160	$ 126,760	0.1%	$ 129,300	$ 131,883	$ 134,524
Extracurricular Activities	$ 1,723,475	$ 1,856,252	$ 1,876,505	$ 1,986,528	$ 2,221,700	1.7%	$ 2,289,058	$ 2,352,271	$ 2,418,043
Debt Service	$ 18,426,070	$ 27,070,997	$ 17,950,130	$ 17,848,713	$ 18,037,825	14.0%	$ 16,235,925	$ 16,228,850	$ 16,233,200
Other	$ (1,352,629)	$ 3,596,544	$ 2,489,782	$ 1,220,457	$ 1,734,323	1.3%	$ 1,322,081	$ 1,324,282	$ 1,326,519
Total For Location	$ 82,476,983	$ 98,289,016	$ 108,738,281	$ 117,241,675	$ 128,610,749	100.0%	$ 128,539,341	$ 136,759,828	$ 144,559,369

Budget By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Salaries & Benefits	$ 55,922,178	$ 57,714,854	$ 63,141,220	$ 69,974,381	$ 78,734,485	61.2%	$ 77,010,484	$ 80,278,006	$ 82,537,059
Prof. & Technical Services	$ 1,375,474	$ 1,616,004	$ 1,144,533	$ 979,377	$ 1,643,365	1.3%	$ 1,592,761	$ 1,617,028	$ 1,642,776
Property Services	$ 1,752,976	$ 1,975,908	$ 2,345,813	$ 2,478,527	$ 3,106,339	2.4%	$ 3,262,285	$ 3,336,407	$ 3,415,089
Other Purchased Services	$ 4,049,955	$ 3,845,021	$ 4,360,984	$ 6,080,204	$ 7,400,085	5.8%	$ 7,963,271	$ 8,295,228	$ 8,554,966
Supplies & Materials	$ 2,182,305	$ 2,546,967	$ 3,989,391	$ 4,069,930	$ 2,973,653	2.3%	$ 3,216,937	$ 3,326,628	$ 3,450,968
Property & Equipment	$ 1,255,588	$ 2,903,263	$ 14,217,863	$ 14,785,187	$ 15,422,684	12.0%	$ 18,378,449	$ 22,797,107	$ 27,843,374
Debt Service	$ 18,426,070	$ 27,070,997	$ 17,950,130	$ 17,848,713	$ 18,037,825	14.0%	$ 16,235,925	$ 16,228,850	$ 16,233,200
Other	$ (2,487,563)	$ 616,002	$ 1,588,347	$ 442,079	$ 1,292,313	1.0%	$ 879,230	$ 880,573	$ 881,937
Total For Location	$ 82,476,983	$ 98,289,016	$ 108,738,281	$ 117,241,675	$ 128,610,749	100.0%	$ 128,539,341	$ 136,759,828	$ 144,559,369


Bozeman Public Schools
2025-2026 Budgeted Funds
Expenditure By Function
2,405,809.35
18,037,825.00
2,221,700.30
1,540,930.15
53,954,700.87
23,772,115.21
1,634,325.00
5,993,236.84
126,760.00
6,823,289.90
12,032,742.35
Business Services
Debt Service
Extracurricular Activities
General Administration
Instruction
Operations & Maintenance
Other
School Administration
School Foods
Student Transportation
Support Services


Bozeman Public Schools
2025-2026 Budgeted Funds
Expenditure By Object
2,973,652.63
17,638,025.00
1,592,115.00
7,400,085.17
1,643,365.23
15,422,683.63
3,106,339.18
78,734,485.13
Debt Service
Other
Other Purchased Services
Prof. & Technical Services
Property & Equipment
Property Services
Salaries & Benefits
Supplies & Materials



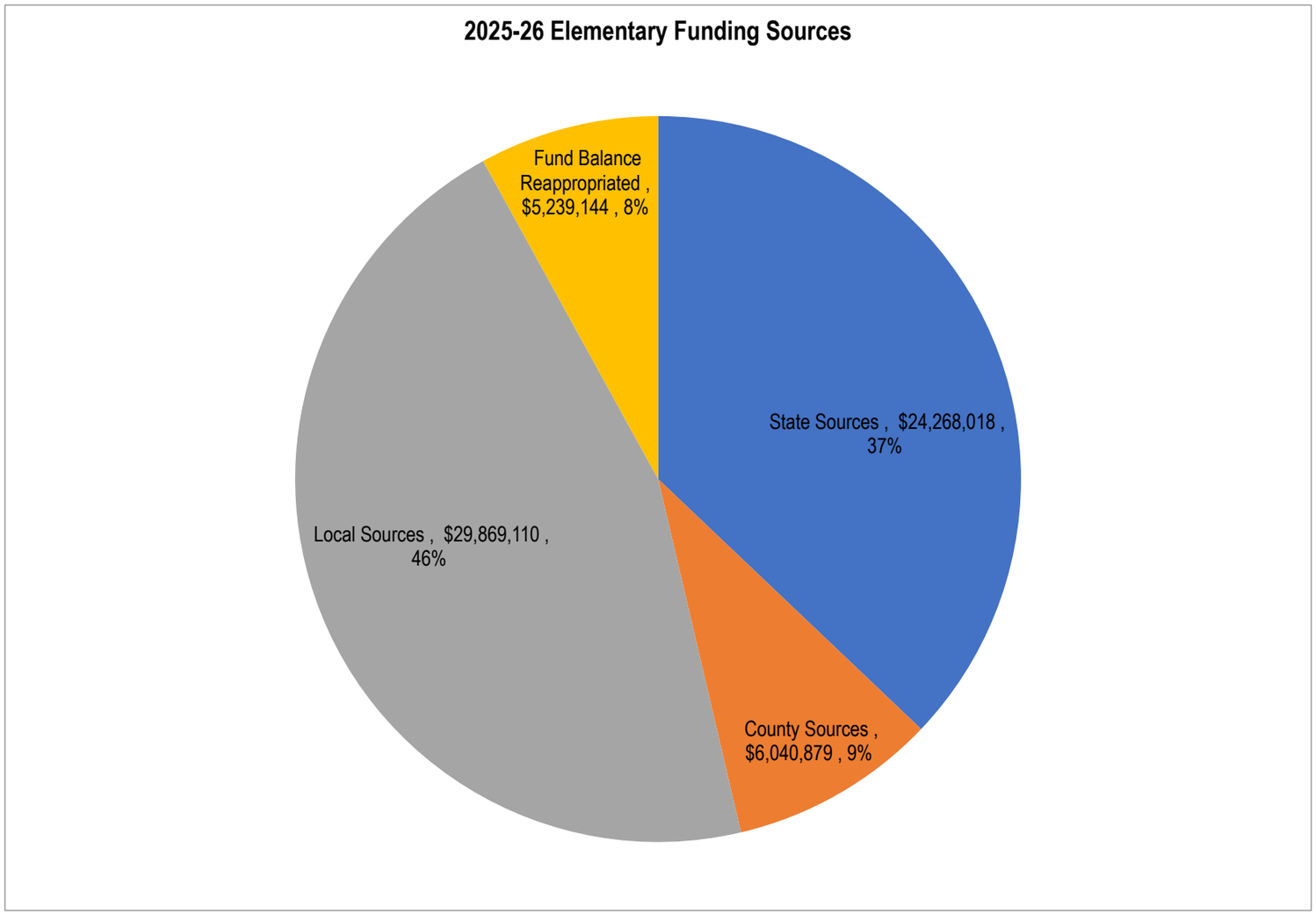
	Instruction	Operations & Maintenance	Debt Service	Support Services	Student Transportation	School Administration	Business Services	Extracurricular Activities	Other	General Administration	School Foods
Debt Service			17,637,825			200					
Other									1,592,115		
Other Purchased Services	795,500	914,228			5,047,677	10,100	130,104	301,679		200,797	
Prof. & Technical Services	1,029,428	360,000		99,538	500	200	12,000			141,700	
Property & Equipment		14,736,729			685,955						
Property Services	63,669	2,501,671	400,000		140,999						
Salaries & Benefits	50,261,130	4,780,960		11,731,555	721,504	5,979,037	2,070,074	1,920,021	42,210	1,101,233	126,760
Supplies & Materials	1,804,973	478,527		201,650	226,655	3,700	160,947			97,200	

Bozeman Elementary
2025-26 Revenue and Funding Source Budget
All Budgeted Funds

Revenue by Source	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 2028-29
State of Montana:										
Direct State Aid	$ 13,557,474	$ 13,370,586	$ 13,809,695	$ 13,976,914	$ 14,486,451	$ 14,894,166	22.8%	$ 15,340,991	$ 15,801,220	$ 16,275,257
Quality Educator Payment	1,209,981	1,214,609	1,258,565	1,421,322	1,293,135	2,689,199	4.1%	2,769,874	2,852,971	2,938,560
At-Risk Student Payment	69,707	67,339	71,922	79,959	76,844	77,668	0.1%	79,999	82,398	84,870
Indian Education for All Payment	112,896	111,117	114,258	115,724	119,751	123,324	0.2%	127,023	130,834	134,759
nerican Indian Acheivement Gap Payment	31,680	32,335	33,663	34,780	34,848	37,848	0.1%	38,983	40,153	41,358
State Special Ed.	1,528,900	1,456,300	1,505,086	1,482,664	1,560,266	1,657,910	2.5%	1,707,647	1,758,876	1,811,643
Data for Acheivement Payment	108,099	106,368	109,399	110,788	114,646	118,074	0.2%	121,616	125,264	129,022
State Tuition for State Placement	-	-	-	-	-	-	0.0%	-	-	-
Guaranteed Tax Base Subsidy	4,342,719	4,485,524	4,485,086	3,518,754	3,543,560	3,949,414	6.0%	4,067,897	4,189,934	4,315,632
State Transportation Reimb.	202,925	181,630	245,912	248,462	243,729	543,349	0.8%	362,233	362,233	362,233
State Coronavirus Relief Funds	280,580	-	-	-	-	-	0.0%	-	-	-
State Technology Payment	28,601	20,886	27,735	27,439	27,440	27,484	0.0%	27,484	27,484	27,484
State Major Maintenance Aid	76,292	79,307	84,425	84,643	83,502	91,393	0.1%	91,393	91,393	91,393
Transformational Aid Payment	-	3,669	3,724	3,819	3,923	-	0.0%	-	-	-
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	-	-	-
Advanced Opportunity Grant Payment	-	-	-	-	63,959	58,191	0.1%	58,191	58,191	58,191
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	-	-	-
Total State of Montana Revenue	$ 21,549,852	$ 21,129,669	$ 21,749,470	$ 21,105,267	$ 21,652,054	$ 24,268,018	37.1%	$ 24,793,330	$ 25,520,951	$ 26,270,401
Gallatin County:										
County Transportation Reimb.	$ 202,925	$ 181,630	$ 245,912	$ 248,462	$ 243,729	$ 181,116	0.3%	$ 362,233	$ 362,233	$ 362,233
County Retirement Distribution	5,118,494	4,822,776	5,497,918	5,877,174	5,621,945	5,859,762	9.0%	5,974,370	6,091,173	6,210,382
Total Gallatin County Revenue	$ 5,321,419	$ 5,004,405	$ 5,743,830	$ 6,125,635	$ 5,865,674	$ 6,040,879	9.2%	$ 6,336,603	$ 6,453,406	$ 6,572,615
District Revenue:										
Property Tax Levy	$ 23,203,872	$ 22,883,787	$ 23,586,612	$ 27,570,526	$ 28,277,304	$ 29,772,411	45.5%	$ 30,467,577	$ 31,202,484	$ 31,984,678
›enalties and Interest on Delinquent Taxes	40,860	55,247	-	-	-	-	0.0%	-	-	-
Tax Audit Receipts	8,832	128,245	-	-	-	-	0.0%	-	-	-
Tax Increment Finance District Proceeds	821,865	841,500	-	-	-	-	0.0%	-	-	-
Tuition - Individual	22,674	24,331	-	-	-	-	0.0%	-	-	-
Community Education User Fees	-	-	-	-	-	-	0.0%	-	-	-
HiSET Testing Fees	-	-	-	-	-	-	0.0%	-	-	-
Investment Earnings	55,717	43,100	29,945	62,408	97,483	96,699	0.1%	99,205	101,676	104,335
Transportation Fee - Individual	-	-	-	-	-	-	0.0%	-	-	-
Other Revenue	76,446	153,540	-	-	-	-	0.0%	-	-	-
Education Improvement Payment	-	-	-	-	-	-	0.0%	-	-	-
Total District Revenue	$ 24,230,265	$ 24,129,750	$ 23,616,557	$ 27,632,934	$ 28,374,787	$ 29,869,110	45.7%	$ 30,566,782	$ 31,304,161	$ 32,089,013
Total Revenue	$ 51,101,536	$ 50,263,825	$ 51,109,857	$ 54,863,837	$ 55,892,515	$ 60,178,007	92.0%	$ 61,696,715	$ 63,278,517	$ 64,932,028
Fund Balance Reappropriated	$ 4,339,258	$ 5,012,083	$ 5,912,840	$ 6,125,225	$ 6,141,348	$ 5,239,144	8.0%	$ 6,178,293	$ 9,108,522	$ 11,731,004
Total Funding Sources	$ 55,440,794	$ 55,275,908	$ 57,022,697	$ 60,989,062	$ 62,033,863	$ 65,417,150	100.0%	$ 67,875,008	$ 72,387,039	$ 76,663,032

Bozeman Elementary
2025-26 Revenue and Funding Source Budget
All Budgeted Funds

Tax Information	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 2028-29
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	121.74	101.99	102.09	77.21	79.68	89.96	86.26	86.63	87.08

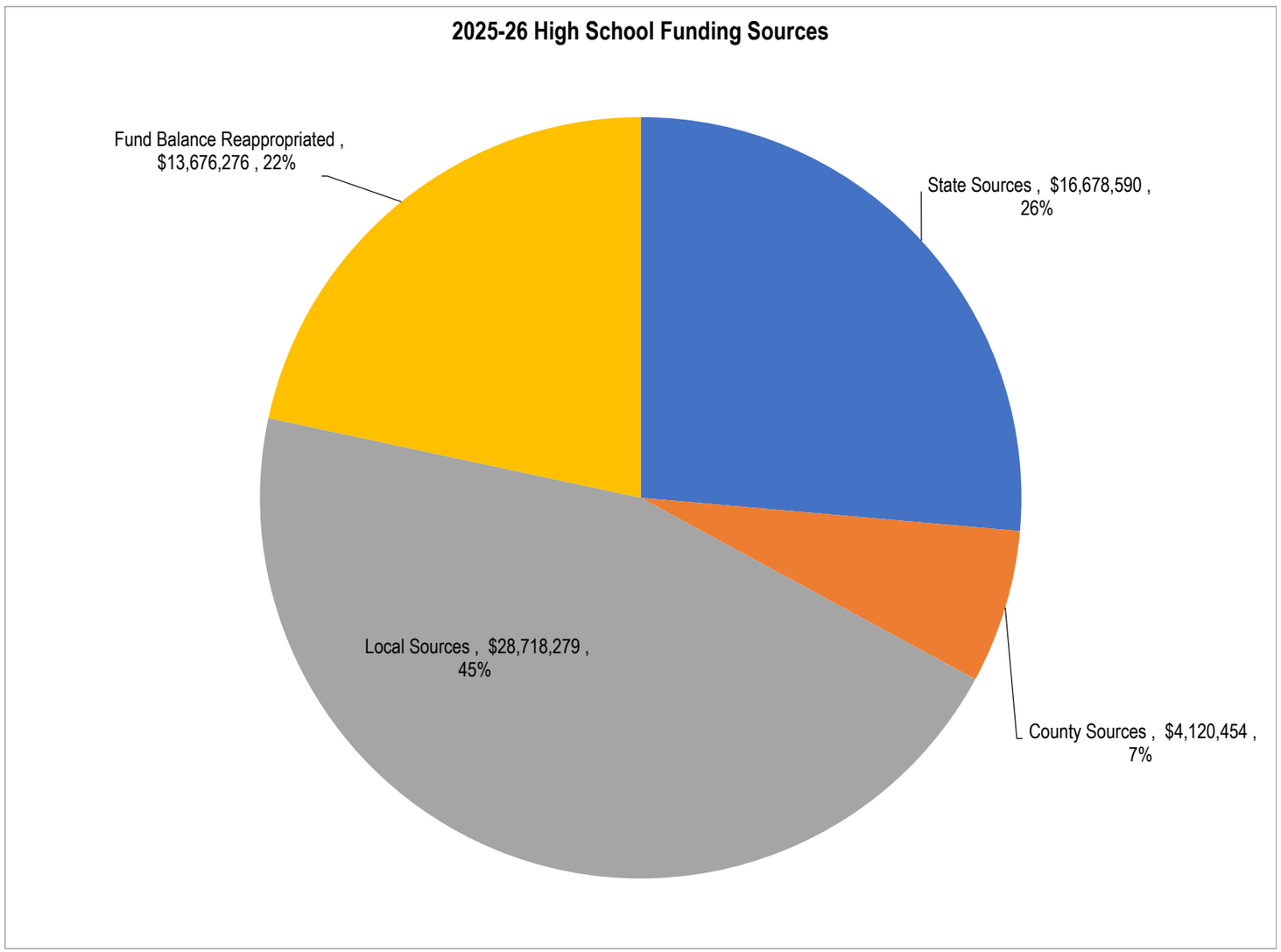


Bozeman High School
2025-26 Revenue and Funding Source Budget
All Budgeted Funds

Revenue by Source	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 2028-29
State of Montana:										
Direct State Aid	$ 7,923,963	$ 8,108,116	$ 8,751,281	$ 9,404,764	$ 10,298,417	$ 10,764,223	17.0%	$ 11,087,150	$ 11,419,765	$ 11,762,357
Quality Educator Payment	534,851	599,822	622,894	775,462	697,686	1,558,884	2.5%	1,605,650	1,653,820	1,703,434
At-Risk Student Payment	24,218	23,395	34,957	36,345	30,176	26,391	0.0%	27,183	27,999	28,839
Indian Education for All Payment	54,424	55,842	60,225	64,724	69,728	72,787	0.1%	74,970	77,219	79,536
nerican Indian Acheivement Gap Payment	15,620	11,596	11,908	15,980	17,666	17,679	0.0%	18,209	18,756	19,318
State Special Ed.	503,292	513,156	525,911	556,586	599,521	625,815	1.0%	644,589	663,927	683,845
Data for Acheivement Payment	52,112	53,456	57,664	61,963	66,755	69,688	0.1%	71,779	73,932	76,150
State Tuition for State Placement	-	-	-	-	-	-	0.0%	-	-	-
Guaranteed Tax Base Subsidy	1,840,010	2,308,725	2,400,872	2,074,973	2,374,025	2,858,993	4.5%	2,944,763	3,033,106	3,124,099
State Transportation Reimb.	105,231	99,687	140,605	145,262	133,622	400,276	0.6%	266,851	266,851	266,851
State Coronavirus Relief Funds	169,572	-	-	-	-	-	0.0%	-	-	-
State Technology Payment	15,852	12,132	16,778	17,656	18,588	18,784	0.0%	18,784	18,784	18,784
State Major Maintenance Aid	36,285	39,417	43,566	45,697	47,711	55,764	0.1%	55,764	55,764	55,764
Transformational Aid Payment	-	22,178	22,510	23,089	23,714	-	0.0%	-	-	-
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	-	-	-
Advanced Opportunity Grant Payment	-	-	-	-	232,639	209,306	0.3%	209,306	209,306	209,306
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	-	-	-
Total State of Montana Revenue	$ 11,275,430	$ 11,847,522	$ 12,689,173	$ 13,222,502	$ 14,610,247	$ 16,678,590	26.4%	$ 17,024,999	$ 17,519,228	$ 18,028,283
Gallatin County:										
County Transportation Reimb.	$ 105,231	$ 99,687	$ 140,605	$ 145,262	$ 133,622	$ 133,425	0.2%	$ 266,851	$ 266,851	$ 266,851
County Retirement Distribution	2,509,303	2,814,053	3,173,940	4,198,000	3,757,957	3,987,029	6.3%	4,059,887	4,149,648	4,241,206
Total Gallatin County Revenue	$ 2,614,534	$ 2,913,740	$ 3,314,545	$ 4,343,262	$ 3,891,579	$ 4,120,454	6.5%	$ 4,326,738	$ 4,416,499	$ 4,508,057
District Revenue:										
Property Tax Levy	$ 22,699,511	$ 23,427,050	$ 24,388,854	$ 27,681,553	$ 28,027,768	$ 28,631,041	45.3%	$ 27,627,157	$ 28,040,273	$ 28,418,812
enalties and Interest on Delinquent Taxes	42,079	46,607	-	-	-	$ -	0.0%	$ -	$ -	$ -
Tax Audit Receipts	7,539	78,015	-	-	-	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	641,990	953,137	-	-	-	$ -	0.0%	$ -	$ -	$ -
Tuition - Individual	16,770	32,491	-	-	-	$ -	0.0%	$ -	$ -	$ -
Community Education User Fees	4,097	420	6,500	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	$ 4,000	0.0%	$ 4,000	$ 4,000	$ 4,000
Investment Earnings	46,456	54,765	24,059	42,775	70,792	$ 76,738	0.1%	$ 78,557	$ 80,429	$ 82,358
Transportation Fee - Individual	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other Revenue	1,050,130	198,315	-	-	-	$ -	0.0%	$ -	$ -	$ -
Education Improvement Payment	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 24,508,571	$ 24,794,250	$ 24,423,414	$ 27,734,828	$ 28,109,061	$ 28,718,279	45.4%	$ 27,716,214	$ 28,131,202	$ 28,511,669
Total Revenue	$ 38,398,536	$ 39,555,513	$ 40,427,132	$ 45,300,592	$ 46,610,886	$ 49,517,323	78.4%	$ 49,067,950	$ 50,066,928	$ 51,048,010
Fund Balance Reappropriated	$ 8,852,103	$ 10,607,091	$ 11,288,452	$ 10,937,635	$ 13,571,427	$ 13,676,276	21.6%	$ 12,426,222	$ 14,635,784	$ 15,737,538
Total Funding Sources	$ 47,250,638	$ 50,162,603	$ 51,715,584	$ 56,238,227	$ 60,182,313	$ 63,193,599	100.0%	$ 61,494,172	$ 64,702,712	$ 66,785,548

Bozeman High School
2025-26 Revenue and Funding Source Budget
All Budgeted Funds

Tax Information	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 2028-29
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	97.61	84.86	86.05	62.51	63.43	67.68	63.71	63.39	62.98

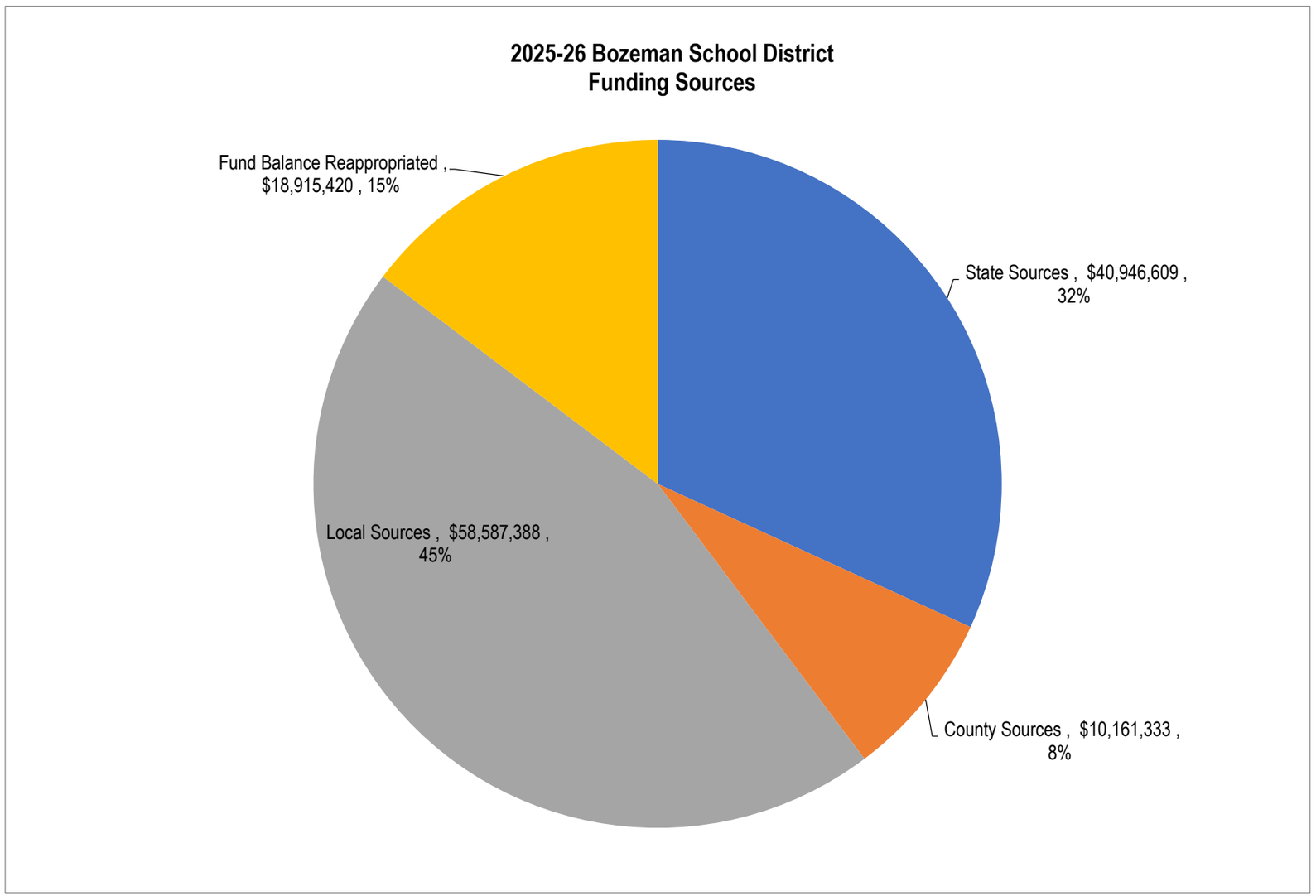


Bozeman School District
2025-26 Revenue and Funding Source Budget
All Budgeted Funds

Revenue by Source	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 2028-29
State of Montana:										
Direct State Aid	$ 21,481,437	$ 21,478,702	$ 22,560,977	$ 23,381,678	$ 24,784,869	$ 25,658,389	20.0%	$ 26,428,141	$ 27,220,985	$ 28,037,614
Quality Educator Payment	1,744,832	1,814,431	1,881,459	2,196,784	1,990,821	4,248,082	3.3%	4,375,524	4,506,790	4,641,994
At-Risk Student Payment	93,925	90,735	106,879	116,304	107,020	104,060	0.1%	107,182	110,397	113,709
Indian Education for All Payment	167,320	166,959	174,484	180,449	189,479	196,110	0.2%	201,993	208,053	214,295
nerican Indian Acheivement Gap Payment	47,300	43,931	45,571	50,760	52,514	55,527	0.0%	57,193	58,909	60,676
State Special Ed.	2,032,192	1,969,456	2,030,997	2,039,250	2,159,787	2,283,725	1.8%	2,352,236	2,422,803	2,495,487
Data for Acheivement Payment	160,211	159,824	167,064	172,751	181,401	187,762	0.1%	193,395	199,196	205,172
State Tuition for State Placement	-	-	-	-	-	-	0.0%	-	-	-
Guaranteed Tax Base Subsidy	6,182,728	6,794,248	6,885,958	5,593,727	5,917,585	6,808,408	5.3%	7,012,660	7,223,040	7,439,731
State Transportation Reimb.	308,156	281,317	386,518	393,724	377,351	943,625	0.7%	629,083	629,083	629,083
State Coronavirus Relief Funds	450,151	-	-	-	-	-	0.0%	-	-	-
State Technology Payment	44,453	33,018	44,512	45,095	46,027	46,268	0.0%	46,268	46,268	46,268
State Major Maintenance Aid	112,577	118,724	127,991	130,340	131,212	147,156	0.1%	147,157	147,157	147,157
Transformational Aid Payment	-	25,846	26,234	26,908	27,637	-	0.0%	-	-	-
State School Block Grant (HB 124)	-	-	-	-	-	-	0.0%	-	-	-
Advanced Opportunity Grant Payment	-	-	-	-	296,598	267,497	0.2%	267,497	267,497	267,497
Combined Fund School Block Grant	-	-	-	-	-	-	0.0%	-	-	-
Total State of Montana Revenue	$ 32,825,282	$ 32,977,192	$ 34,438,643	$ 34,327,770	$ 36,262,301	$ 40,946,609	31.8%	$ 41,818,329	$ 43,040,179	$ 44,298,684
Gallatin County:										
County Transportation Reimb.	308,156	281,317	386,518	393,724	377,351	$ 314,542	0.2%	629,083	629,083	629,083
County Retirement Distribution	7,627,797	7,636,829	8,671,858	10,075,174	9,379,902	9,846,791	7.7%	10,034,257	10,240,821	10,451,589
Total Gallatin County Revenue	$ 7,935,953	$ 7,918,146	$ 9,058,376	$ 10,468,897	$ 9,757,253	$ 10,161,333	7.9%	$ 10,663,341	$ 10,869,905	$ 11,080,672
District Revenue:										
Property Tax Levy	$ 45,903,383	$ 46,310,837	$ 47,975,467	$ 55,252,079	$ 56,305,072	$ 58,403,452	45.4%	$ 58,094,734	$ 59,242,757	$ 60,403,490
enalties and Interest on Delinquent Taxes	82,939	101,854	-	-	-	$ -	0.0%	-	-	-
Tax Audit Receipts	16,370	206,260	-	-	-	$ -	0.0%	-	-	-
Tax Increment Finance District Proceeds	1,463,855	1,794,637	-	-	-	$ -	0.0%	-	-	-
Tuition - Individual	39,444	56,823	-	-	-	$ -	0.0%	-	-	-
Community Education User Fees	4,097	420	6,500	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	$ 4,000	0.0%	4,000	4,000	4,000
Investment Earnings	102,173	97,865	54,004	105,183	168,276	$ 173,437	0.1%	177,762	182,105	186,692
Transportation Fee - Individual	-	-	-	-	-	$ -	0.0%	-	-	-
Other Revenue	1,126,576	351,855	-	-	-	$ -	0.0%	-	-	-
Education Improvement Payment	-	-	-	-	-	$ -	0.0%	-	-	-
Total District Revenue	48,738,836	48,924,000	48,039,971	55,367,762	56,483,848	$ 58,587,388	45.6%	58,282,996	59,435,362	60,600,682
Total Revenue	89,500,071	89,819,337	91,536,989	100,164,429	102,503,401	$ 109,695,330	85.3%	110,764,666	113,345,446	115,980,038
Fund Balance Reappropriated	13,191,361	15,619,174	17,201,292	17,062,860	19,712,775	$ 18,915,420	14.7%	18,604,514	23,744,306	27,468,542
Total Funding Sources	$ 102,691,432	$ 105,438,511	$ 108,738,281	$ 117,227,289	$ 122,216,176	$ 128,610,749	100.0%	$ 129,369,180	$ 137,089,751	$ 143,448,580

Bozeman School District
2025-26 Revenue and Funding Source Budget
All Budgeted Funds

Tax Information	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 2028-29
Levied Mills	97.61	84.86	86.05	62.51	63.43	157.64	149.97	150.02	150.06



Bozeman Elementary District
Fund Balance Reserve
All Budgeted Funds

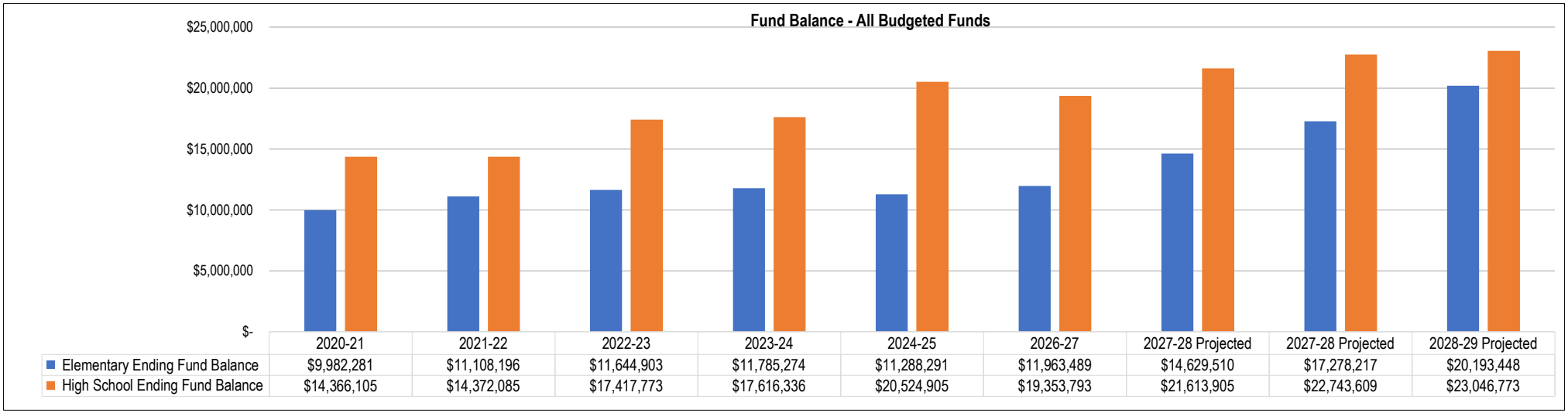
Fund Balance Analysis and Projections	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2026-27	Projected* 2027-28	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	$ 9,429,847	$ 9,982,281	$ 11,108,196	$ 11,644,903	$ 11,785,274	$ 11,288,291	$ 11,963,489	$ 14,629,510	$ 17,278,217
Plus: Revenue & Other Financing Sources	51,101,536	59,935,339	52,069,421	55,649,971	56,748,206	60,119,235	61,629,515	63,532,002	65,184,227
Less: Expenditures & Other Financing Uses*	50,543,212	58,809,424	51,532,714	55,509,600	57,245,189	59,444,037	58,963,493	60,883,295	62,268,996
Ending Fund Balance	$ 9,982,281	$ 11,108,196	$ 11,644,903	$ 11,785,274	$ 11,288,291	$ 11,963,489	$ 14,629,510	$ 17,278,217	$ 20,193,448

Reserves Analysis	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Budget* 2026-27	Projected* 2027-28	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance/Other Adjustments	$ (10,589)	$ (31,202)	$ (5,892)	$ -	$ (32,083)	$ -			
Plus: Fund Balance Reserved for Operations	5,101,179	5,001,400	5,201,248	5,505,292	5,661,623	6,049,147	5,785,196	5,515,099	5,541,323
Plus: Fund Balance Reappropriated	4,339,258	5,012,083	5,912,837	6,139,611	6,155,734	5,239,144	6,178,293	9,108,522	11,731,004
Beginning Fund Balance	$ 9,429,847	$ 9,982,281	$ 11,108,196	$ 11,644,903	$ 11,785,274	$ 11,288,291	$ 11,963,489	$ 14,629,511	$ 17,278,217
Budget Amount	$ 54,984,937	$ 54,198,008	$ 54,984,937	$ 54,984,937	$ 62,048,247	$ 65,417,151	$ 67,471,745	$ 71,492,990	$ 77,040,315
Reserves as a Percent of Budget	9.28%	9.23%	9.46%	9.46%	9.12%	9.25%	8.57%	7.71%	7.19%
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	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2026-27	Projected* 2027-28	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	$ 13,294,717	$ 14,366,105	$ 14,372,085	$ 17,417,773	$ 17,616,336	$ 20,524,905	$ 19,353,793	$ 21,613,905	$ 22,743,609
Plus: Revenue & Other Financing Sources	40,550,982	41,738,011	46,773,476	46,293,943	48,173,692	49,186,429	48,760,510	49,729,901	50,690,588
Less: Expenditures & Other Financing Uses*	39,479,594	41,732,031	43,727,788	46,095,380	47,622,602	50,357,541	46,500,398	48,600,198	50,387,423
Ending Fund Balance	$ 14,366,105	$ 14,372,085	$ 17,417,773	$ 17,616,336	$ 20,524,905	$ 19,353,793	$ 21,613,905	$ 22,743,609	$ 23,046,773

Reserves Analysis	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2026-27	Projected* 2027-28	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance/Other Adjustments	$ (111,030)	$ (115,853)	$ (109,874)	$ (147,396)	$ -	$ -			
Plus: Fund Balance Reserved for Operations	2,798,656	3,193,507	3,193,507	3,993,741	4,020,159	4,369,014	6,927,572	6,978,121	7,006,071
Plus: Fund Balance Reappropriated	10,607,091	11,288,452	11,288,452	13,571,427	13,743,573	13,676,277	12,426,222	14,635,784	15,737,538
Beginning Fund Balance	$ 13,294,717	$ 14,366,105	$ 14,372,085	$ 17,417,773	$ 17,616,336	$ 20,524,905	$ 19,353,793	$ 21,613,905	$ 22,743,609
Budget Amount	$ 40,695,507	$ 42,458,673	$ 46,903,368	$ 56,238,227	$ 60,182,314	$ 63,193,599	$ 61,381,357	$ 65,580,599	$ 67,609,941
Reserves as a Percent of Budget	6.23%	5.98%	6.18%	6.81%	6.87%	6.91%	11.29%	10.64%	10.36%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



	2020-21	2021-22	2022-23	2023-24	2024-25	2026-27	2027-28 Projected	2027-28 Projected	2028-29 Projected
Elementary Ending Fund Balance	$9,982,281	$11,108,196	$11,644,903	$11,785,274	$11,288,291	$11,963,489	$14,629,510	$17,278,217	$20,193,448
High School Ending Fund Balance	$14,366,105	$14,372,085	$17,417,773	$17,616,336	$20,524,905	$19,353,793	$21,613,905	$22,743,609	$23,046,773

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

Bozeman Public Schools

2025-26 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), and to fund the Advanced Opportunities Grant provided through the State.

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 $87,821,449 in total budgeted operating fund expenditures, the District plans to spend $50,117,987 (57.1%) on Instruction and $72,030,453 (82.0%) 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
2025-26 Expenditure History
All Operating Funds

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,643	4,625	4,606	4,632	4,643
Budget Per Student	$ 8,546.41	$ 9,475.52	$ 9,783.34	$ 10,226.80	$ 10,447.21	$ 11,198.59	$ 11,579.27	$ 11,863.59	$ 12,199.26

Budget By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	$ 25,010,732	$ 25,475,732	$ 27,797,564	$ 28,373,572	$ 28,242,085	$ 29,242,784	56.5%	$ 29,861,716	$ 30,404,617	$ 30,969,240
Support Services	4,880,532	5,366,521	5,299,373	5,848,802	6,033,912	7,102,497	13.7%	7,461,967	7,846,581	8,253,164
General Administration	795,776	801,883	723,661	903,615	984,777	$ 762,858	1.5%	$ 788,336	$ 811,447	$ 836,670
School Administration	2,777,074	3,032,291	3,500,713	3,186,827	3,338,884	$ 3,756,857	7.3%	$ 3,912,755	$ 4,058,802	$ 4,196,154
Business Services	1,047,065	1,088,600	1,182,479	892,792	931,447	$ 1,253,705	2.4%	$ 1,216,616	$ 1,259,560	$ 1,295,528
Operations & Maintenance	2,992,469	2,731,500	2,316,727	3,917,523	4,224,134	$ 4,438,683	8.6%	$ 4,636,958	$ 4,899,766	$ 5,185,158
Student Transportation	1,791,197	1,246,360	2,093,722	3,555,696	3,418,161	$ 3,911,376	7.6%	$ 4,119,899	$ 4,323,551	$ 4,545,188
School Foods	67,307	78,211	-	71,920	71,920	$ 73,080	0.1%	$ 74,546	$ 76,032	$ 77,558
Extracurricular Activities	248,556	244,743	221,006	333,074	315,543	306,218	0.6%	314,401	322,632	331,123
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	777,874	1,553,732	1,237,903	491,252	945,526	945,424	1.8%	946,941	949,142	951,379
Total For Location	$ 40,388,583	$ 41,619,572	$ 44,373,148	$ 47,575,073	$ 48,506,389	$ 51,793,483	100.0%	$ 53,334,134	$ 54,952,130	$ 56,641,163

Budget By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 35,157,011	$ 36,370,576	$ 40,006,894	$ 39,695,884	$ 40,837,019	$ 43,477,651	83.9%	$ 44,768,681	$ 46,034,550	$ 47,336,894
Prof. & Technical Services	679,132	556,080	264,719	177,425	271,020	408,318	0.8%	415,180	427,529	441,008
Property Services	832,873	714,077	193,425	1,006,381	1,062,838	1,146,004	2.2%	1,211,346	1,280,661	1,355,511
Other Purchased Services	2,009,930	1,528,825	1,766,515	3,448,428	3,618,340	3,922,457	7.6%	4,119,830	4,310,183	4,514,351
Supplies & Materials	1,117,923	1,130,682	996,567	2,423,100	1,663,366	1,786,839	3.4%	1,816,212	1,894,981	1,987,814
Property & Equipment	72,115	3,372	(1,942)	371,975	149,820	149,000	0.3%	99,000	99,000	99,000
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	519,599	1,315,960	1,146,970	451,879	903,986	903,214	1.7%	903,886	905,225	906,584
Total For Location	$ 40,388,583	$ 41,619,572	$ 44,373,148	$ 47,575,073	$ 48,506,389	$ 51,793,483	100.0%	$ 53,334,134	$ 54,952,130	$ 56,641,163

Bozeman High School
2025-26 Expenditure History
All Operating Funds

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,743	2,813	2,813	2,746	2,687
Budget Per Student	$ 9,522.06	$ 10,299.35	$ 11,059.04	$ 11,915.32	$ 12,142.65	$ 12,807.67	$ 13,318	$ 14,042	$ 14,727

Budget By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	$ 12,379,232	$ 13,218,710	$ 13,467,311	$ 18,037,274	$ 11,807,999	$ 20,875,204	57.9%	$ 21,512,823	$ 22,062,550	$ 22,622,043
Support Services	2,389,890	2,265,933	2,752,542	1,888,575	1,982,521	2,167,197	6.0%	2,266,679	2,371,315	2,479,367
General Administration	935,834	876,672	927,314	945,865	1,003,056	$ 778,072	2.2%	$ 803,848	$ 828,892	$ 856,133
School Administration	1,846,711	1,907,718	2,022,086	1,996,112	2,070,970	$ 2,132,110	5.9%	$ 2,210,619	$ 2,281,309	$ 2,333,279
Business Services	936,252	1,004,403	897,819	768,241	801,109	$ 1,119,420	3.1%	$ 1,081,171	$ 1,122,202	$ 1,156,493
Operations & Maintenance	2,822,968	2,728,543	4,170,931	3,989,834	4,277,795	$ 4,385,703	12.2%	$ 4,619,474	$ 4,771,334	$ 4,934,298
Student Transportation	972,297	739,847	1,115,525	1,902,295	1,672,548	$ 2,225,959	6.2%	$ 2,563,348	$ 2,662,454	$ 2,672,129
School Foods	34,644	141,077	40,260	51,240	51,240	$ 53,680	0.1%	$ 54,754	$ 55,850	$ 56,967
Extracurricular Activities	1,504,141	1,605,417	1,610,677	1,653,453	1,745,679	1,915,483	5.3%	1,974,657	2,029,639	2,086,920
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	(2,302,118)	209,532	742,680	104,400	7,894,375	375,140	1.0%	375,140	375,140	375,140
Total For Location	$ 21,519,851	$ 24,697,851	$ 27,747,144	$ 31,337,289	$ 33,307,292	$ 36,027,966	100.0%	$ 37,462,514	$ 38,560,684	$ 39,572,769

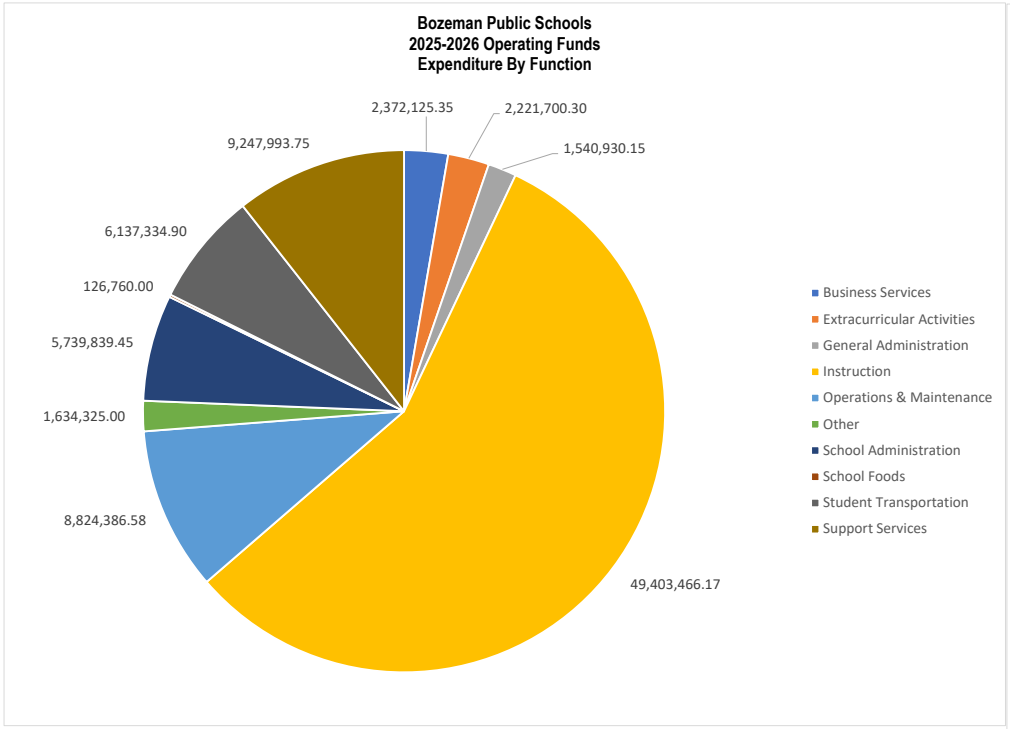
Budget By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 20,144,318	$ 20,865,556	$ 21,994,223	$ 24,782,140	$ 26,922,378	$ 28,552,802	79.3%	$ 29,374,484	$ 30,283,399	$ 31,192,302
Prof. & Technical Services	463,746	686,056	454,224	441,952	682,567	875,047	2.4%	817,581	829,499	841,768
Property Services	718,450	413,179	1,295,384	1,372,146	1,450,646	1,560,335	4.3%	1,650,939	1,655,746	1,659,578
Other Purchased Services	1,691,664	1,585,016	1,833,580	2,631,776	2,676,513	3,477,629	9.7%	3,843,441	3,985,045	4,040,614
Supplies & Materials	726,726	884,054	1,437,218	1,646,830	1,166,412	1,186,814	3.3%	1,400,725	1,431,647	1,463,154
Property & Equipment	45,706	30,654	42,000	372,245	50,820	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	(2,270,758)	233,338	690,515	90,200	357,956	375,340	1.0%	375,344	375,348	375,352
Total For Location	$ 21,519,851	$ 24,697,851	$ 27,747,144	$ 31,337,289	$ 33,307,292	$ 36,027,966	100.0%	$ 37,462,514	$ 38,560,684	$ 39,572,769

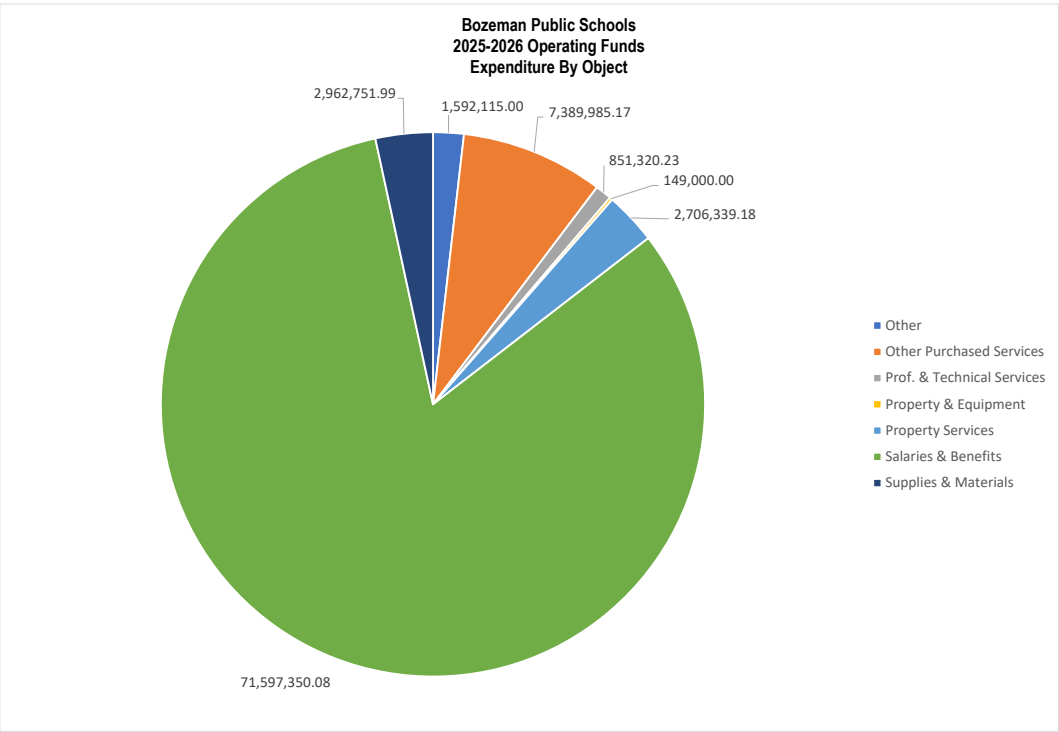
Bozeman School District
2025-26 Expenditure History
All Operating Funds

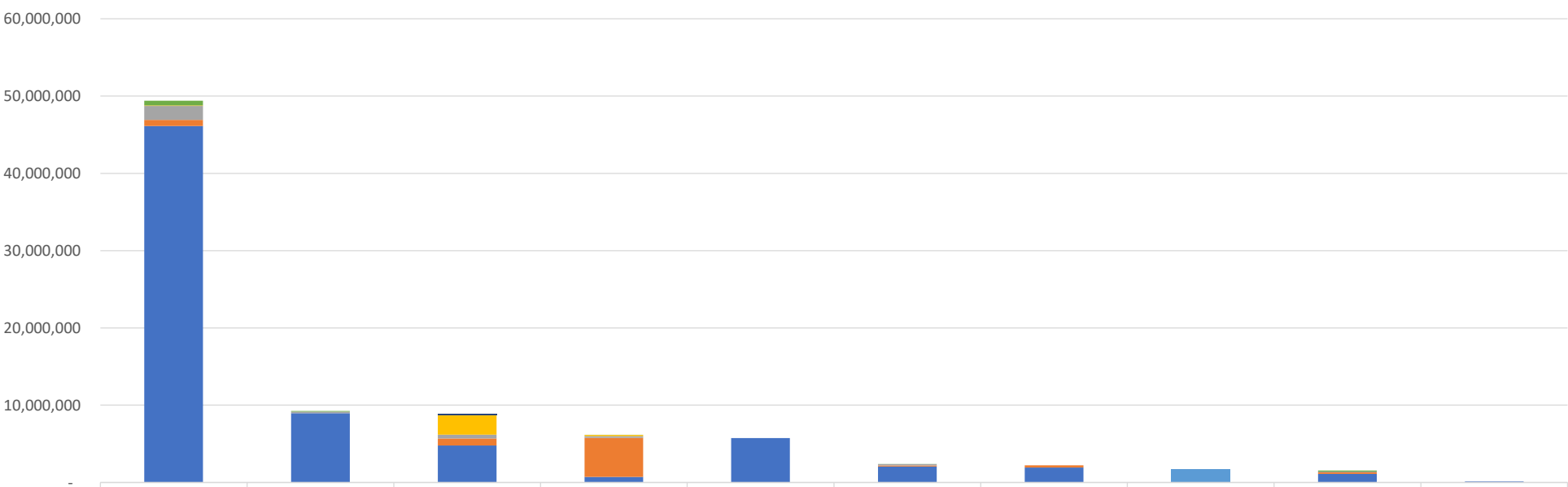
	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2027-28	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	6,864	7,217	7,282	7,386	7,438	7,419	7,378	7,330
Budget Per Student	$ 18,068.47	$ 19,774.87	$ 20,842.38	$ 22,142.12	$ 22,589.86	$ 24,006.26	$ 24,897	$ 25,906	$ 26,927

Budget By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	$ 37,389,964	$ 38,694,442	$ 41,264,875	$ 46,410,846	$ 40,050,084	$ 50,117,987	96.8%	$ 51,374,538	$ 52,467,167	$ 53,591,284
Support Services	7,270,422	7,632,454	8,051,915	7,737,377	8,016,432	$ 9,269,694	17.9%	$ 9,728,646	$ 10,217,895	$ 10,732,531
General Administration	1,731,611	1,678,555	1,650,974	1,849,479	1,987,833	$ 1,540,930	3.0%	$ 1,592,184	$ 1,640,339	$ 1,692,803
School Administration	4,623,785	4,940,008	5,522,799	5,182,939	5,409,854	$ 5,888,966	11.4%	$ 6,123,374	$ 6,340,111	$ 6,529,433
Business Services	1,983,317	2,093,003	2,080,298	1,661,033	1,732,556	$ 2,373,125	4.6%	$ 2,297,788	$ 2,381,762	$ 2,452,022
Operations & Maintenance	5,815,437	5,460,044	6,487,658	7,907,356	8,501,929	$ 8,824,387	17.0%	$ 9,256,432	$ 9,671,100	$ 10,119,456
Student Transportation	2,763,494	1,986,207	3,209,247	5,457,991	5,090,709	$ 6,137,335	11.8%	$ 6,683,248	$ 6,986,004	$ 7,217,317
School Foods	101,951	219,287	40,260	123,160	123,160	$ 126,760	0.2%	$ 129,300	$ 131,883	$ 134,524
Extracurricular Activities	1,752,697	1,850,160	1,831,683	1,986,528	2,061,222	$ 2,221,700	4.3%	$ 2,289,058	$ 2,352,271	$ 2,418,043
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	(1,524,244)	1,763,264	1,980,583	595,652	8,839,901	$ 1,320,564	2.5%	$ 1,322,081	$ 1,324,282	$ 1,326,519
Total For Location	$ 61,908,434	$ 66,317,423	$ 72,120,291	$ 78,912,362	$ 81,813,681	$ 51,793,483	100.0%	$ 90,796,648	$ 93,512,814	$ 96,213,932

Budget By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 55,301,329	$ 57,236,131	$ 62,001,117	$ 64,478,024	$ 67,759,397	$ 72,030,453	82.0%	$ 74,143,165	$ 76,317,949	$ 78,529,196
Prof. & Technical Services	1,142,878	1,242,136	718,943	619,377	953,586	$ 1,283,365	1.5%	$ 1,232,761	$ 1,257,028	$ 1,282,776
Property Services	1,551,322	1,127,256	1,488,808	2,378,528	2,513,485	$ 2,706,339	3.1%	$ 2,862,285	$ 2,936,407	$ 3,015,089
Other Purchased Services	3,701,594	3,113,841	3,600,095	6,080,204	6,294,853	$ 7,400,085	8.4%	$ 7,963,271	$ 8,295,228	$ 8,554,966
Supplies & Materials	1,844,648	2,014,736	2,433,785	4,069,930	2,829,778	$ 2,973,653	3.4%	$ 3,216,937	$ 3,326,628	$ 3,450,968
Property & Equipment	117,821	34,026	40,058	744,220	200,640	$ 149,000	0.2%	$ 99,000	$ 99,000	$ 99,000
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	(1,751,158)	1,549,298	1,837,485	542,079	1,261,942	$ 1,278,554	1.5%	$ 1,279,230	$ 1,280,573	$ 1,281,937
Total For Location	$ 61,908,434	$ 66,317,423	$ 72,120,291	$ 78,912,362	$ 81,813,681	$ 87,821,449	100.0%	$ 90,796,648	$ 93,512,814	$ 96,213,932


Bozeman Public Schools
2025-2026 Operating Funds
Expenditure By Function
2,372,125.35
2,221,700.30
1,540,930.15
9,247,993.75
6,137,334.90
126,760.00
5,739,839.45
1,634,325.00
8,824,386.58
49,403,466.17
Business Services
Extracurricular Activities
General Administration
Instruction
Operations & Maintenance
Other
School Administration
School Foods
Student Transportation
Support Services


Bozeman Public Schools
2025-2026 Operating Funds
Expenditure By Object
2,962,751.99
1,592,115.00
7,389,985.17
851,320.23
149,000.00
2,706,339.18
71,597,350.08
Other
Other Purchased Services
Prof. & Technical Services
Property & Equipment
Property Services
Salaries & Benefits
Supplies & Materials



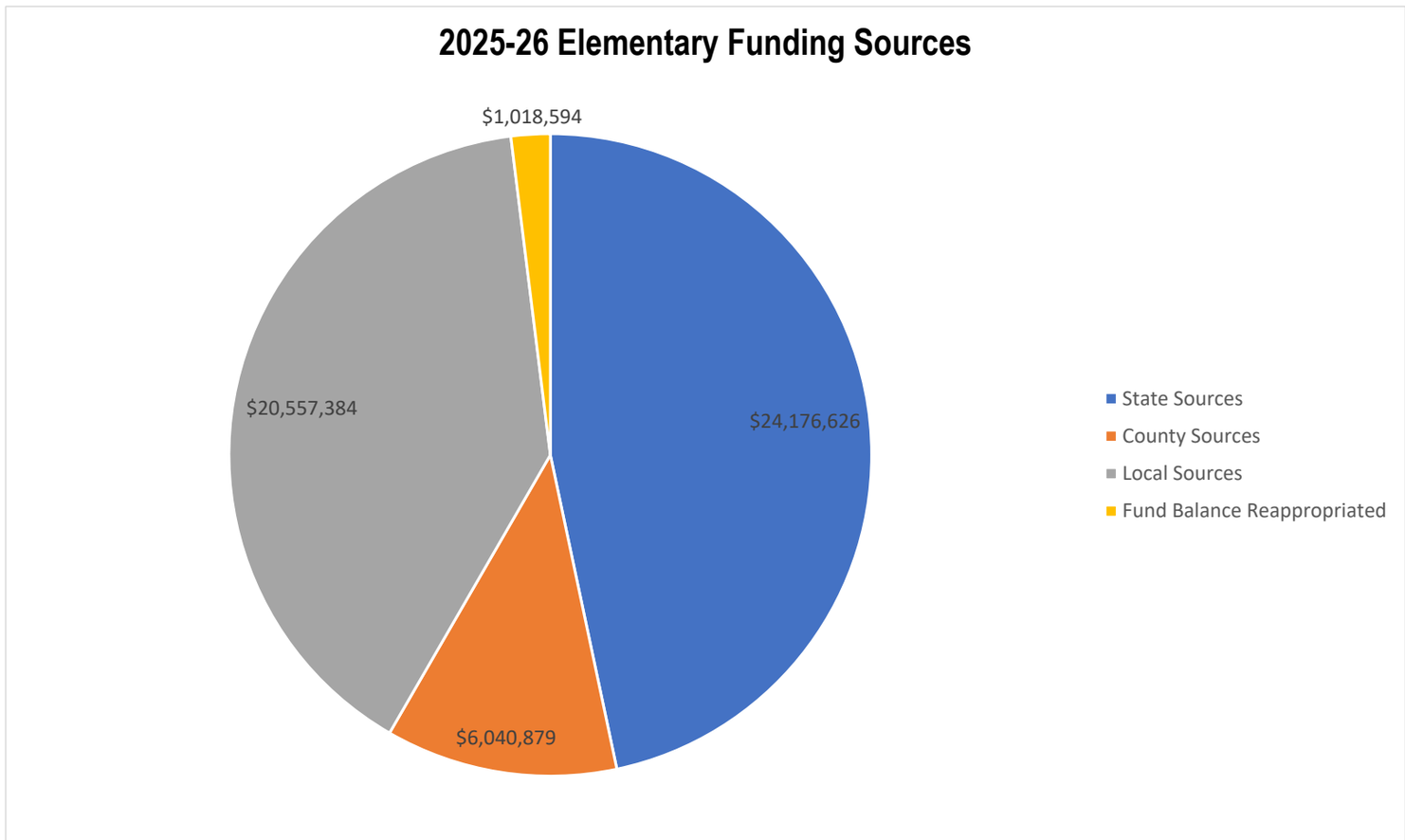
	Instruction	Support Services	Operations & Maintenance	Student Transportation	School Administration	Business Services	Extracurricular Activities	Other	General Administration	School Foods
Property & Equipment			149,000							
Prof. & Technical Services	612,083	86,038		500		11,000			141,700	
Other								1,592,115		
Property Services	63,669		2,501,671	140,999						
Supplies & Materials	1,799,973	199,450	478,527	226,655		160,947			97,200	
Other Purchased Services	795,500		914,228	5,047,677		130,104	301,679		200,797	
Salaries & Benefits	46,132,241	8,962,506	4,780,960	721,504	5,739,839	2,070,074	1,920,021	42,210	1,101,233	126,760

Bozeman Elementary
2025-26 Revenue and Funding Source Budget
All Budgeted Operating Funds

Revenue by Source	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 2028-29
State of Montana:										
Direct State Aid	$ 13,557,474	$ 13,370,586	$ 13,809,695	$ 13,976,914	$ 14,486,451	$ 14,894,166	28.8%	$ 15,340,991	$ 15,801,220	$ 16,275,257
Quality Educator Payment	1,209,981	1,214,609	1,258,565	1,421,322	$ 1,293,135	2,689,199	5.2%	$ 2,769,874	$ 2,852,971	$ 2,938,560
At-Risk Student Payment	69,707	67,339	71,922	79,959	$ 76,844	77,668	0.1%	$ 79,999	$ 82,398	$ 84,870
Indian Education for All Payment	112,896	111,117	114,258	115,724	$ 119,751	123,324	0.2%	$ 127,023	$ 130,834	$ 134,759
American Indian Acheivement Gap Payment	31,680	32,335	33,663	34,780	$ 34,848	37,848	0.1%	$ 38,983	$ 40,153	$ 41,358
State Special Ed.	1,528,900	1,456,300	1,505,086	1,482,664	$ 1,560,266	1,657,910	3.2%	$ 1,707,647	$ 1,758,876	$ 1,811,643
Data for Acheivement Payment	108,099	106,368	109,399	110,788	$ 114,646	118,074	0.2%	$ 121,616	$ 125,264	$ 129,022
State Tuition for State Placement	-	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
Guaranteed Tax Base Subsidy	4,338,029	4,458,826	4,485,086	3,518,754	$ 3,543,560	3,949,414	7.6%	$ 4,067,897	$ 4,189,934	$ 4,315,632
State Transportation Reimb.	202,925	181,630	245,912	248,462	$ 210,398	543,349	1.0%	$ 362,233	$ 362,233	$ 362,233
State Coronavirus Relief Funds	280,580	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
State Technology Payment	28,601	20,886	27,735	27,439	$ 27,440	27,484	0.1%	$ 27,484	$ 27,484	$ 27,484
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%	$ -	$ -	$ -
Advanced Opportunity Grant Payment					$ 63,959	58,191	0.1%	$ 58,191	$ 58,191	$ 58,191
Combined Fund School Block Grant	-	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 21,468,871	$ 21,023,665	$ 21,665,045	$ 21,020,625	$ 21,535,222	$ 24,176,626	46.7%	$ 24,701,938	$ 25,429,558	$ 26,179,008
Gallatin County:										
County Transportation Reimb.	$ 202,925	$ 181,630	$ 245,912	$ 248,462	$ 210,398	$ 181,116	0.3%	$ 362,233	$ 362,233	$ 362,233
County Retirement Distribution	5,118,494	4,822,776	$ 5,497,918	$ 5,877,174	$ 5,621,945	5,859,762	11.3%	5,974,370	6,091,173	6,210,382
Total Gallatin County Revenue	$ 5,321,419	$ 5,004,405	$ 5,743,830	$ 6,125,635	$ 5,865,674	$ 6,040,879	11.7%	$ 6,336,603	$ 6,453,406	$ 6,572,615
District Revenue:										
Property Tax Levy	$ 15,471,221	$ 16,094,628	$ 16,872,976	$ 18,957,220	$ 19,053,628	$ 20,469,185	39.5%	$ 21,223,992	$ 21,938,847	$ 22,686,998
Penalties and Interest on Delinquent Taxes	27,306	37,924	-	-	$ 31,901	-	0.0%	$ -	$ -	$ -
Tax Audit Receipts	8,832	128,245	-	-	$ 369,678	-	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	96,407	-	-	-	$ 384,028	-	0.0%	$ -	$ -	$ -
Tuition - Individual	22,674	24,331	-	-	$ -	-	0.0%	$ -	$ -	$ -
Community Education User Fees	-	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
HiSET Testing Fees	-	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
Investment Earnings	42,734	28,053	21,445	53,907	$ 111,408	88,199	0.2%	$ 90,705	$ 93,176	$ 95,835
Transportation Fee - Individual	-	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
Other Revenue	2,900	153,540	-	-	$ 31,816	-	0.0%	$ -	$ -	$ -
Education Improvement Payment	-	-	-	-	$ -	-	0.0%	$ -	$ -	$ -
Total District Revenue	$ 15,672,073	$ 16,466,721	$ 16,894,420	$ 19,011,128	$ 19,982,458	$ 20,557,384	39.7%	$ 21,314,697	$ 22,032,023	$ 22,782,833
Total Revenue	$ 42,462,363	$ 42,494,792	$ 44,303,296	$ 46,157,388	$ 47,383,354	$ 50,774,889	98.0%	$ 52,353,238	$ 53,914,987	$ 55,534,456
Fund Balance Reappropriated	$ 1,498,873	$ 1,775,007	$ 1,756,687	$ 1,775,007	$ 1,365,152	$ 1,018,594	2.0%	$ 1,439,375	$ 1,959,405	$ 2,560,363
Total Funding Sources	$ 43,961,236	$ 44,269,799	$ 46,059,983	$ 47,932,395	$ 48,748,506	$ 51,793,483	100.0%	$ 53,792,613	$ 55,874,392	$ 58,094,818

Bozeman Elementary
2025-26 Revenue and Funding Source Budget
All Budgeted Operating Funds

Tax Information	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 2028-29
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 357,169,589	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	111.30	93.06	93.43	68.80	70.08	78.77	79.45	79.95	80.53

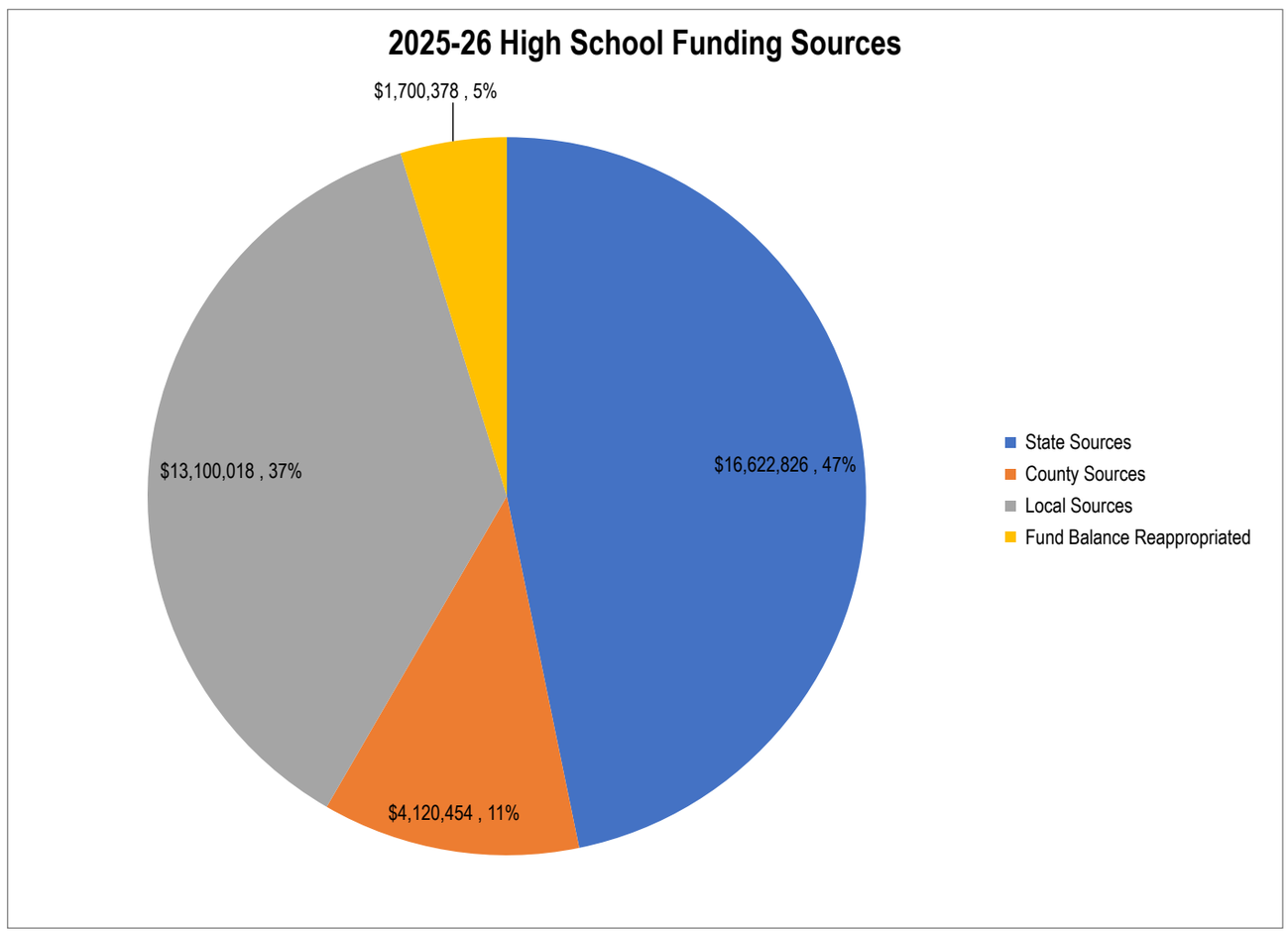


Bozeman High School
2025-26 Revenue and Funding Source Budget
All Budgeted Operating Funds

Revenue by Source	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 2028-29
State of Montana:										
Direct State Aid	$ 7,923,963	$ 8,108,116	$ 8,751,281	$ 9,404,764	$ 10,298,417	$ 10,764,223	30.3%	$ 11,087,150	$ 11,419,765	$ 11,762,357
Quality Educator Payment	534,851	599,822	622,894	775,462	$ 697,686	$ 1,558,884	4.4%	$ 1,605,650	$ 1,653,820	$ 1,703,434
At-Risk Student Payment	24,218	23,395	34,957	36,345	$ 30,176	$ 26,391	0.1%	$ 27,183	$ 27,999	$ 28,839
Indian Education for All Payment	54,424	55,842	60,225	64,724	$ 69,728	$ 72,787	0.2%	$ 74,970	$ 77,219	$ 79,536
American Indian Acheivement Gap Payment	15,620	11,596	11,908	15,980	$ 17,666	$ 17,679	0.0%	$ 18,209	$ 18,756	$ 19,318
State Special Ed.	503,292	513,156	525,911	556,586	$ 599,521	$ 625,815	1.8%	$ 644,589	$ 663,927	$ 683,845
Data for Acheivement Payment	52,112	53,456	57,664	61,963	$ 66,755	$ 69,688	0.2%	$ 71,779	$ 73,932	$ 76,150
State Tuition for State Placement	-	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Guaranteed Tax Base Subsidy	1,840,010	2,292,379	2,400,872	2,074,973	$ 2,374,025	$ 2,858,993	8.0%	$ 2,944,763	$ 3,033,106	$ 3,124,099
State Transportation Reimb.	105,231	99,687	140,605	145,262	$ 108,567	$ 400,276	1.1%	$ 266,851	$ 266,851	$ 266,851
State Coronavirus Relief Funds	169,572	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
State Technology Payment	15,852	12,132	16,778	17,656	$ 18,588	$ 18,784	0.1%	$ 18,784	$ 18,784	$ 18,784
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	$ -	0.0%	$ -	$ -	$ -
Advanced Opportunity Grant Payment	-	-	-	-	$ 232,639	$ 209,306	0.6%	$ 209,306	$ 209,306	$ 209,306
Combined Fund School Block Grant	-	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 11,239,145	$ 11,791,760	$ 12,645,607	$ 13,176,805	$ 14,537,481	$ 16,622,826	46.8%	$ 16,969,235	$ 17,463,464	$ 17,972,519
Gallatin County:										
County Transportation Reimb.	$ 105,231	$ 99,687	$ 140,605	$ 145,262	$ 108,567	$ 133,425	0.4%	$ 266,851	$ 266,851	$ 266,851
County Retirement Distribution	2,509,303	2,814,053	3,173,940	4,198,000	$ 3,757,957	3,987,029	11.2%	4,059,887	4,149,648	4,241,206
Total Gallatin County Revenue	$ 2,614,534	$ 2,913,740	$ 3,314,545	$ 4,343,262	$ 3,866,523	$ 4,120,454	11.6%	$ 4,326,738	$ 4,416,499	$ 4,508,057
District Revenue:										
Property Tax Levy	$ 8,999,247	$ 9,486,612	$ 10,676,854	$ 12,901,841	$ 13,032,926	$ 13,034,779	36.7%	$ 13,642,548	$ 13,982,591	$ 14,311,598
Penalties and Interest on Delinquent Taxes	17,504	18,706	-	-	$ 23,271	$ -	0.0%	$ -	$ -	$ -
Tax Audit Receipts	7,539	78,015	-	-	$ 249,896	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	583,240	45,000	-	-	$ 292,906	$ -	0.0%	$ -	$ -	$ -
Tuition - Individual	16,770	32,491	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Community Education User Fees	4,097	420	6,500	6,500	$ -	$ -	0.0%	$ -	$ -	$ -
HiSET Testing Fees	-	3,449	4,000	4,000	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	22,328	15,472	13,059	31,775	$ 90,252	$ 65,238	0.2%	$ 67,057	$ 68,929	$ 70,858
Transportation Fee - Individual	-	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Other Revenue	11,520	144,690	-	-	$ 31,816	$ -	0.0%	$ -	$ -	$ -
Education Improvement Payment	-	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 9,662,244	$ 9,824,856	$ 10,700,413	$ 12,944,116	$ 13,721,068	$ 13,100,018	36.9%	$ 13,709,606	$ 14,051,520	$ 14,382,456
Total Revenue	$ 23,515,922	$ 24,530,356	$ 26,660,566	$ 30,464,183	$ 32,125,073	$ 33,843,298	95.2%	$ 35,005,578	$ 35,931,483	$ 36,863,033
Fund Balance Reappropriated	$ 2,039,431	$ 1,468,924	$ 1,086,578	$ 1,468,924	$ 1,665,729	$ 1,700,378	4.8%	$ 1,998,019	$ 2,200,373	$ 2,342,606
Total Funding Sources	$ 25,555,353	$ 25,999,280	$ 27,747,144	$ 31,933,107	$ 33,790,802	$ 35,543,676	100.0%	$ 37,003,597	$ 38,131,856	$ 39,205,639

Bozeman High School
2025-26 Revenue and Funding Source Budget
All Budgeted Operating Funds

Tax Information	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 2028-29
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 278,036,597	$ 432,722,400	$412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	86.30	75.70	77.80	77.80	56.21	59.51	59.41	59.17	58.84

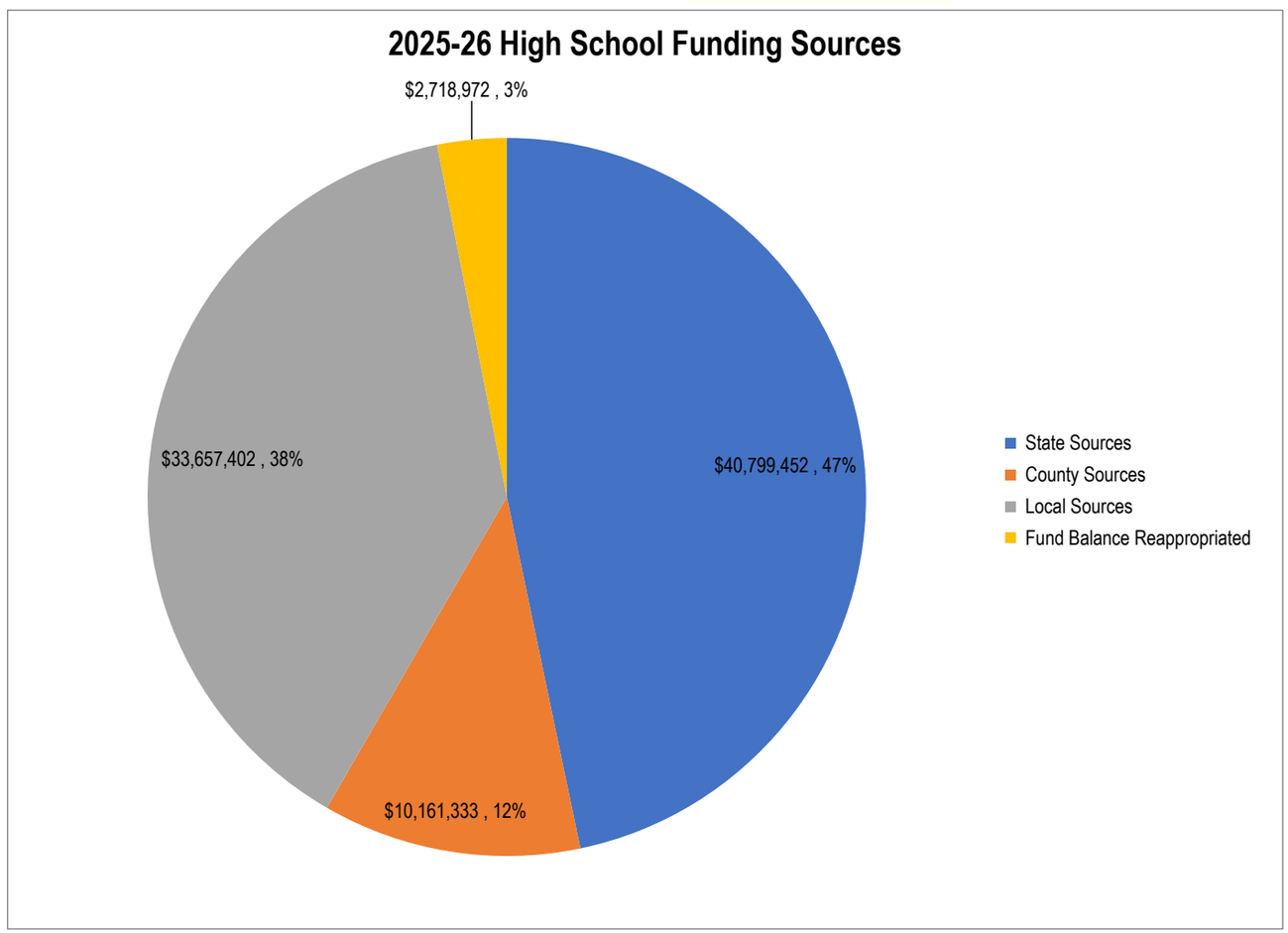


Bozeman School District
2025-26 Revenue and Funding Source Budget
All Budgeted Operating Funds

Revenue by Source	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 2028-29
State of Montana:										
Direct State Aid	$ 21,481,437	$ 21,478,702	$ 22,560,977	$ 23,381,678	$ 24,784,869	$ 25,658,389	29.4%	$ 26,428,141	$ 27,220,985	$ 28,037,614
Quality Educator Payment	$ 1,744,832	$ 1,814,431	$ 1,881,459	$ 2,196,784	$ 1,990,821	$ 4,248,082	4.9%	$ 4,375,524	$ 4,506,790	$ 4,641,994
At-Risk Student Payment	$ 93,925	$ 90,735	$ 106,879	$ 116,304	$ 107,020	$ 104,060	0.1%	$ 107,182	$ 110,397	$ 113,709
Indian Education for All Payment	$ 167,320	$ 166,959	$ 174,484	$ 180,449	$ 189,479	$ 196,110	0.2%	$ 201,993	$ 208,053	$ 214,295
American Indian Acheivement Gap Payment	$ 47,300	$ 43,931	$ 45,571	$ 50,760	$ 52,514	$ 55,527	0.1%	$ 57,193	$ 58,909	$ 60,676
State Special Ed.	$ 2,032,192	$ 1,969,456	$ 2,030,997	$ 2,039,250	$ 2,159,787	$ 2,283,725	2.6%	$ 2,352,236	$ 2,422,803	$ 2,495,487
Data for Acheivement Payment	$ 160,211	$ 159,824	$ 167,064	$ 172,751	$ 181,401	$ 187,762	0.2%	$ 193,395	$ 199,196	$ 205,172
State Tuition for State Placement	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Guaranteed Tax Base Subsidy	$ 6,178,039	$ 6,751,205	$ 6,885,958	$ 5,593,727	$ 5,917,585	$ 6,808,408	7.8%	$ 7,012,660	$ 7,223,040	$ 7,439,731
State Transportation Reimb.	$ 308,156	$ 281,317	$ 386,518	$ 393,724	$ 318,965	$ 943,625	1.1%	$ 629,083	$ 629,083	$ 629,083
State Coronavirus Relief Funds	$ 450,151	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
State Technology Payment	$ 44,453	$ 33,018	$ 44,512	$ 45,095	$ 46,027	$ 46,268	0.1%	$ 46,268	$ 46,268	$ 46,268
State Major Maintenance Aid	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
State School Block Grant (HB 124)	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Transformational Learning Aid	$ -	$ 25,846	$ 26,234	$ 26,908	$ 27,637	$ -	0.0%	$ -	$ -	$ -
Advanced Opportunity Grant Payment	$ -	$ -	$ -	$ -	$ 296,598	$ 267,497	0.3%	$ 267,497	$ 267,497	$ 267,497
Combined Fund School Block Grant	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 32,708,016	$ 32,815,425	$ 34,310,652	$ 34,197,430	$ 36,072,703	$ 40,799,452	46.7%	$ 41,671,172	$ 42,893,022	$ 44,151,527
Gallatin County:										
County Transportation Reimb.	$ 308,156	$ 281,317	$ 386,518	$ 393,724	$ 318,965	$ 314,542	0.4%	$ 629,083	$ 629,083	$ 629,083
County Retirement Distribution	$ 7,627,797	$ 7,636,829	$ 8,671,858	$ 10,075,174	$ 9,379,902	$ 9,846,791	11.3%	$ 10,034,257	$ 10,240,821	$ 10,451,589
Total Gallatin County Revenue	$ 7,935,953	$ 7,918,146	$ 9,058,376	$ 10,468,897	$ 9,732,197	$ 10,161,333	11.6%	$ 10,663,341	$ 10,869,905	$ 11,080,672
District Revenue:										
Property Tax Levy	$ 24,470,468	$ 25,581,240	$ 27,549,830	$ 31,859,061	$ 32,086,555	$ 33,503,964	38.4%	$ 34,866,540	$ 35,921,438	$ 36,998,596
Penalties and Interest on Delinquent Taxes	$ 44,809	$ 56,630	$ -	$ -	$ 55,172	$ -	0.0%	$ -	$ -	$ -
Tax Audit Receipts	$ 16,370	$ 206,260	$ -	$ -	$ 619,574	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 679,646	$ 45,000	$ -	$ -	$ 676,934	$ -	0.0%	$ -	$ -	$ -
Tuition - Individual	$ 39,444	$ 56,823	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Community Education User Fees	$ 4,097	$ 420	$ 6,500	$ 6,500	$ -	$ -	0.0%	$ -	$ -	$ -
HiSET Testing Fees	$ -	$ 3,449	$ 4,000	$ 4,000	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 65,062	$ 43,525	$ 34,504	$ 85,683	$ 201,660	$ 153,437	0.2%	$ 157,762	$ 162,106	$ 166,693
Transportation Fee - Individual	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other Revenue	$ 14,420	$ 298,231	$ -	$ -	$ 63,632	$ -	0.0%	$ -	$ -	$ -
Education Improvement Payment	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 25,334,317	$ 26,291,578	$ 27,594,834	$ 31,955,244	$ 33,703,527	$ 33,657,402	38.5%	$ 35,024,303	$ 36,083,543	$ 37,165,289
Total Revenue	$ 65,978,285	$ 67,025,148	$ 70,963,862	$ 76,621,571	$ 79,508,427	$ 84,618,187	96.9%	$ 87,358,816	$ 89,846,470	$ 92,397,488
Fund Balance Reappropriated	$ 3,538,304	$ 3,243,930	$ 2,843,265	$ 3,243,930	$ 3,030,881	$ 2,718,972	3.1%	$ 3,437,394	$ 4,159,778	$ 4,902,969
Total Funding Sources	$ 69,516,590	$ 70,269,079	$ 73,807,127	$ 79,865,501	$ 82,539,308	$ 87,337,159	100.0%	$ 90,796,210	$ 94,006,248	$ 97,300,457

Bozeman School District
2025-26 Revenue and Funding Source Budget
All Budgeted Operating Funds

Tax Information	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 2028-29
Levied Mills	197.60	168.76	171.23	146.60	126.29	138.28	138.86	139.12	139.37



Bozeman Elementary District
Fund Balance Reserve
All Operating Funds

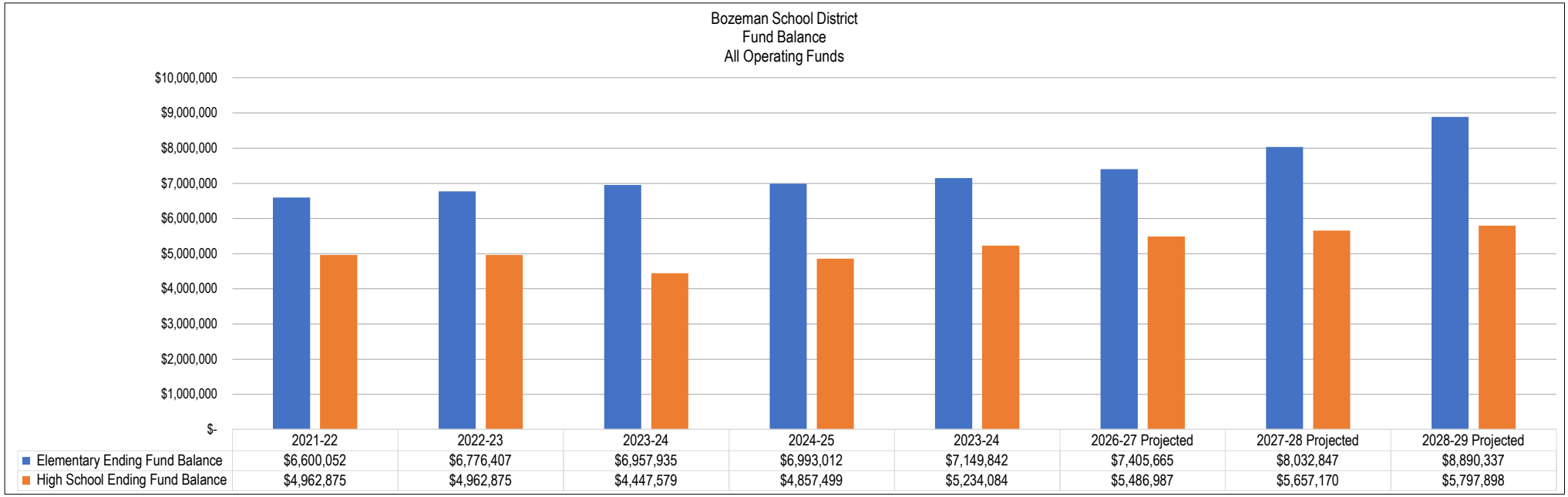
Fund Balance Analysis and Projections	Elementary District								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	$ 5,651,786	$ 6,021,409	$ 6,600,052	$ 6,776,407	$ 6,957,935	$ 6,993,012	$ 7,149,842	$ 7,405,665	$ 8,032,847
Plus: Revenue & Other Financing Sources	40,586,050	42,037,280	42,462,363	42,499,191	47,355,422	50,261,817	51,825,266	53,714,410	55,329,819
Less: Expenditures & Other Financing Uses*	40,216,427	41,458,638	42,286,008	42,317,662	47,320,345	50,104,987	51,569,443	53,087,228	54,472,329
Ending Fund Balance	$ 6,021,409	$ 6,600,052	$ 6,776,407	$ 6,957,935	$ 6,993,012	$ 7,149,842	$ 7,405,665	$ 8,032,847	$ 8,890,337

Reserves Analysis	Elementary District								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Plus: Fund Balance Reserved for Operations	4,571,217	4,627,765	5,101,179	5,001,400	5,592,783	5,974,418	5,710,467	5,446,260	5,472,485
Plus: Fund Balance Reappropriated	1,080,569	1,393,644	1,498,873	1,775,007	1,365,152	1,018,594	1,439,375	1,959,405	2,560,363
Beginning Fund Balance	$ 5,651,786	$ 6,021,409	$ 6,600,052	$ 6,776,407	$ 6,957,935	$ 6,993,012	$ 7,149,843	$ 7,405,665	$ 8,032,847
Budget Amount	$ 41,849,193	$ 42,988,461	$ 44,281,551	$ 44,154,118	$ 48,506,389	$ 51,793,483	$ 53,334,134	$ 54,952,130	$ 56,418,290
Reserves as a Percent of Budget	10.92%	10.77%	11.52%	11.33%	11.53%	11.54%	10.71%	9.91%	9.70%
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

Fund Balance Analysis and Projections	High School District								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	$ 4,660,261	$ 4,426,609	$ 4,962,875	$ 4,962,875	$ 4,447,579	$ 4,857,499	$ 5,234,084	$ 5,486,987	$ 5,657,170
Plus: Revenue & Other Financing Sources	21,671,020	22,056,117	23,515,922	23,515,922	32,164,427	34,413,351	35,564,926	36,522,931	37,463,229
Less: Expenditures & Other Financing Uses*	21,904,672	21,519,851	24,031,218	24,031,218	31,754,507	34,036,766	35,312,023	36,352,748	37,322,501
Ending Fund Balance	$ 4,660,261	$ 4,962,875	$ 4,962,875	$ 4,447,579	$ 4,857,499	$ 5,234,084	$ 5,486,987	$ 5,657,170	$ 5,797,898

Reserves Analysis	High School District								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Plus: Fund Balance Reserved for Operations	2,718,348	2,756,675	2,923,444	2,923,444	2,781,850	3,157,121	3,236,065	3,286,614	3,314,565
Plus: Fund Balance Reappropriated	1,941,914	1,669,935	2,039,431	2,039,431	1,665,729	1,700,378	1,998,019	2,200,373	2,342,606
Beginning Fund Balance	$ 4,660,261	$ 4,426,610	$ 4,962,875	$ 4,962,875	$ 4,447,579	$ 4,857,499	$ 5,234,084	$ 5,486,987	$ 5,657,172
Budget Amount	$ 23,684,179	$ 23,684,179	$ 23,798,902	$ 25,221,125	$ 33,621,053	$ 33,621,053	$ 36,341,727	$ 37,776,275	$ 38,874,445
Reserves as a Percent of Budget	11.48%	11.64%	12.28%	11.59%	8.27%	9.39%	8.90%	8.70%	8.53%
Legal Reserves Limit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



	2021-22	2022-23	2023-24	2024-25	2023-24	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary Ending Fund Balance	$6,600,052	$6,776,407	$6,957,935	$6,993,012	$7,149,842	$7,405,665	$8,032,847	$8,890,337
High School Ending Fund Balance	$4,962,875	$4,962,875	$4,447,579	$4,857,499	$5,234,084	$5,486,987	$5,657,170	$5,797,898

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

Bozeman Public Schools

2025-26 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 $66,785,107, 51.9% of the District's 2025-26 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 2025 legislature approved inflationary increases of 3.0% for both 2025-26 and 2026-27, 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 2027 and 2029 Legislatures will make to Montana School Finance, so readers are urged to keep these limitations in mind when considering these long-range projections.*

In addition to the approved inflationary increases, the 2025 legislature approved HB252 – commonly known as the STARS Act. This house bill provides a significant increase to the Quality Educator Payment (QEP), a key component of the district's general fund revenue. Beginning in FY26, the QEP will double per full-time equivalent (FTE) licensed educator. This adjustment represents a meaningful investment in retaining and recruiting quality teachers and specialists by providing districts with additional funding to support compensation and benefits. The increase will be applied to the district's general fund, increasing the overall BASE budget amount.

In order to qualify for the full amount of the increased QEP, school districts must comply by offering beginning teacher salaries that are at least 11 times the yearly Quality Educator Payment (QEP), and over time, the first-year teacher pay must hit at least 70% of average teacher pay, effectively compressing salary schedules and ensuring new teachers aren't disproportionately underpaid relative to veteran staff. Non-compliance of starting teacher pay salary will result in the District not obtaining the additional QEP payment.

Additionally, HB252 creates a new budget flexibility for districts located in counties with a high cost of living. Beginning in FY2026, school districts in counties where the median home price exceeds 150% of the statewide median may increase their General Fund budget beyond the maximum budget authority. For districts like Bozeman, where housing prices are significantly above the state average, this provision offers a critical tool to maintain competitive compensation and support staffing needs without compromising core educational services. Districts that choose to adopt this expanded budget authority must still follow standard budgeting procedures, including public notice and board approval, to ensure transparency and community engagement.

General Fund Items to Watch: The 2025 Legislative Session passed HB153 which revises Montana's laws governing the School Funding Interim Commission, a legislative body charged with conducting a decennial reassessment of the

state's K–12 funding formula. HB153 updated commission membership, set deadlines for appointments, designated interim leadership, and refocused the commission's work for the 2025–2026 interim. The intent of HB153 is to ensure a transparent, equitable, and academically driven school finance system that supports quality public education.

Throughout the 2025–2027 legislative interim, the commission—supported by a working group—will analyze funding mechanisms, stakeholder input, and best practices, and then consolidate recommendations. All findings, cost analyses, and proposed legislative language are due in a formal report to the 2027 Legislature.

By structuring a full decennial review, HB 153 ensures that Montana's school funding model remains responsive to changing educational demands, demographic shifts, and fiscal realities. The commission's work establishes both a research-backed foundation and a legislative framework for meaningful school finance reform in the 2027 session. While all items brought forth to the 2027 legislature will be a recommendation, the District will be watching the actions of the Commission closely to ensure advocacy when necessary, along the way.

Current General Fund Structure: 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 2026-27 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	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028 - Unknown	FY2029 - Unknown	FY2030 - Unknown
Elementary	$53,541	$54,344	$55,741	$57,246	$58,963	$60,732	$62,554	$63,805	$65,081	$66,383
Middle School	$107,084	$108,690	$111,483	$114,493	$117,928	$121,466	$125,110	$127,612	$130,164	$132,768
High School	$321,254	$326,073	$334,453	$343,483	$353,787	$364,401	$375,333	$382,839	$390,496	$398,306

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	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028 - Unknown	FY2029 - Unknown	FY2030 - Unknown
Elementary	Up to 250 ANB	25	$2,678	$2,718	$2,788	$2,863	$2,949	$3,037	$3,129	$3,191	$3,255	$3,320
Middle School	Up to 450 ANB	45	$5,354	$5,434	$5,574	$5,724	$5,896	$6,073	$6,255	$6,380	$6,508	$6,638
High School	Up to 800 ANB	80	$16,063	$16,304	$16,723	$17,175	$17,690	$18,221	$18,767	$19,143	$19,526	$19,916

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	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028 - Unknown	FY2029 - Unknown	FY2030 - Unknown
Elementary	$5,727	$5,813	$5,962	$6,123	$6,307	$6,496	$6,691	$6,825	$6,961	$7,101
High School	$7,333	$7,443	$7,634	$7,840	$8,075	$8,317	$8,567	$8,738	$8,913	$9,091

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 PreK-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.

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028 - Unknown	FY2029 - Unknown	FY2030 - Unknown
Quality Educator Payment	$3,335	$3,385	$3,472	$3,566	$3,673	$7,566	$7,793	$7,949	$8,108	$8,270
At-Risk Student Payment (Statewide allocation)	$5,642,476	$5,726,603	$5,873,777	$6,032,369	$6,213,340	$6,399,740	$6,591,732	$6,723,567	$6,858,038	$6,995,199
Indian Education for All Payment	$22.36	$22.70	$23.28	$23.91	$24.63	$25.37	$26.13	$26.65	$27.19	$27.73
American Indian Achievement Gap Payment	$220	$223	$229	$235	$242	$249	$257	$262	$267	$272
Data for Achievement Payment	$21.41	$21.73	$22.29	$22.89	$23.58	$24.29	$25.02	$25.52	$26.03	$26.55

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

- Quality Educator Payment: 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. If a district complies with the STARS Act (HB252) requirements for teacher base salaries, this payment amount is doubled, providing additional funding to support recruitment and retention efforts.

- 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 $25.37 per ANB in FY2026 and $26.13 per ANB in FY2027. 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 FY2026, a school district will receive $249 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 $24.29 in FY26.

- 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.

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

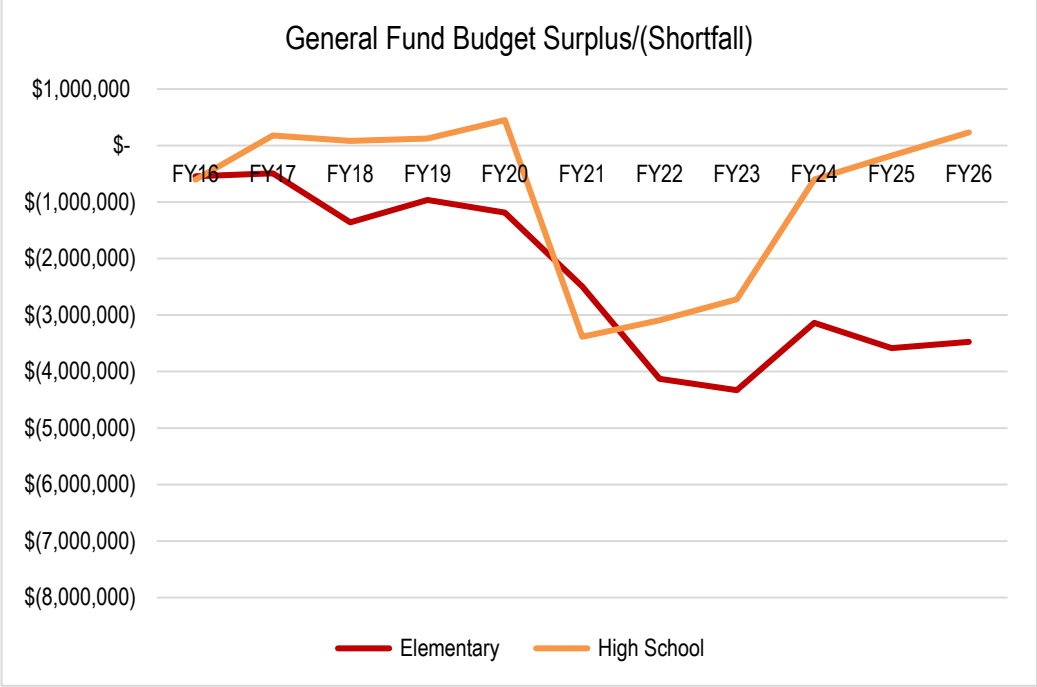
Bozeman Public Schools Overview

The Bozeman School District growth has tapered off at the Elementary level but has generally continued to grow at the High School level. With that, 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 imbalance': a comparison of planned General Fund costs and the spending authority available to fund them. This year, the Elementary has a structural imbalance, while the high school is in the black for the first time since 2019-2020. However, even with the positive outlook in the High School, the overall balance between the two Districts is in the red by a total of $3,244,502 (4.86%) system-wide:

	Elementary	High School	K-12 Total
Projected General Fund Budget Limit w/ a Vote	$ 39,691,204	$ 27,093,903	$ 66,785,107
Budgeted General Fund Expenditures	$ 43,167,167	$ 26,862,442	$ 70,029,609
Remaining Capacity/(Structural Imbalance)	$ (3,475,963)	$ 231,461	$ (3,244,502)

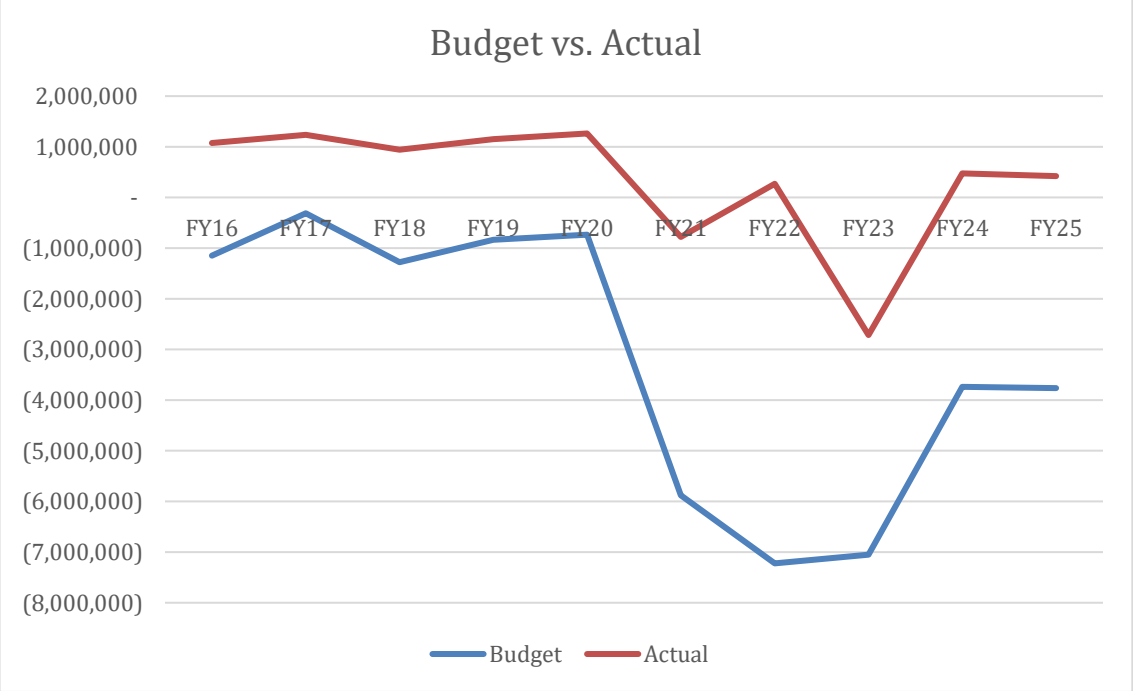
Source: District records



Source: District records

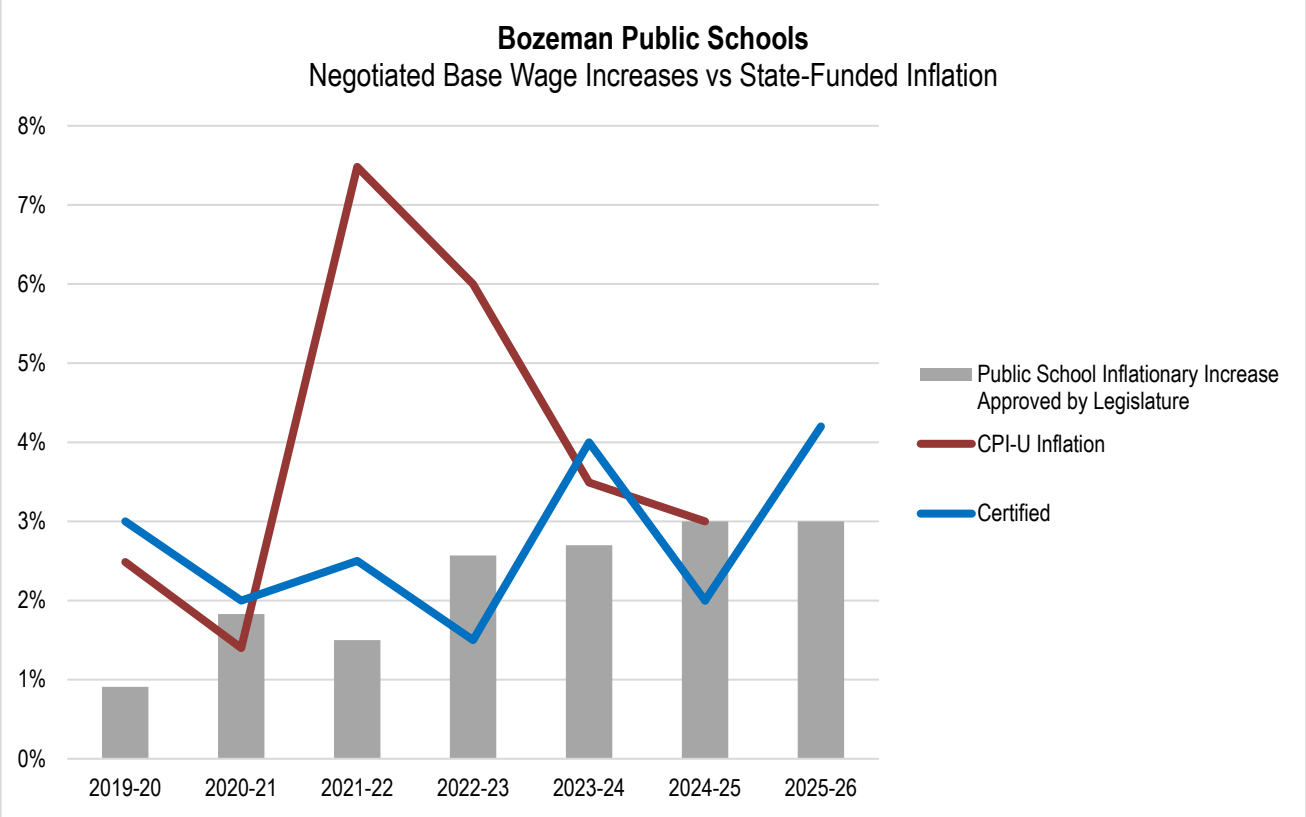
The graph above demonstrates the District has been tracking the issue for many years and has long been aware of how unsustainable our financing structures were. This imbalance persists even though our Trustees and administration practice careful, intentional spending aligned with student needs and our Long Range Strategic Plan. The reality is that our General Fund is spent down to $0 each year, meaning there is no available fund balance to cushion ongoing shortfalls.

The District's ongoing structural imbalance—particularly in the Elementary District—remains a central financial challenge, even as we see encouraging trends in our budget-to-actual results. The High School District's stronger year-end performance, fueled by recent enrollment growth, has allowed us to use its surplus to partially offset the Elementary's negative balance. The graph below illustrates the total general fund budget to actual relationship, showing how High School growth has been supplementing Elementary operations in recent years and kept the overall general fund in the black. However, with elementary enrollment holding steady, that smaller incoming student pipeline will eventually reach the High School. When that happens, the High School's growth is expected to slow or even stop, making this type of cross-subsidizing an unsustainable long-term solution.



Legislative measures such as the STARS Act (HB252) have provided some additional funding through Quality Educator payments tied to teacher base salaries, but these increases are not sufficient to keep pace with inflationary costs, staffing needs, and program commitments. Without changes to the state's school funding formula, no amount of local efficiency will fully close the gap. In addition to the Legislative changes, the District internally reviews how to lives within our means on an annual basis, while ensuring we are keeping kids in the center of each discussion. However, some of the major challenges that continue to play into each conversation are declining enrollment trends, the high cost of living in Bozeman, and ensuring our master schedule at middle and high schools are allowing us to keep our FTE as trim as possible while ensuring students have the accommodations and learning time needed to receive the best education possible.

The backbone of many of these conversations is the fact that revenue increases have not kept up with wage growth or the cost of living in the Bozeman area. 2024-2025 is the first, in five years in which the CPU and approved inflationary increase by the State legislature has been equal. 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 continues to look at employee compensation–including salaries and benefits–and invest strategically in it to help with recruitment and retention issues. The passage of HB252, the increased QEP, and increase for future over maximum budget amounts due to cost of living has been a profound step in the right direction for allowing District to create capacity within our budget for salary and benefit increases. With these funding improvements, and the historical changes the District has made - by switching to block scheduling at both the Middle and High School levels – thus reducing overall FTE - Bozeman Public Schools is better positioned to make meaningful investments in staff compensation. These structural and financial adjustments are helping the District create space within the budget to prioritize competitive salaries and benefits, which are essential in addressing staffing shortages in a high-cost community. While challenges remain, the alignment of state funding policy with local economic realities marks a critical shift, and the District will continue advocating for sustained and equitable funding to support its workforce and educational mission.

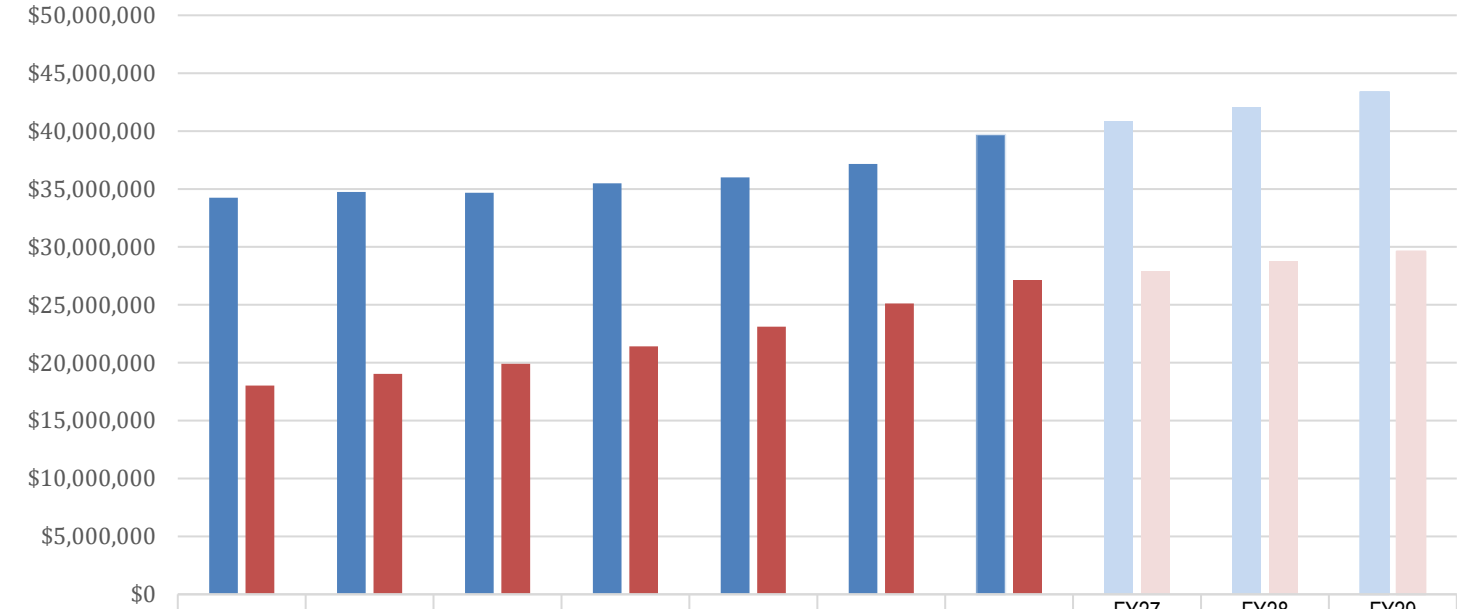
While recruitment and retention continue to be an issue, the cost of living within the greater Gallatin Valley continues to be exorbitant. While median home prices have decreased from last year, they continue to be over $800,000, and the cost of rent can easily run close to $3,000/month for a single-family home. The living wage is not keeping up with the expenses in the valley. Because of the high cost to live in Bozeman, the District made the decision to give higher than normal raises to our employee groups during the 2023-25 school years, but these salary and benefit increases all came with a budget impact and created additional competition for our limited funds.

With the passage of HB252, the District once again had the ability to negotiate high increases for all staff during the Spring of 2025 for 2025-26 and 2026-27 school years. For 2025-26 the Classified/Professional staff will receive 4.25% increase, with 3% increase in 2026-27 plus an additional $1,500 Cost of Living stipend for each 1.0 FTE. Certified/Administrators will receive a 4.20% increase in 2025-26, and a 3% increase in 2026-27 plus an additional $1,500 Cost of Living stipend for each 1.0 FTE. The ability to offer the large increases is directly related to the STARS Act, and voter support.

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:

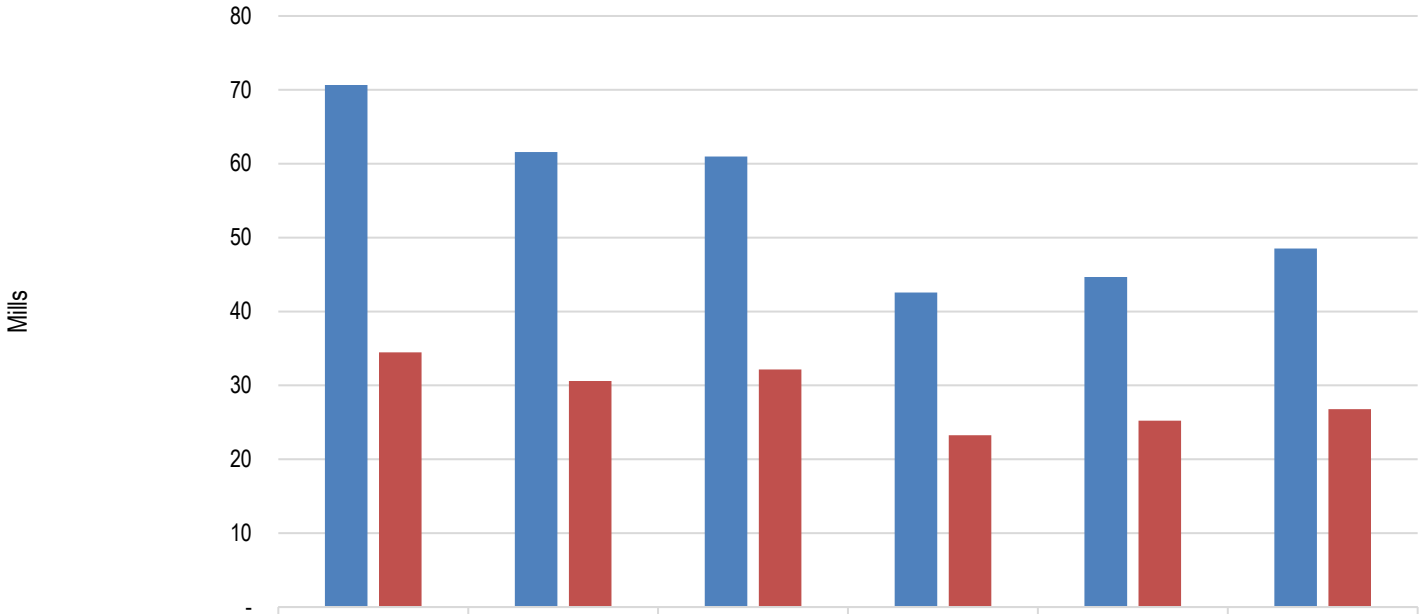


	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Projected	FY28 Projected	FY29 Projected
Bozeman Elem	$34,246,657	$34,746,887	$34,671,905	$35,492,152	$35,996,164	$37,167,925	$39,691,204	$40,881,940	$42,108,398	$43,371,650
Bozeman HS	$18,027,833	$19,035,418	$19,909,386	$21,417,282	$23,107,388	$25,120,017	$27,093,903	$27,906,720	$28,743,922	$29,606,239

Source: District records

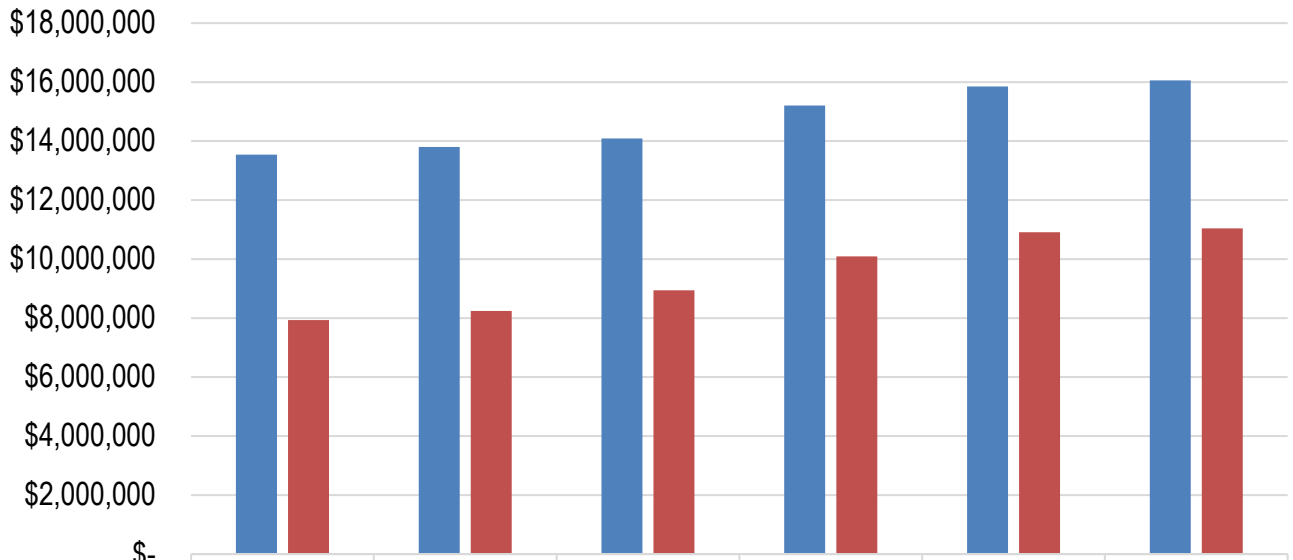
Enrollment growth has flatlined in the Elementary district, while the High School is continuing to see growth for approximately one more year. Without enrollment growth in the Elementary district, it is unknown if the district will be able to approach taxpayers for a typical K-8 General Fund levy next spring. However, because of HB252 and the Cost of Living allowance, the District does plan on asking voters for an additional general fund levy in Spring 2026 to address the $1,500 Cost of Living stipend. 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 2025-26, the Elementary and High School Districts will levy 48.53 mills and 26.78 mills, respectively. The 75.31 total K-12 General fund represents an increase of 5.42 mills from 2024-25. The 75.31 mills will account for 47.77% of the District's tax burden this year:

Bozeman Public Schools
General Fund Fund Mills Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary General Fund	70.66	61.59	60.98	42.58	44.67	48.53
High School General Fund	34.47	30.59	32.16	23.26	25.22	26.78

Bozeman Public Schools
General Fund Dollars Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary General Fund	$13,543,084	$13,803,284	$14,087,533	$15,205,853	$15,853,942	$16,060,069
High School General Fund	$7,931,787	$8,240,781	$8,943,009	$10,089,315	$10,910,750	$11,038,851

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. The District's standard budgeting practice is to fully allocate and expend the General Fund budget each fiscal year, with the objective of achieving a year-end balance as close to zero as practicable. Consequently, the reappropriation of a General Fund balance is atypical and generally occurs only in circumstances where unanticipated revenues or expenditure savings result in a higher-than-projected ending balance.

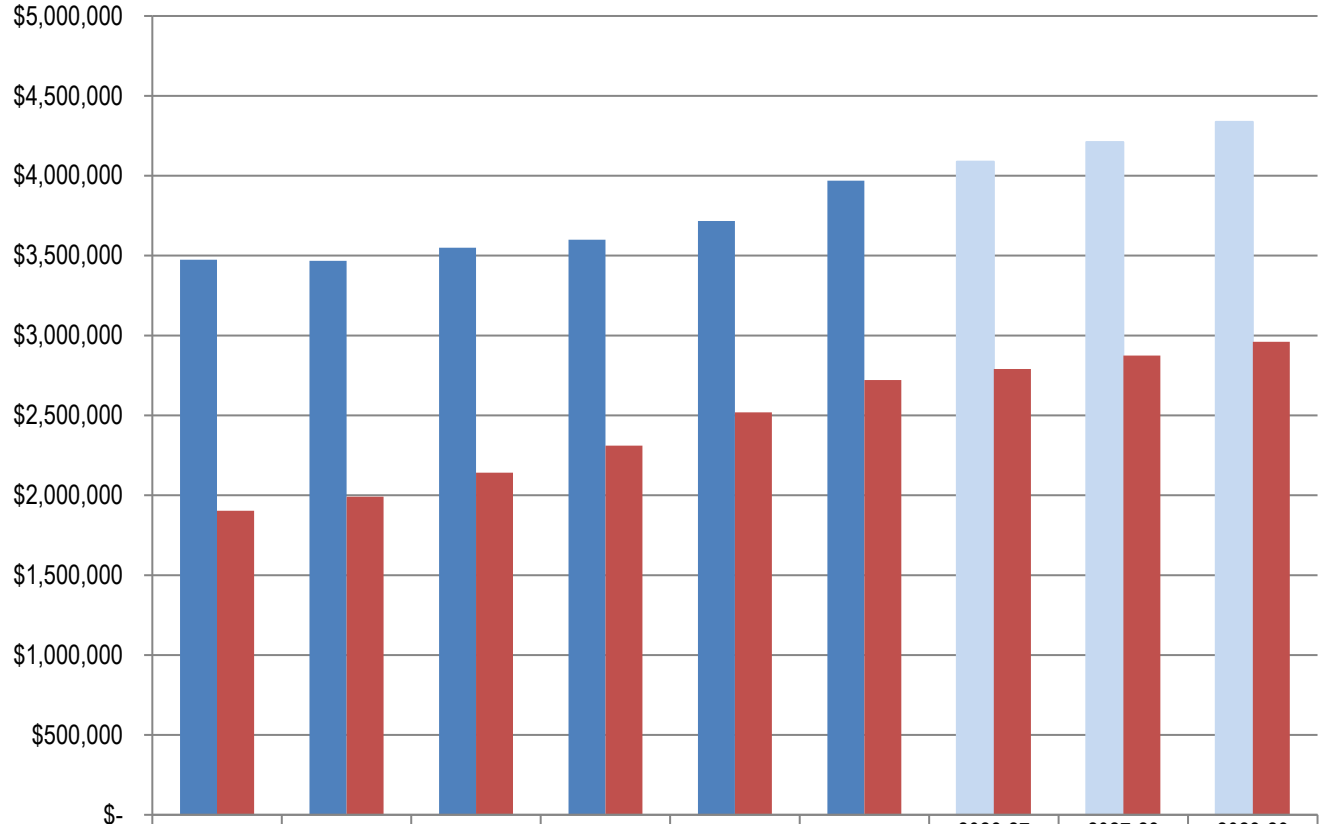
District policy 7515 states that the District will strive to maintain a minimum 5% unassigned fund balance. However, the District places a high priority on maximizing reserves, for three primary reasons:

- 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.

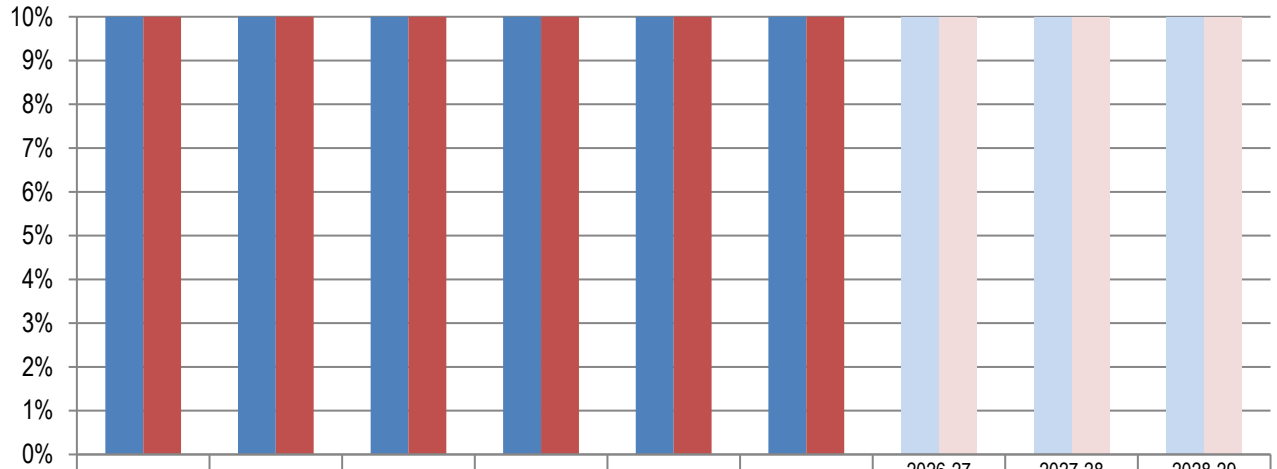
General Fund reserves in both the Elementary and High School District remain at their 10% statutory cap, thanks to Tax Increment Finance District receipts.

Bozeman Public Schools
General Fund Reserves



	2020-21	2021-22	2022-23	2023-24	2024-205	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary General Fund	3,474,689	3,467,191	3,549,187	3,599,616	3,716,793	3,969,120	4,088,194	4,210,840	4,337,165
High School General Fund	1,903,542	1,990,939	2,141,344	2,310,739	2,518,888	2,721,552	2,790,672	2,874,392	2,960,624

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



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary General Fund	10.00%	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
2025-26 Expenditure History & Budget
General Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	4,625	4,606	4,632	4,650
Budget Per Student	$ 7,096.82	$ 7,762.34	$ 7,373.73	$ 7,629.44	$ 7,737.78	$ 8,581.88	$ 8,875.80	$ 9,090.76	$ 9,327.24

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	21,684,576	21,444,328	22,200,885	23,347,324	23,668,425	**$ 23,421,073**	**59.0%**	**$ 23,893,494**	**$ 24,293,519**	**$ 24,700,179**
Support Services	4,604,956	4,243,458	4,556,894	4,528,299	4,315,485	**6,124,732**	**15.4%**	**6,465,079**	**6,830,200**	**7,216,889**
General Administration	727,018	856,582	805,709	630,505	641,805	**682,218**	**1.7%**	**706,083**	**727,549**	**751,093**
School Administration	2,645,698	2,504,788	2,733,705	3,018,874	2,691,135	**3,271,127**	**8.2%**	**3,417,309**	**3,553,448**	**3,680,693**
Business Services	749,899	746,631	796,188	571,742	1,050,972	**1,022,625**	**2.6%**	**980,107**	**1,018,241**	**1,049,292**
Operations & Maintenance	2,498,446	2,659,009	2,872,476	2,060,223	3,441,756	**3,988,347**	**10.0%**	**4,230,508**	**4,487,079**	**4,765,893**
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	231,711	**277,868**	**0.7%**	**285,474**	**293,138**	**301,027**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	1,294,197	2,009,845	1,294,197	2,009,845	529,148	**903,214**	**2.3%**	903,886	905,225	906,584
Total For Location	$ 34,426,683	$ 34,666,623	$ 34,715,505	$ 35,492,152	$ 35,996,164	**$ 39,691,204**	**100.0%**	**$ 40,881,940**	**$ 42,108,398**	**$ 43,371,650**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 30,974,272	$ 30,162,775	$ 31,293,056	$ 33,941,356	$ 33,850,763	**$ 36,130,314**	**91.0%**	**$ 37,187,783**	**$ 38,256,653**	**$ 39,348,411**
Prof. & Technical Services	359,735	314,904	522,407	40,125	323,661	**328,020**	**0.8%**	**341,037**	**353,386**	**366,864**
Property Services	594,585	658,685	786,377	192,667	900,787	**1,066,834**	**2.7%**	**1,130,844**	**1,198,696**	**1,270,618**
Other Purchased Services	480,555	478,849	631,282	50,932	640,518	**607,585**	**1.5%**	**663,153**	**726,097**	**797,465**
Supplies & Materials	701,577	1,018,094	938,463	120,284	345,900	**655,237**	**1.7%**	**655,237**	**668,341**	**681,708**
Property & Equipment	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	1,315,960	2,033,315	543,920	1,146,788	(65,465)	**903,214**	**2.3%**	**903,886**	**905,225**	**906,584**
Total For Location	$ 34,426,683	$ 34,666,623	$ 34,715,505	$ 35,492,152	$ 35,996,164	**$ 39,691,204**	**100.0%**	**$ 40,881,940**	**$ 42,108,398**	**$ 43,371,650**

Bozeman High School District
2025-26 Expenditure History & Budget
General Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 7,932.59	$ 8,097.34	$ 7,935.19	$ 8,143.45	$ 8,905.32	$ 9,739.00	$ 9,920.63	$ 10,467.56	$ 11,018.33

Expenditures By Function	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 2028-29
Instruction	10,223,330	10,389,146	10,928,547	$ 12,331,367	14,953,315	**$ 15,955,710**	**58.9%**	**$ 16,352,324**	**$ 16,783,605**	**$ 17,247,310**
Support Services	1,874,743	2,031,112	1,966,703	1,978,465	1,522,303	**514,293**	**1.9%**	**540,117**	**566,574**	**594,408**
General Administration	731,647	850,260	787,236	759,388	645,840	**682,152**	**2.5%**	**706,009**	**729,096**	**754,341**
School Administration	1,030,082	1,401,766	1,446,413	1,521,961	1,650,768	**1,591,383**	**5.9%**	**1,657,687**	**1,716,708**	**1,756,767**
Business Services	717,564	578,562	631,988	636,558	869,265	**852,584**	**3.1%**	**808,239**	**843,780**	**872,470**
Operations & Maintenance	1,843,852	2,603,336	2,495,068	2,012,503	3,065,605	**4,043,057**	**14.9%**	**4,269,892**	**4,414,670**	**4,570,408**
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	1,566,684	**1,684,483**	**6.2%**	**1,739,022**	**1,789,292**	**1,841,765**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	569,511	209,082	209,532	769,615	209,532	**1,770,241**	**6.5%**	**1,833,430**	**1,900,199**	**1,968,771**
Total For Location	$ 17,927,654	$ 19,417,426	$ 19,909,386	$ 21,417,282	$ 23,420,988	**$ 27,093,903**	**100.0%**	**$ 27,906,720**	**$ 28,743,922**	**$ 29,606,239**

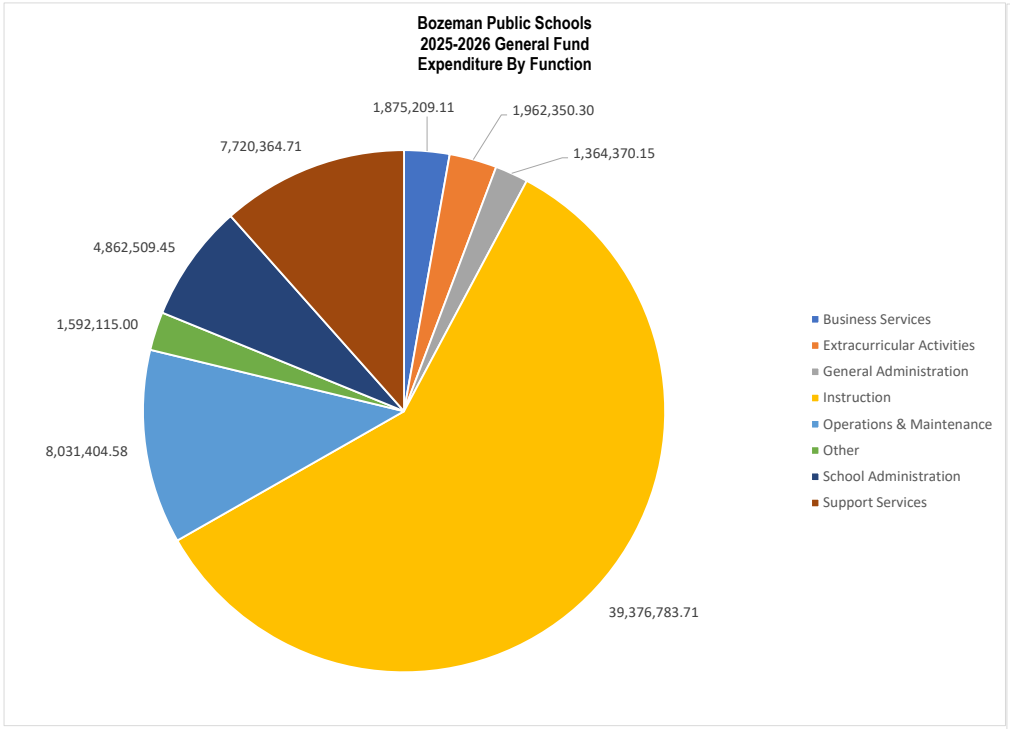
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	%	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 15,163,130	$ 16,863,984	$ 17,356,102	$ 19,225,972	$ 21,944,515	**$ 23,241,227**	**85.8%**	**$ 23,925,000**	**$ 24,700,955**	**$ 25,499,061**
Prof. & Technical Services	416,972	246,752	481,468	263,910	174,714	**234,850**	**0.9%**	**238,550**	**242,278**	**246,191**
Property Services	575,248	718,147	411,616	469,396	1,049,919	**1,498,506**	**5.5%**	**1,587,780**	**1,591,123**	**1,594,632**
Other Purchased Services	564,865	755,690	861,875	417,016	861,211	**935,052**	**3.5%**	**971,122**	**1,015,391**	**1,062,074**
Supplies & Materials	616,047	588,128	565,347	249,867	263,548	**495,367**	**1.8%**	**495,367**	**505,274**	**515,380**
Property & Equipment	-	4,115	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	591,391	240,609	232,978	791,121	(872,919)	**688,901**	**2.5%**	**688,901**	**688,901**	**688,901**
Total For Location	$ 17,927,654	$ 19,417,426	$ 19,909,386	$ 21,417,282	$ 23,420,988	**$ 27,093,903**	**100.0%**	**$ 27,906,720**	**$ 28,743,922**	**$ 29,606,239**

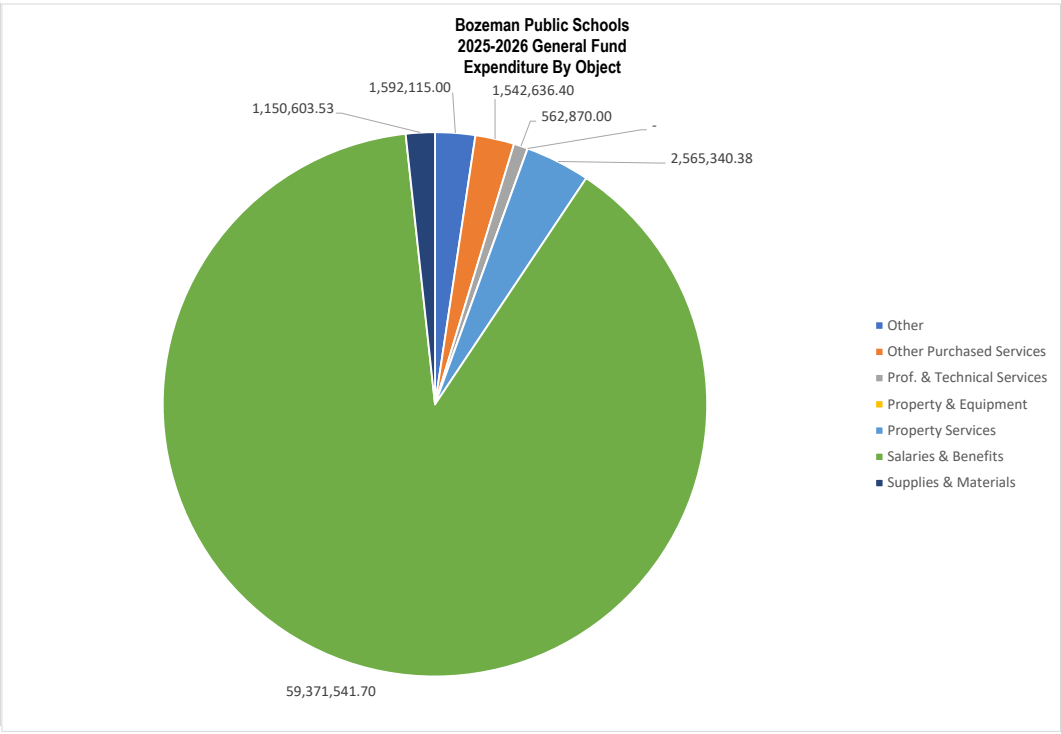
Bozeman School District
2025-26 Expenditure History & Budget
General Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	**7,407**	7,419	7,378	7,337
Budget Per Student	15,029	2,398	2,509	2,630	2,630	**$ 18,320.88**	$ 18,796.43	$ 19,558.32	$ 20,345.57

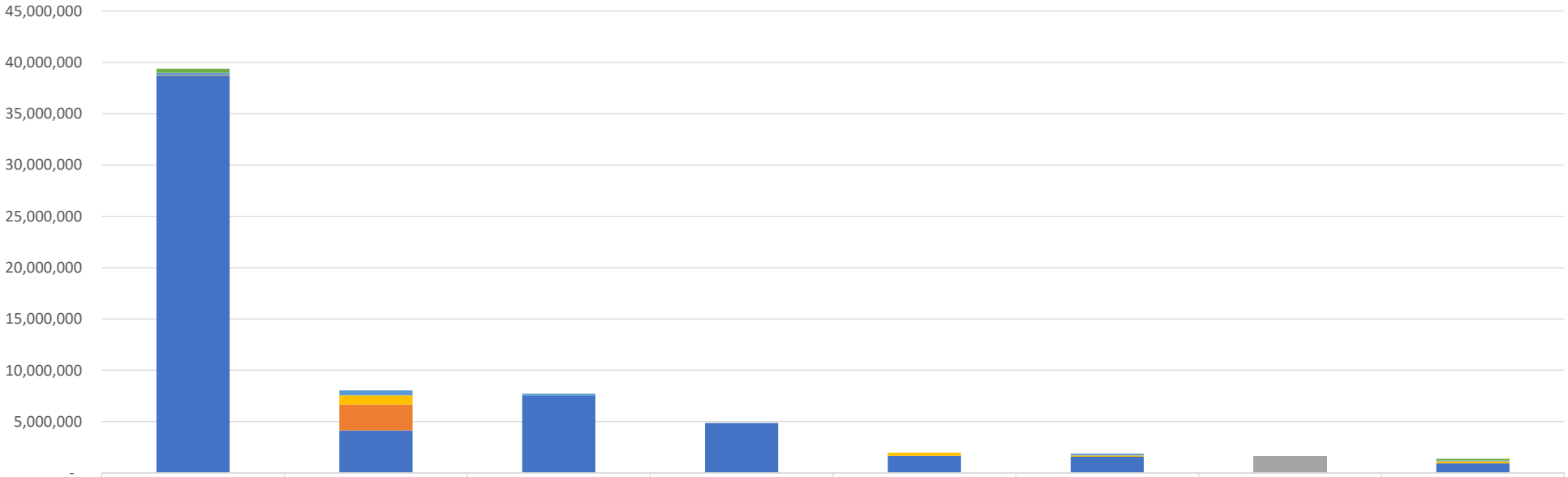
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	31,907,906	31,833,474	33,129,432	35,678,691	38,621,740	**$ 39,376,784**	**59.0%**	**$ 40,245,818**	**$ 41,077,123**	**$ 41,947,489**
Support Services	6,479,699	6,274,570	6,523,597	6,506,764	5,837,788	**$ 6,639,024**	**9.9%**	**$ 7,005,196**	**$ 7,396,774**	**$ 7,811,297**
General Administration	1,458,665	1,706,841	1,592,944	1,389,893	1,287,645	**$ 1,364,370**	**2.0%**	**$ 1,412,092**	**$ 1,456,644**	**$ 1,505,435**
School Administration	3,675,780	3,906,554	4,180,118	4,540,835	4,341,903	**$ 4,862,509**	**7.3%**	**$ 5,074,996**	**$ 5,270,156**	**$ 5,437,460**
Business Services	1,467,464	1,325,194	1,428,176	1,208,300	1,920,236	**$ 1,875,209**	**2.8%**	**$ 1,788,346**	**$ 1,862,021**	**$ 1,921,762**
Operations & Maintenance	4,342,299	5,262,345	5,367,544	4,072,726	6,507,361	**$ 8,031,405**	**12.0%**	**$ 8,500,400**	**$ 8,901,749**	**$ 9,336,301**
Student Transportation	6,823	7,595	2,282	2,147	-	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
School Foods	207	484	79	6	-	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Extracurricular Activities	1,151,786	1,548,066	1,662,039	1,598,964	1,798,395	**$ 1,962,350**	**2.9%**	**$ 2,024,496**	**$ 2,082,430**	**$ 2,142,792**
Debt Service	-	-	-	-	-	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other	1,863,708	2,218,927	1,503,729	2,779,460	738,679	**$ 2,673,455**	**4.0%**	**$ 2,737,316**	**$ 2,805,424**	**$ 2,875,355**
Total For Location	$ 52,354,337	$ 54,084,049	$ 54,624,891	$ 56,909,434	$ 59,417,152	**$ 66,785,107**	**100.0%**	**$ 68,788,660**	**$ 70,852,320**	**$ 72,977,890**

Expenditures By Object	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 2028-29
Salaries & Benefits	$ 46,137,402	$ 47,026,760	$ 48,649,158	$ 53,167,328	$ 55,795,278	**$ 59,371,542**	**88.9%**	**$ 61,112,783**	**$ 62,957,608**	**$ 64,847,471**
Prof. & Technical Services	$ 776,707	$ 561,656	$ 1,003,875	$ 304,035	$ 498,375	**$ 562,870**	**0.8%**	**$ 579,587**	**$ 595,663**	**$ 613,056**
Property Services	$ 1,169,833	$ 1,376,832	$ 1,197,993	$ 662,063	$ 1,950,706	**$ 2,565,340**	**3.8%**	**$ 2,718,624**	**$ 2,789,818**	**$ 2,865,251**
Other Purchased Services	$ 1,045,420	$ 1,234,539	$ 1,493,158	$ 467,948	$ 1,501,728	**$ 1,542,636**	**2.3%**	**$ 1,634,276**	**$ 1,741,488**	**$ 1,859,539**
Supplies & Materials	$ 1,317,624	$ 1,606,223	$ 1,503,810	$ 370,151	$ 609,448	**$ 1,150,604**	**1.7%**	**$ 1,150,604**	**$ 1,173,616**	**$ 1,197,088**
Property & Equipment	$ -	$ 4,115	$ -	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other	$ 1,907,351	$ 2,273,924	$ 776,898	$ 1,937,909	$ (938,384)	**$ 1,592,115**	**2.4%**	**$ 1,592,787**	**$ 1,594,126**	**$ 1,595,485**
Total For Location	$ 52,354,337	$ 54,084,049	$ 54,624,891	$ 56,909,434	$ 59,417,152	**$ 66,785,107**	**100.0%**	**$ 68,788,660**	**$ 70,852,320**	**$ 72,977,890**


Bozeman Public Schools
2025-2026 General Fund
Expenditure By Function
1,875,209.11
1,962,350.30
1,364,370.15
7,720,364.71
4,862,509.45
1,592,115.00
8,031,404.58
39,376,783.71
Business Services
Extracurricular Activities
General Administration
Instruction
Operations & Maintenance
Other
School Administration
Support Services


Bozeman Public Schools
2025-2026 General Fund
Expenditure By Object
1,592,115.00
1,542,636.40
1,150,603.53
562,870.00
-
2,565,340.38
59,371,541.70
Other
Other Purchased Services
Prof. & Technical Services
Property & Equipment
Property Services
Salaries & Benefits
Supplies & Materials

Bozeman Public Schools
2025-2026 General Fund
Expenditure By Function & Object



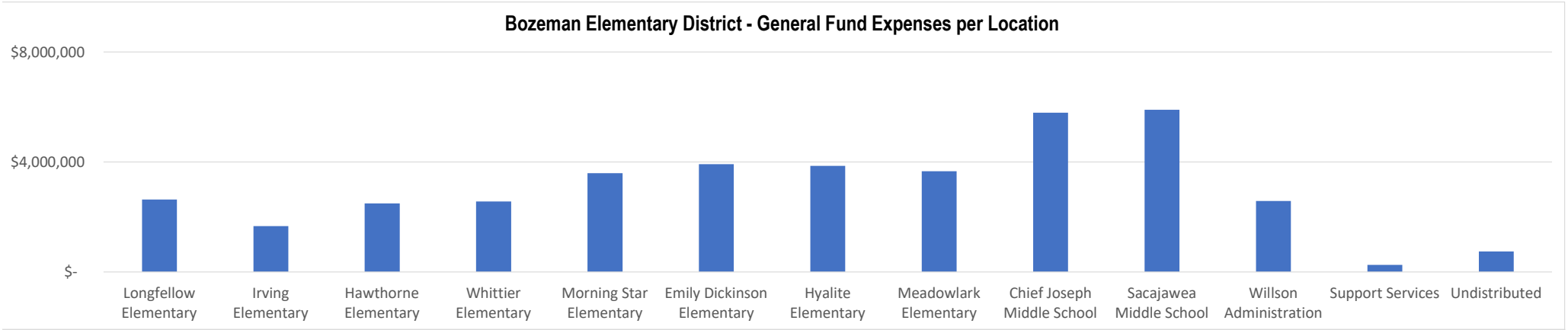
	Instruction	Operations & Maintenance	Support Services	School Administration	Extracurricular Activities	Business Services	Other	General Administration
Property & Equipment		-						
Prof. & Technical Services	393,170		17,000			11,000		141,700
Supplies & Materials	214,479	478,527	199,450			160,947		97,200
Other Purchased Services		910,056			301,679	130,104		200,797
Other							1,592,115	
Property Services	63,669	2,501,671						
Salaries & Benefits	38,705,465	4,141,150	7,503,915	4,862,509	1,660,671	1,573,158		924,673

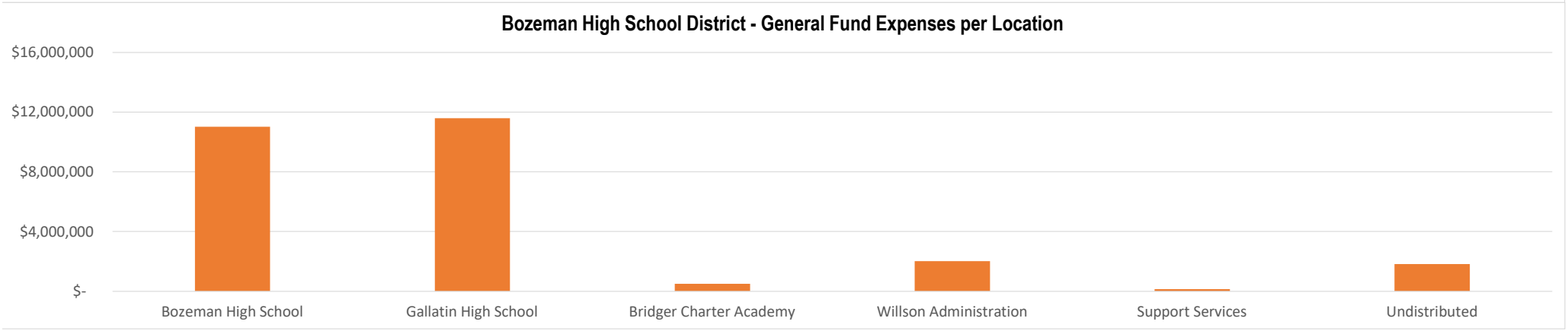
Bozeman Elementary District
2025-26 General Fund Expenditure Budget Summary by Location

	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, 2024 Enrollment	288	173	348	258	458	529	518	488	754	811	7,361	7,361	7,361	
Budget Per Student	$9,140	$9,628	$7,163	$9,959	$7,841	$7,420	$7,446	$7,507	$7,688	$7,275	$351	$36	$102	$0
Budget By Function														
Instruction	$ 1,740,254	$ 1,044,871	$ 1,658,788	$ 1,679,200	$ 2,306,417	$ 2,813,673	$ 2,734,726	$ 2,567,563	$ 4,202,307	$ 4,148,294	$ 267,829	$ -	$ (1,744,055)	$ 23,419,867
Support Services	417,637	248,989	372,989	466,217	740,484	563,054	581,568	488,743	461,482	607,092	210,782	28,117	937,578	$ 6,124,732
General Administration	-	-	-	-	-	-	-	-	-	-	-	510,959	-	$ 510,959
School Administration	263,129	201,841	216,525	224,271	241,029	215,604	239,304	278,959	405,682	401,390	581,223	-	2,171	$ 3,271,127
Business Services	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	10,008	727,825	176,276	18,444	$ 1,022,625
Operations & Maintenance	164,563	137,856	189,763	156,713	229,887	255,682	225,041	252,849	483,967	491,918	267,238	57,748	1,075,122	$ 3,988,347
Student Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
School Foods	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Extracurricular Activities	-	-	-	-	-	-	-	-	119,892	119,927	20,832	-	17,217	$ 277,868
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Other	36,864	22,144	44,544	33,024	63,232	67,200	66,304	65,152	113,100	121,650	510,959	(510,959)	443,671	$ 1,076,885
Total For Location	$ 2,632,456	$ 1,665,708	$ 2,492,616	$ 2,569,433	$ 3,591,057	$ 3,925,220	$ 3,856,951	$ 3,663,274	$ 5,796,439	$ 5,900,279	$ 2,586,690	$ 262,141	$ 748,942	$ 39,691,204
Budget By Object														
Salaries & Benefits	$ 2,533,575	$ 1,585,983	$ 2,365,081	$ 2,481,703	$ 3,452,236	$ 3,786,038	$ 3,725,601	$ 3,528,985	$ 5,538,657	$ 5,638,296	$ 2,221,836	$ 132,901	$ (861,782)	$ 36,129,109
Prof. & Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	328,020	$ 328,020
Property Services	50,009	45,573	70,983	42,698	63,581	59,974	53,038	57,129	131,914	127,565	55,410	50,507	258,453	$ 1,066,834
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	477,148	$ 607,585
Supplies & Materials	-	-	-	-	-	-	-	-	-	-	301,940	77,400	275,897	$ 655,237
Property & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Other	36,864	22,144	44,544	33,024	63,232	67,200	66,304	65,152	113,100	121,650	-	-	271,206	$ 904,420
Total For Location	$ 2,632,456	$ 1,665,708	$ 2,492,616	$ 2,569,433	$ 3,591,057	$ 3,925,220	$ 3,856,951	$ 3,663,274	$ 5,796,439	$ 5,900,279	$ 2,586,690	$ 262,141	$ 748,942	$ 39,691,204
% of Total	6.6%	4.2%	6.3%	6.5%	9.0%	9.9%	9.7%	9.2%	14.6%	14.9%	6.5%	0.7%	1.9%	100.0%

Bozeman High School District
2025-26 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, 2024 Enrollment	1,253	1,437	46	7,361	7,361	7,361	7,361
Budget Per Student	$8,797	$8,071	$11,002	$273	$18	$247	$3,681
Budget By Function							
Instruction	$ 7,049,437	$ 7,775,761	$ 421,657	$ 212,034	$ -	$ 496,822	$ 15,955,710
Support Services	670,078	693,257	28,727	113,447	-	90,125	1,595,633
General Administration	-	-	-	510,893	-	171,259	682,152
School Administration	663,489	731,572	45,941	148,930	-	1,452	1,591,383
Business Services	10,008	10,008	-	711,822	102,303	18,444	852,584
Operations & Maintenance	1,537,826	1,268,199	-	251,608	32,380	953,045	4,043,057
Student Transportation	-	-	-	-	-	-	-
School Foods	-	-	-	-	-	-	-
Extracurricular Activities	816,217	805,723	-	62,497	-	45	1,684,483
Debt Service	-	-	-	-	-	-	-
Other	275,388	313,761	9,752	-	-	90,000	688,901
Total For Location	$ 11,022,444	$ 11,598,280	$ 506,077	$ 2,011,229	$ 134,682	$ 1,821,192	$ 27,093,903
Budget By Object							
Salaries & Benefits	$ 9,865,248	$ 10,570,352	$ 496,325	$ 1,695,924	$ 77,413	$ 535,965	$ 23,241,227
Prof. & Technical Services	-	-	-	-	-	234,850	234,850
Property Services	718,959	551,319	-	55,412	25,255	147,561	1,498,506
Other Purchased Services	162,848	162,848	-	7,504	667	601,185	935,052
Supplies & Materials	-	-	-	252,389	31,347	211,631	495,367
Property & Equipment	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	275,388	313,761	9,752	-	-	90,000	688,901
Total For Location	$ 11,022,444	$ 11,598,280	$ 506,077	$ 2,011,229	$ 134,682	$ 1,821,192	$ 27,093,903
% of Total	40.7%	42.8%	1.9%	7.4%	0.5%	6.7%	100.0%


Bozeman Elementary District - General Fund Expenses per Location
$8,000,000
$4,000,000
$-
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

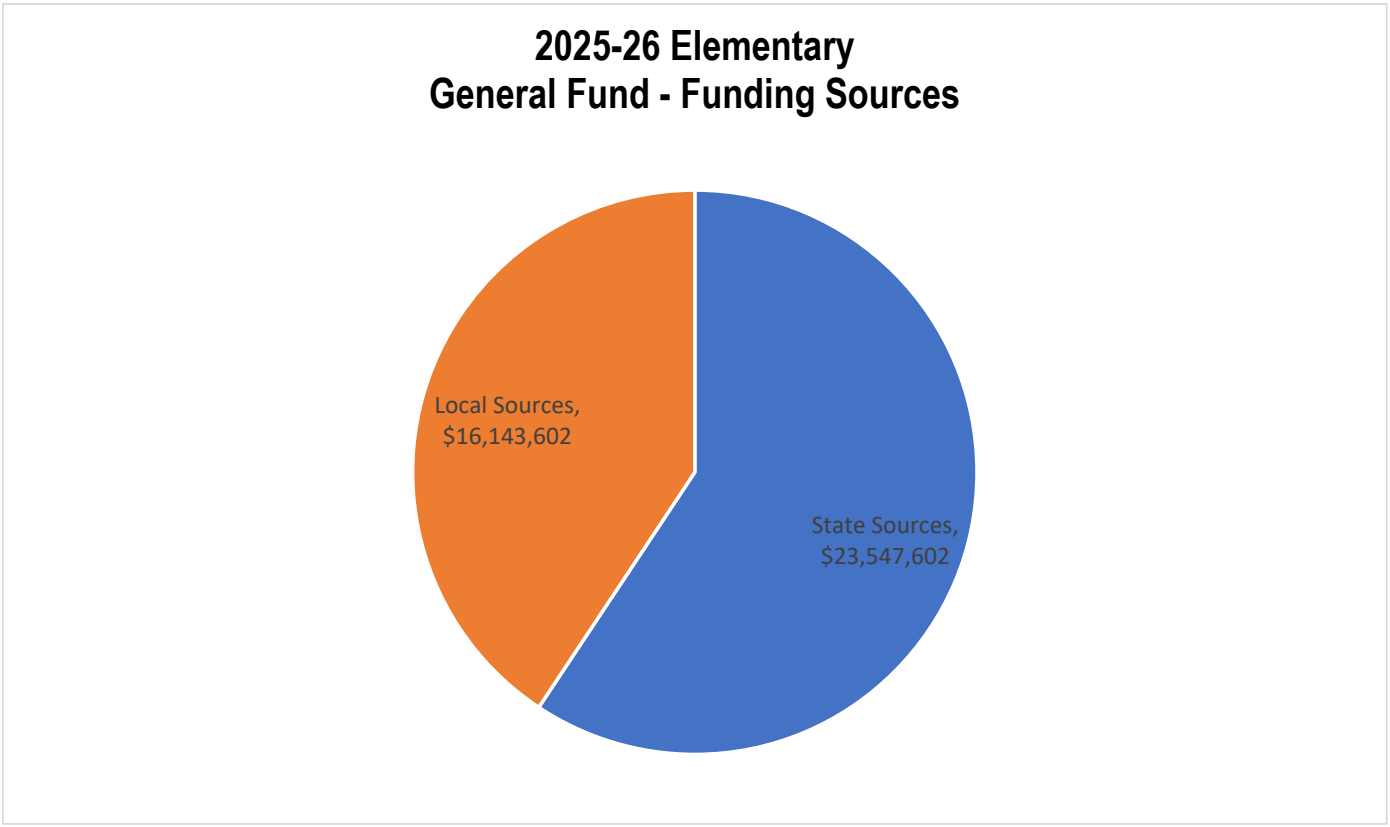

Bozeman High School District - General Fund Expenses per Location
$16,000,000
$12,000,000
$8,000,000
$4,000,000
$-
Bozeman High School
Gallatin High School
Bridger Charter Academy
Willson Administration
Support Services
Undistributed

Bozeman Elementary
2025-26 Revenue and Funding Sources
General Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Direct State Aid	$ 13,557,474	$ 13,370,586	$ 13,809,695	$ 13,976,914	$ 14,486,451	$ 14,894,166	37.5%	$ 15,340,991	$ 15,801,220	$ 16,275,257
Quality Educator Payment	$ 1,209,981	$ 1,214,609	$ 1,258,565	$ 1,421,322	$ 1,293,135	$ 2,689,199	6.8%	$ 2,769,874	$ 2,852,971	$ 2,938,560
At-Risk Student Payment	$ 69,707	$ 67,339	$ 71,922	$ 79,959	$ 76,844	$ 77,668	0.2%	$ 79,999	$ 82,398	$ 84,870
Indian Education for All Payment	$ 112,896	$ 111,117	$ 114,258	$ 115,724	$ 119,751	$ 123,324	0.3%	$ 127,023	$ 130,834	$ 134,759
American Indian Acheivement Gap Payment	$ 31,680	$ 32,335	$ 33,663	$ 34,780	$ 34,848	$ 37,848	0.1%	$ 38,983	$ 40,153	$ 41,358
State Special Ed.	$ 1,528,900	$ 1,456,300	$ 1,505,086	$ 1,482,664	$ 1,560,266	$ 1,657,910	4.2%	$ 1,707,647	$ 1,758,876	$ 1,811,643
Data for Acheivement Payment	$ 108,099	$ 106,368	$ 109,399	$ 110,788	$ 114,646	$ 118,074	0.3%	$ 121,616	$ 125,264	$ 129,022
State Tuition for State Placement	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Natural Resources Development Payment	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Guaranteed Tax Base Subsidy	$ 4,338,029	$ 4,458,826	$ 4,485,086	$ 3,518,754	$ 3,543,560	$ 3,949,414	10.0%	$ 4,067,897	$ 4,189,934	$ 4,315,632
Total State of Montana Revenue	$ 20,956,766	$ 20,817,481	$ 21,387,675	$ 20,740,905	$ 21,229,502	$ 23,547,602	59.3%	$ 24,254,030	$ 24,981,651	$ 25,731,100
District Revenue:										
Property Tax Levy	$ 13,460,300	$ 13,752,251	$ 13,703,670	$ 14,627,206	$ 15,325,703	$ 16,060,069	40.5%	$ 16,541,871	$ 17,038,127	$ 17,549,271
Penalties and Interest on Delinquent Taxes	$ 23,588	$ 32,700	$ 22,776	$ 22,038	$ 25,757	$ -	0.0%	$ -	$ -	$ -
Tax Audit Receipts	$ 8,832	$ 128,245	$ 368,304	$ 238,277	$ 369,678	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 96,407	$ -	$ -	$ 343,622	$ 384,028	$ -	0.0%	$ -	$ -	$ -
Tuition - Individual	$ 25,554	$ 28,730	$ 25,135	$ 40,010	$ -	$ -	0.0%	$ -	$ -	$ -
Tuition - Schools w/in State	$ -	$ -	$ -	$ 2,417	$ 2,050	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 29,990	$ 16,945	$ 49,406	$ 84,481	$ 83,534	$ 83,534	0.2%	$ 86,040	$ 88,621	$ 91,279
Total District Revenue	$ 13,644,671	$ 13,958,870	$ 14,169,292	$ 15,358,051	$ 16,190,750	$ 16,143,602	40.7%	$ 16,627,910	$ 17,126,748	$ 17,640,550
Total Revenue	$ 34,601,437	$ 34,776,351	$ 35,556,966	$ 36,098,956	$ 37,420,252	$ 39,691,204	100.0%	$ 40,881,940	$ 42,108,398	$ 43,371,650
Fund Balance Reappropriated	78,838.13	21,150.41	-	0.00	1.28	0.03	0.00	-	-	-
Total Funding Sources	$ 34,680,275	$ 34,797,502	$ 35,556,966	$ 36,098,956	$ 37,420,253	$ 39,691,204	100.0%	$ 40,881,940	$ 42,108,398	$ 43,371,650

Bozeman Elementary
2025-26 Revenue and Funding Sources
General Fund

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	70.66	61.59	60.98	42.57	44.67	48.53	49.01	49.49	49.97

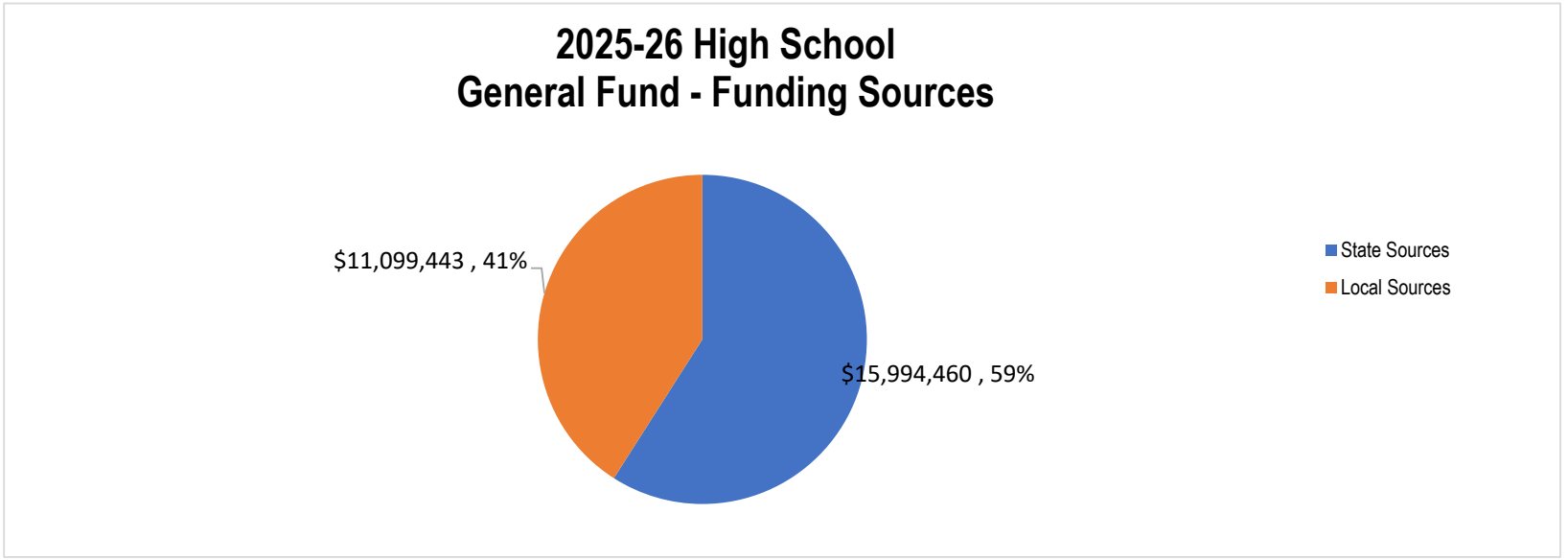


Bozeman High School
2025-26 Revenue and Funding Sources
General Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Direct State Aid	$ 7,923,963	$ 8,108,116	$ 8,751,281	$ 9,404,764	$ 10,298,417	$ 10,764,223	39.7%	$ 11,087,150	$ 11,419,765	$ 11,762,357
Quality Educator Payment	$ 534,851	$ 599,822	$ 622,894	$ 775,462	$ 697,686	$ 1,558,884	5.8%	$ 1,605,650	$ 1,653,820	$ 1,703,434
At-Risk Student Payment	$ 24,218	$ 23,395	$ 34,957	$ 36,345	$ 30,176	$ 26,391	0.1%	$ 27,183	$ 27,999	$ 28,839
Indian Education for All Payment	$ 54,424	$ 55,842	$ 60,225	$ 64,724	$ 69,728	$ 72,787	0.3%	$ 74,970	$ 77,219	$ 79,536
American Indian Acheivement Gap Payment	$ 15,620	$ 11,596	$ 11,908	$ 15,980	$ 17,666	$ 17,679	0.1%	$ 18,209	$ 18,756	$ 19,318
State Special Ed.	$ 503,292	$ 513,156	$ 525,911	$ 556,586	$ 599,521	$ 625,815	2.3%	$ 644,589	$ 663,927	$ 683,845
Data for Acheivement Payment	$ 52,112	$ 53,456	$ 57,664	$ 61,963	$ 66,755	$ 69,688	0.3%	$ 71,779	$ 73,932	$ 76,150
Guaranteed Tax Base Subsidy	$ 1,840,010	$ 2,292,379	$ 2,400,872	$ 2,074,973	$ 2,374,025	$ 2,858,993	10.6%	$ 2,944,763	$ 3,033,106	$ 3,124,099
Total State of Montana Revenue	$ 10,948,490	$ 11,657,763	$ 12,465,714	$ 12,990,798	$ 14,153,974	$ 15,994,460	59.0%	$ 16,474,294	$ 16,968,523	$ 17,477,578
District Revenue:										
Property Tax Levy	$ 7,871,325	$ 8,221,710	$ 8,677,900	$ 9,705,629	$ 10,535,975	$ 11,038,851	40.7%	$ 11,370,017	$ 11,711,118	$ 12,062,451
Penalties and Interest on Delinquent Taxes	$ 15,109	$ 16,253	$ 14,850	$ 15,725	$ 18,680	$ -	0.0%	$ -	$ -	$ -
Tax Audit Receipts	$ 7,539	$ 78,015	$ 241,487	$ 171,114	$ 249,896	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 583,240	$ 45,000	$ 135,421	$ 337,310	$ 292,906	$ -	0.0%	$ -	$ -	$ -
Tuition - Individual	$ 26,231	$ 32,491	$ 24,029	$ 32,782	$ -	$ -	0.0%	$ -	$ -	$ -
Tuition - Schools w/in State	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 10,842	$ 8,559	$ 27,275	$ 55,293	$ 60,591	$ 60,591	0.2%	$ 62,409	$ 64,281	$ 66,210
Total District Revenue	$ 8,514,284	$ 8,402,029	$ 9,120,963	$ 10,317,852	$ 11,158,049	$ 11,099,443	41.0%	$ 11,432,426	$ 11,775,399	$ 12,128,661
Total Revenue	$ 19,462,774	$ 20,059,792	$ 21,586,677	$ 23,308,650	$ 25,312,023	$ 27,093,903	100.0%	$ 27,906,720	$ 28,743,922	$ 29,606,239
Fund Balance Reappropriated	42,048.61	-	-	-	-	-	-	-	-	-
Total Funding Sources	$ 19,504,823	$ 20,059,792	$ 21,586,677	$ 23,308,650	$ 25,312,023	$ 27,093,903	100.0%	$ 27,906,720	$ 28,743,922	$ 29,606,239

Bozeman High School
2025-26 Revenue and Funding Sources
General Fund

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	34.47	30.59	32.16	23.26	25.21	26.78	27.05	27.31	27.58



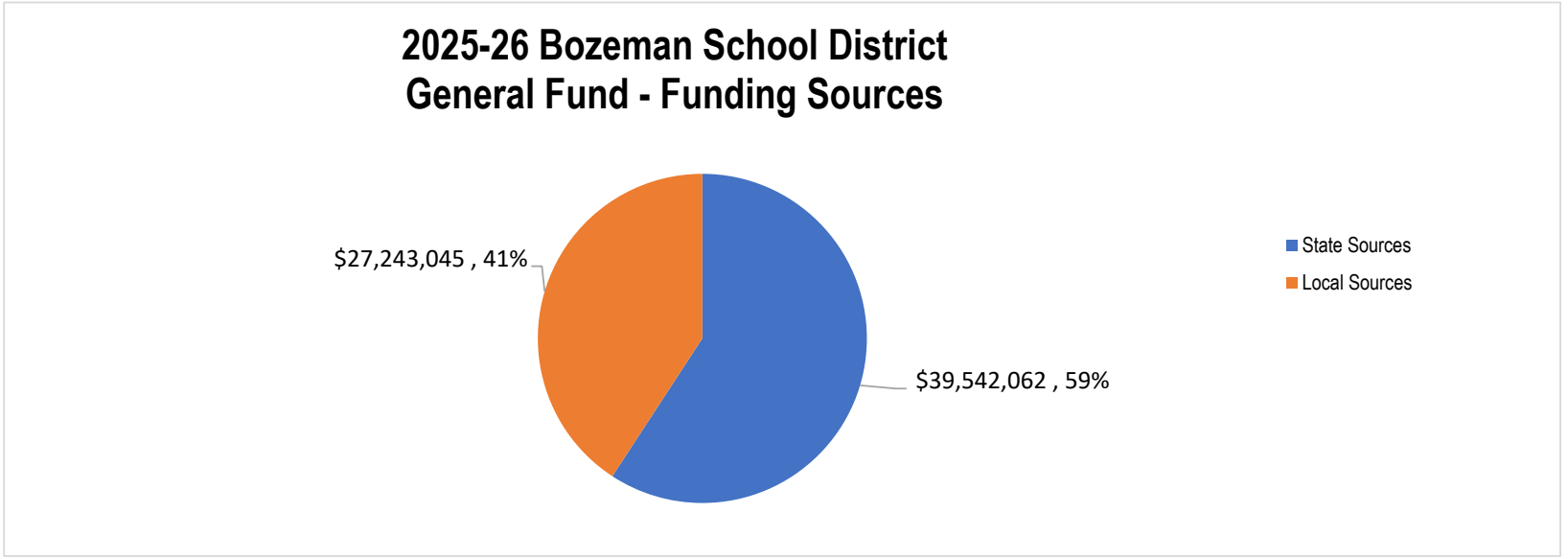
Source: District Records

Bozeman School District
2025-26 Revenue and Funding Sources
General Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Direct State Aid	$ 21,481,437	$ 21,478,702	$ 22,560,977	$ 23,381,678	$ 24,784,869	$ 25,658,389	38.4%	$ 26,428,141	$ 27,220,985	$ 28,037,614
Quality Educator Payment	$ 1,744,832	$ 1,814,431	$ 1,881,459	$ 2,196,784	$ 1,990,821	$ 4,248,082	6.4%	$ 4,375,524	$ 4,506,790	$ 4,641,994
At-Risk Student Payment	$ 93,925	$ 90,735	$ 106,879	$ 116,304	$ 107,020	$ 104,060	0.2%	$ 107,182	$ 110,397	$ 113,709
Indian Education for All Payment	$ 167,320	$ 166,959	$ 174,484	$ 180,449	$ 189,479	$ 196,110	0.3%	$ 201,993	$ 208,053	$ 214,295
American Indian Acheivement Gap Payment	$ 47,300	$ 43,931	$ 45,571	$ 50,760	$ 52,514	$ 55,527	0.1%	$ 57,193	$ 58,909	$ 60,676
State Special Ed.	$ 2,032,192	$ 1,969,456	$ 2,030,997	$ 2,039,250	$ 2,159,787	$ 2,283,725	3.4%	$ 2,352,236	$ 2,422,803	$ 2,495,487
Data for Acheivement Payment	$ 160,211	$ 159,824	$ 167,064	$ 172,751	$ 181,401	$ 187,762	0.3%	$ 193,395	$ 199,196	$ 205,172
Guaranteed Tax Base Subsidy	$ 6,178,039	$ 6,751,205	$ 6,885,958	$ 5,593,727	$ 5,917,585	$ 6,808,408	10.2%	$ 7,012,660	$ 7,223,040	$ 7,439,731
Total State of Montana Revenue	$ 31,905,256	$ 32,475,244	$ 33,853,389	$ 33,731,703	$ 35,383,476	$ 39,542,062	59.2%	$ 40,728,324	$ 41,950,174	$ 43,208,679
District Revenue:										
Property Tax Levy	$ 21,331,625	$ 21,973,961	$ 22,381,570	$ 24,332,835	$ 25,861,678	$ 27,098,920	40.6%	$ 27,911,888	$ 28,749,244	$ 29,611,722
Penalties and Interest on Delinquent Taxes	$ 38,697	$ 48,953	$ 37,626	$ 37,763	$ 44,438	$ -	0.0%	$ -	$ -	$ -
Tax Audit Receipts	$ 16,370	$ 206,260	$ 609,791	$ 409,391	$ 619,574	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 679,646	$ 45,000	$ 135,421	$ 680,932	$ 676,934	$ -	0.0%	$ -	$ -	$ -
Tuition - Individual	$ 51,785	$ 61,222	$ 49,165	$ 72,791	$ -	$ -	0.0%	$ -	$ -	$ -
Tuition - Schools w/in State	$ -	$ -	$ -	$ 2,417	$ 2,050	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 40,832	$ 25,504	$ 76,681	$ 139,774	$ 144,125	$ 144,125	0.2%	$ 148,449	$ 152,902	$ 157,489
Total District Revenue	$ 22,158,956	$ 22,360,900	$ 23,290,254	$ 25,675,903	$ 27,348,799	$ 27,243,045	40.8%	$ 28,060,336	$ 28,902,146	$ 29,769,211
Total Revenue	$ 54,064,211	$ 54,836,143	$ 57,143,643	$ 59,407,606	$ 62,732,275	$ 66,785,107	100.0%	$ 68,788,660	$ 70,852,320	$ 72,977,890
Fund Balance Reappropriated	120,886.74	21,150.41	-	0.00	1.28	0.03	0.00	-	-	-
Total Funding Sources	$ 54,185,098	$ 54,857,294	$ 57,143,643	$ 59,407,606	$ 62,732,276	$ 66,785,108	100.0%	$ 68,788,660	$ 70,852,320	$ 72,977,890

Bozeman School District
2025-26 Revenue and Funding Sources
General Fund

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Levied Mills	105.13	92.18	93.14	65.83	69.88	75.31	76.06	76.80	77.55

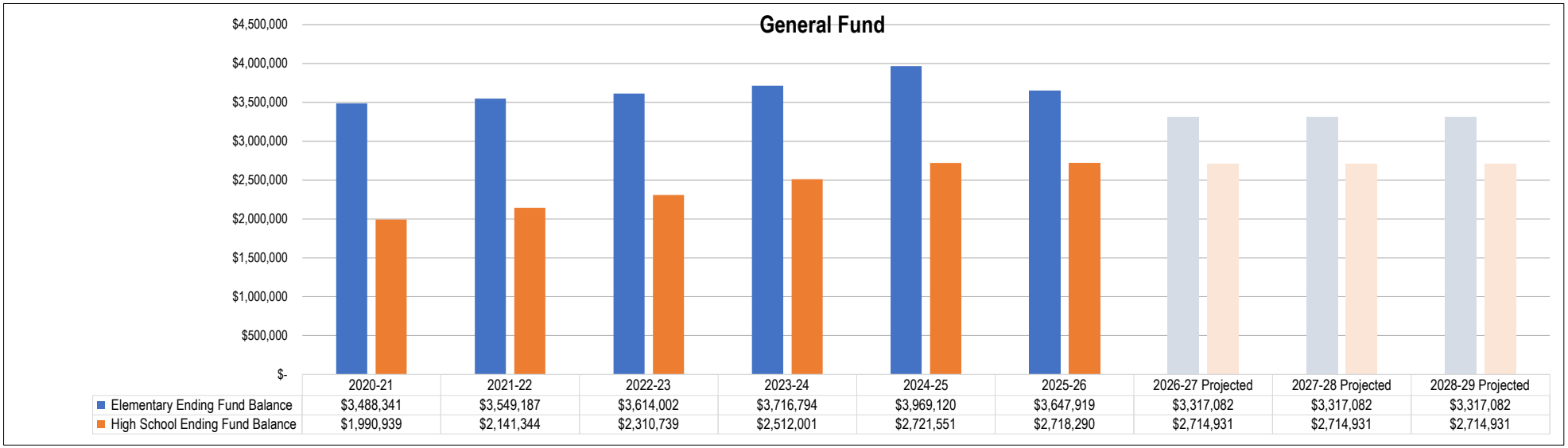


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
General Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	3,553,527	3,488,341	3,549,187	3,614,002	3,716,794	3,969,120	3,647,919	3,317,082	3,317,082	1,945,590	1,990,939	2,141,344	2,310,739	2,512,001	2,721,551	2,718,290	2,714,931	2,714,931
Plus: Revenue & Other Sources	34,601,437	34,776,351	35,556,966	36,098,956	37,420,252	39,370,003	40,551,103	42,108,398	43,371,650	19,462,774	20,059,792	21,586,677	23,622,250	25,329,567	27,090,642	27,903,361	28,743,922	29,606,239
Less: Expenditures & Other Uses*	34,666,623	34,715,505	35,492,152	35,996,164	37,167,925	39,691,204	40,881,940	42,108,398	43,371,650	19,417,426	19,909,386	21,417,282	23,420,988	25,120,017	27,093,903	27,906,720	28,743,922	29,606,239
Ending Fund Balance	3,488,341	3,549,187	3,614,002	3,716,794	3,969,120	3,647,919	3,317,082	3,317,082	3,317,082	1,990,939	2,141,344	2,310,739	2,512,001	2,721,551	2,718,290	2,714,931	2,714,931	2,714,931

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	3,474,689	3,467,191	3,549,187	3,614,002	3,716,793	3,969,120	3,647,919	3,317,082	3,317,082	1,903,542	1,990,939	2,141,344	2,310,739	2,512,001	2,721,552	2,718,291	2,714,932	2,714,932
Plus: Fund Balance Reappropriated	78,838	21,150	-	0	1	0	-	-	-	42,049	-	-	-	-	-	-	-	-
Beginning Fund Balance	3,553,527	3,488,341	3,549,187	3,614,002	3,716,794	3,969,120	3,647,919	3,317,082	3,317,082	1,945,590	1,990,939	2,141,344	2,310,739	2,512,001	2,721,552	2,718,291	2,714,932	2,714,932
Budget Amount	34,746,887	34,671,905	35,492,152	35,996,164	37,167,925	39,691,204	40,881,940	42,108,398	43,371,650	19,035,418	19,909,386	21,417,282	23,107,388	25,120,017	27,093,903	27,906,720	28,743,922	29,606,239
Reserves as a Percent of Budget	10%	10%	10%	10%	10%	10%	9%	8%	8%	10%	10%	10%	10%	10%	10%	10%	9%	9%
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

2025-26 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 $6,386,332 or 5.0% of the District's 2025-26 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 $2.59 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 2025-26.

  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 2025-26 school year. The cost of living in Bozeman is exponentially higher than they originally anticipated with the contract renewal, and they previously struggled to hire and retain bus drivers. Therefore, the Board of Trustees approved increased rates for the remaining life of the contract. This increase gave 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 in 2024-25 and requires that the District maintain a higher budget due to the increase of in the contracted expense. In addition to the hourly wage increase, the District has seen an increase in overall routes due to summer Jump Start programming, and the addition of Special Education routes throughout the year.

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

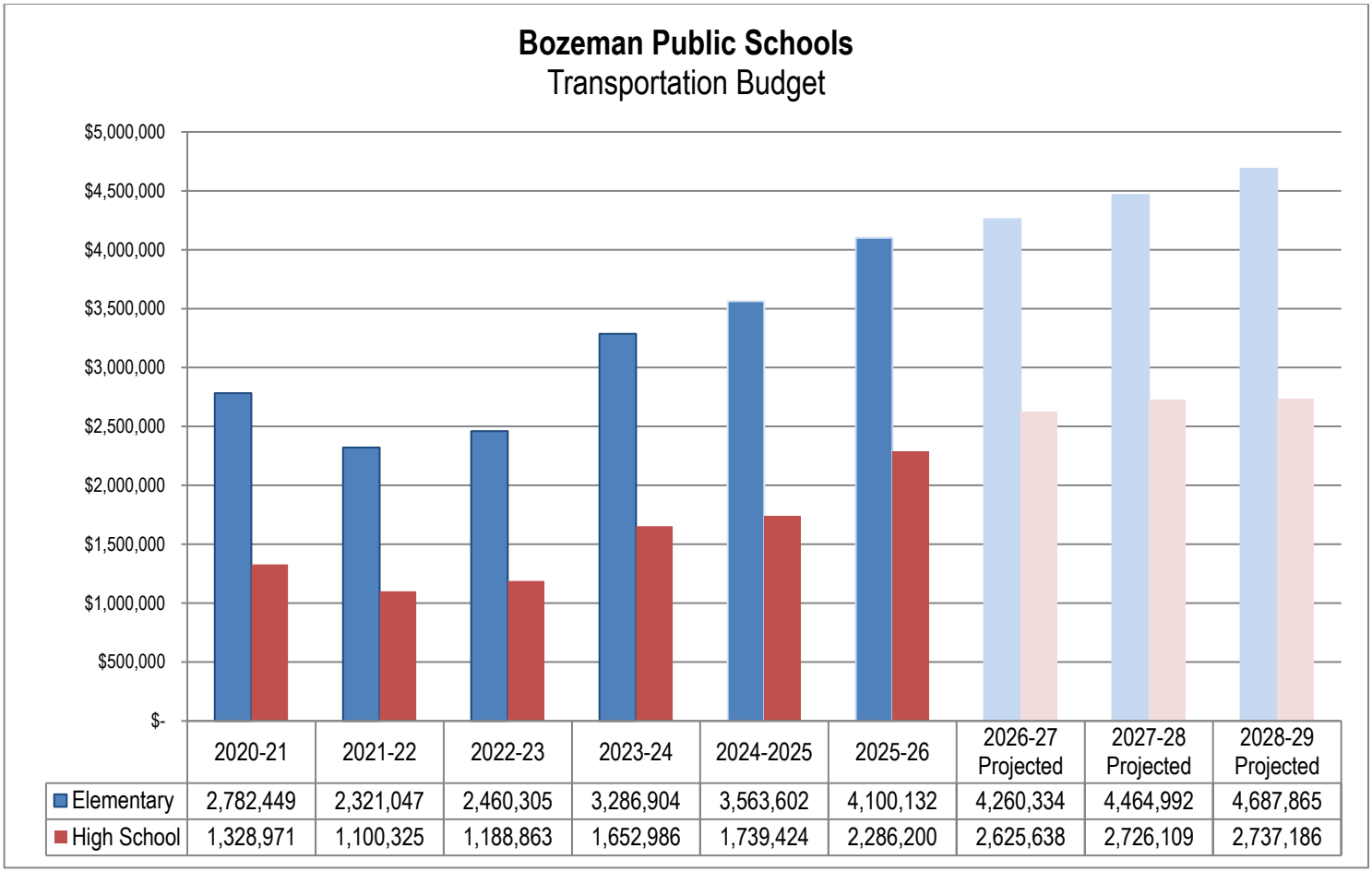
Source: District records

The 2025-26 Transportation Fund budget includes $5,174,764.80 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

Because of the increased budget and contract costs, the Transportation Fund levies have increased this year as the District has to increase the budgets by over 20% to ensure the revenue is sufficient to cover the expenses associated with running all of the routes. Therefore, the District will have to increase the permissive transportation levy by $1,051,206, or 28.04%.

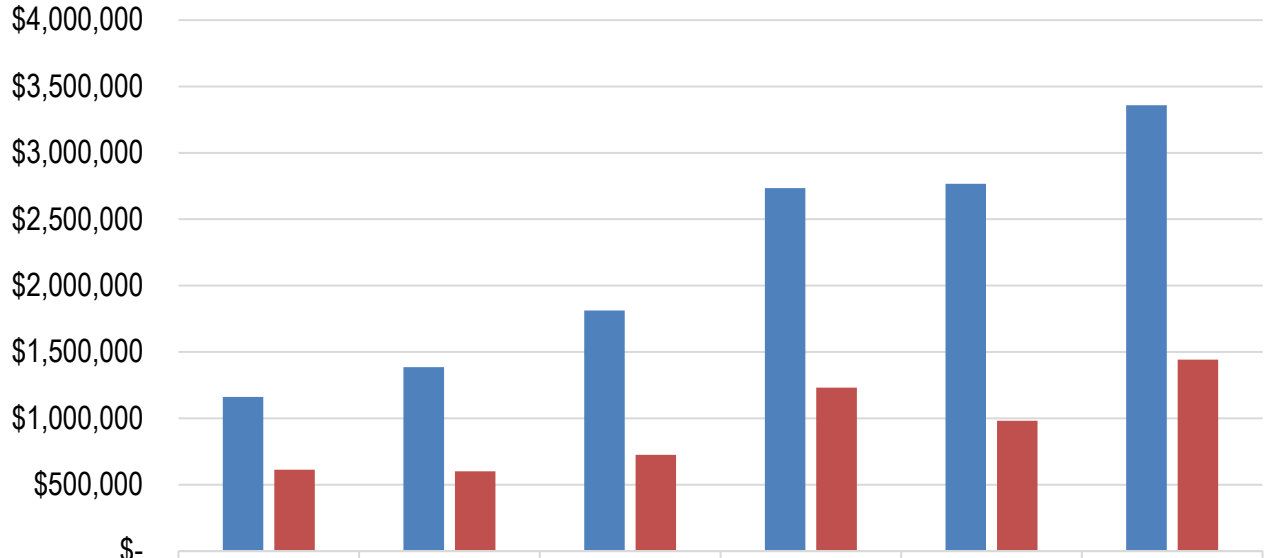
The following graphs present a five-year history of Transportation Fund dollars and mills levied for both the Elementary and High School Districts. In 2025-26, the Elementary and High School Districts will levy 10.15 mills and 3.50 mills, respectively. The 13.65 total K-12 Transportation Fund mills represents 5% of the District's tax burden this year:



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	2,782,449	2,321,047	2,460,305	3,286,904	3,563,602	4,100,132	4,260,334	4,464,992	4,687,865
High School	1,328,971	1,100,325	1,188,863	1,652,986	1,739,424	2,286,200	2,625,638	2,726,109	2,737,186

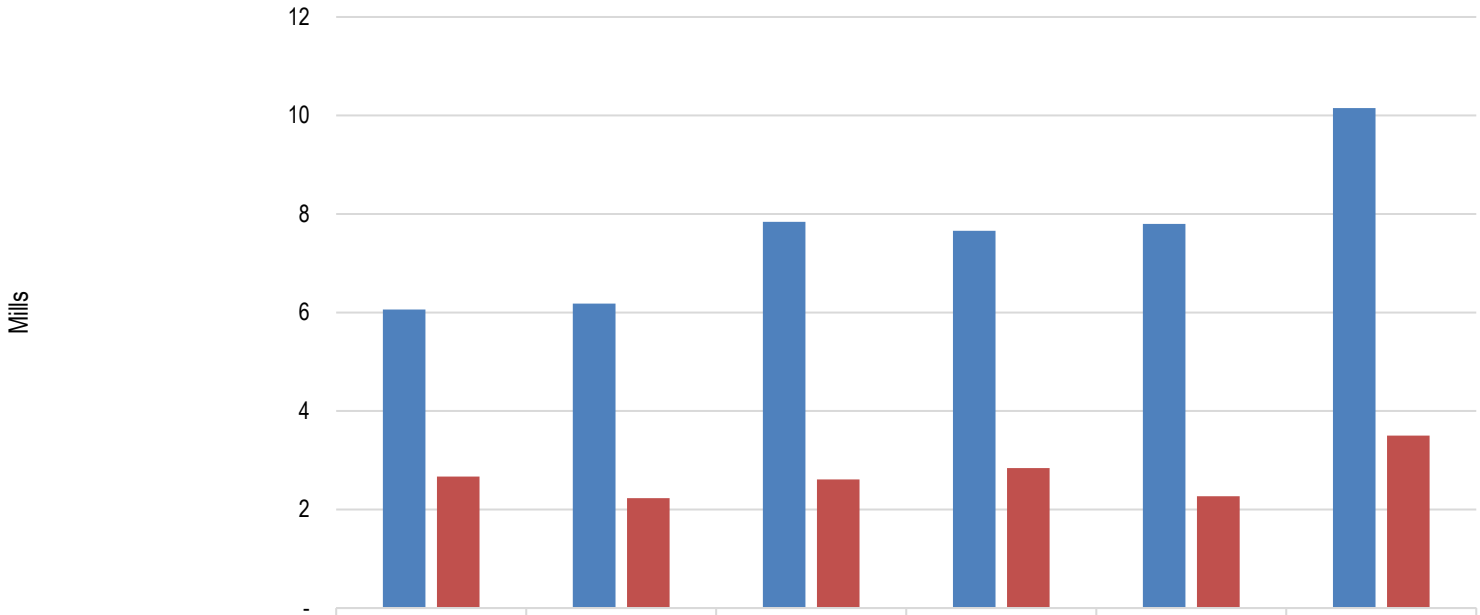
Source: District records

Bozeman Public Schools
Transportation Fund Dollars Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Transportation Fund	$1,161,162	$1,385,098	$1,812,132	$2,734,356	$2,767,007	$3,358,182
High School Transportation Fund	$613,586	$600,652	$725,722	$1,231,015	$982,500	$1,442,531

Bozeman Public Schools
Transportation Fund Fund Mills Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Transportation Fund	6.06	6.18	7.84	7.66	7.80	10.15
High School Transportation Fund	2.67	2.23	2.61	2.84	2.27	3.50

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.

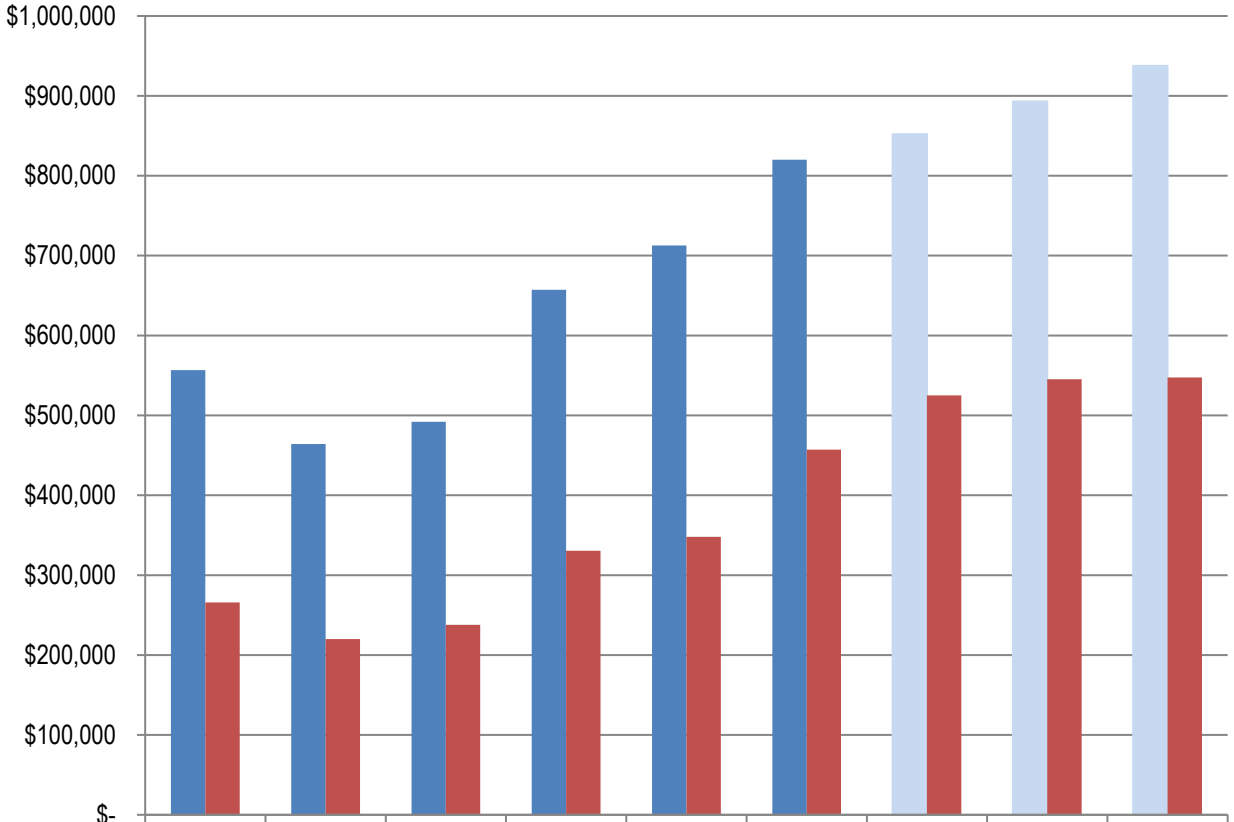
The District consistently maintains the maximum 20% reserve; however, the remaining fund balance is reappropriated each year. This approach is due in part to the permissive levy authority and the need to budget for potential unanticipated costs, such as new routes or service adjustments, which may not ultimately materialize.

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.

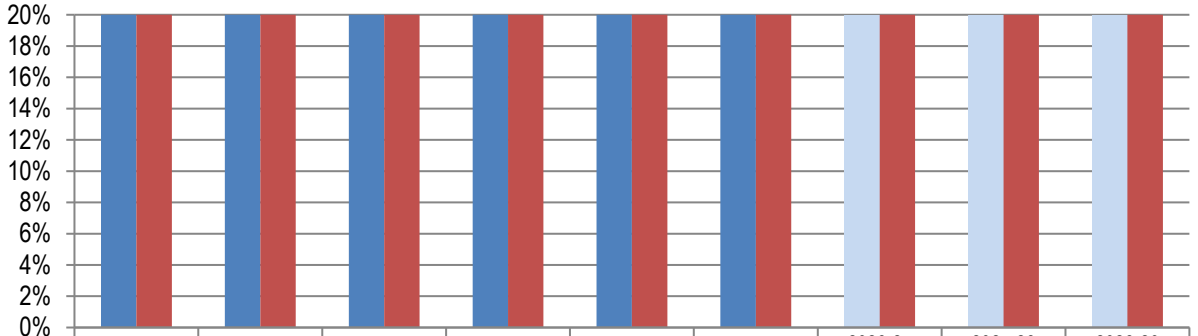
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Transportation Fund balances have not been made.

Bozeman Public Schools
Transportation Fund Reserves



	2020-21	2021-22	2022-23	2023-24	2024-205	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary Transportation Fund	556,590	464,209	492,061	657,181	712,720	820,026	852,067	892,998	937,573
High School Transportation Fund	265,794	220,065	237,773	330,597	347,885	457,240	525,128	545,222	547,437

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



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary Transportation Fund	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
High School Transportation Fund	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%

Source: District Records

Bozeman Elementary District
2025-26 Expenditure History & Budget
Transportation Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	4,625	4,606	4,632	4,650
Budget Per Student	$ 271.96	$ 498.31	$ 418.86	$ 462.58	$ 601.64	$ 886.52	$ 924.95	$ 963.94	$ 1,008.14

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
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	64,893	**66,651**	**1.6%**	**68,789**	**70,247**	**71,741**
Operations & Maintenance	11,346	1,614	2,568	1,899	1,315	**151,086**	**3.7%**	**101,211**	**101,344**	**101,696**
Student Transportation	1,220,144	2,144,892	1,895,537	2,072,467	3,307,267	**3,882,396**	**94.7%**	**4,090,334**	**4,293,400**	**4,514,428**
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	**$ 4,100,133**	**100.0%**	**$ 4,260,334**	**$ 4,464,992**	**$ 4,687,865**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 227,713	$ 239,831	$ 236,636	$ 217,847	$ 220,473	**$ 669,763**	**16.3%**	**$ 729,471**	**$ 797,503**	**$ 876,478**
Prof. & Technical Services	7,775	935	-	1,001	5,636	**500**	**0.0%**	**500**	**500**	**500**
Property Services	4,781	981	1,563	208	-	**79,170**	**1.9%**	**80,501**	**81,966**	**84,893**
Other Purchased Services	998,800	1,878,025	1,594,494	1,702,111	3,030,159	**3,056,872**	**74.6%**	**3,198,377**	**3,325,456**	**3,457,894**
Supplies & Materials	80,213	105,686	138,836	230,777	117,207	**144,828**	**3.5%**	**152,485**	**160,568**	**169,100**
Property & Equipment	-	-	-	-	-	**149,000**	**3.6%**	**99,000**	**99,000**	**99,000**
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	480	-	(574,655)	-	0.0%	-	-	-
Total For Location	$ 1,319,282	$ 2,225,458	$ 1,972,008	$ 2,151,942	$ 2,798,820	**$ 4,100,133**	**100.0%**	**$ 4,260,334**	**$ 4,464,992**	**$ 4,687,865**

Bozeman High School District
2025-26 Expenditure History & Budget
Transportation Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 272.90	$ 436.49	$ 322.90	$ 343.66	$ 397.67	$ 821.78	$ 933.39	$ 992.76	$ 1,018.68

Expenditures By Function	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 2028-29
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	64,893	**66,076**	**2.9%**	**68,157**	**69,552**	**70,976**
Operations & Maintenance	11,323	935	2,568	3,841	1,315	**2,086**	**0.1%**	**2,211**	**2,344**	**2,485**
Student Transportation	517,633	966,815	734,165	824,346	1,217,760	**2,218,039**	**97.0%**	**2,555,270**	**2,654,214**	**2,663,725**
School Foods	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Extracurricular Activities	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	(1,942)	-	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 616,749	$ 1,046,703	$ 810,155	$ 903,821	$ 1,045,863	**$ 2,286,200**	**100.0%**	**$ 2,625,638**	**$ 2,726,109**	**$ 2,737,186**

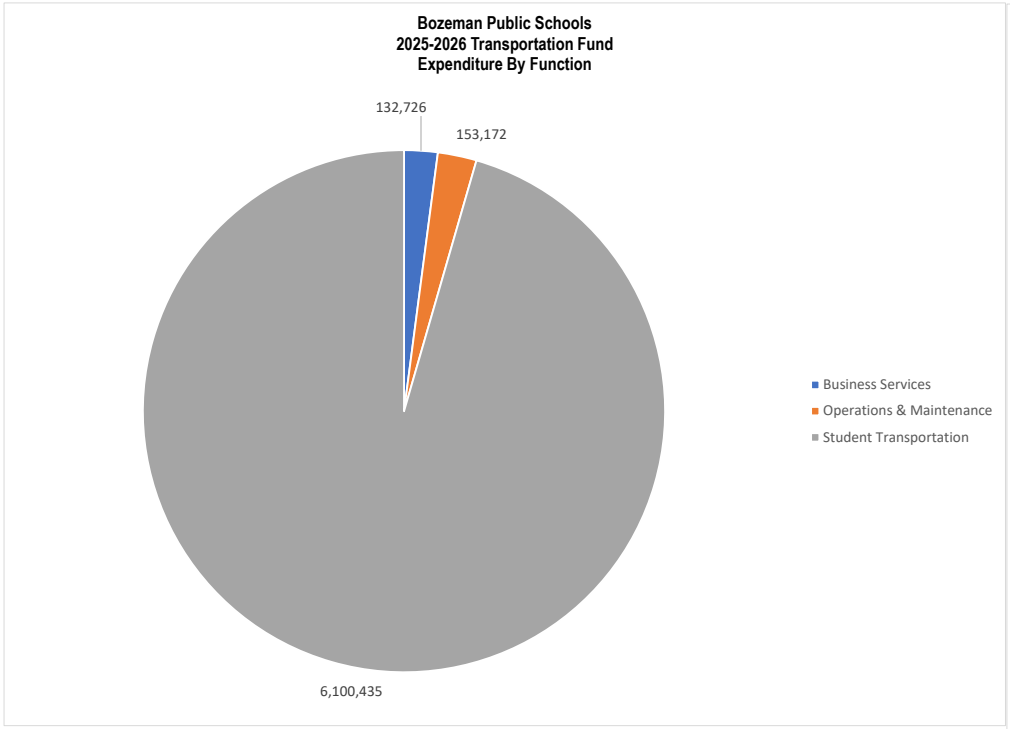
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 119,763	$ 112,867	$ 110,039	$ 114,619	$ 105,062	**$ 147,567**	**6.5%**	**$ 153,377**	**$ 158,765**	**$ 164,557**
Prof. & Technical Services	9,133	935	-	2,943	5,636	**-**	**0.0%**	**-**	**-**	**-**
Property Services	4,781	303	1,563	58	-	**61,828**	**2.7%**	**63,159**	**64,623**	**64,946**
Other Purchased Services	444,108	877,605	624,305	672,033	1,099,852	**1,994,977**	**87.3%**	**2,322,767**	**2,411,611**	**2,411,836**
Supplies & Materials	38,965	54,992	74,248	116,111	73,417	**81,828**	**3.6%**	**86,335**	**91,110**	**95,847**
Property & Equipment	-	-	-	(1,942)	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	-	(238,104)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 616,749	$ 1,046,703	$ 810,155	$ 903,821	$ 1,045,863	**$ 2,286,200**	**100.0%**	**$ 2,625,638**	**$ 2,726,109**	**$ 2,737,186**

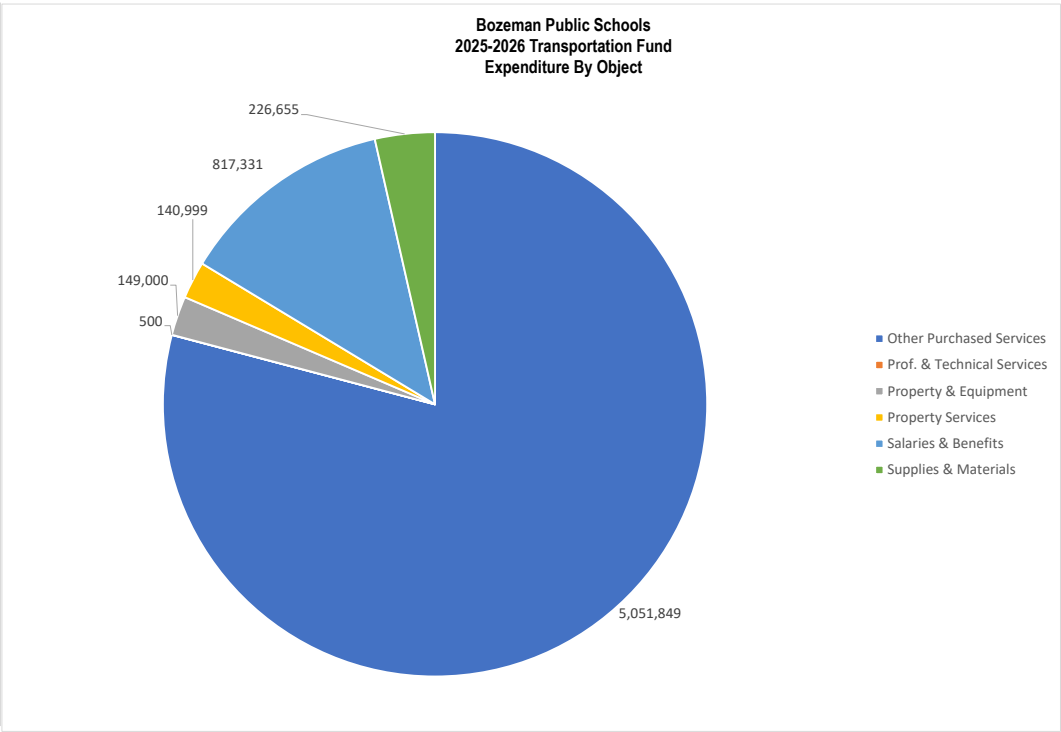
Bozeman School District
2025-26 Expenditure History & Budget
Transportation Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	7,407	7,419	7,378	7,337
Budget Per Student	545	2,398	2,509	2,630	2,630	$ 1,708.30	$ 1,858.34	$ 1,956.70	$ 2,026.82

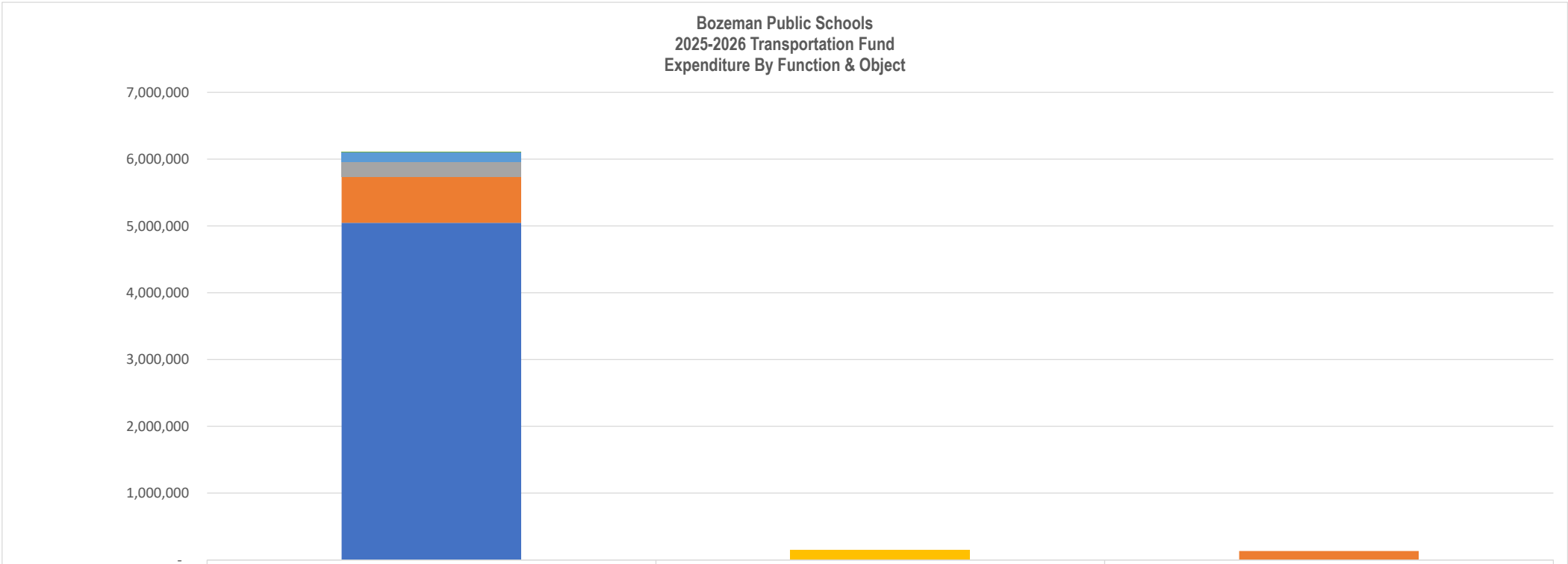
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Support Services	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
General Administration	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
School Administration	-	-	480	-	-	$ -	0.0%	$ -	$ -	$ -
Business Services	175,586	157,905	146,845	155,152	129,786	$ 132,726	2.1%	$ 136,946	$ 139,799	$ 142,717
Operations & Maintenance	22,669	2,549	5,136	5,740	2,630	$ 153,172	2.4%	$ 103,422	$ 103,688	$ 104,181
Student Transportation	1,737,777	3,111,707	2,629,702	2,896,813	4,525,026	$ 6,100,435	95.5%	$ 6,645,605	$ 6,947,614	$ 7,178,153
School Foods	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Extracurricular Activities	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	-	-	-	(1,942)	-	$ -	0.0%	$ -	$ -	$ -
Total For Location	$ 1,936,032	$ 3,272,161	$ 2,782,163	$ 3,055,764	$ 3,844,683	$ 6,386,333	100.0%	$ 6,885,972	$ 7,191,101	$ 7,425,050

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 347,476	$ 352,699	$ 346,675	$ 332,465	$ 325,535	$ 817,331	12.8%	$ 882,848	$ 956,268	$ 1,041,035
Prof. & Technical Services	$ 16,908	$ 1,870	$ -	$ 3,944	$ 11,272	$ 500	0.0%	$ 500	$ 500	$ 500
Property Services	$ 9,562	$ 1,284	$ 3,125	$ 265	$ -	$ 140,999	2.2%	$ 143,661	$ 146,589	$ 149,839
Other Purchased Services	$ 1,442,908	$ 2,755,630	$ 2,218,798	$ 2,374,143	$ 4,130,011	$ 5,051,849	79.1%	$ 5,521,143	$ 5,737,067	$ 5,869,730
Supplies & Materials	$ 119,179	$ 160,678	$ 213,084	$ 346,888	$ 190,625	$ 226,655	3.5%	$ 238,821	$ 251,678	$ 264,947
Property & Equipment	$ -	$ -	$ -	$ (1,942)	$ -	$ 149,000	2.3%	$ 99,000	$ 99,000	$ 99,000
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other	$ -	$ -	$ 480	$ -	$ (812,759)	$ -	0.0%	$ -	$ -	$ -
Total For Location	$ 1,936,032	$ 3,272,161	$ 2,782,163	$ 3,055,764	$ 3,844,683	$ 6,386,333	100.0%	$ 6,885,972	$ 7,191,101	$ 7,425,050





Source: District Records



	Student Transportation	Operations & Maintenance	Business Services
Prof. & Technical Services	500		
Property Services	140,999		
Property & Equipment		149,000	
Supplies & Materials	226,655		
Salaries & Benefits	684,604		132,726
Other Purchased Services	5,047,677	4,172	

Source: District Records

BOZEMAN PUBLIC SCHOOLS
2025-26 TRANSPORTATION ROUTE BUDGET

Route #	Route Type	E/H/S	Buildings Served	Eligible Route?	Routes/ Day	Miles/ Day	Days/ Year	Total Miles/ Year	Eligible Miles/ Year	Elementary Base Annual Contract $237.20	Elementary SpEd Annual Contract $323.71	Elementary On-Schedule Reimbursement $2.59	High School Base Annual Contract $237.20	High School SpEd Annual Contract $323.71	High School On-Schedule Reimbursement $2.59	K-12 Total Base Annual Contract $237.20	K-12 Total SpEd Annual Contract $323.71	K-12 Total Contract Cost - All Routes	K-12 Total On-Schedule Reimbursement $2.59
2	Reg	S	K-12 BHS-CJ-ED-GHS-HY-IR-LO-ML-SMS-WH	Y	2	47	178	8,366	8,366	42,221.60	0.00	10,833.97	42,221.60	0.00	10,833.97	84,443.20	0.00	84,443.20	21,667.94
3	Reg	S	K-12	Y	2	43	178	7,654	7,654	42,221.60	0.00	9,911.93	42,221.60	0.00	9,911.93	84,443.20	0.00	84,443.20	19,823.86
5	Reg	S	6-12 BHS-CJ	Y	2	55	177	9,735	9,735	41,984.40	0.00	12,606.83	41,984.40	0.00	12,606.83	83,968.80	0.00	83,968.80	25,213.65
6	Reg	E	K-8 CJ-WH	Y	2	44	178	7,832	7,832	84,443.20	0.00	20,284.88	0.00	0.00	0.00	84,443.20	0.00	84,443.20	20,284.88
7	Reg	E	K-5 HA ONLY	Y	2	36	176	6,336	6,336	83,494.40	0.00	16,410.24	0.00	0.00	0.00	83,494.40	0.00	83,494.40	16,410.24
8	Reg	S	K-12 BHS-ED	Y	2	49	178	8,722	8,722	42,221.60	0.00	11,294.99	42,221.60	0.00	11,294.99	84,443.20	0.00	84,443.20	22,589.98
10	Reg	S	K-12	Y	2	73	178	12,994	12,994	42,221.60	0.00	16,827.23	42,221.60	0.00	16,827.23	84,443.20	0.00	84,443.20	33,654.46
11	Reg	H	9-12 BHS-GHS	Y	2	90	175	15,750	15,750	0.00	0.00	0.00	83,020.00	0.00	40,792.50	83,020.00	0.00	83,020.00	40,792.50
12	Reg	S	K-12 BHS-LO	Y	2	71	178	12,638	12,638	42,221.60	0.00	16,366.21	42,221.60	0.00	16,366.21	84,443.20	0.00	84,443.20	32,732.42
13	Reg	E	6-8 SMS ONLY	Y	2	48	176	8,448	8,448	83,494.40	0.00	21,880.32	0.00	0.00	0.00	83,494.40	0.00	83,494.40	21,880.32
14	Reg	E	K-5 IR ONLY	Y	2	44	176	7,744	7,744	83,494.40	0.00	20,056.96	0.00	0.00	0.00	83,494.40	0.00	83,494.40	20,056.96
15	Reg	S	K-12 BHS-HA	Y	2	56	178	9,968	9,968	42,221.60	0.00	12,908.56	42,221.60	0.00	12,908.56	84,443.20	0.00	84,443.20	25,817.12
16	Reg	H	BHS Only	Y	2	48	175	8,400	8,400	0.00	0.00	0.00	83,020.00	0.00	21,756.00	83,020.00	0.00	83,020.00	21,756.00
17	Reg	E	K-5 ML ONLY	Y	2	42	176	7,392	7,392	83,494.40	0.00	19,145.28	0.00	0.00	0.00	83,494.40	0.00	83,494.40	19,145.28
19	Reg	S	K-12 BHS-WH	Y	2	30	178	5,340	5,340	42,221.60	0.00	6,915.30	42,221.60	0.00	6,915.30	84,443.20	0.00	84,443.20	13,830.60
20	Reg	E	K-8 MS-SMS	Y	2	45	178	8,010	8,010	84,443.20	0.00	20,745.90	0.00	0.00	0.00	84,443.20	0.00	84,443.20	20,745.90
21	Reg	H	9-12 BHS-GHS	Y	2	91	175	15,925	15,925	0.00	0.00	0.00	83,020.00	0.00	41,245.75	83,020.00	0.00	83,020.00	41,245.75
22	Reg	S	K-12 BHS-IR	Y	2	50	178	8,900	8,900	42,221.60	0.00	11,525.50	42,221.60	0.00	11,525.50	84,443.20	0.00	84,443.20	23,051.00
23	Reg	S	6-12 BHS-CJ	Y	2	45	177	7,965	7,965	41,984.40	0.00	10,314.68	41,984.40	0.00	10,314.68	83,968.80	0.00	83,968.80	20,629.35
24	Reg	E	K-5 ML ONLY	Y	2	54	176	9,504	9,504	83,494.40	0.00	24,615.36	0.00	0.00	0.00	83,494.40	0.00	83,494.40	24,615.36
25	Reg	S	K-12 BHS-HY	Y	2	31	178	5,518	5,518	42,221.60	0.00	7,145.81	42,221.60	0.00	7,145.81	84,443.20	0.00	84,443.20	14,291.62
26	Reg	E	6-8 SMS ONLY	Y	2	37	176	6,512	6,512	83,494.40	0.00	16,866.08	0.00	0.00	0.00	83,494.40	0.00	83,494.40	16,866.08
28	Reg	H	9-12 GHS Only	Y	2	65	175	11,375	11,375	0.00	0.00	0.00	83,020.00	0.00	29,461.25	83,020.00	0.00	83,020.00	29,461.25
29	Reg	E	K-5 HA ONLY	Y	2	55	176	9,680	9,680	83,494.40	0.00	25,071.20	0.00	0.00	0.00	83,494.40	0.00	83,494.40	25,071.20
31	Reg	E	K-8 MS-SMS	Y	2	54	178	9,612	9,612	84,443.20	0.00	24,895.08	0.00	0.00	0.00	84,443.20	0.00	84,443.20	24,895.08
32	Reg	E	6-8 SMS ONLY	Y	2	40	176	7,040	7,040	83,494.40	0.00	18,233.60	0.00	0.00	0.00	83,494.40	0.00	83,494.40	18,233.60
33	Reg	S	6-12 BHS-GHS-SMS	Y	2	71	177	12,567	12,567	41,984.40	0.00	16,274.27	41,984.40	0.00	16,274.27	83,968.80	0.00	83,968.80	32,548.53
34	Reg	E	6-8 CJ ONLY	Y	2	31	176	5,456	5,456	83,494.40	0.00	14,131.04	0.00	0.00	0.00	83,494.40	0.00	83,494.40	14,131.04
35	Reg	E	K-5 ED ONLY	N	2	19	176	3,344	-	83,494.40	0.00	0.00	0.00	0.00	0.00	83,494.40	0.00	83,494.40	0.00
36	Reg	S	6-12 BHS-CJ	Y	2	43	177	7,611	7,611	41,984.40	0.00	9,856.25	41,984.40	0.00	9,856.25	83,968.80	0.00	83,968.80	19,712.49
37	Reg	E	K-5 LO ONLY	Y	2	50	176	8,800	8,800	83,494.40	0.00	22,792.00	0.00	0.00	0.00	83,494.40	0.00	83,494.40	22,792.00
38	Reg	E	K-5 HY ONLY	Y	2	45	176	7,920	7,920	83,494.40	0.00	20,512.80	0.00	0.00	0.00	83,494.40	0.00	83,494.40	20,512.80
39	Reg	H	9-12 BHS	Y	2	48	175	8,400	8,400	0.00	0.00	0.00	83,020.00	0.00	21,756.00	83,020.00	0.00	83,020.00	21,756.00
40	Reg	E	6-8 CJ ONLY	Y	2	50	176	8,800	8,800	83,494.40	0.00	22,792.00	0.00	0.00	0.00	83,494.40	0.00	83,494.40	22,792.00
41	Reg	H	9-12 BHS-GHS	N	2	47	175	8,225	-	0.00	0.00	0.00	83,020.00	0.00	0.00	83,020.00	0.00	83,020.00	0.00
80	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	39	180	7,020	7,020	0.00	58,267.80	9,090.90	0.00	58,267.80	9,090.90	0.00	116,535.60	116,535.60	18,181.80
81	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	76	180	13,680	13,680	0.00	58,267.80	17,715.60	0.00	58,267.80	17,715.60	0.00	116,535.60	116,535.60	35,431.20
82	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	33	180	5,940	5,940	0.00	58,267.80	7,692.30	0.00	58,267.80	7,692.30	0.00	116,535.60	116,535.60	15,384.60
83	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	33	180	5,940	5,940	0.00	58,267.80	7,692.30	0.00	58,267.80	7,692.30	0.00	116,535.60	116,535.60	15,384.60
84	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	27	180	4,860	4,860	0.00	58,267.80	6,293.70	0.00	58,267.80	6,293.70	0.00	116,535.60	116,535.60	12,587.40
85	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	41	180	7,380	7,380	0.00	58,267.80	9,557.10	0.00	58,267.80	9,557.10	0.00	116,535.60	116,535.60	19,114.20
86	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	49	180	8,820	8,820	0.00	58,267.80	11,421.90	0.00	58,267.80	11,421.90	0.00	116,535.60	116,535.60	22,843.80
87	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	35	180	6,300	6,300	0.00	58,267.80	8,158.50	0.00	58,267.80	8,158.50	0.00	116,535.60	116,535.60	16,317.00
88	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	53	180	9,540	9,540	0.00	58,267.80	12,354.30	0.00	58,267.80	12,354.30	0.00	116,535.60	116,535.60	24,708.60
89	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	57	180	10,260	10,260	0.00	58,267.80	13,286.70	0.00	58,267.80	13,286.70	0.00	116,535.60	116,535.60	26,573.40
Midday Routes	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	5	150	180	27,000	27,000	0.00	145,669.50	34,965.00	0.00	145,669.50	34,965.00	0.00	291,339.00	291,339.00	69,930.00
82 PreK	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	37	150	5,550	5,550	0.00	48,556.50	7,187.25	0.00	0.00	7,187.25	0.00	48,556.50	48,556.50	14,374.50
90 PreK	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	45	150	6,750	6,750	0.00	48,556.50	8,741.25	0.00	0.00	8,741.25	0.00	48,556.50	48,556.50	17,482.50
91 Prek	SpEd	S	Information Pending (Mileage Based on 2024-25)	Y	2	37	140	5,180	5,180	0.00	45,319.40	6,708.10	0.00	0.00	6,708.10	0.00	45,319.40	45,319.40	13,416.20
Summer Jumpstart Purple	Reg	E	Summer Jumpstart - ED and ML	N	2	39	28	1,092	-	13,283.20	0.00	0.00	0.00	0.00	0.00	13,283.20	0.00	13,283.20	0.00
Summer Jumpstart Orange	Reg	E	Summer Jumpstart - ED and ML	N	2	53	28	1,484	-	13,283.20	0.00	0.00	0.00	0.00	0.00	13,283.20	0.00	13,283.20	0.00
Summer Jumpstart Blue	Reg	E	Summer Jumpstart - ED and ML	N	2	54	28	1,512	-	13,283.20	0.00	0.00	0.00	0.00	0.00	13,283.20	0.00	13,283.20	0.00
Summer Jumpstart Orange - BELLA	Reg	E	Summer Jumpstart - HY	N	2	55	20	1,100	-	9,488.00	0.00	0.00	0.00	0.00	0.00	9,488.00	0.00	9,488.00	0.00
Summer Jumpstart Purple - BELLA	Reg	E	Summer Jumpstart - HY	N	2	47	20	940	-	9,488.00	0.00	0.00	0.00	0.00	0.00	9,488.00	0.00	9,488.00	0.00
Summer ESY Routes	SpEd	E		N	2	75	18	1,350	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Willson Day School	SpEd	E		N	2	41	12	492	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add'l Routes if Needed	Reg	S	Information Pending	Y	10	50	178	8,900	8,900	211,108.00	0.00	11,525.50	211,108.00	0.00	11,525.50	422,216.00	0.00	422,216.00	23,051.00
Bus Route Totals								449,573	430,034	$ 2,156,622.40	$ 870,779.90	$ 633,604.65	$ 1,257,160.00	$ 728,347.50	$ 480,183.41	$ 3,413,782.40	$ 1,599,127.40	$ 5,012,909.80	$ 1,113,788.06

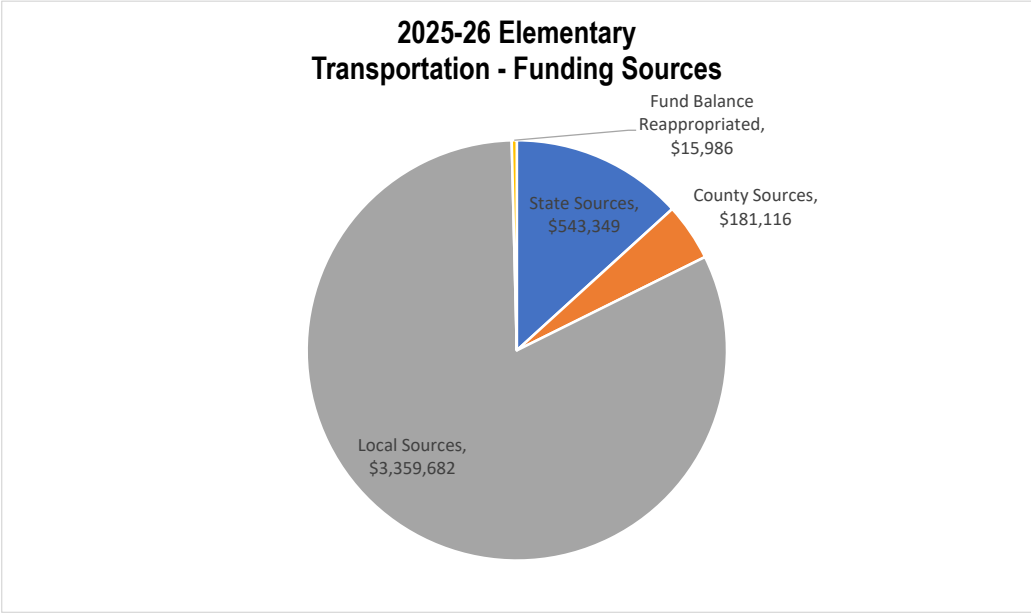
BOZEMAN PUBLIC SCHOOLS
2025-26 TRANSPORTATION ROUTE BUDGET

Route #	Route Type E/H/S	Buildings Served	Eligible Route?	Routes/ Day	Miles/ Day	Days/ Year	Total Miles/ Year	Eligible Miles/ Year	Elementary Base Annual Contract $237.20	Elementary SpEd Annual Contract $323.71	Elementary On-Schedule Reimbursement $2.59	High School Base Annual Contract $237.20	High School SpEd Annual Contract $323.71	High School On-Schedule Reimbursement $2.59	K-12 Total Base Annual Contract $237.20	K-12 Total SpEd Annual Contract $323.71	K-12 Total Total Contract Cost - All Routes	K-12 Total On-Schedule Reimbursement $2.59
	Individual Contracts								$ 25,000.00	$ -	$ 25,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 30,000.00	$ -	$ 30,000.00	$ 30,000.00
	GRAND TOTAL								**$ 2,181,622.40**	**$ 870,779.90**	**$ 658,604.65**	**$ 1,262,160.00**	**$ 728,347.50**	**$ 485,183.41**	**$ 3,443,782.40**	**$ 1,599,127.40**	**$ 5,042,909.80**	**$ 1,143,788.06**

Bozeman Elementary
2025-26 Revenue and Funding Sources
Transportation Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Transportation Reimb.	$ 202,925	$ 181,630	$ 202,172	$ 209,707	$ 210,398	$ 543,349	13.3%	$ 362,233	$ 362,233	$ 362,233
State Coronavirus Relief Funds	$ 280,580	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 483,504	$ 181,630	$ 202,172	$ 209,707	$ 210,398	$ 543,349	13.3%	$ 362,233	$ 362,233	$ 362,233
Gallatin County:										
County Transportation Reimb.	$ 202,925	$ 181,630	$ 202,172	$ 209,707	$ 210,398	$ 181,116	4.4%	$ 362,233	$ 362,233	$ 362,233
Total Gallatin County Revenue	$ 202,925	$ 181,630	$ 202,172	$ 209,707	$ 210,398	$ 181,116	4.4%	$ 362,233	$ 362,233	$ 362,233
District Revenue:										
Property Tax Levy	$ 1,161,076	$ 1,387,128	$ 1,801,616	$ 2,659,062	$ 2,739,552	$ 3,358,182	81.9%	$ 3,534,369	$ 3,739,027	$ 3,961,900
Penalties and Interest on Delinquent Taxes	$ 2,245	$ 3,070	$ 2,664	$ 3,427	$ 4,480	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 5,156	$ 2,546	$ 6,715	$ 14,970	$ 16,509	$ 1,500	0.0%	$ 1,500	$ 1,500	$ 1,500
Transportation Fee - Individual	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other Revenue	$ -	$ -	$ -	$ -	$ 19,793	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 1,168,477	$ 1,392,744	$ 1,810,995	$ 2,677,459	$ 2,780,334	$ 3,359,682	81.9%	$ 3,535,869	$ 3,740,527	$ 3,963,400
Total Revenue	$ 1,854,905	$ 1,756,003	$ 2,215,339	$ 3,096,872	$ 3,201,130	$ 4,084,147	99.6%	$ 4,260,334	$ 4,464,992	$ 4,687,865
Fund Balance Reappropriated	676,976.68	398,704.45	154,848.02	53,125.27	297,637.18	15,985.72	0.00	452,269.55	916,052.98	1,447,446.53
Total Funding Sources	$ 2,531,882	$ 2,154,708	$ 2,370,187	$ 3,149,997	$ 3,498,767	$ 4,100,133	100.0%	$ 4,712,604	$ 5,381,045	$ 6,135,311

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Levied Mills	6.06	6.18	7.84	7.66	7.80	10.15	10.47	10.86	11.28

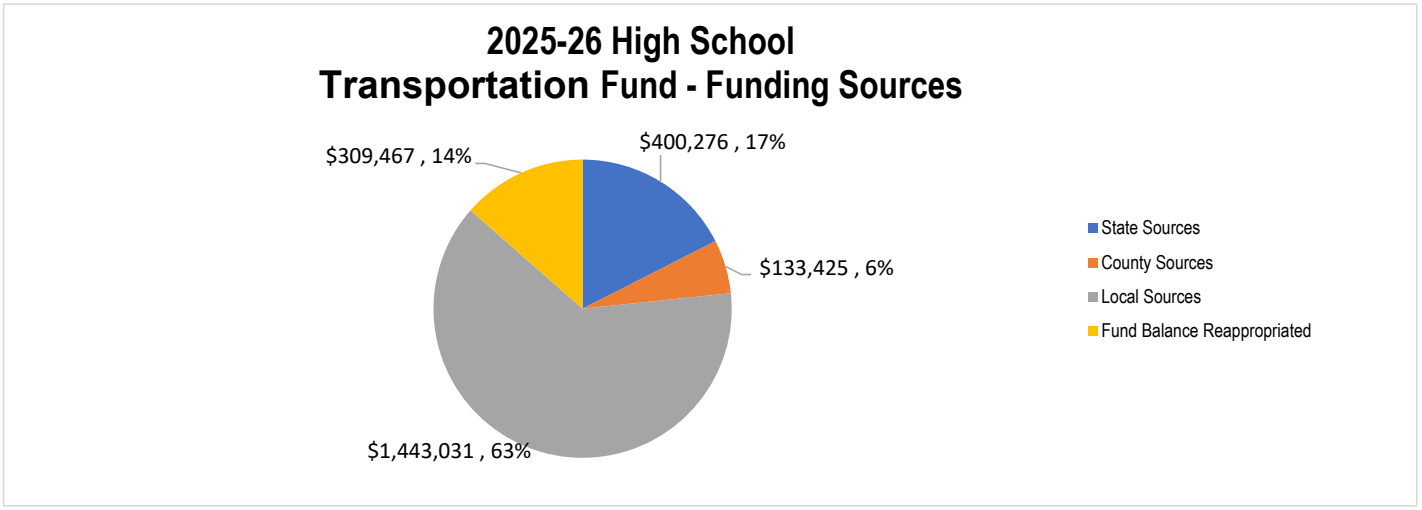


Source: District Sources

Bozeman High School
2025-26 Revenue and Funding Sources
Transportation Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Transportation Reimb.	$ 105,231	$ 99,687	$ 109,573	$ 100,850	$ 108,567	$ 400,276	17.5%	$ 266,851	$ 266,851	$ 266,851
State Coronavirus Relief Funds	$ 169,572	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 274,803	$ 99,687	$ 109,573	$ 100,850	$ 108,567	$ 400,276	17.5%	$ 266,851	$ 266,851	$ 266,851
Gallatin County:										
County Transportation Reimb.	$ 105,231	$ 99,687	$ 109,573	$ 100,850	$ 108,567	$ 133,425	5.8%	$ 266,851	$ 266,851	$ 266,851
Total Gallatin County Revenue	$ 105,231	$ 99,687	$ 109,573	$ 100,850	$ 108,567	$ 133,425	5.8%	$ 266,851	$ 266,851	$ 266,851
District Revenue:										
Property Tax Levy	$ 610,117	$ 606,115	$ 722,470	$ 1,197,380	$ 975,972	$ 1,442,531	63.1%	$ 1,720,239	$ 1,701,707	$ 1,670,805
Penalties and Interest on Delinquent Taxes	$ 1,182	$ 1,208	$ 1,160	$ 1,617	$ 1,885	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 2,163	$ 1,476	$ 3,386	$ 8,688	$ 10,826	$ 500	0.0%	$ 500	$ 500	$ 500
Transportation Fee - Individual	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other Revenue	-	-	-	-	$ 19,793	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 613,462	$ 608,799	$ 727,017	$ 1,207,685	$ 1,008,476	$ 1,443,031	63.1%	$ 1,720,739	$ 1,702,207	$ 1,671,305
Total Revenue	$ 993,495	$ 808,174	$ 946,162	$ 1,409,385	$ 1,225,609	$ 1,976,733	86.5%	$ 2,254,441	$ 2,235,909	$ 2,205,006
Fund Balance Reappropriated	208,598.07	201,119.49	181,430.75	130,946.91	479,180.56	309,467.07	0.14	371,197.51	490,200.69	532,179.26
Total Funding Sources	$ 1,202,093	$ 1,009,293	$ 1,127,593	$ 1,540,332	$ 1,704,790	$ 2,286,201	100.0%	$ 2,625,638	$ 2,726,109	$ 2,737,186

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Levied Mills	2.67	2.23	2.61	2.84	2.27	3.50	4.09	3.97	3.82

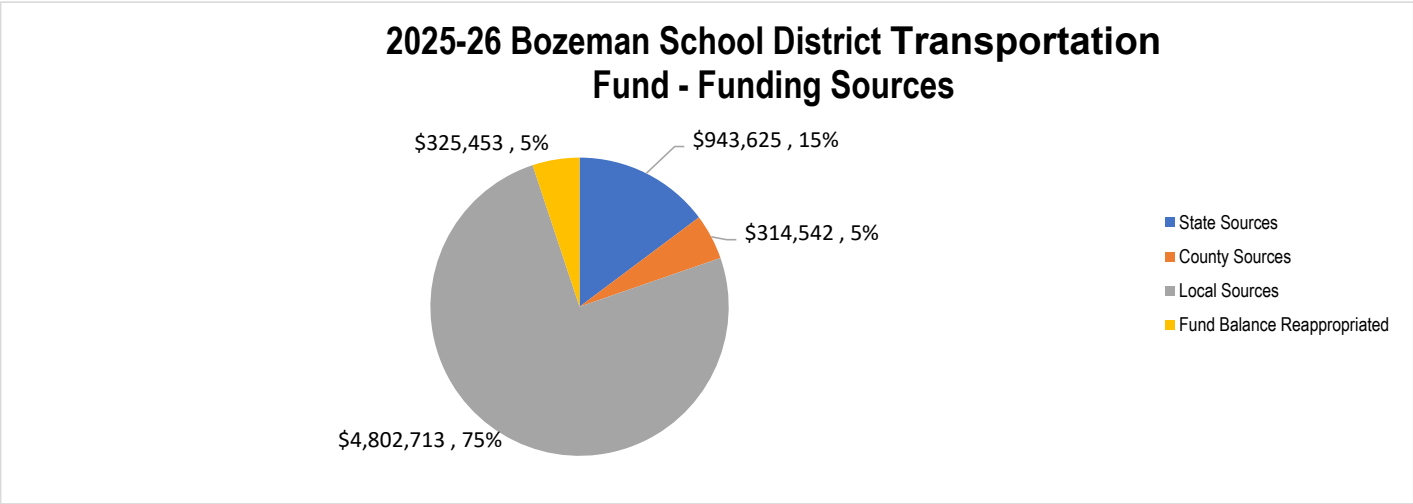


Source: District Records

Bozeman School District
2025-26 Revenue and Funding Sources
Transportation Fund

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
$ 308,156	$ 281,317	$ 311,745	$ 310,556	$ 318,965	$ 943,625	14.8%	$ 629,083	$ 629,083	$ 629,083
$ 450,151	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
$ 758,307	$ 281,317	$ 311,745	$ 310,556	$ 318,965	$ 943,625	14.8%	$ 629,083	$ 629,083	$ 629,083
$ 308,156	$ 281,317	$ 311,745	$ 310,556	$ 318,965	$ 314,542	4.9%	$ 629,083	$ 629,083	$ 629,083
$ 308,156	$ 281,317	$ 311,745	$ 310,556	$ 318,965	$ 314,542	4.9%	$ 629,083	$ 629,083	$ 629,083
$ 1,771,193	$ 1,993,244	$ 2,524,086	$ 3,856,442	$ 3,715,524	$ 4,800,713	75.2%	$ 5,254,608	$ 5,440,734	$ 5,632,704
$ 3,427	$ 4,278	$ 3,825	$ 5,044	$ 6,366	$ -	0.0%	$ -	$ -	$ -
$ 7,319	$ 4,021	$ 10,101	$ 23,658	$ 27,335	$ 2,000	0.0%	$ 2,000	$ 2,000	$ 2,000
$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 39,586	$ -	0.0%	$ -	$ -	$ -
$ 1,781,938	$ 2,001,543	$ 2,538,012	$ 3,885,144	$ 3,788,810	$ 4,802,713	75.2%	$ 5,256,608	$ 5,442,734	$ 5,634,704
$ 2,848,401	$ 2,564,177	$ 3,161,501	$ 4,506,256	$ 4,426,739	$ 6,060,880	94.9%	$ 6,514,775	$ 6,700,900	$ 6,892,871
885,574.75	599,823.94	336,278.77	184,072.18	776,817.74	325,452.79	0.05	823,467.06	1,406,253.66	1,979,625.79
$ 3,733,975	$ 3,164,001	$ 3,497,780	$ 4,690,328	$ 5,203,557	$ 6,386,334	100.0%	$ 7,338,242	$ 8,107,154	$ 8,872,497

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
8.73	8.41	10.45	10.50	10.07	13.65	14.56	14.83	15.10

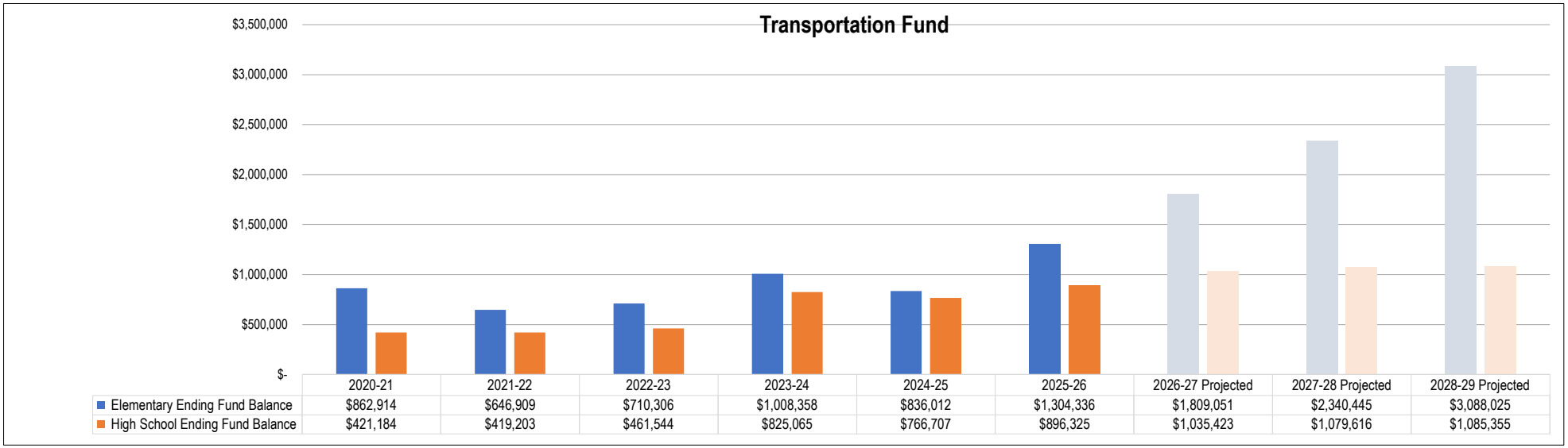


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Transportation Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	1,233,466	862,914	646,909	710,306	1,008,358	836,012	1,304,336	1,809,051	2,340,445	474,392	421,184	419,203	461,544	825,065	766,707	896,325	1,035,423	1,079,616
Plus: Revenue & Other Sources	1,854,905	1,756,003	2,215,339	3,096,872	3,201,130	3,910,955	4,081,857	4,280,374	4,496,561	993,495	808,174	946,162	1,409,385	1,225,609	1,880,087	2,149,463	2,131,487	2,101,512
Less: Expenditures & Other Uses*	2,225,458	1,972,008	2,151,942	2,798,820	3,373,475	3,442,631	3,577,142	3,748,980	3,748,980	1,046,703	810,155	903,821	1,045,863	1,283,968	1,750,469	2,010,366	2,087,293	2,095,774
Ending Fund Balance	862,914	646,909	710,306	1,008,358	836,012	1,304,336	1,809,051	2,340,445	3,088,025	421,184	419,203	461,544	825,065	766,707	896,325	1,035,423	1,079,616	1,085,355

Reserves Analysis	Elementary								High School								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	556,490	464,209	492,061	657,181	710,720	820,027	852,067	892,998	892,998	265,794	220,065	237,773	330,597	345,885	457,240	525,128	545,222	547,437
Plus: Fund Balance Reappropriated	676,977	398,704	154,848	53,125	297,637	15,986	452,270	916,053	1,447,447	208,598	201,119	181,431	130,947	479,181	309,467	371,198	490,201	532,179
Beginning Fund Balance	1,233,466	862,914	646,909	710,306	1,008,358	836,012	1,304,336	1,809,051	2,340,445	474,392	421,184	419,203	461,544	825,065	766,707	896,325	1,035,423	1,079,616
Budget Amount	2,782,449	2,321,047	2,460,305	3,285,904	3,553,602	4,100,133	4,260,334	4,464,992	4,464,992	1,328,971	1,100,325	1,188,863	1,652,986	1,729,424	2,286,200	2,625,638	2,726,109	2,737,186
Reserves as a Percent of Budget	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
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

2025-26 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 $685,955, or < 1% of the District's 2025-26 budgeted funds.

Financing

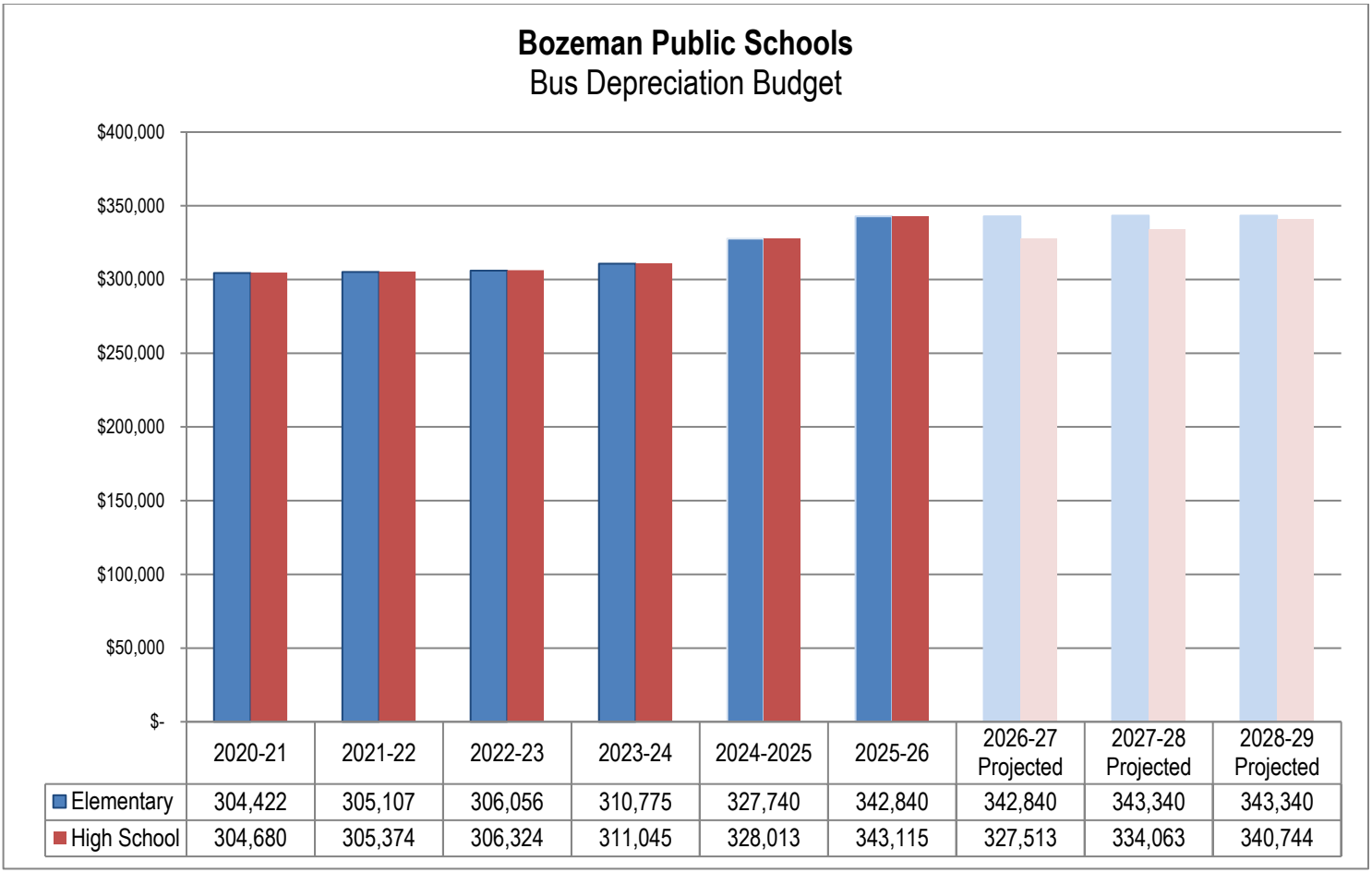
The trustees may permissively levy an amount each year that does not exceed 20% of the original cost of each District-owned bus or a two-way radio in support of the Bus Depreciation Fund. The amount levied may not, over time, exceed 150% of the original cost of the equipment. There is no reserve limit 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, and 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 2025-26.

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.



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	304,422	305,107	306,056	310,775	327,740	342,840	342,840	343,340	343,340
High School	304,680	305,374	306,324	311,045	328,013	343,115	327,513	334,063	340,744

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. Because the District does not have any current or foreseen expenses within this fund, a reappropriated fund balance is to be expected for the foreseeable future.

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
2025-26 Expenditure History & Budget
Bus Depreciation Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	**4,625**	4,606	4,632	4,650
Budget Per Student	$ -	$ -	$ -	$ -	$ -	**$ 74.13**	$ 74.43	$ 74.12	$ 73.84

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
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	-	-	-	-	-	342,840	100.0%	342,840	343,340	343,340
School Foods	-	-	-	-	-	-	0.0%	-	-	-
Extracurricular Activities	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	$ -	$ -	$ -	$ -	$ -	$ 342,840	100.0%	$ 342,840	$ 343,340	$ 343,340

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-	-
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	342,840	100.0%	342,840	343,340	343,340
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	$ -	$ -	$ -	$ -	$ -	$ 342,840	100.0%	$ 342,840	$ 343,340	$ 343,340

Bozeman High School District
2025-26 Expenditure History & Budget
Bus Depreciation Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ -	$ -	$ -	$ -	$ -	$ 123.33	$ 116.43	$ 121.65	$ 126.81

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
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	-	-	-	-	-	343,115	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	$ -	$ -	$ -	$ -	$ -	$ 343,115	100.0%	$ 327,513	$ 334,063	$ 340,744

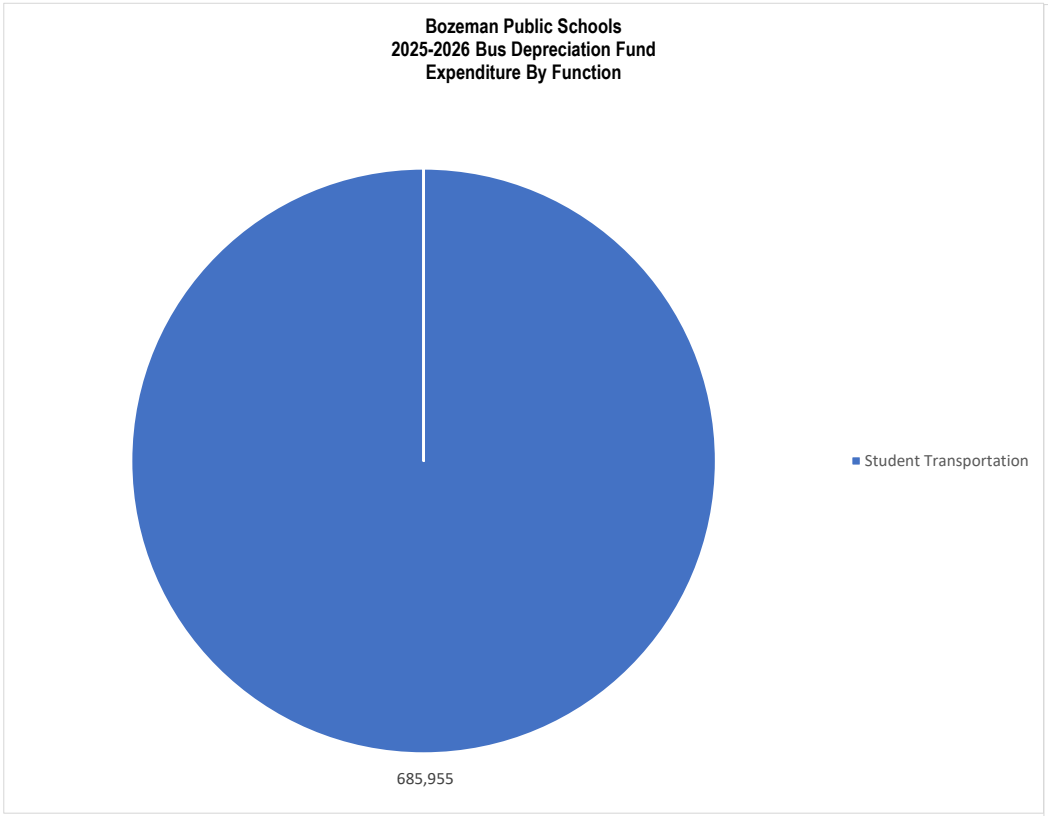
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-	-
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	-	-	-	-	-	-	0.0%	-	-	-
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	343,115	100.0%	327,513	334,063	340,744
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	$ -	$ -	$ -	$ -	$ -	$ 343,115	100.0%	$ 327,513	$ 334,063	$ 340,744

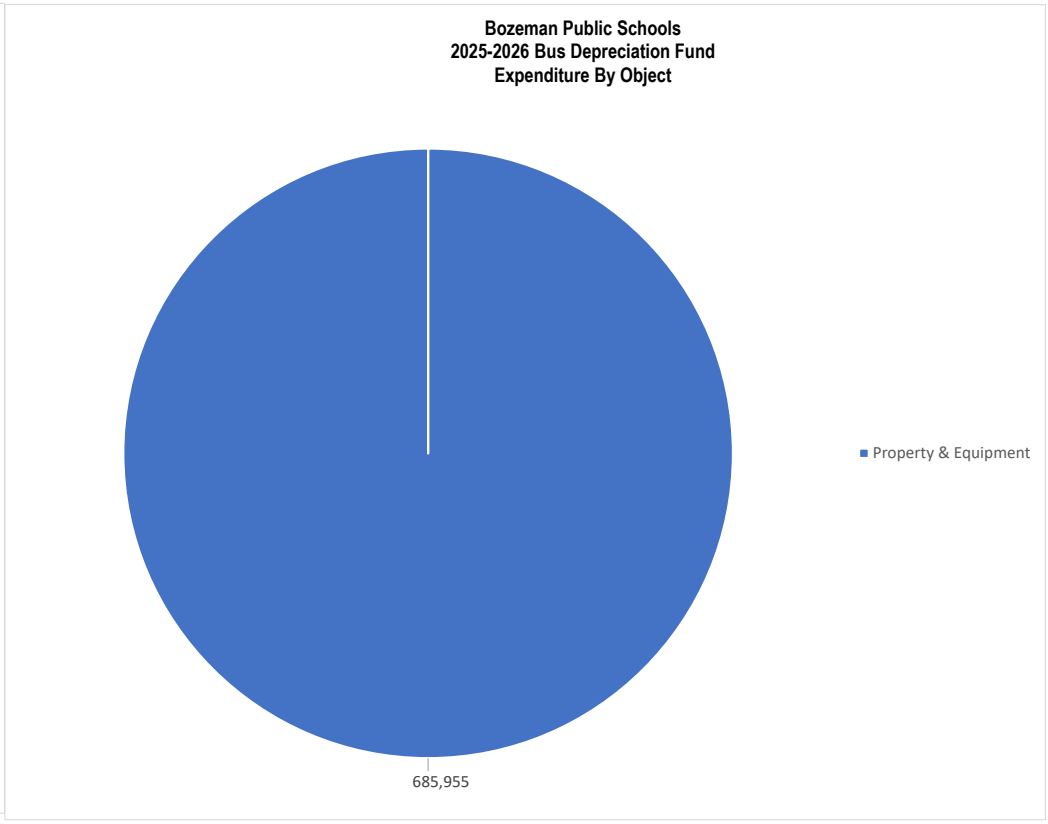
Bozeman School District
2025-26 Expenditure History & Budget
Bus Depreciation Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	7,407	7,419	7,378	7,337
Budget Per Student	-	2,398	2,509	2,630	2,630	$ 197.46	$ 190.86	$ 195.77	$ 200.65

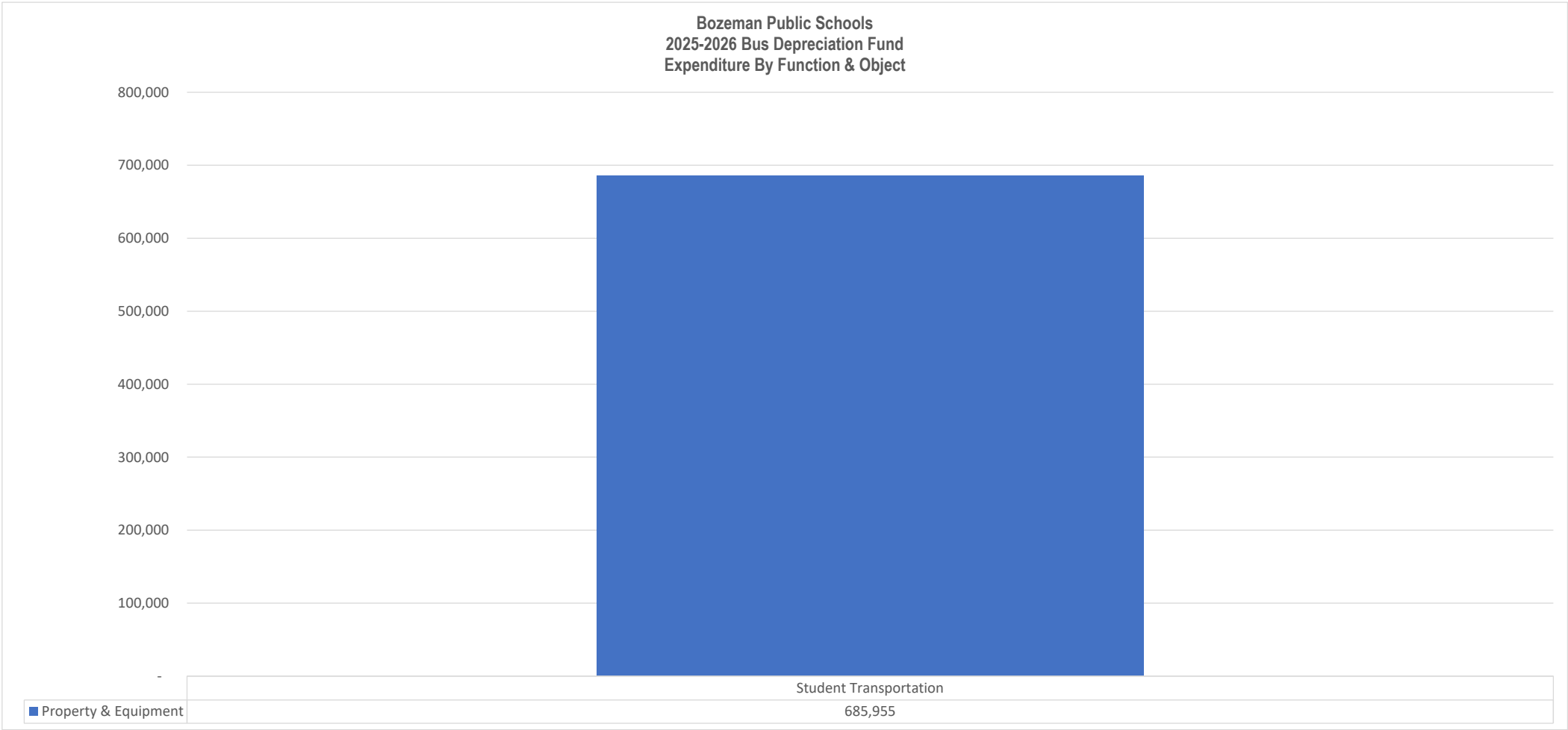
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Support Services	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
General Administration	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
School Administration	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Business Services	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Student Transportation	-	-	-	-	-	$ 685,955	100.0%	$ 670,353	$ 677,403	$ 684,084
School Foods	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Extracurricular Activities	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Total For Location	$ -	$ -	$ -	$ -	$ -	$ 685,955	100.0%	$ 670,353	$ 677,403	$ 684,084

Expenditures By Object	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 2028-29
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Prof. & Technical Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Property Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Property & Equipment	$ -	$ -	$ -	$ -	$ -	$ 685,955	100.0%	$ 670,353	$ 677,403	$ 684,084
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total For Location	$ -	$ -	$ -	$ -	$ -	$ 685,955	100.0%	$ 670,353	$ 677,403	$ 684,084





Source: District Records

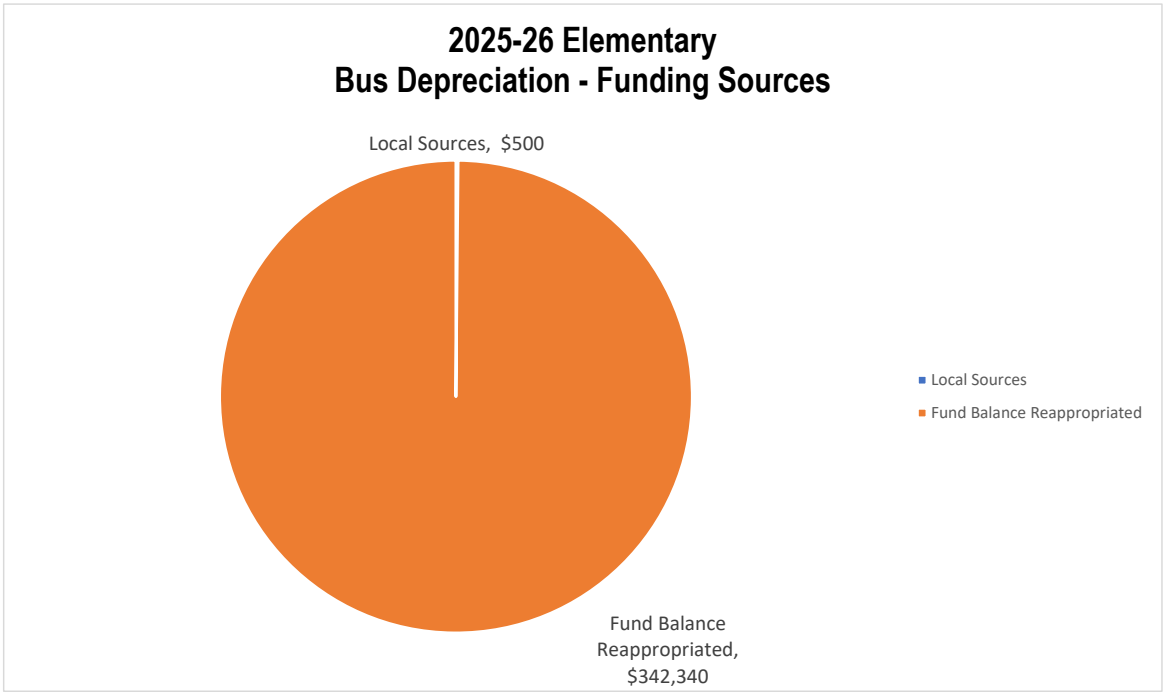


Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Bus Depreciation Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 1	$ 0	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Penalties and Interest on Delinquent Taxes	$ 0	$ 0	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 684	$ 948	$ 4,319	$ 16,965	$ 15,100	$ 500	0.1%	$ 500	$ 500	$ 500
Total District Revenue	$ 685	$ 948	$ 4,319	$ 16,965	$ 15,100	$ 500	0.1%	$ 500	$ 500	$ 500
Total Revenue	$ 685	$ 948	$ 4,319	$ 16,965	$ 15,100	$ 500	0.1%	$ 500	$ 500	$ 500
Fund Balance Reappropriated	303,921.92	304,607.16	305,555.60	310,275.06	327,240.25	342,340.11	1.00	342,840.00	343,340.00	343,840.00
Total Funding Sources	$ 304,607	$ 305,556	$ 309,875	$ 327,240	$ 342,340	$ 342,840	100.0%	$ 343,340	$ 343,840	$ 344,340

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

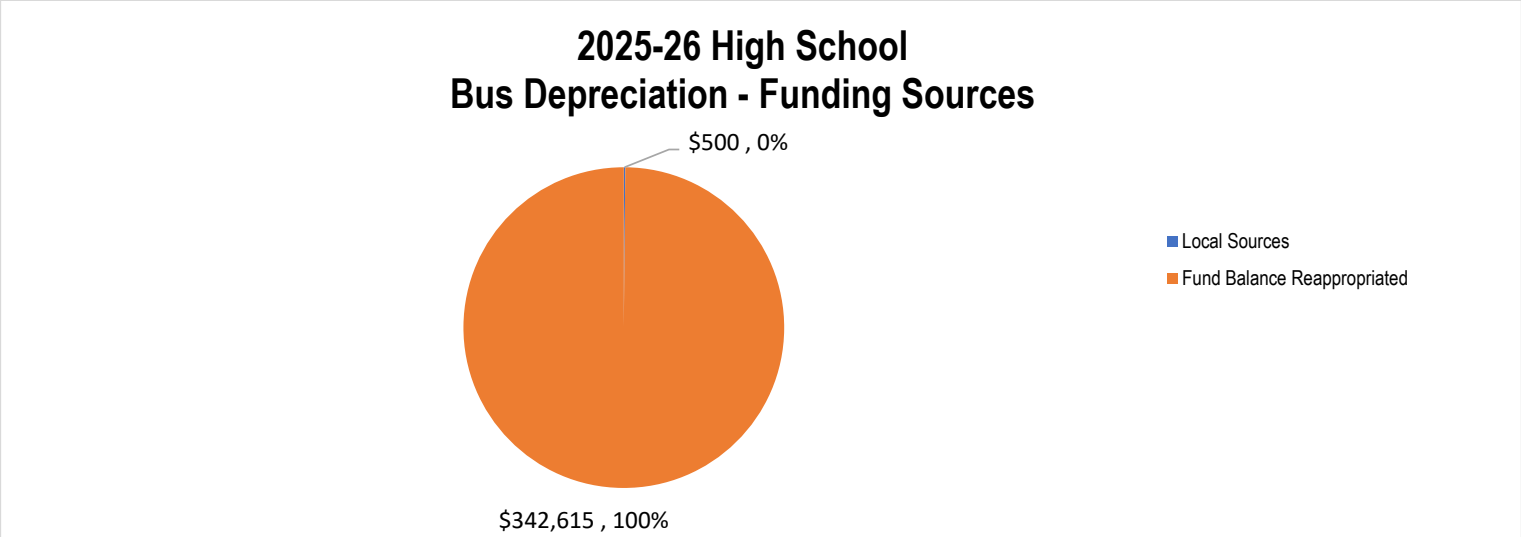


Source: District Sources

Bozeman High School
2025-26 Revenue and Funding Sources
Bus Depreciation Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 6	$ 1	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Penalties and Interest on Delinquent Taxes	$ 3	$ 0	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 685	$ 949	$ 4,321	$ 16,968	$ 15,103	$ 500	0.1%	$ 500	$ 500	$ 500
Total District Revenue	$ 694	$ 950	$ 4,321	$ 16,968	$ 15,103	$ 500	0.1%	$ 500	$ 500	$ 500
Total Revenue	$ 694	$ 950	$ 4,321	$ 16,968	$ 15,103	$ 500	0.1%	$ 500	$ 500	$ 500
Fund Balance Reappropriated	304,179.66	304,874.11	305,824.00	310,544.69	327,512.53	342,615.28	1.00	343,115.00	343,615.00	344,115.00
Total Funding Sources	$ 304,874	$ 305,824	$ 310,145	$ 327,513	$ 342,615	$ 343,115	100.0%	$ 343,615	$ 344,115	$ 344,615

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

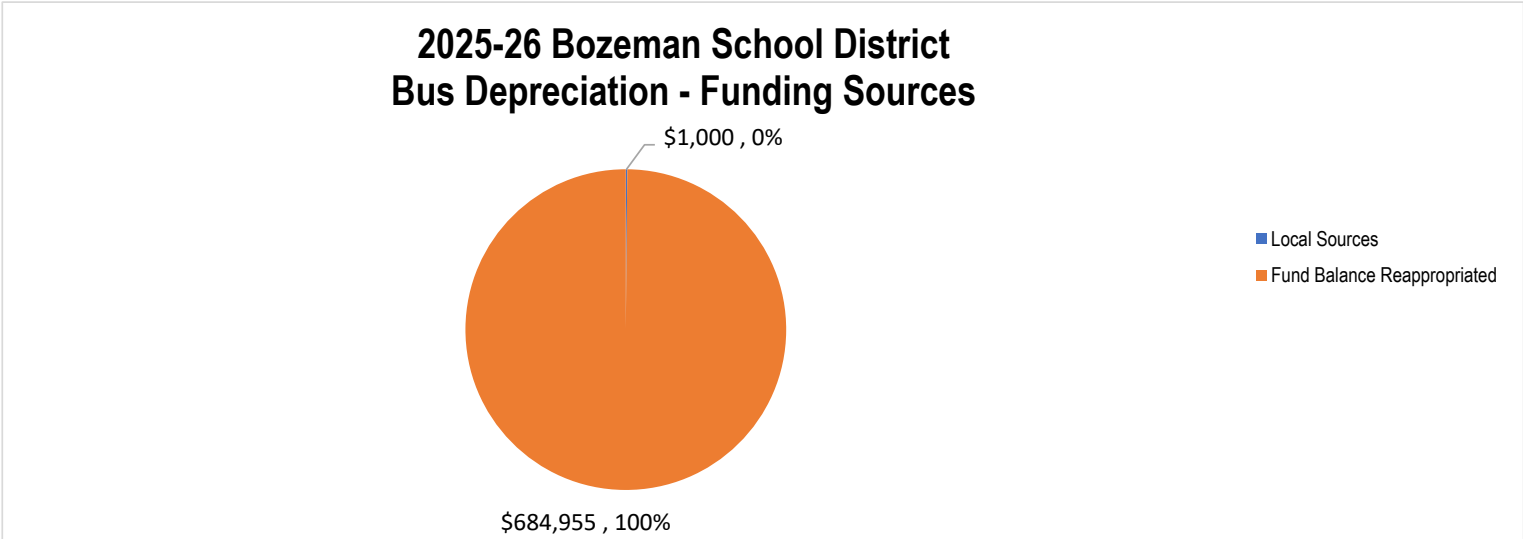


Source: District Records

Bozeman School District
2025-26 Revenue and Funding Sources
Bus Depreciation Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 7	$ 1	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Penalties and Interest on Delinquent Taxes	$ 3	$ 1	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 1,369	$ 1,897	$ 8,640	$ 33,933	$ 30,203	$ 1,000	0.1%	$ 1,000	$ 1,000	$ 1,000
Total District Revenue	$ 1,380	$ 1,898	$ 8,640	$ 33,933	$ 30,203	$ 1,000	0.1%	$ 1,000	$ 1,000	$ 1,000
Total Revenue	$ 1,380	$ 1,898	$ 8,640	$ 33,933	$ 30,203	$ 1,000	0.1%	$ 1,000	$ 1,000	$ 1,000
Fund Balance Reappropriated	608,101.58	609,481.27	611,379.60	620,819.75	654,752.78	684,955.39	1.00	685,955.00	686,955.00	687,955.00
Total Funding Sources	$ 609,481	$ 611,380	$ 620,020	$ 654,753	$ 684,955	$ 685,955	100.0%	$ 686,955	$ 687,955	$ 688,955

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

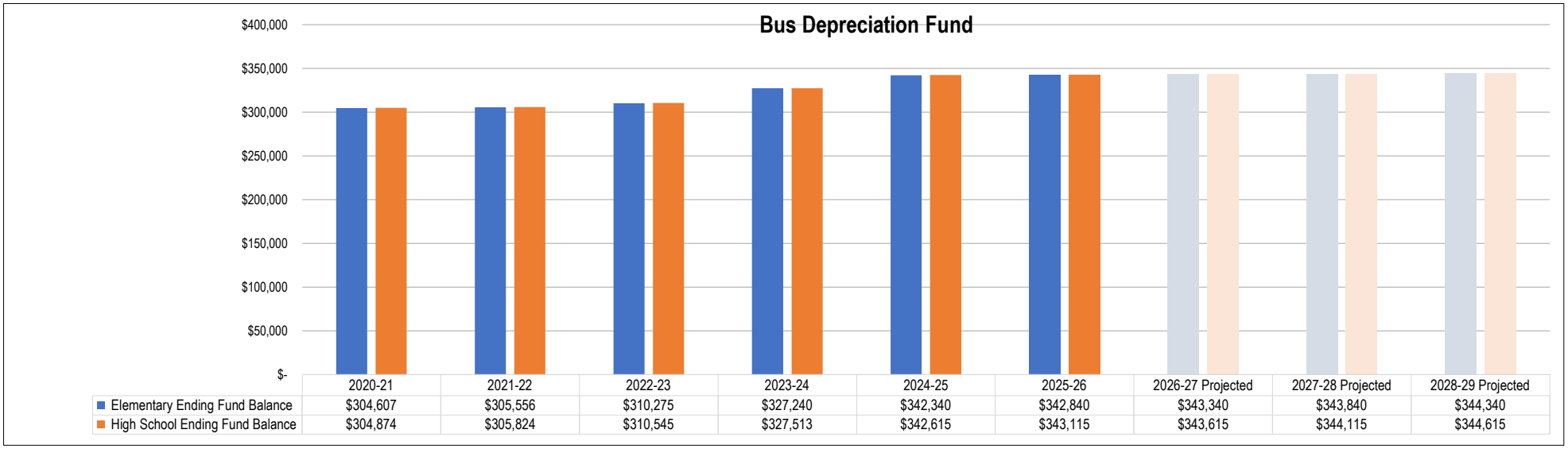


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Bus Depreciation Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	303,922	304,607	305,556	310,275	327,240	342,340	342,840	343,340	343,840	304,180	304,874	305,824	310,545	327,513	342,615	343,115	343,615	344,115
Plus: Revenue & Other Sources	685	948	4,719	16,965	15,100	500	500	500	500	694	950	4,721	16,968	15,103	500	500	500	500
Less: Expenditures & Other Uses*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	304,607	305,556	310,275	327,240	342,340	342,840	343,340	343,840	344,340	304,874	305,824	310,545	327,513	342,615	343,115	343,615	344,115	344,615

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	303,922	304,607	305,556	310,275	327,240	342,340	342,840	343,340	343,840	304,180	304,874	305,824	310,545	327,513	342,615	343,115	343,615	344,115
Beginning Fund Balance	303,922	304,607	305,556	310,275	327,240	342,340	342,840	343,340	343,840	304,180	304,874	305,824	310,545	327,513	342,615	343,115	343,615	344,115
Budget Amount	304,422	305,107	306,056	310,775	327,740	342,840	342,840	343,340	343,340	304,680	305,374	306,324	311,045	328,013	343,115	327,513	334,063	340,744
Reserves as a Percent of Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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

2025-26 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 $1,484,016 or 1% of the District's 2025-26 budgeted funds.

Financing

The Tuition Fund is generally financed by an unlimited permissive (i.e., non-voted) levy. 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.

The Bozeman School District has students in most of the above-listed circumstances. However, there are other circumstances in which the tuition fund may be utilized to support students. Money from the Tuition Fund may be utilized to support students in the following manner:

- Day Treatment Placements. The District currently works with two local non-profits, Yellowstone Boys and Girls Ranch ("YBGR") 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 2025-26, 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) 1.0 FTE Youth Case Manager (YBGR)
Instructional Staff (District employed)	5 FTE teacher, 6.38 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 2025-26 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 2025-26, the High School District anticipates expenses in the amount of $12,500. In addition the Elementary detention center costs accounted for $3,000 this year. A slight increase from prior years.

- 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 2025-26, it is projected that three Bozeman high school students will attended 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.

District records show 124 nonresidents attended the Bozeman School District during 2024-25, and 156 resident students chose to attend a District other than Bozeman:

District	Incoming Students From	Outgoing Students To	Net
Belgrade	81	16	65
Livingston	5	0	5
Malmborg	5	0	5
Cottonwood	3	0	3
Harrison	2	0	2
Big Sky	1	0	1
Willow Creek	1	0	1
Anaconda	0	1	-1
Three Forks	2	3	-1
Shields Valley	1	3	-2
Missoula	0	3	-3
Manhattan	6	10	-4
Monforton	6	13	-7
Amsterdam	1	9	-8
LaMotte	3	11	-8
Gallatin Gateway	6	18	-12
Anderson	1	69	-68
TOTALS	**124**	**156**	**-32**

Resident districts should receive bills for students in foster or group homes by August 15, 2025 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 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 $635,606 and $848,411 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.

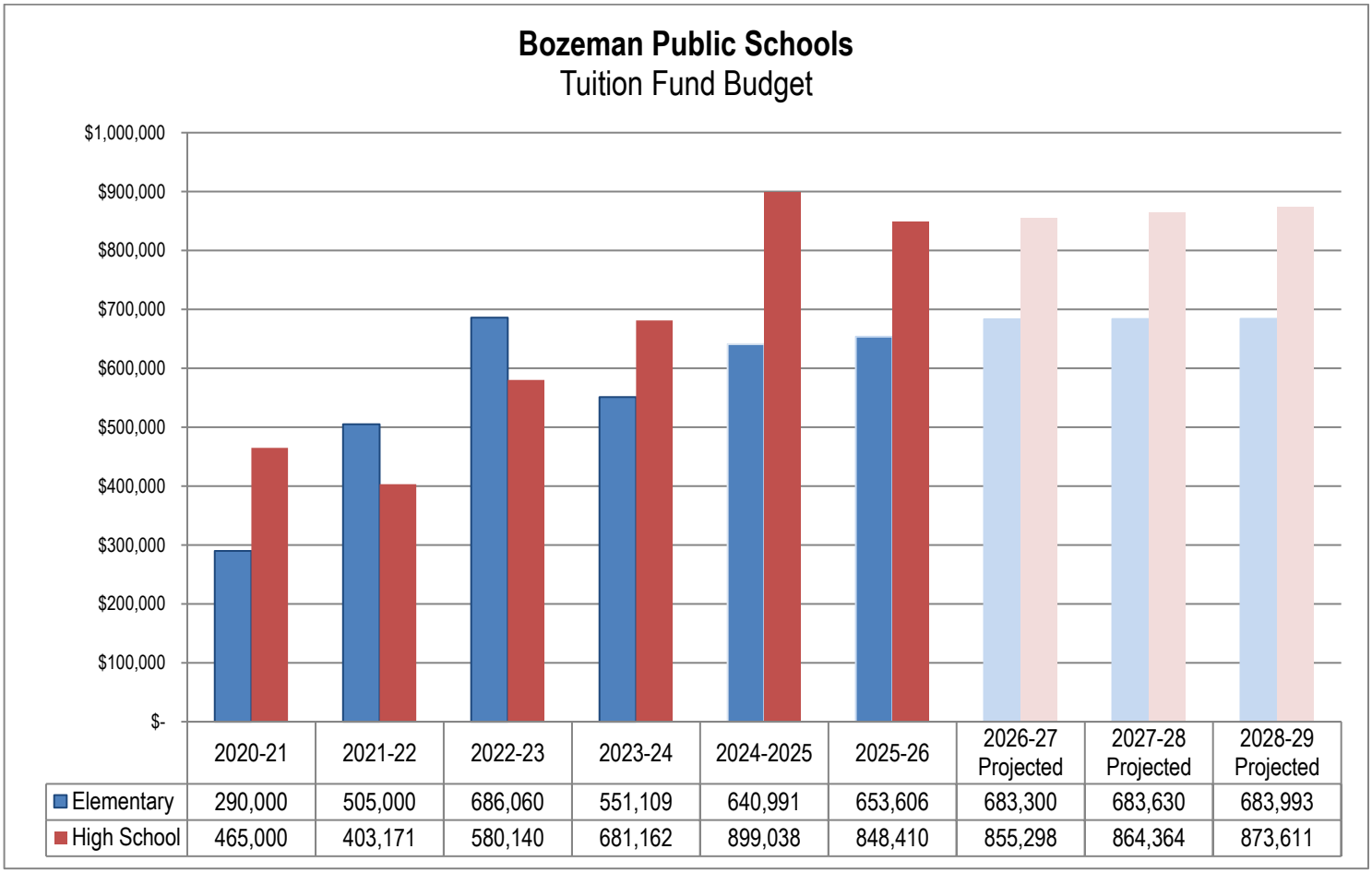
The following table recaps these purposes, which total the 2025-26 adopted Tuition Fund budgets:

2025-2026 Tuition Fund Budget	Elementary	High School	K-12 Total
Day Treatment Placements	$ 30,000	$ 39,038	$ 69,038
Detention Facility Placements	$ 3,000	$ 12,500	$ 15,500
Foster/Group/Residential Treatment Placements	$ 30,000	$ 400,000	$ 430,000
HB203 Open Enrollment Placement	$ 225,000	$ 125,000	$ 350,000
In-District Special Ed Costs	$ 347,606	$ 271,873	$ 619,479
Total	$ 635,606	$ 848,411	$ 1,484,016

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. In addition to SB191, HB203 from the 2023 Legislative session has also had a dramatic impact on the taxes levied through the Tuition fund in order to pay for Bozeman students of residence attending Districts outside of our area.

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



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	290,000	505,000	686,060	551,109	640,991	653,606	683,300	683,630	683,993
High School	465,000	403,171	580,140	681,162	899,038	848,410	855,298	864,364	873,611

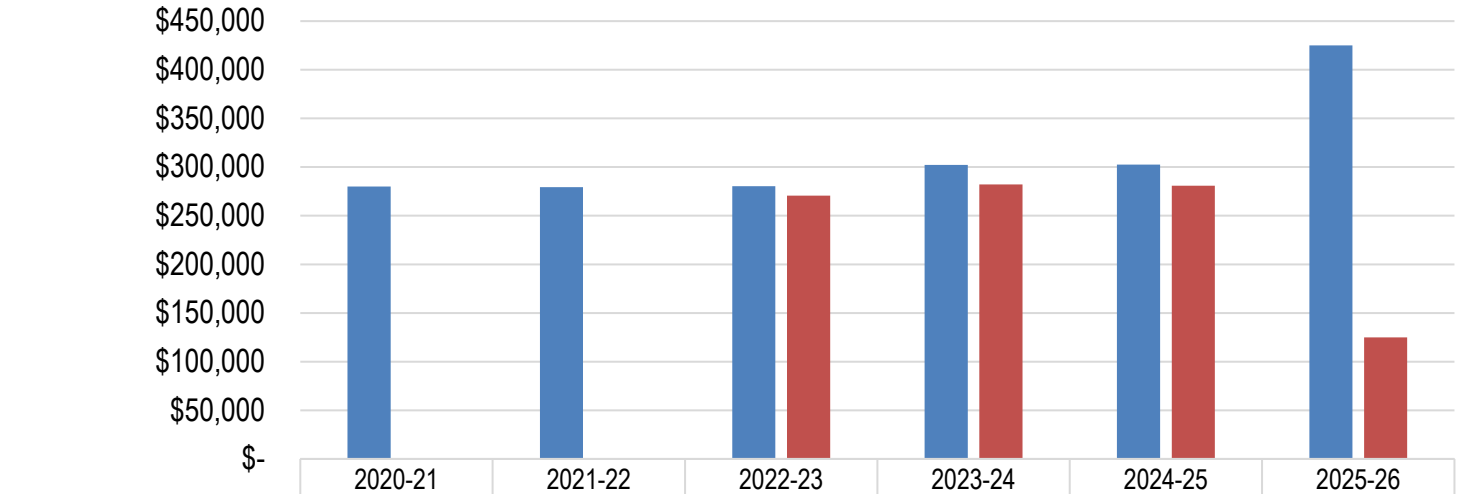
Source: District records

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. Although HB203 caused an initial increase in

the amount of money levied for students to attend other Districts, it is anticipated that the large jump will level out and not be as large of an impact over time now that the levy is in place.

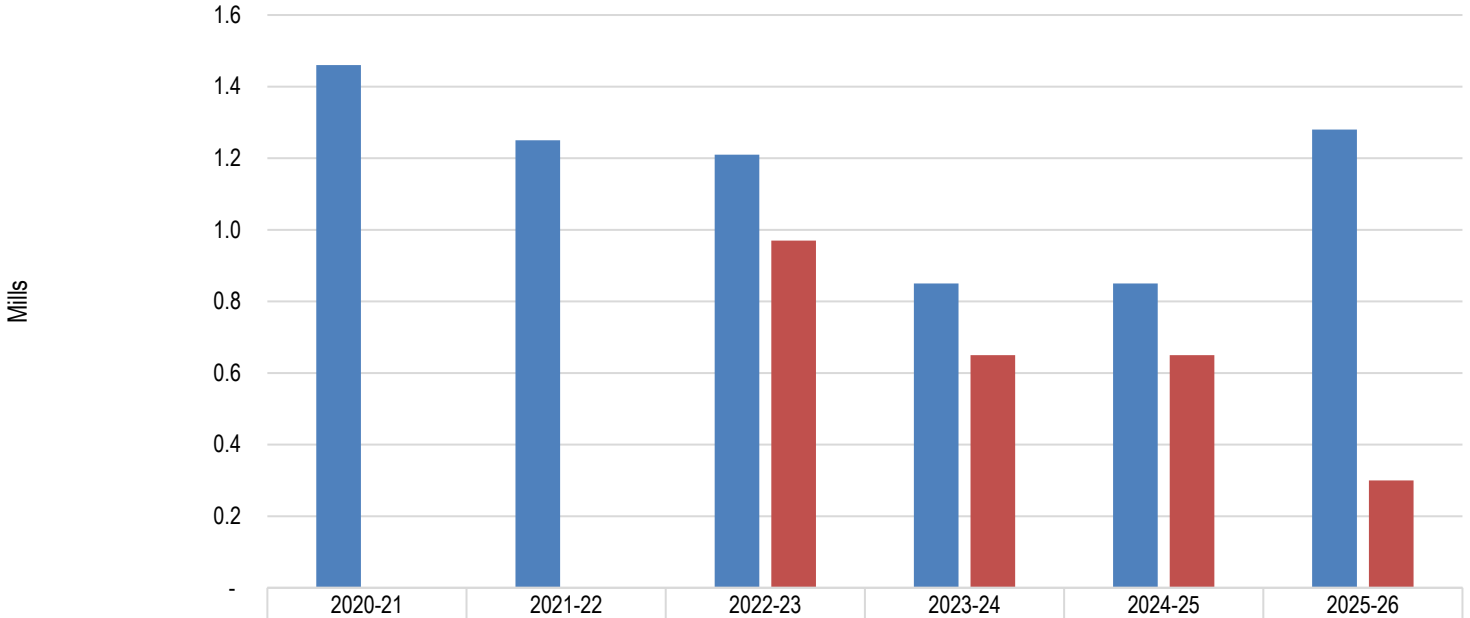
The following graphs present a five-year history of Tuition Fund dollars and mills levied for both the Elementary and High School Districts. In 2025-26, the Elementary and High School Districts will levy 1.28 mills and 0.30 mills, respectively. The 1.58 total K-12 Tuition Fund mills represents 1% of the District's tax burden this year:

Bozeman Public Schools
Tuition Fund Dollars Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Tuition Fund	$280,000	$279,426	$280,283	$302,212	$302,592	$425,000
High School Tuition Fund	$-	$-	$270,585	$282,157	$280,856	$125,000

Bozeman Public Schools
Tuition Fund Mills Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Tuition Fund	1.46	1.25	1.21	0.85	0.85	1.28
High School Tuition Fund	-	-	0.97	0.65	0.65	0.30

Source: District records

Fund Balances and Reserves

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

Because the Tuition Fund is supported by a permissive levy and actual expenditures can vary from year to year, the District cannot always anticipate whether the full amount levied will be required. As a result, a reappropriated fund balance occurs annually. This practice ensures that sufficient resources remain available to address unexpected costs, such as the need to provide for a residential treatment placement, thereby preventing the District from being underfunded in this restricted program area.

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
2025-26 Expenditure History & Budget
Tuition Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	**4,625**	4,606	4,632	4,650
Budget Per Student	$ 55.68	$ 14.24	$ 22.02	$ 94.40	$ 45.44	**$ 137.43**	$ 148.35	$ 147.59	$ 147.10

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	270,127	63,590	103,653	437,287	431,979	**$ 605,606**	**95.3%**	**$ 653,300**	**$ 653,630**	**$ 653,993**
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	**$ 635,606**	**100.0%**	**$ 683,300**	**$ 683,630**	**$ 683,993**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 248,606	$ 62,470	$ 69,595	$ 423,965	$ 426,863	**$ 347,606**	**54.7%**	**$ 395,000**	**$ 395,000**	**$ 395,000**
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	5,116	**258,000**	**40.6%**	**258,300**	**258,630**	**258,993**
Supplies & Materials	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Property & Equipment	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	-	(220,609)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 270,127	$ 63,590	$ 103,653	$ 439,150	$ 211,370	**$ 635,606**	**100.0%**	**$ 683,300**	**$ 683,630**	**$ 683,993**

Bozeman High School District
2025-26 Expenditure History & Budget
Tuition Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	**2,782**	2,813	2,746	2,687
Budget Per Student	$ 67.42	$ 29.58	$ 38.08	$ 67.46	$ 24.01	**$ 304.96**	$ 304.05	$ 314.77	$ 325.12

Expenditures By Function	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 2028-29
Instruction	152,365	70,934	95,548	$ 177,409	181,884	**$ 809,373**	**95.4%**	**$ 816,260**	**$ 824,545**	**$ 832,996**
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	-	-	-	-	-	**39,038**	**4.6%**	**39,038**	**39,818**	**40,615**
Total For Location	$ 152,365	$ 70,934	$ 95,548	$ 177,409	$ 63,139	**$ 848,411**	**100.0%**	**$ 855,298**	**$ 864,364**	**$ 873,611**

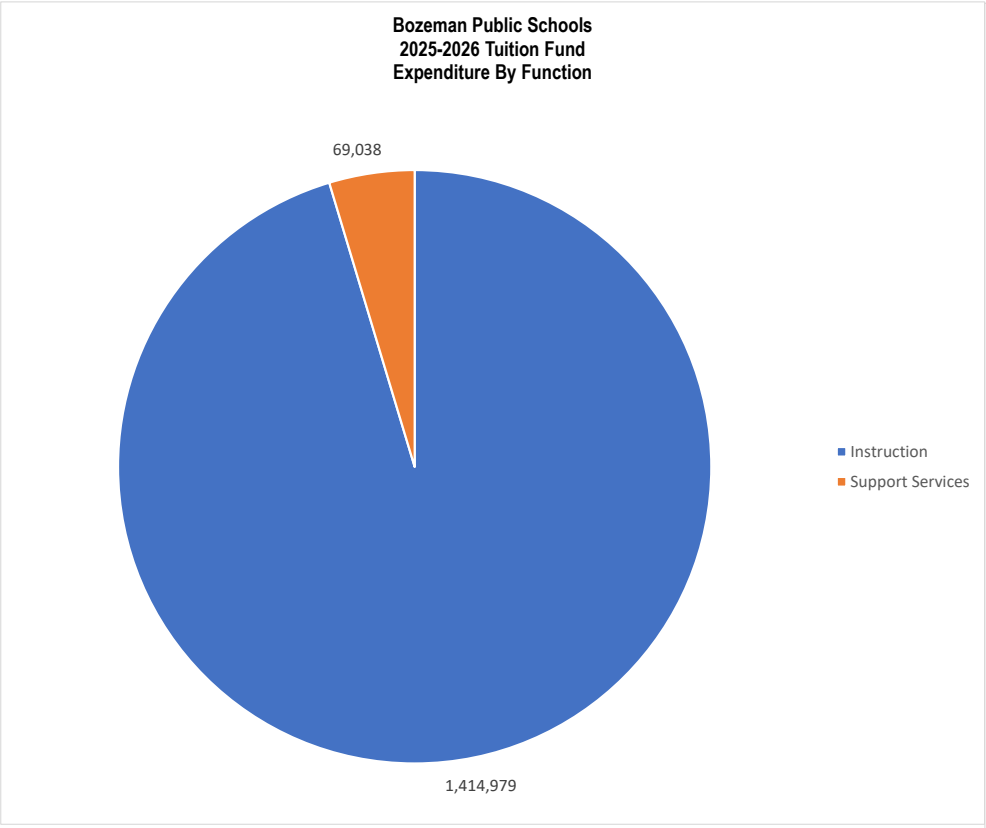
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** **$**	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 20,302	$ -	$ -	$ 108,116	$ 154,000	**$ 271,873**	**32.0%**	**$ 277,010**	**$ 277,010**	**$ 277,010**
Prof. & Technical Services	58,500	16,500	-	-	-	**39,038**	**4.6%**	**39,038**	**39,818**	**40,615**
Property Services	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other Purchased Services	73,562	54,434	95,548	69,293	27,884	**537,500**	**63.4%**	**539,250**	**547,535**	**555,986**
Supplies & Materials	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Property & Equipment	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	-	(118,745)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 152,365	$ 70,934	$ 95,548	$ 177,409	$ 63,139	**$ 848,411**	**100.0%**	**$ 855,298**	**$ 864,364**	**$ 873,611**

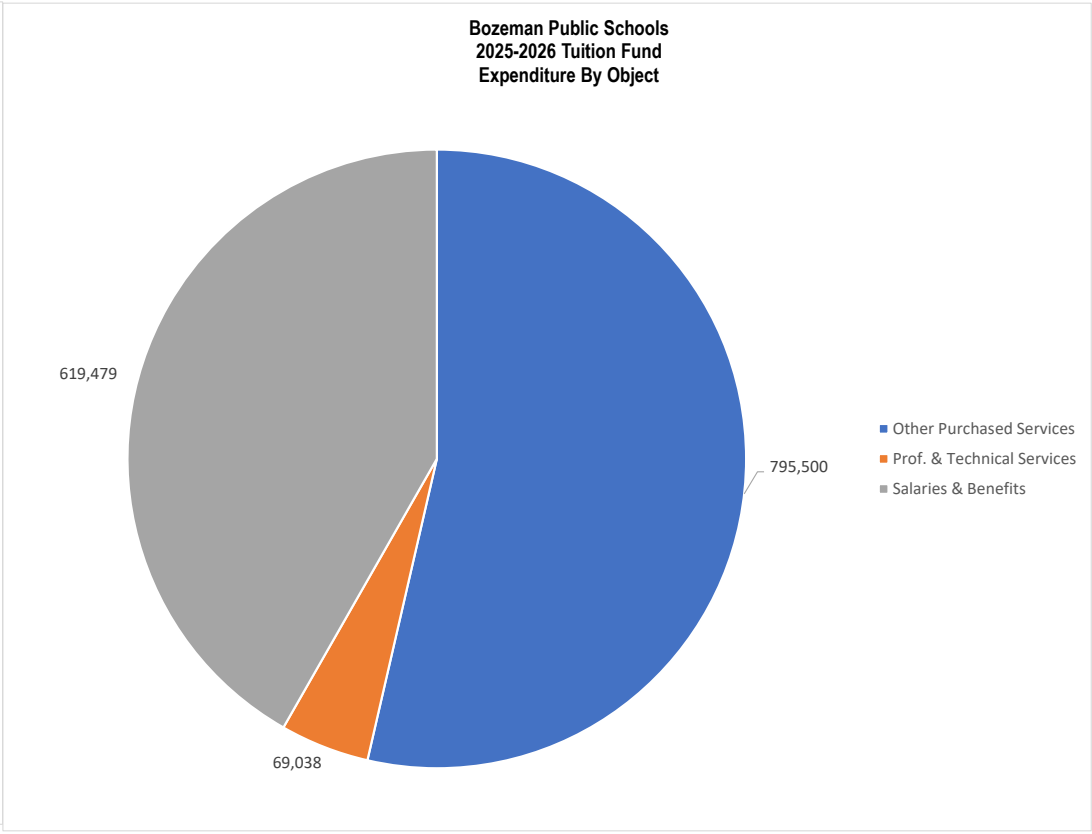
Bozeman School District
2025-26 Expenditure History & Budget
Tuition Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	7,407	7,419	7,378	7,337
Budget Per Student	123	2,398	2,509	2,630	2,630	$ 442.39	$ 452.40	$ 462.36	$ 472.22

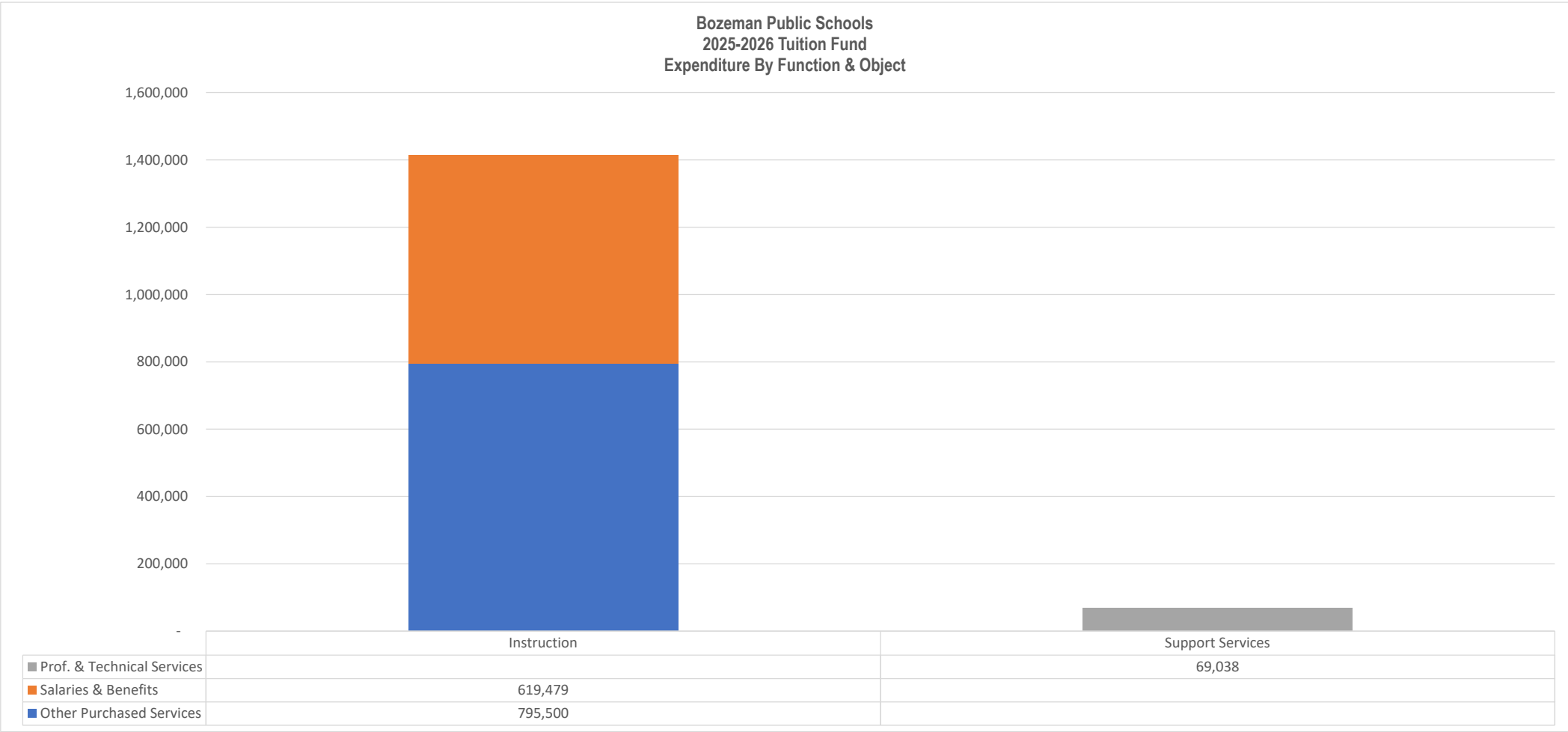
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	422,492	134,524	199,201	614,696	613,863	$ 1,414,979	95.3%	$ 1,469,560	$ 1,478,175	$ 1,486,989
Support Services	-	-	-	1,863	-	$ 30,000	2.0%	$ 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	-	-	-	-	-	$ 39,038	2.6%	$ 39,038	$ 39,818	$ 40,615
Total For Location	$ 422,492	$ 134,524	$ 199,201	$ 616,559	$ 274,509	$ 1,484,017	100.0%	$ 1,538,598	$ 1,547,994	$ 1,557,604

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 268,908	$ 62,470	$ 69,595	$ 532,081	$ 580,863	$ 619,479	41.7%	$ 672,010	$ 672,010	$ 672,010
Prof. & Technical Services	$ 58,500	$ 16,500	$ -	$ 1,863	$ -	$ 69,038	4.7%	$ 69,038	$ 69,818	$ 70,615
Property Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other Purchased Services	$ 95,084	$ 55,554	$ 129,606	$ 82,615	$ 33,000	$ 795,500	53.6%	$ 797,550	$ 806,165	$ 814,979
Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Property & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ (339,354)	$ -	0.0%	$ -	$ -	$ -
Total For Location	$ 422,492	$ 134,524	$ 199,201	$ 616,559	$ 274,509	$ 1,484,017	100.0%	$ 1,538,598	$ 1,547,994	$ 1,557,604





Source: District Records



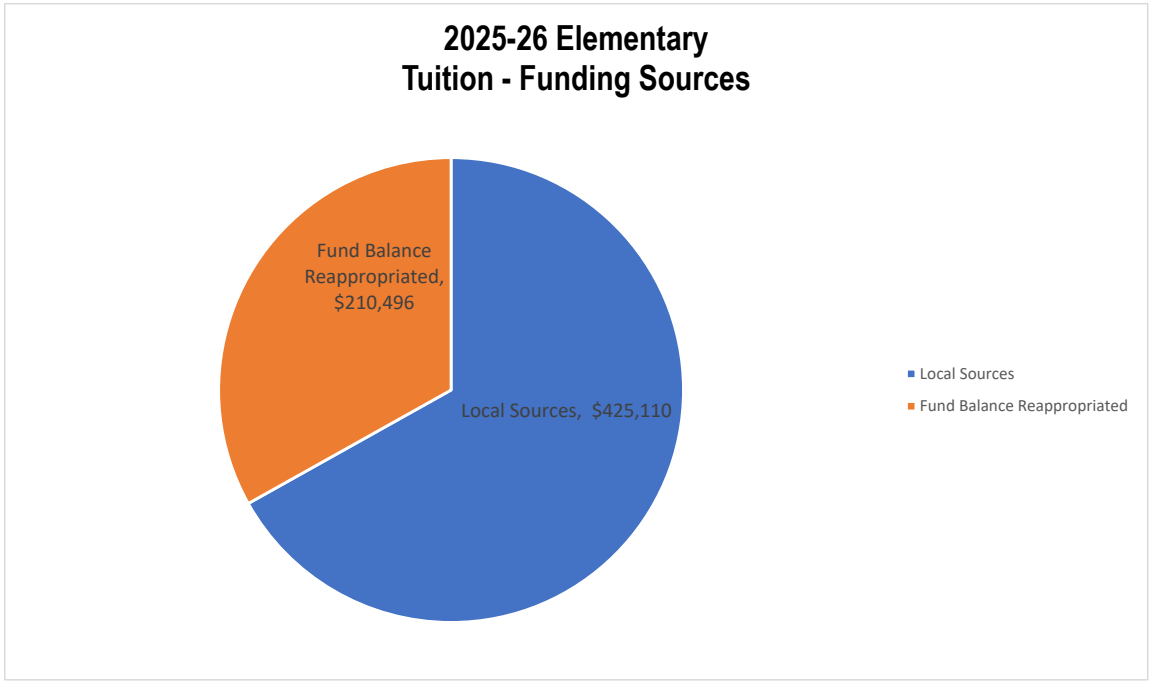
	Instruction	Support Services
Prof. & Technical Services		69,038
Salaries & Benefits	619,479	
Other Purchased Services	795,500	

Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Tuition Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 278,336	$ 281,840	$ 279,323	$ 296,675	$ 298,863	$ 425,000	66.9%	$ 472,694	$ 473,134	$ 473,497
Penalties and Interest on Delinquent Taxes	$ 487	$ 670	$ 456	$ 439	$ 500	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 340	$ 1,346	$ 2,490	$ 3,759	$ 4,714	$ 110	0.0%	$ 110	$ -	$ -
Other Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 279,164	$ 283,856	$ 282,270	$ 300,872	$ 304,077	$ 425,110	66.9%	$ 472,804	$ 473,134	$ 473,497
Total Revenue	$ 279,164	$ 283,856	$ 282,270	$ 300,872	$ 304,077	$ 425,110	66.9%	$ 472,804	$ 473,134	$ 473,497
Fund Balance Reappropriated	10,000.00	225,574.04	405,776.86	248,896.62	338,398.60	210,496.02	0.33	210,496.02	210,496.02	210,496.02
Total Funding Sources	$ 289,164	$ 509,430	$ 688,047	$ 549,769	$ 642,475	$ 635,606	100.0%	$ 683,300	$ 683,630	$ 683,993

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	1.46	1.25	1.21	0.85	0.85	1.28	1.40	1.37	1.35

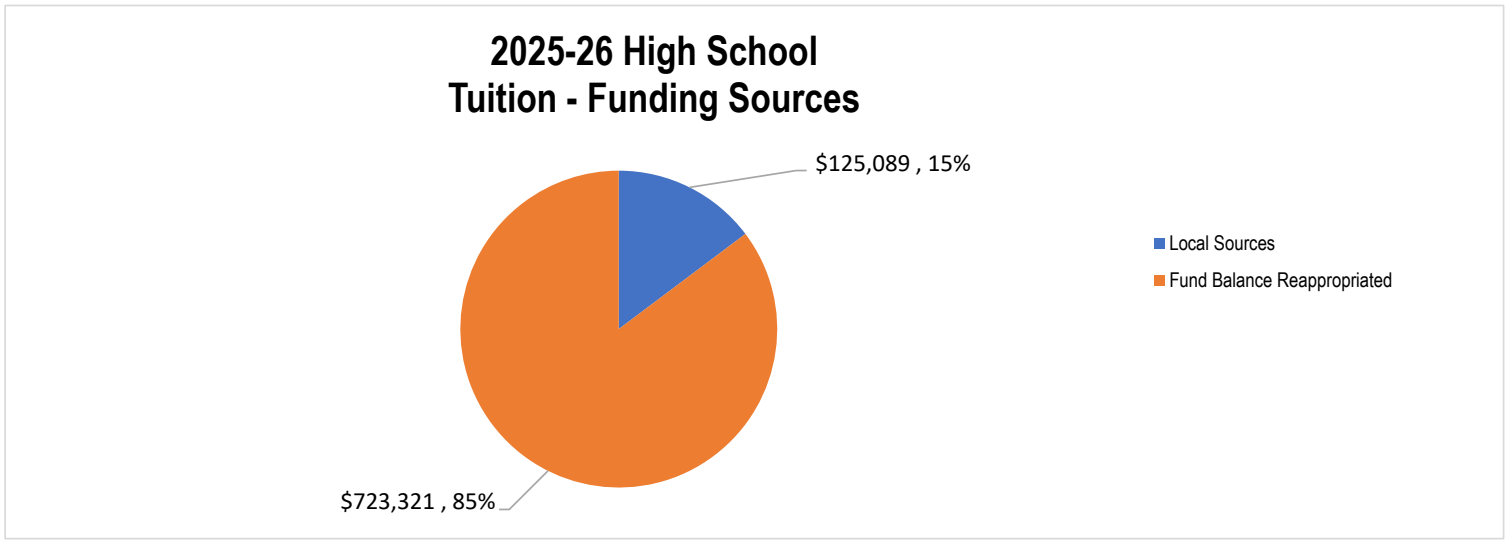


Source: District Sources

Bozeman High School
2025-26 Revenue and Funding Sources
Tuition Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 5,336	$ 581	$ 264,502	$ 276,302	$ 278,306	$ 125,000	14.7%	$ 131,887	$ 140,953	$ 140,953
Penalties and Interest on Delinquent Taxes	$ 221	$ 19	$ 291	$ 448	$ 493	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 1,913	$ 1,333	$ 2,066	$ 5,565	$ 8,225	$ 89	0.0%	$ 89	$ 89	$ 89
Other Revenue	1,634	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 9,105	$ 1,933	$ 266,859	$ 282,315	$ 287,023	$ 125,089	14.7%	$ 131,977	$ 141,043	$ 141,043
Total Revenue	$ 9,105	$ 1,933	$ 266,859	$ 282,315	$ 287,023	$ 125,089	14.7%	$ 131,977	$ 141,043	$ 141,043
Fund Balance Reappropriated	465,000.00	403,170.81	309,555.16	399,005.10	618,181.53	723,321.10	0.85	723,321.10	723,321.10	723,321.10
Total Funding Sources	$ 474,105	$ 405,103	$ 576,414	$ 681,321	$ 905,205	$ 848,411	100.0%	$ 855,298	$ 864,364	$ 864,364

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	0.00	1.00	0.97	0.65	0.65	0.30	0.31	0.33	0.32

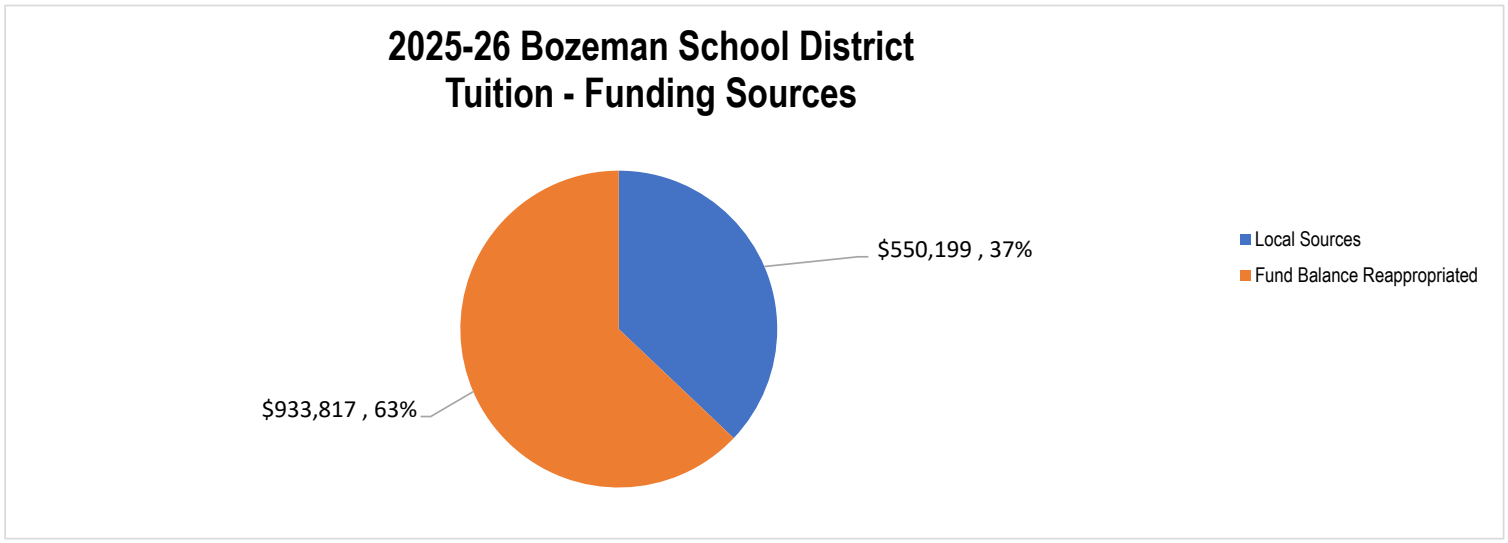


Source: District Records

Bozeman School District
2025-26 Revenue and Funding Sources
Tuition Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 283,673	$ 282,421	$ 543,825	$ 572,977	$ 577,169	$ 550,000	37.1%	$ 604,581	$ 614,087	$ 614,450
Penalties and Interest on Delinquent Taxes	$ 708	$ 689	$ 747	$ 886	$ 992	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 2,253	$ 2,679	$ 4,557	$ 9,324	$ 12,940	$ 199	0.0%	$ 199	$ 89	$ 89
Other Revenue	$ 1,634	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 288,269	$ 285,788	$ 549,128	$ 583,188	$ 591,100	$ 550,199	37.1%	$ 604,781	$ 614,177	$ 614,540
Total Revenue	$ 288,269	$ 285,788	$ 549,128	$ 583,188	$ 591,100	$ 550,199	37.1%	$ 604,781	$ 614,177	$ 614,540
Fund Balance Reappropriated	475,000.00	628,744.85	715,332.02	647,901.72	956,580.13	933,817.12	0.63	933,817.12	933,817.12	933,817.12
Total Funding Sources	$ 763,269	$ 914,533	$ 1,264,460	$ 1,231,089	$ 1,547,680	$ 1,484,017	100.0%	$ 1,538,598	$ 1,547,994	$ 1,548,357

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	1.46	2.25	2.18	1.50	1.50	1.58	1.71	1.70	1.67

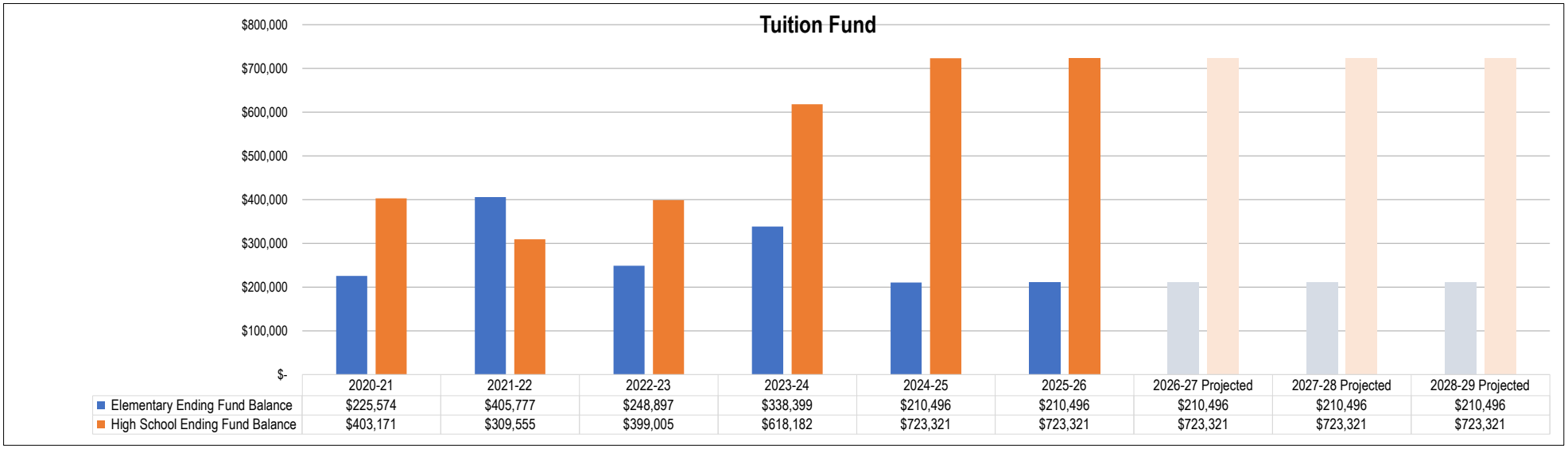


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Tuition Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	10,000	225,574	405,777	248,897	338,399	210,496	210,496	210,496	210,496	465,000	403,171	309,555	399,005	618,182	723,321	723,321	723,321	723,321
Plus: Revenue & Other Sources	279,164	283,856	282,270	300,872	304,077	412,250	458,513	458,940	459,292	9,105	1,933	266,859	282,315	287,023	121,250	127,931	136,725	136,725
Less: Expenditures & Other Uses*	63,590	103,653	439,150	211,370	431,979	412,250	458,513	458,940	459,292	70,934	95,548	177,409	63,139	181,884	121,250	127,931	136,725	136,725
Ending Fund Balance	225,574	405,777	248,897	338,399	210,496	210,496	210,496	210,496	210,496	403,171	309,555	399,005	618,182	723,321	723,321	723,321	723,321	723,321

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	10,000	225,574	405,777	248,897	338,399	210,496	210,496	210,496	210,496	465,000	403,171	309,555	399,005	618,182	723,321	723,321	723,321	723,321
Beginning Fund Balance	10,000	225,574	405,777	248,897	338,399	210,496	210,496	210,496	210,496	465,000	403,171	309,555	399,005	618,182	723,321	723,321	723,321	723,321
Budget Amount	290,000	505,000	686,060	551,109	640,991	635,606	683,300	683,630	683,993	465,000	403,171	580,140	681,162	899,038	848,411	855,298	864,364	873,611
Reserves as a Percent of Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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

2025-26 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 $10,700,000, or 8.3% of the District's 2025-26 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 FY2024-25 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, 2025. Those amounts were:

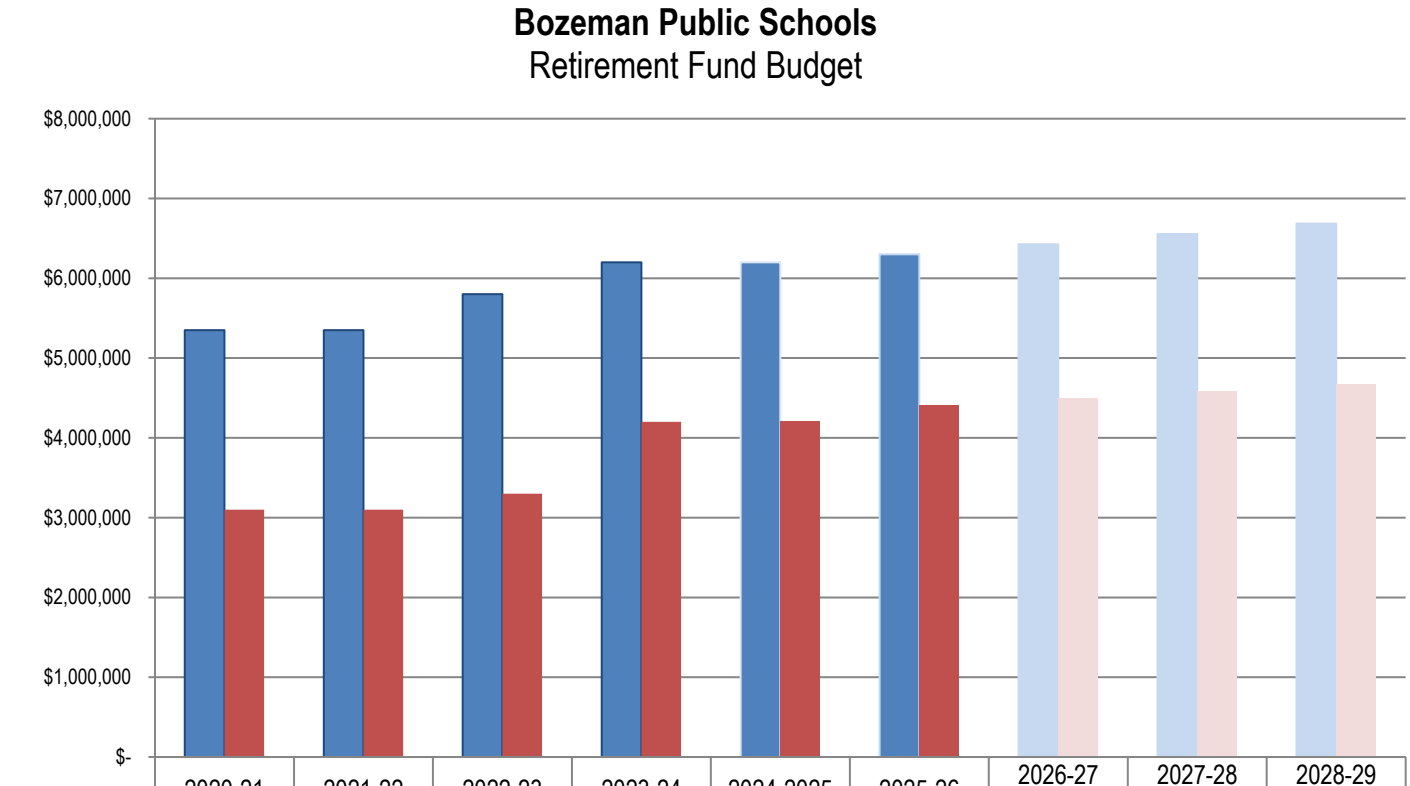
System	State of MT Proportionate Share	Bozeman Elementary Allocated Portion	Bozeman High School Allocated Portion	Bozeman School District (K-12) Allocated Portion
Public Employees' Retirement System (PERS)	2,756,952	4,949,659	4,491,577	9,441,236
Teachers' Retirement System (TRS)	30,250,392	36,702,752	20,325,709	57,028,461
Total Reported Liability as of 6/30/25	33,007,344	41,652,411	24,817,286	66,469,697

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:



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	5,350,000	5,350,000	5,800,000	6,200,000	6,200,000	6,300,000	6,426,053	6,554,546	6,685,668
High School	3,100,000	3,100,000	3,300,000	4,200,000	4,200,000	4,400,000	4,488,022	4,577,783	4,669,341

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 and High School District for the 2025-26 school year, and the intent is to continue levying sufficient amounts in future years to maintain this reserve level.

Retirement contributions are state-mandated, and the District is required to contribute to these funds based on gross salary amounts. It is the District's responsibility to permissively levy appropriate amounts each year, taking into account both salary levels and anticipated retirement payouts. As such, reappropriating fund balances may be necessary from

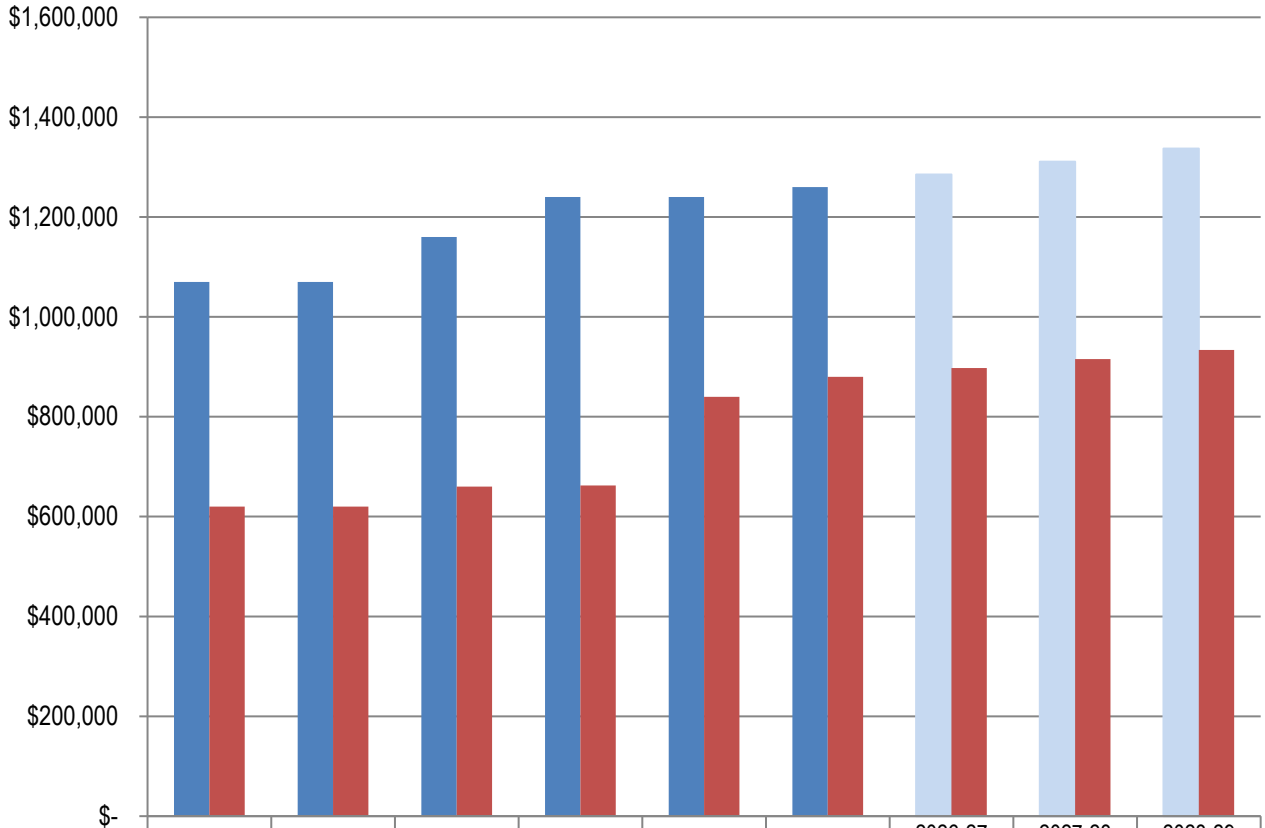
year to year after appropriate reserves are established. Any reappropriated amounts will be used to offset future permissive levies when calculations indicate it is financially appropriate to do so.

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.

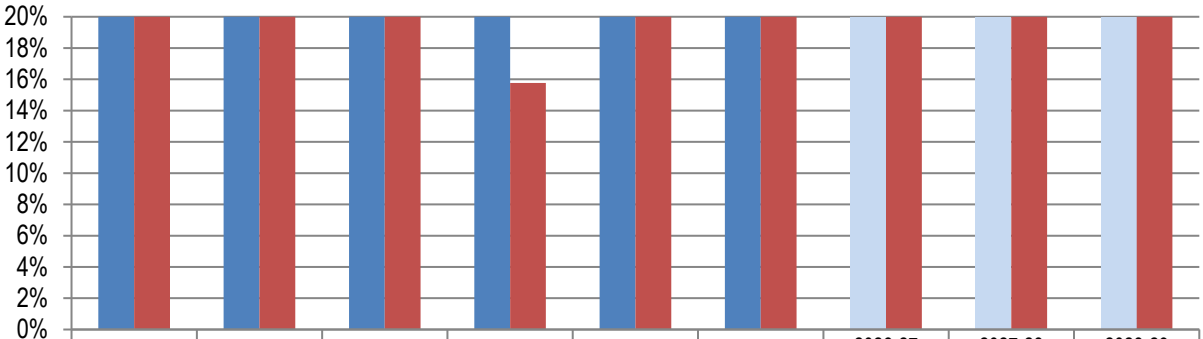
Bozeman Public Schools
Retirement Fund Reserves



	2020-21	2021-22	2022-23	2023-24	2024-205	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary Retirement Fund	1,070,000	1,070,000	1,160,000	1,240,000	1,240,000	1,260,000	1,285,211	1,310,909	1,337,134
High School Retirement Fund	620,000	620,000	660,000	662,356	840,000	880,000	897,604	915,557	933,868

Bozeman Public Schools

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



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary Retirement Fund	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
High School Retirement Fund	20.00%	20.00%	20.00%	15.77%	20.00%	20.00%	20.00%	20.00%	20.00%

Source: District records

Bozeman Elementary District
2025-26 Expenditure History & Budget
Retirement Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	4,625	4,606	4,632	4,650
Budget Per Student	$ 1,011.37	$ 1,081.17	$ 1,054.16	$ 1,162.09	$ 1,210.07	$ 1,362.16	$ 1,395.15	$ 1,415.06	$ 1,437.78

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	3,141,436	3,170,894	3,220,584	3,576,232	3,743,360	**$ 4,164,930**	**66.1%**	**$ 4,248,241**	**$ 4,333,205**	**$ 4,419,871**
Support Services	747,714	726,247	762,181	755,233	895,971	**932,400**	**14.8%**	**951,061**	**970,079**	**989,486**
General Administration	74,865	84,176	86,044	93,156	72,614	**80,640**	**1.3%**	**82,253**	**83,898**	**85,576**
School Administration	383,816	373,451	425,423	481,839	467,597	**485,730**	**7.7%**	**495,446**	**505,354**	**515,461**
Business Services	110,715	104,514	99,998	99,982	121,675	**164,430**	**2.6%**	**167,720**	**171,072**	**174,495**
Operations & Maintenance	221,708	230,981	231,493	252,663	295,229	**299,250**	**4.8%**	**305,239**	**311,343**	**317,569**
Student Transportation	19,394	21,973	22,201	19,108	21,372	**28,980**	**0.5%**	**29,565**	**30,150**	**30,760**
School Foods	78,030	57,143	2	-	111	**73,080**	**1.2%**	**74,546**	**76,032**	**77,558**
Extracurricular Activities	29,854	25,285	32,616	29,461	37,347	**28,350**	**0.5%**	**28,927**	**29,494**	**30,097**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	98,600	33,836	98,600	33,836	82,422	**42,210**	**0.7%**	43,055	43,917	44,795
Total For Location	$ 4,906,134	$ 4,828,499	$ 4,962,965	$ 5,406,025	$ 5,629,241	**$ 6,300,000**	**100.0%**	**$ 6,426,053**	**$ 6,554,546**	**$ 6,685,668**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**Adopted Budget 2025-26** %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 4,906,134	$ 4,828,499	$ 4,962,965	$ 5,406,025	$ 5,745,930	**$ 6,300,000**	**100.0%**	**$ 6,426,053**	**$ 6,554,546**	**$ 6,685,668**
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	-	-	-	-	(116,688)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 4,906,134	$ 4,828,499	$ 4,962,965	$ 5,406,025	$ 5,629,241	**$ 6,300,000**	**100.0%**	**$ 6,426,053**	**$ 6,554,546**	**$ 6,685,668**

Bozeman High School District
2025-26 Expenditure History & Budget
Retirement Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 1,094.15	$ 1,175.20	$ 1,170.24	$ 1,254.75	$ 1,362.25	$ 1,581.60	$ 1,595.46	$ 1,667.07	$ 1,737.75

Expenditures By Function	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 2028-29
Instruction	1,465,344	1,631,348	1,663,986	$ 1,946,952	2,157,340	**$ 2,574,880**	**58.5%**	**$ 2,626,376**	**$ 2,678,905**	**$ 2,732,486**
Support Services	308,176	336,091	280,219	324,616	398,007	**96,800**	**2.2%**	**98,738**	**100,714**	**102,728**
General Administration	75,179	85,575	89,436	97,724	71,662	**95,920**	**2.2%**	**97,839**	**99,796**	**101,792**
School Administration	214,086	251,873	257,851	272,900	352,855	**391,600**	**8.9%**	**399,432**	**407,421**	**415,569**
Business Services	84,158	104,274	105,454	107,516	137,530	**199,760**	**4.5%**	**203,756**	**207,830**	**211,986**
Operations & Maintenance	177,283	218,697	230,908	194,907	201,181	**340,560**	**7.7%**	**347,371**	**354,320**	**361,405**
Student Transportation	4,912	5,482	5,682	5,811	6,353	**7,920**	**0.2%**	**8,078**	**8,240**	**8,404**
School Foods	34,559	34,499	140,998	184,146	227,419	**53,680**	**1.2%**	**54,754**	**55,850**	**56,967**
Extracurricular Activities	109,090	150,124	161,596	165,427	193,206	**231,000**	**5.3%**	**235,635**	**240,347**	**245,154**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	167	-	0	-	**407,880**	**9.3%**	**416,043**	**424,360**	**432,850**
Total For Location	$ 2,472,787	$ 2,818,130	$ 2,936,129	$ 3,300,000	$ 3,582,705	**$ 4,400,000**	**100.0%**	**$ 4,488,022**	**$ 4,577,783**	**$ 4,669,341**

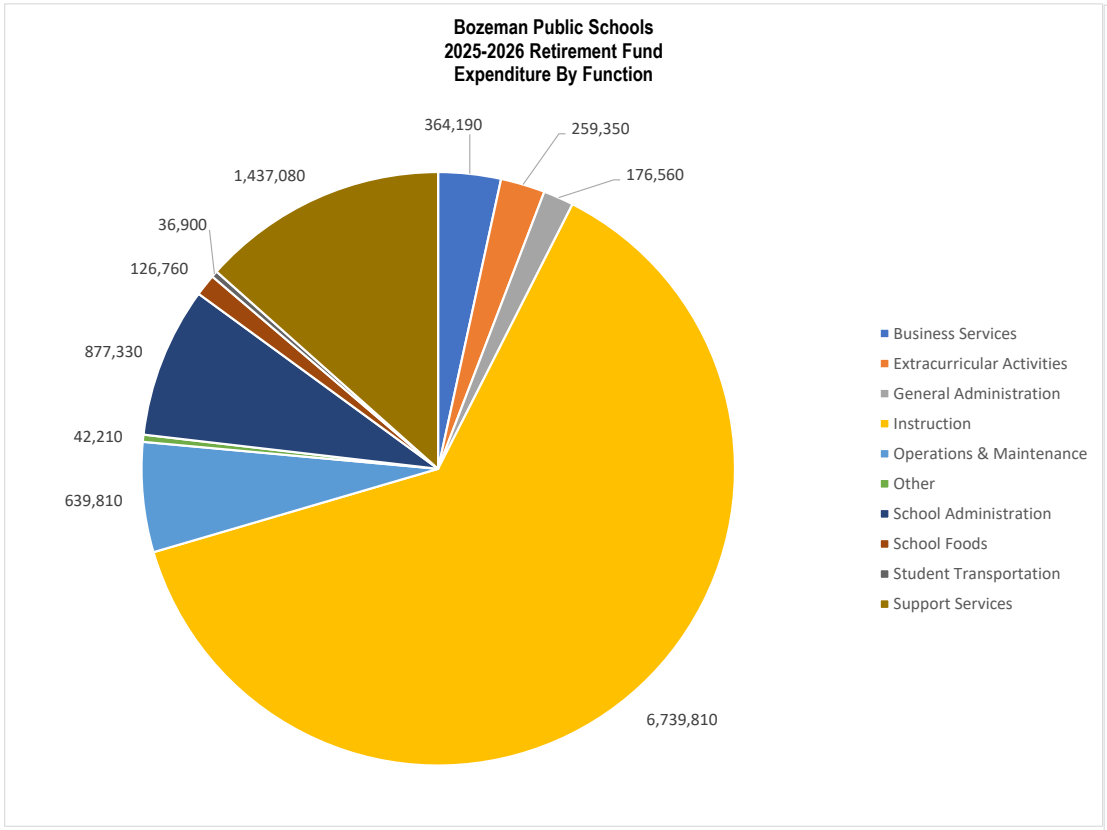
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	%	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 2,472,787	$ 2,818,130	$ 2,936,129	$ 3,300,000	$ 3,751,598	**$ 4,400,000**	**100.0%**	**$ 4,488,022**	**$ 4,577,783**	**$ 4,669,341**
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	-	-	-	-	(168,893)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 2,472,787	$ 2,818,130	$ 2,936,129	$ 3,300,000	$ 3,582,705	**$ 4,400,000**	**100.0%**	**$ 4,488,022**	**$ 4,577,783**	**$ 4,669,341**

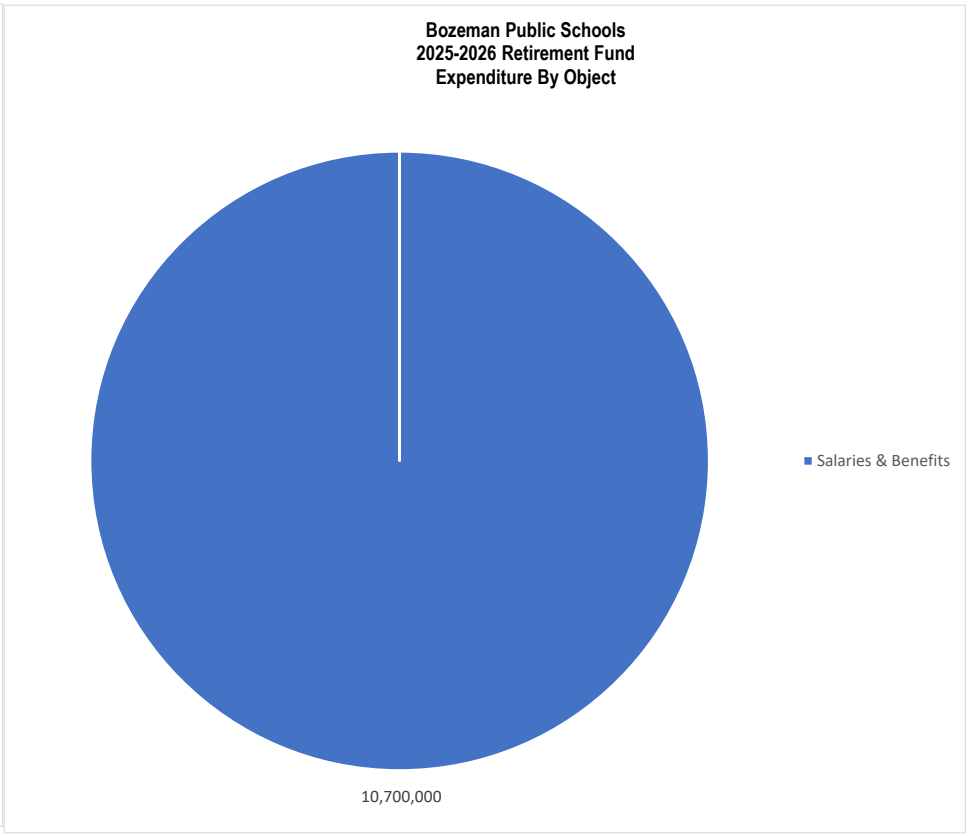
Bozeman School District
2025-26 Expenditure History & Budget
Retirement Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	**7,407**	7,419	7,378	7,337
Budget Per Student	2,106	2,398	2,509	2,630	2,630	**$ 2,943.76**	$ 2,990.61	$ 3,082.13	$ 3,175.53

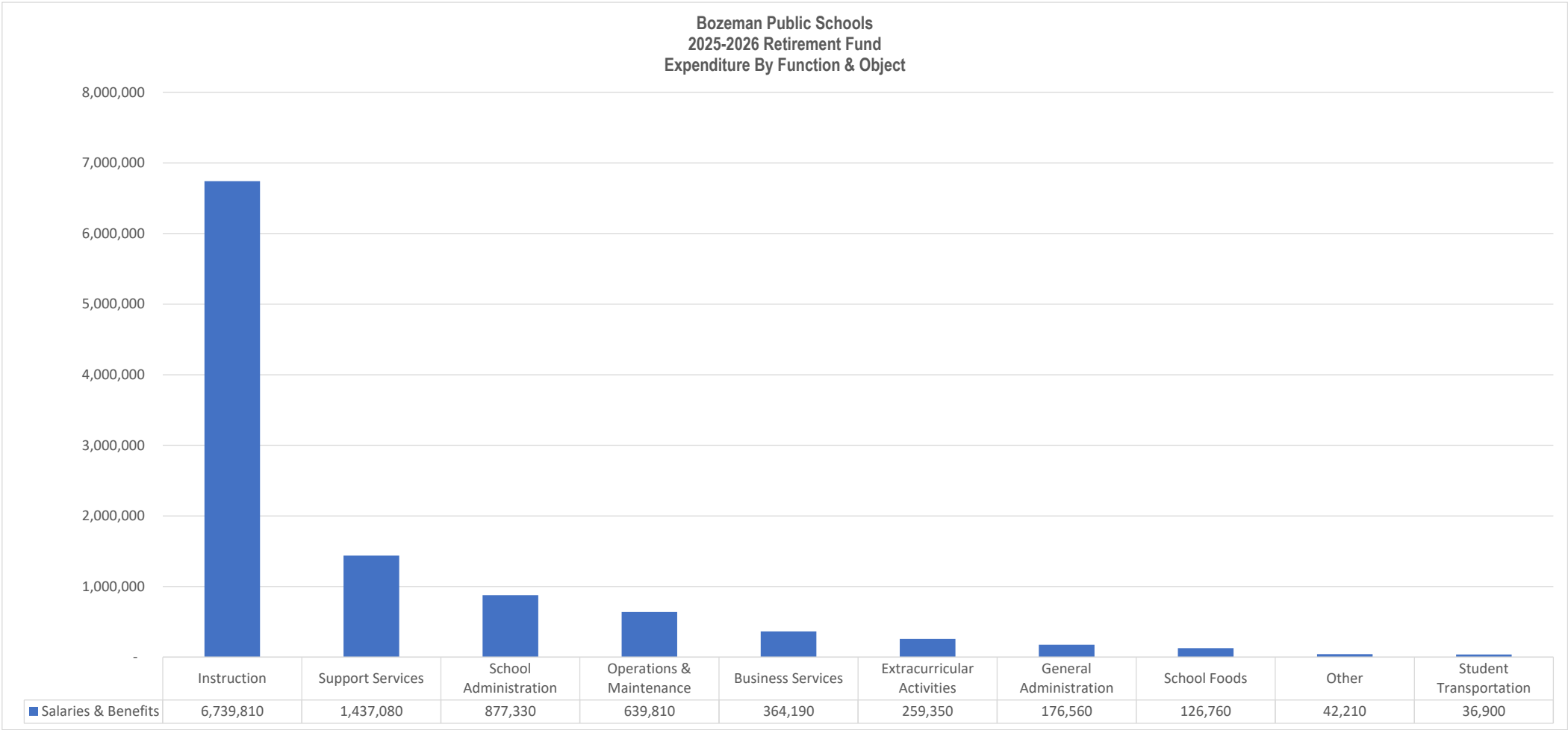
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	4,606,780	4,802,241	4,884,571	5,523,184	5,900,700	**$ 6,739,810**	**63.0%**	**$ 6,874,617**	**$ 7,012,110**	**$ 7,152,357**
Support Services	1,055,891	1,062,338	1,042,400	1,079,849	1,293,978	**$ 1,029,200**	**9.6%**	**$ 1,049,799**	**$ 1,070,793**	**$ 1,092,214**
General Administration	150,045	169,751	175,480	190,880	144,277	**$ 176,560**	**1.7%**	**$ 180,092**	**$ 183,695**	**$ 187,368**
School Administration	597,902	625,324	683,274	754,739	820,451	**$ 877,330**	**8.2%**	**$ 894,878**	**$ 912,775**	**$ 931,030**
Business Services	194,874	208,788	205,452	207,498	259,205	**$ 364,190**	**3.4%**	**$ 371,476**	**$ 378,902**	**$ 386,481**
Operations & Maintenance	398,991	449,678	462,400	447,570	496,410	**$ 639,810**	**6.0%**	**$ 652,610**	**$ 665,663**	**$ 678,974**
Student Transportation	24,306	27,455	27,884	24,919	27,725	**$ 36,900**	**0.3%**	**$ 37,643**	**$ 38,390**	**$ 39,164**
School Foods	112,589	91,641	141,000	184,146	227,530	**$ 126,760**	**1.2%**	**$ 129,300**	**$ 131,883**	**$ 134,524**
Extracurricular Activities	138,944	175,409	194,212	194,887	230,552	**$ 259,350**	**2.4%**	**$ 264,562**	**$ 269,841**	**$ 275,251**
Debt Service	-	-	-	-	-	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other	98,600	34,003	98,600	33,836	82,422	**$ 450,090**	**4.2%**	**$ 459,098**	**$ 468,277**	**$ 477,645**
Total For Location	$ 7,378,921	$ 7,646,629	$ 7,899,094	$ 8,706,025	$ 9,211,946	**$ 10,700,000**	**100.0%**	**$ 10,914,075**	**$ 11,132,329**	**$ 11,355,009**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 7,378,921	$ 7,646,629	$ 7,899,094	$ 8,706,025	$ 9,497,527	**$ 10,700,000**	**100.0%**	**$ 10,914,075**	**$ 11,132,329**	**$ 11,355,009**
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	$ -	$ -	$ -	$ -	$ (285,581)	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Total For Location	$ 7,378,921	$ 7,646,629	$ 7,899,094	$ 8,706,025	$ 9,211,946	**$ 10,700,000**	**100.0%**	**$ 10,914,075**	**$ 11,132,329**	**$ 11,355,009**





Source: District Records



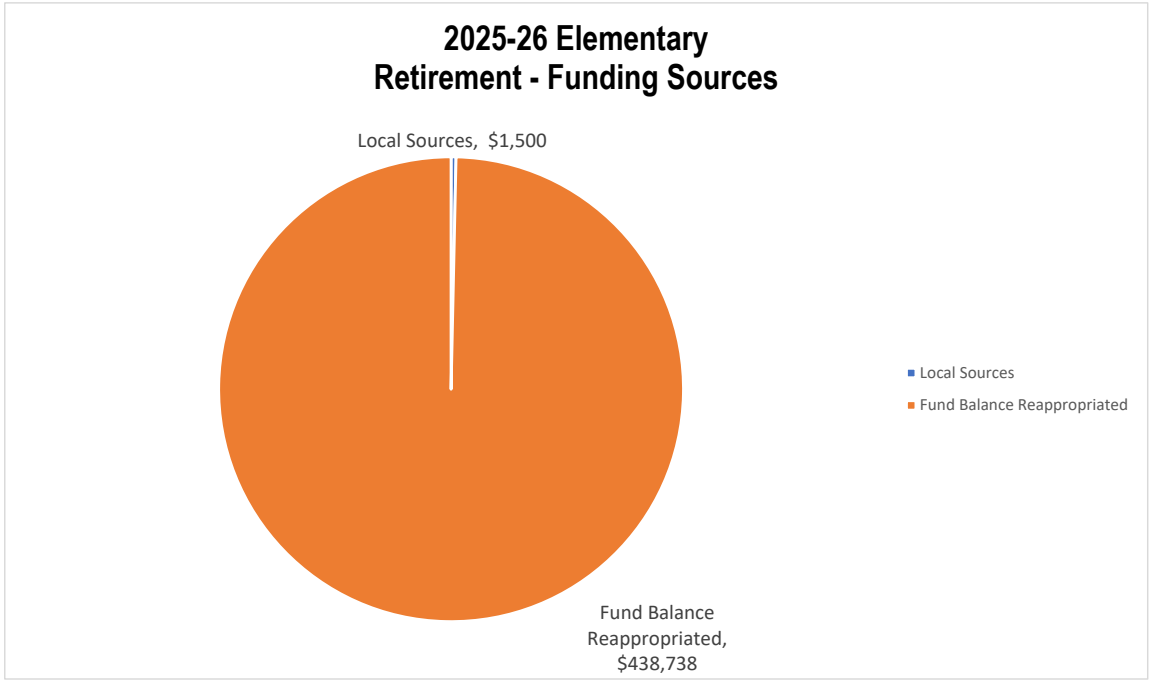
	Instruction	Support Services	School Administration	Operations & Maintenance	Business Services	Extracurricular Activities	General Administration	School Foods	Other	Student Transportation
Salaries & Benefits	6,739,810	1,437,080	877,330	639,810	364,190	259,350	176,560	126,760	42,210	36,900

Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Retirement Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
County Transportation Reimb.	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
County Retirement Distribution	5,118,494	4,822,776	5,497,920	5,877,174	$ 5,621,945	$ 5,859,762	93.0%	$ 5,974,370	6,091,173	6,210,382
Total Gallatin County Revenue	$ 5,118,494	$ 4,822,776	$ 5,497,920	$ 5,877,174	$ 5,621,945	$ 5,859,762	93.0%	$ 5,974,370	$ 6,091,173	$ 6,210,382
District Revenue:										
Investment Earnings	$ 5,724	$ 5,045	$ 8,424	$ 7,296	$ 6,167	$ 1,500	0.0%	$ 1,500	$ 1,500	$ 1,500
Other Revenue	$ -	$ -	$ 427	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 5,724	$ 5,045	$ 8,851	$ 7,296	$ 6,167	$ 1,500	0.0%	$ 1,500	$ 1,500	$ 1,500
Total Revenue	$ 5,124,218	$ 4,827,820	$ 5,506,771	$ 5,884,470	$ 5,628,112	$ 5,861,262	93.0%	$ 5,975,870	$ 6,092,673	$ 6,211,882
Fund Balance Reappropriated	230,006.00	525,724.41	300,579.99	321,326.27	576,554.75	438,737.62	0.07	450,182.56	461,872.89	473,785.16
Total Funding Sources	$ 5,354,224	$ 5,353,545	$ 5,807,351	$ 6,205,796	$ 6,204,667	$ 6,300,000	100.0%	$ 6,426,053	$ 6,554,546	$ 6,685,668

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

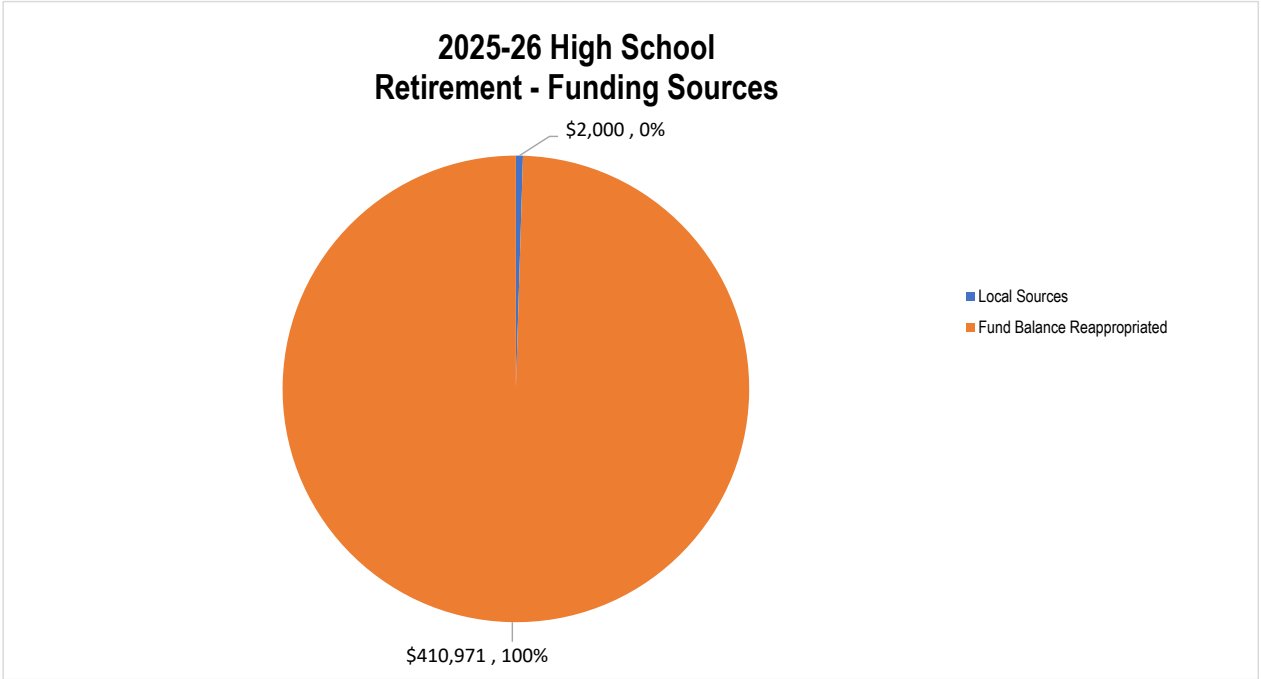


Source: District Sources

Bozeman High School
2025-26 Revenue and Funding Sources
Retirement Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
County Transportation Reimb.	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
County Retirement Distribution	$ 2,509,303	$ 2,814,053	$ 3,173,940	$ 4,198,000	$ 3,757,957	$ 3,987,029	90.6%	$ 4,059,887	4,149,648	4,241,206
Total Gallatin County Revenue	$ 2,509,303	$ 2,814,053	$ 3,173,940	$ 4,198,000	$ 3,757,957	$ 3,987,029	90.6%	$ 4,059,887	$ 4,149,648	$ 4,241,206
District Revenue:										
Investment Earnings	$ 4,077	$ 2,189	$ 4,356	$ 2,393	$ 4,569	$ 2,000	0.0%	$ 2,000	$ 2,000	$ 2,000
Other Revenue	-	-	-	-	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 4,077	$ 2,189	$ 4,356	$ 2,393	$ 4,569	$ 2,000	0.0%	$ 2,000	$ 2,000	$ 2,000
Total Revenue	$ 2,513,380	$ 2,816,242	$ 3,178,296	$ 4,200,393	$ 3,762,526	$ 3,989,029	90.7%	$ 4,061,887	$ 4,151,648	$ 4,243,206
Fund Balance Reappropriated	588,696.63	283,947.00	124,059.92	-	440,043.39	410,971.44	0.09	426,135.08	441,606.44	457,386.82
Total Funding Sources	$ 3,102,077	$ 3,100,189	$ 3,302,356	$ 4,200,393	$ 4,202,569	$ 4,400,000	100.0%	$ 4,488,022	$ 4,593,254	$ 4,700,593

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

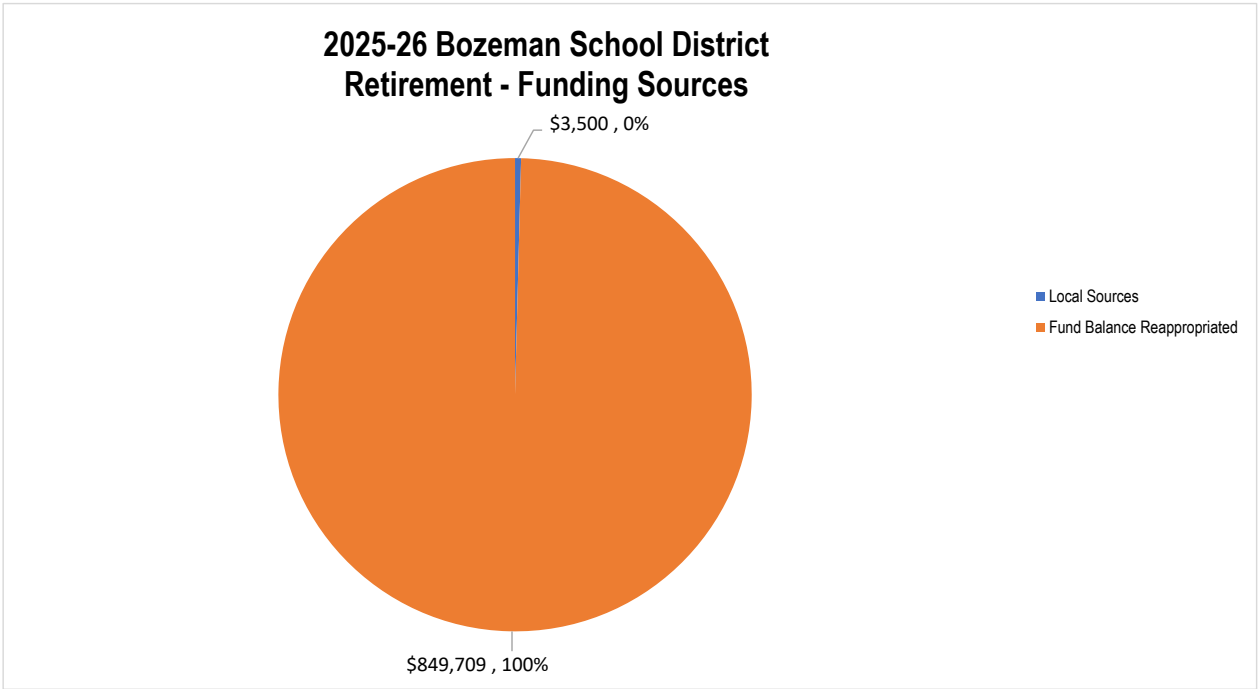


Source: District Records

Bozeman School District
2025-26 Revenue and Funding Sources
Retirement Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
County Transportation Reimb.	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
County Retirement Distribution	$ 7,627,797	$ 7,636,829	$ 8,671,860	$ 10,075,174	$ 9,379,902	$ 9,846,791	92.0%	$ 10,034,257	$ 10,240,821	$ 10,451,589
Total Gallatin County Revenue	$ 7,627,797	$ 7,636,829	$ 8,671,860	$ 10,075,174	$ 9,379,902	$ 9,846,791	92.0%	$ 10,034,257	$ 10,240,821	$ 10,451,589
District Revenue:										
Investment Earnings	$ 9,800	$ 7,234	$ 12,780	$ 9,689	$ 10,736	$ 3,500	0.0%	$ 3,500	$ 3,500	$ 3,500
Other Revenue	$ -	$ -	$ 427	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 9,800	$ 7,234	$ 13,207	$ 9,689	$ 10,736	$ 3,500	0.0%	$ 3,500	$ 3,500	$ 3,500
Total Revenue	$ 7,637,598	$ 7,644,062	$ 8,685,067	$ 10,084,863	$ 9,390,638	$ 9,850,291	92.1%	$ 10,037,757	$ 10,244,321	$ 10,455,089
Fund Balance Reappropriated	818,702.63	809,671.41	424,639.91	321,326.27	1,016,598.14	849,709.06	0.08	876,317.64	903,479.33	931,171.99
Total Funding Sources	$ 8,456,300	$ 8,453,734	$ 9,109,707	$ 10,406,189	$ 10,407,236	$ 10,700,000	100.0%	$ 10,914,075	$ 11,147,800	$ 11,386,261

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

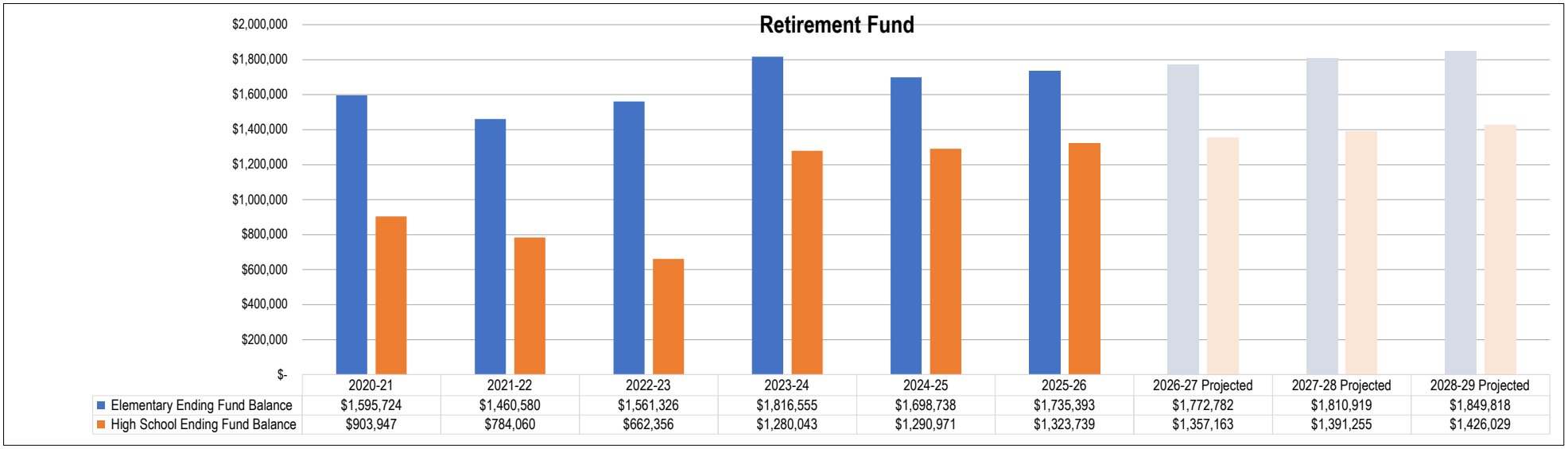


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Retirement Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	1,300,006	1,595,724	1,460,580	1,561,326	1,816,555	1,698,738	1,735,393	1,772,782	1,810,919	1,208,697	903,947	784,060	662,356	1,280,043	1,290,971	1,323,739	1,357,163	1,391,255
Plus: Revenue & Other Sources	5,124,218	4,827,820	5,506,771	5,884,470	5,628,112	5,874,222	5,991,756	6,111,565	6,233,824	2,513,380	2,816,242	3,178,296	4,200,393	3,762,526	3,924,481	4,002,990	4,083,051	4,164,714
Less: Expenditures & Other Uses*	4,828,499	4,962,965	5,406,025	5,629,241	5,745,930	5,837,566	5,954,367	6,073,428	6,194,925	2,818,130	2,936,129	3,300,000	3,582,705	3,751,598	3,891,713	3,969,567	4,048,959	4,129,940
Ending Fund Balance	1,595,724	1,460,580	1,561,326	1,816,555	1,698,738	1,735,393	1,772,782	1,810,919	1,849,818	903,947	784,060	662,356	1,280,043	1,290,971	1,323,739	1,357,163	1,391,255	1,426,029

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	1,070,000	1,070,000	1,160,000	1,240,000	1,240,000	1,260,000	1,285,211	1,310,909	1,337,134	620,000	620,000	660,000	662,356	840,000	880,000	897,604	915,557	933,868
Plus: Fund Balance Reappropriated	230,006	525,724	300,580	321,326	576,555	438,738	450,183	461,873	473,785	588,697	283,947	124,060	-	440,043	410,971	426,135	441,606	457,387
Beginning Fund Balance	1,300,006	1,595,724	1,460,580	1,561,326	1,816,555	1,698,738	1,735,393	1,772,782	1,810,919	1,208,697	903,947	784,060	662,356	1,280,043	1,290,971	1,323,739	1,357,163	1,391,255
Budget Amount	5,350,000	5,350,000	5,800,000	6,200,000	6,200,000	6,300,000	6,426,053	6,554,546	6,685,668	3,100,000	3,100,000	3,300,000	4,200,000	4,200,000	4,400,000	4,488,022	4,577,783	4,669,341
Reserves as a Percent of Budget	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	16%	20%	20%	20%	20%	20%
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

2025-26 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 $886,348, or < 1% of the District's 2025-26 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 now in its second 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 113 enrolled, while the HiSet (HSE – High School Equivalency) education had 56 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 $66,400.69 for 2025-26 which includes a portion of the salary as well as a small department budget for community outreach.

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 permittable 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 $267,345.00 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 began to offer a "Grow Your Own Teacher" program. The vision of the program is to actively recruit and support Bozeman School District Classified employees who display aptitude and a passion for entering the teaching profession.

The program is now in its second year and has had great success in advancing Classified employees through two separate pathways. The first, is through the American Board for Certification for Teacher Excellence (ABCTE). It is a non-profit, alternative teacher certification program that is designed for individuals with a bachelor's degree looking to transition into teaching. The Grow Your Own Teacher program is selecting BSD employees that have bachelor degrees in varying fields, that are looking to further their teaching career. This alternative option to obtaining a teaching certificate allows the District to quickly allow employees to obtain their licensure at minimal cost. This helps ensure we have certified teachers in the classroom, where it matters most.

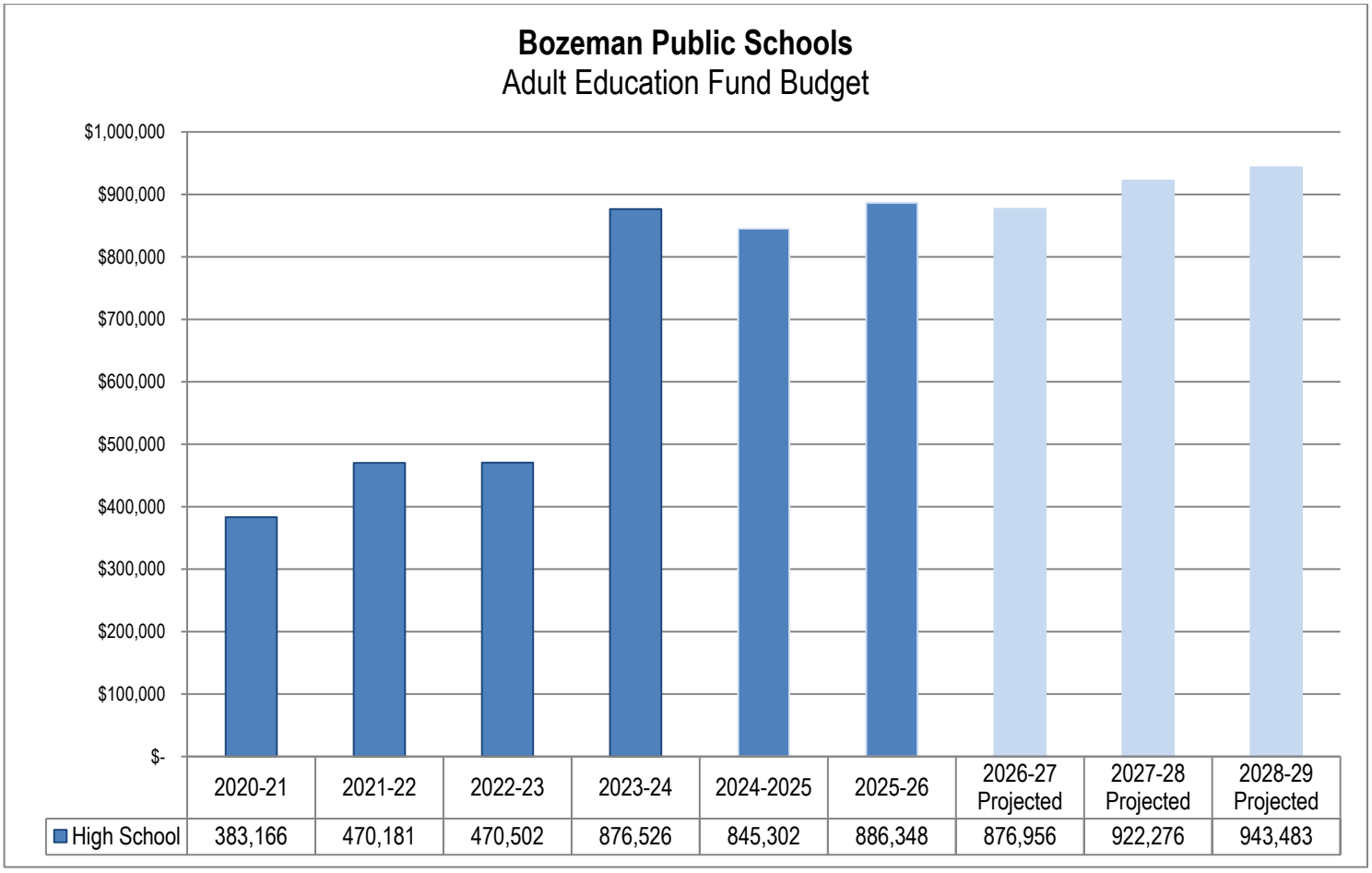
The second pathway supports employees who have not yet earned a bachelor's degree and are pursuing a more traditional route toward teacher licensure. Through this option, the District provides targeted tuition assistance to selected finalists who are actively enrolled in accredited teacher preparation programs. This long-term investment enables the District to support the academic and professional development of Classified staff who are building their credentials from the ground up. By assisting these individuals in completing their degrees and state certification requirements, the program not only fosters internal career growth but also strengthens the future teacher pipeline within our own workforce.

Overall, the District budgeted $25,000 for the first year of this program, and will provide an additional $25,000 during the second year of the program for a total of $50,000 in funding. For 2025-26, the District will sponsor five employees through the ABCTE program, and an additional eight employees through the more traditional bachelor degree program. This is a growing program, and the District was pleased with the growing number of applications received this year – a total of fifteen applications were received.

Budget and Taxation History

The District's Adult Ed program has changed over time. The District currently has three 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.

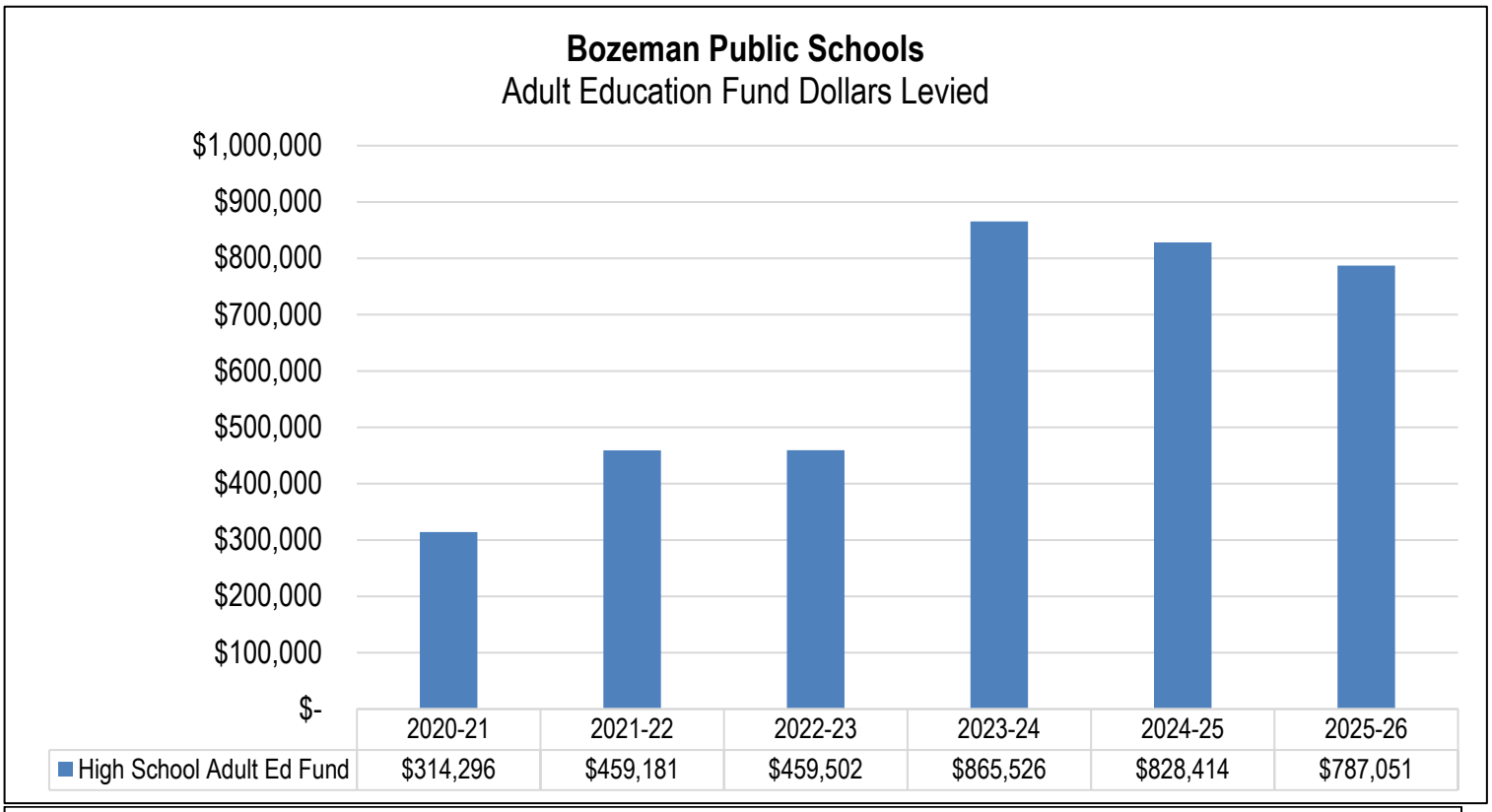
The graph below shows the growing budgets for this fund:

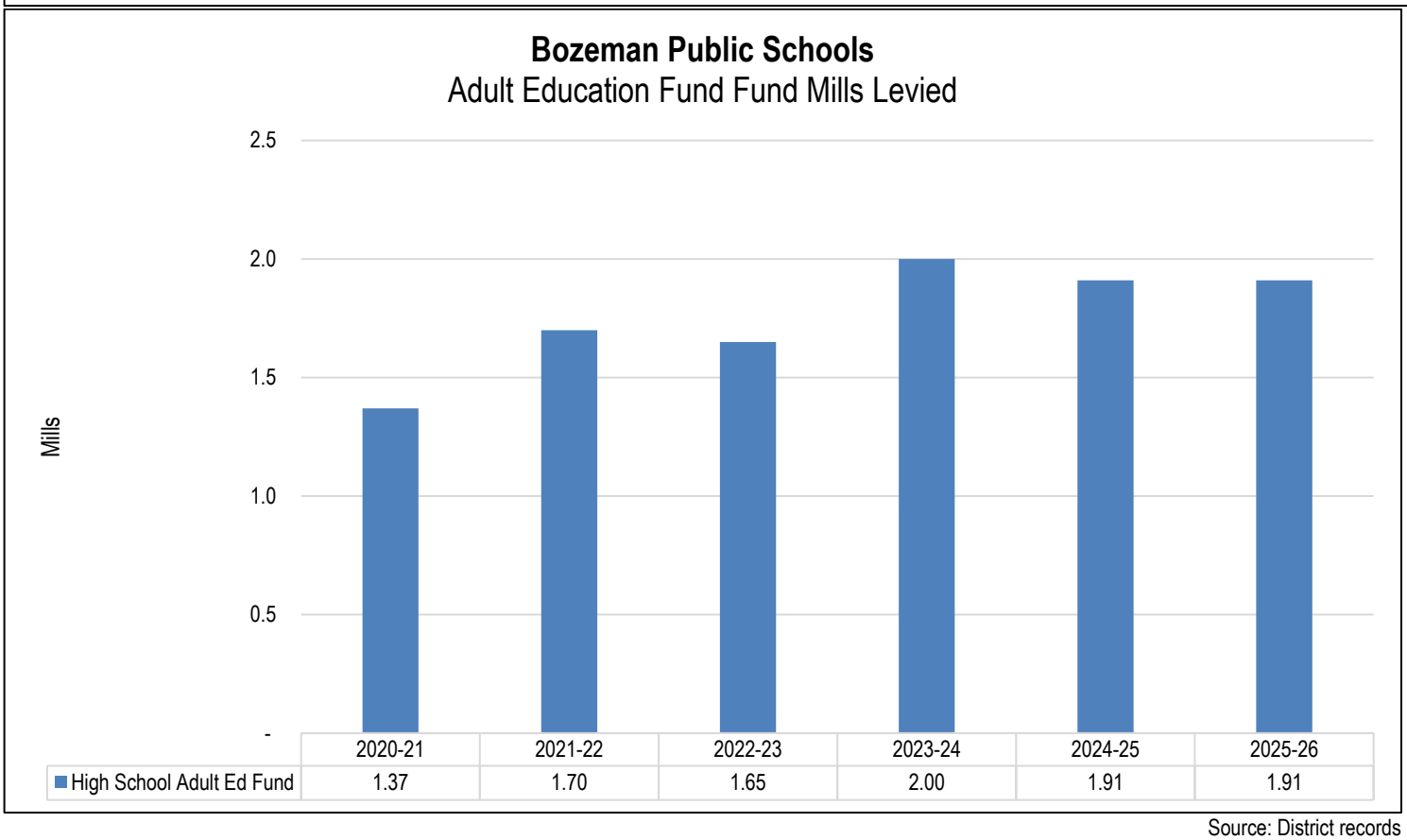


	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
High School	383,166	470,181	470,502	876,526	845,302	886,348	876,956	922,276	943,483

Source: District records

The following graphs present a five-year history of Adult Education Fund dollars and mills levied. In 2025-26, the High School Districts will levy 1.91 mills, which represents < 1% of the District's tax burden this year:





Source: District records

Fund Balances and Reserves

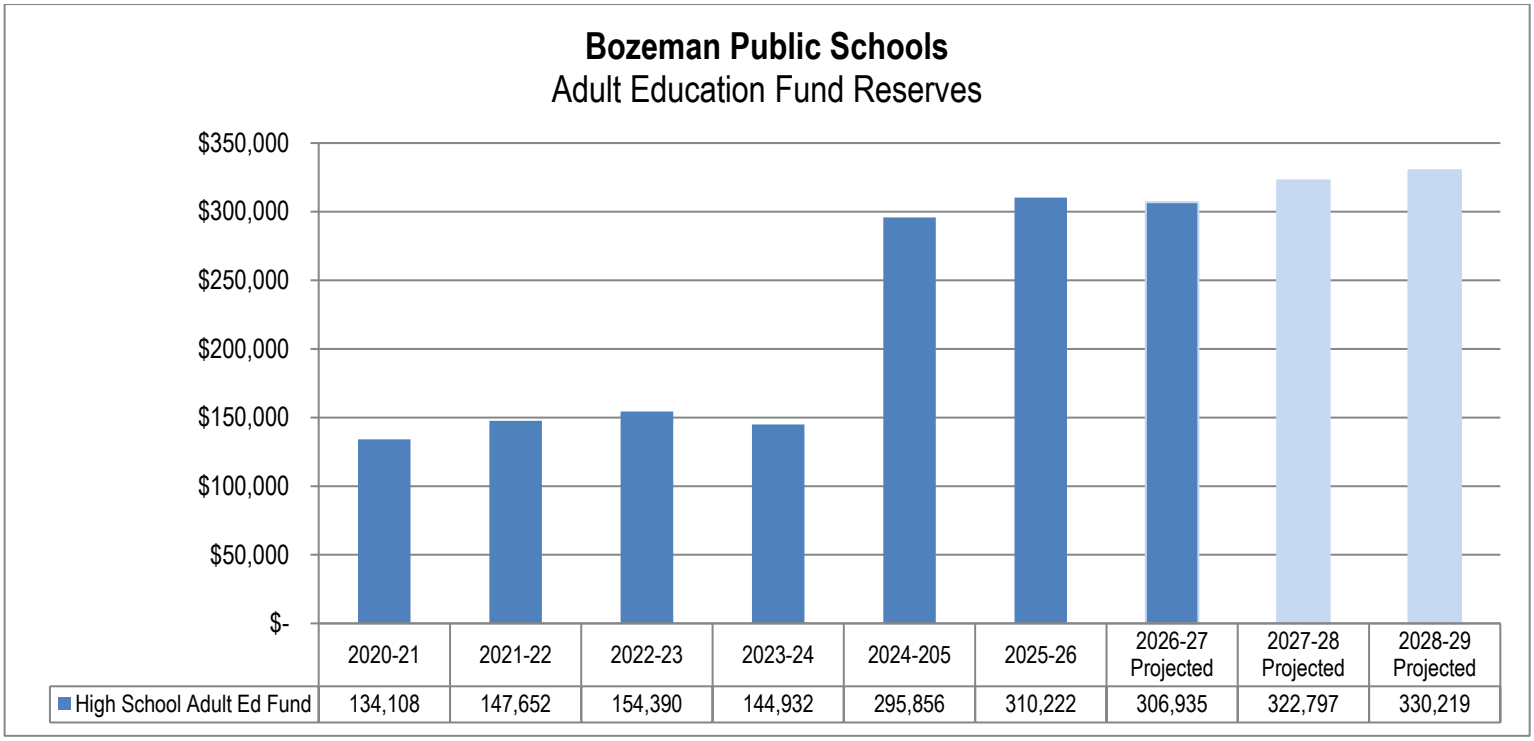
Because state law restricts Adult Ed Fund expenditures to adult education costs, Adult Ed Fund balances are considered restricted fund balances in accordance with GASB Statement 54. Ending fund balances continue to grow in the Adult Ed Fund. State law (20-7-713, MCA) limits districts to a maximum reserve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

The District consistently maintains the maximum 35% reserve; however, the remaining fund balance is reappropriated each year. This approach is supported by the permissive levy authority and the need to budget for potential unanticipated costs or program expansions that may not ultimately materialize. The District was able to reserve the full 35% for the 2025-26 fiscal year, and use remaining fund balance 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.

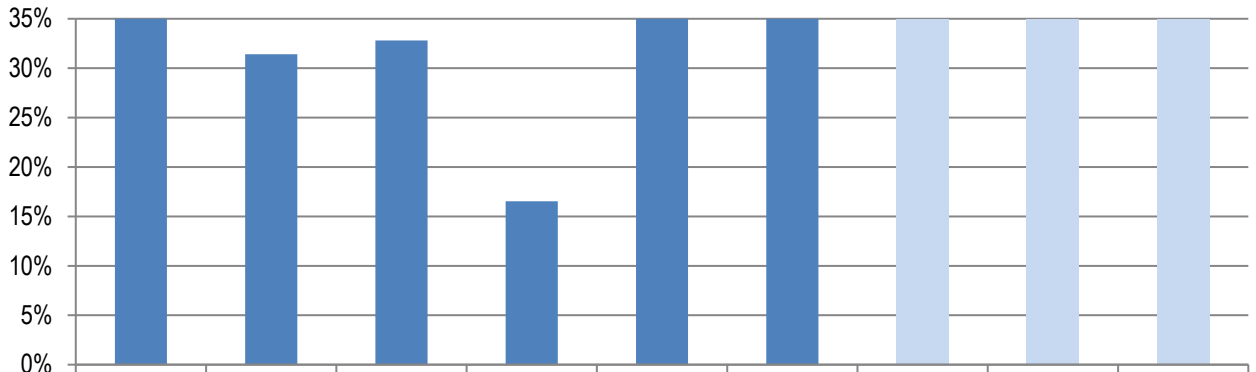
District policy 7515 allows the Board of Trustees to commit fund balances for a specific purpose. That policy also delegates responsibility for assigning fund balances to administration. To date, commitments and assignments of Adult Ed Fund balances have not been made.



	2020-21	2021-22	2022-23	2023-24	2024-205	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
High School Adult Ed Fund	134,108	147,652	154,390	144,932	295,856	310,222	306,935	322,797	330,219

Bozeman Public Schools

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



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
High School Adult Ed Fund	35.00%	31.40%	32.81%	16.53%	35.00%	35.00%	35.00%	35.00%	35.00%

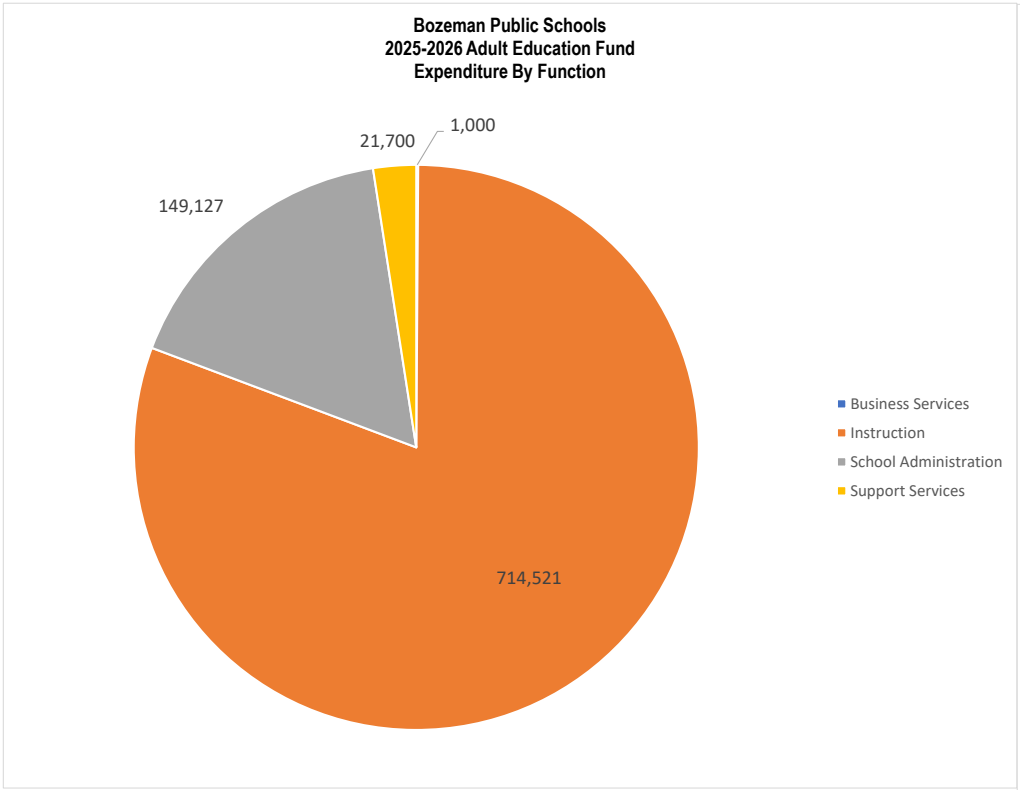
Source: District records

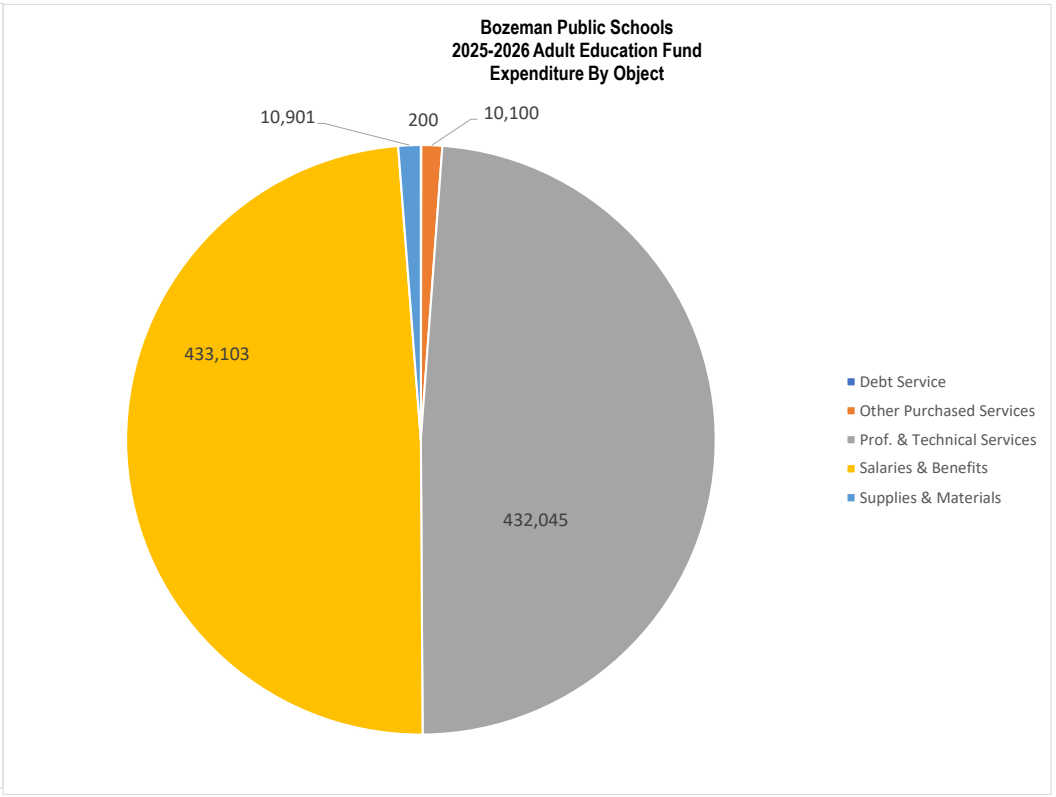
Bozeman High School District
2025-26 Expenditure History & Budget
Adult Education Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 154.89	$ 146.78	$ 181.61	$ 178.90	$ 262.72	$ 318.60	$ 311.75	$ 335.86	$ 351.13

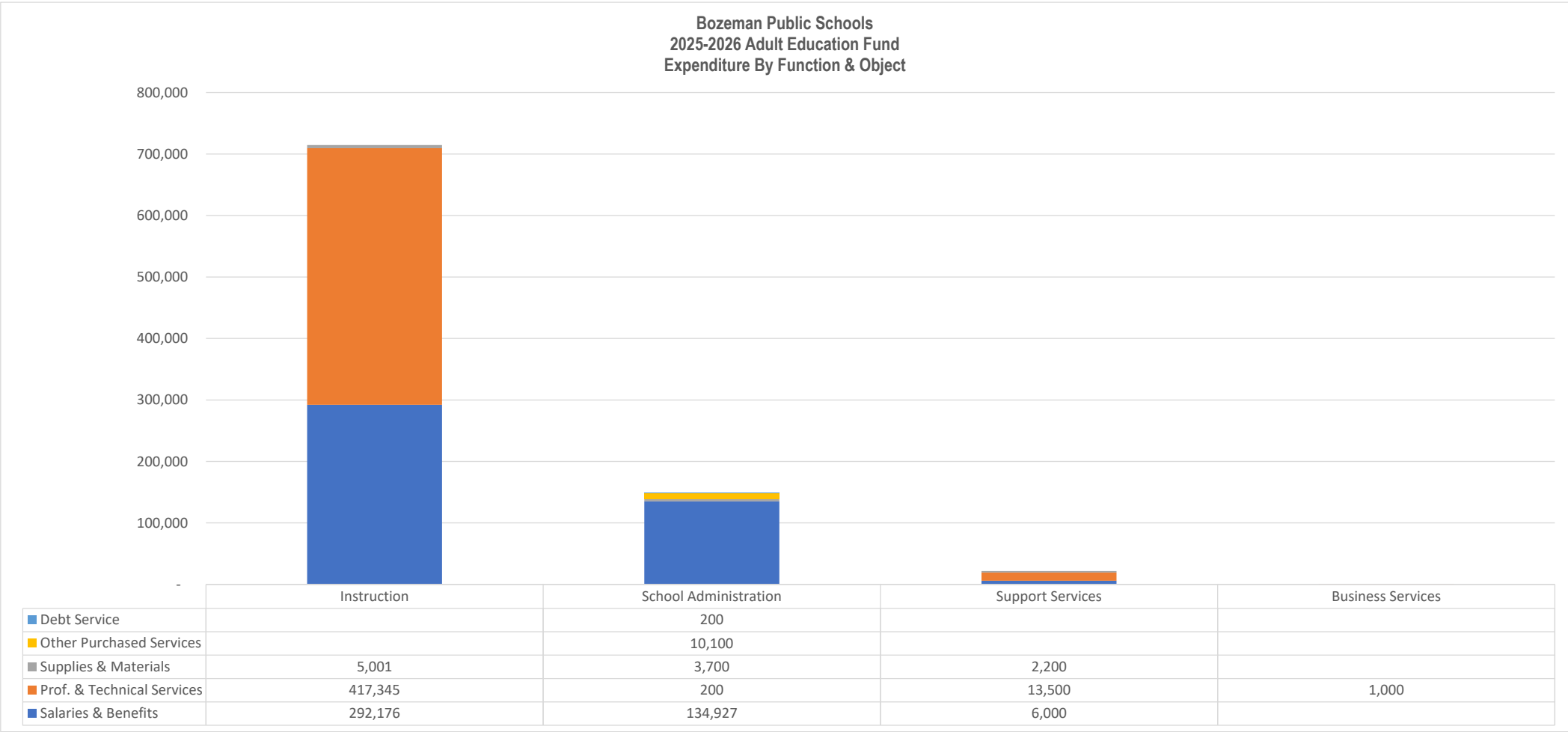
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	153,531	153,824	246,639	$ 297,691	502,114	**$ 714,521**	**80.6%**	**$ 700,552**	**$ 742,025**	**$ 759,298**
Support Services	3,434	4,977	5,492	5,090	29,281	**-**	**0.0%**	**-**	**-**	**-**
General Administration	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
School Administration	192,307	193,071	203,446	167,711	196,111	**149,127**	**16.8%**	**153,500**	**157,180**	**160,944**
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	-	-	-	-	-	**21,700**	**2.4%**	**21,884**	**22,031**	**22,181**
Total For Location	$ 350,040	$ 351,980	$ 455,655	$ 470,502	$ 690,962	**$ 886,348**	**100.0%**	**$ 876,956**	**$ 922,276**	**$ 943,483**

Expenditures By Object	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 2028-29
Salaries & Benefits	$ 337,562	$ 343,970	$ 436,924	$ 407,421	$ 452,397	**$ 433,103**	**48.9%**	**$ 472,418**	**$ 510,038**	**$ 523,291**
Prof. & Technical Services	1,451	780	1,105	50,683	258,648	**432,045**	**48.7%**	**383,014**	**390,424**	**397,983**
Property Services	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other Purchased Services	9,486	3,935	3,288	6,508	1,982	**10,100**	**1.1%**	**10,302**	**10,508**	**10,718**
Supplies & Materials	1,541	3,296	14,339	5,890	14,479	**10,901**	**1.2%**	**11,019**	**11,098**	**11,279**
Property & Equipment	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	-	(36,544)	**200**	**0.0%**	**204**	**208**	**212**
Total For Location	$ 350,040	$ 351,980	$ 455,655	$ 470,502	$ 690,962	**$ 886,348**	**100.0%**	**$ 876,956**	**$ 922,276**	**$ 943,483**





Source: District Records



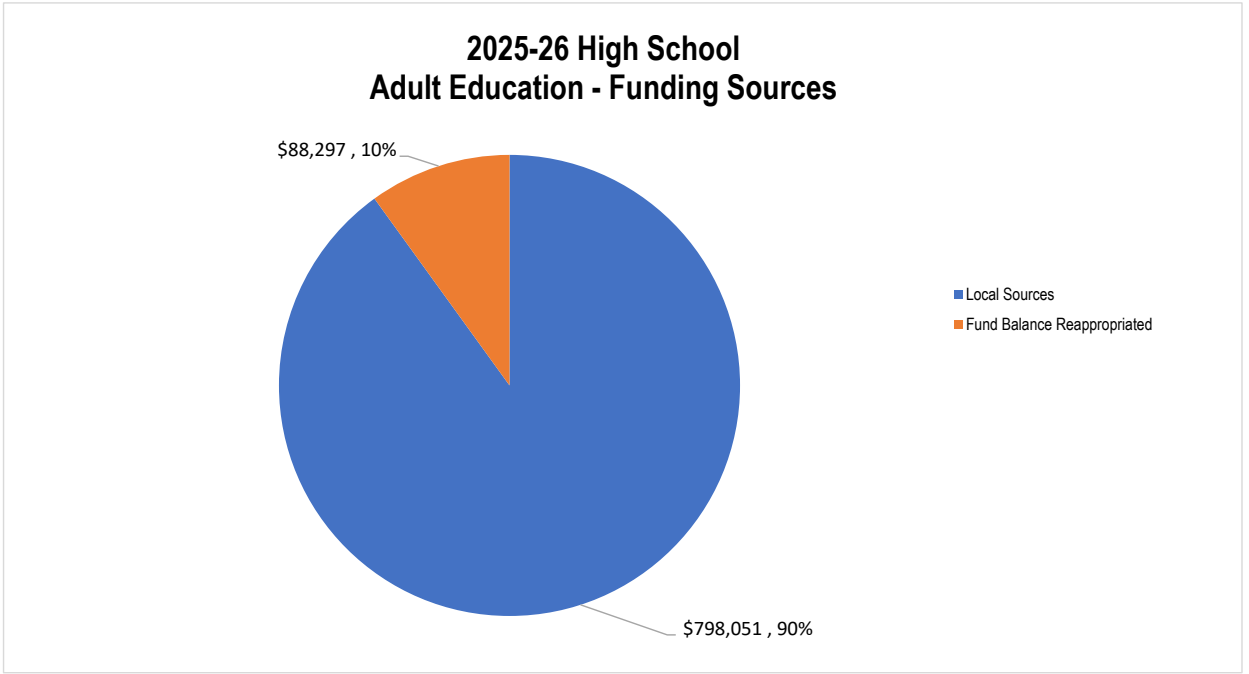
	Instruction	School Administration	Support Services	Business Services
Debt Service		200		
Other Purchased Services		10,100		
Supplies & Materials	5,001	3,700	2,200	
Prof. & Technical Services	417,345	200	13,500	1,000
Salaries & Benefits	292,176	134,927	6,000	

Source: District Records

Bozeman High School
2025-26 Revenue and Funding Sources
Adult Education Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Total State of Montana Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 313,410	$ 457,159	$ 458,092	$ 842,068	$ 817,797	$ 787,051	88.8%	$ 774,372	$ 835,554	$ 864,184
Penalties and Interest on Delinquent Taxes	$ 599	$ 827	$ 774	$ 1,096	$ 1,461	$ -	0.0%	$ -	$ -	$ -
Community Education User Fees	$ 4,097	$ 3,869	$ 552	$ 842	$ -	$ 6,500	0.7%	$ 6,500	$ 6,500	$ 6,500
HiSET Testing Fees	$ -	$ -	$ -	$ -	$ -	$ 4,000	0.5%	$ 4,000	$ 4,000	$ 4,000
Investment Earnings	$ 548	$ 538	$ 1,627	$ 3,768	$ 5,024	$ 500	0.1%	$ 500	$ 500	$ 500
Total District Revenue	$ 318,654	$ 462,393	$ 461,045	$ 847,773	$ 824,282	$ 798,051	90.0%	$ 785,372	$ 846,554	$ 875,183
Total Revenue	$ 318,654	$ 462,393	$ 461,045	$ 847,773	$ 824,282	$ 798,051	90.0%	$ 785,372	$ 846,554	$ 875,183
Fund Balance Reappropriated	46,869.87	-	-	-	5,887.77	88,297.25	0.10	91,584.42	75,722.41	68,300.01
Total Funding Sources	$ 365,524	$ 462,393	$ 461,045	$ 847,773	$ 830,170	$ 886,349	100.0%	$ 876,956	$ 922,276	$ 943,483

Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	1.37	1.70	1.65	2.00	1.91	1.91	1.84	1.95	1.98

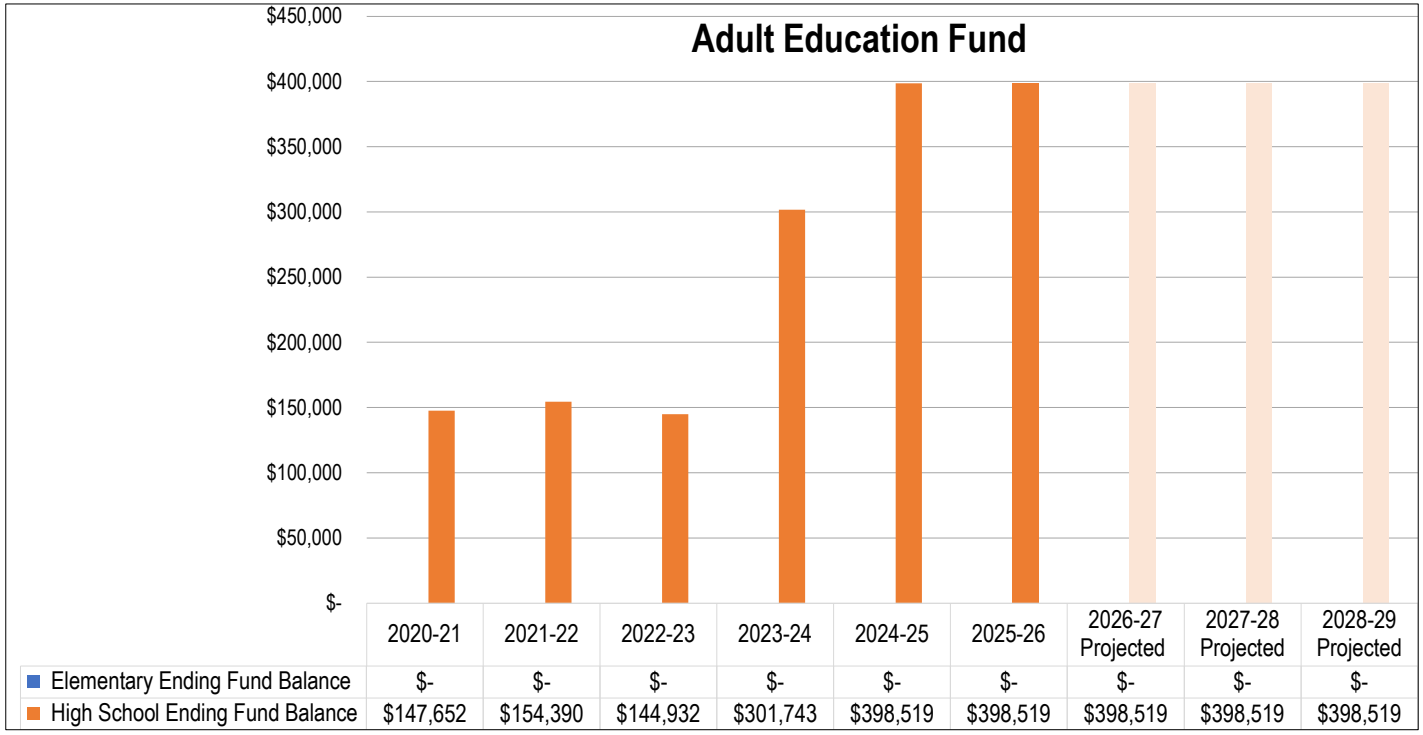


Source: District Records

Bozeman Public Schools
Fund Balance and Reserve Analysis
Adult Education Fund

Fund Balance Analysis and Projections	High School								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	180,978	147,652	154,390	144,932	301,743	398,519	398,519	398,519	398,519
Plus: Revenue & Other Sources	318,654	462,393	461,045	847,773	824,282	751,199	743,239	781,649	799,622
Less: Expenditures & Other Uses*	351,980	455,655	470,502	690,962	727,506	751,199	743,239	781,649	799,622
Ending Fund Balance	147,652	154,390	144,932	301,743	398,519	398,519	398,519	398,519	398,519

Reserves Analysis	High School								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	134,108	147,652	154,390	144,932	295,856	310,222	306,935	322,797	330,219
Plus: Fund Balance Reappropriated	46,870	-	-	-	5,888	88,297	91,584	75,722	68,300
Beginning Fund Balance	180,978	147,652	154,390	144,932	301,743	398,519	398,519	398,519	398,519
Budget Amount	383,166	470,181	470,502	876,526	845,302	886,348	876,956	922,276	943,483
Reserves as a Percent of Budget	35%	31%	33%	17%	35%	35%	35%	35%	35%
Legal Reserves Limit	35%	35%	35%	35%	35%	35%	35%	35%	35%



Source: District Records

Bozeman Public Schools

2025-26 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 $1,607,005 or 1% of the District's 2025-26 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 2025-26, the Bozeman Elementary and High School State Technology Aid allocations were $27,484.05 and $18,483.97, 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

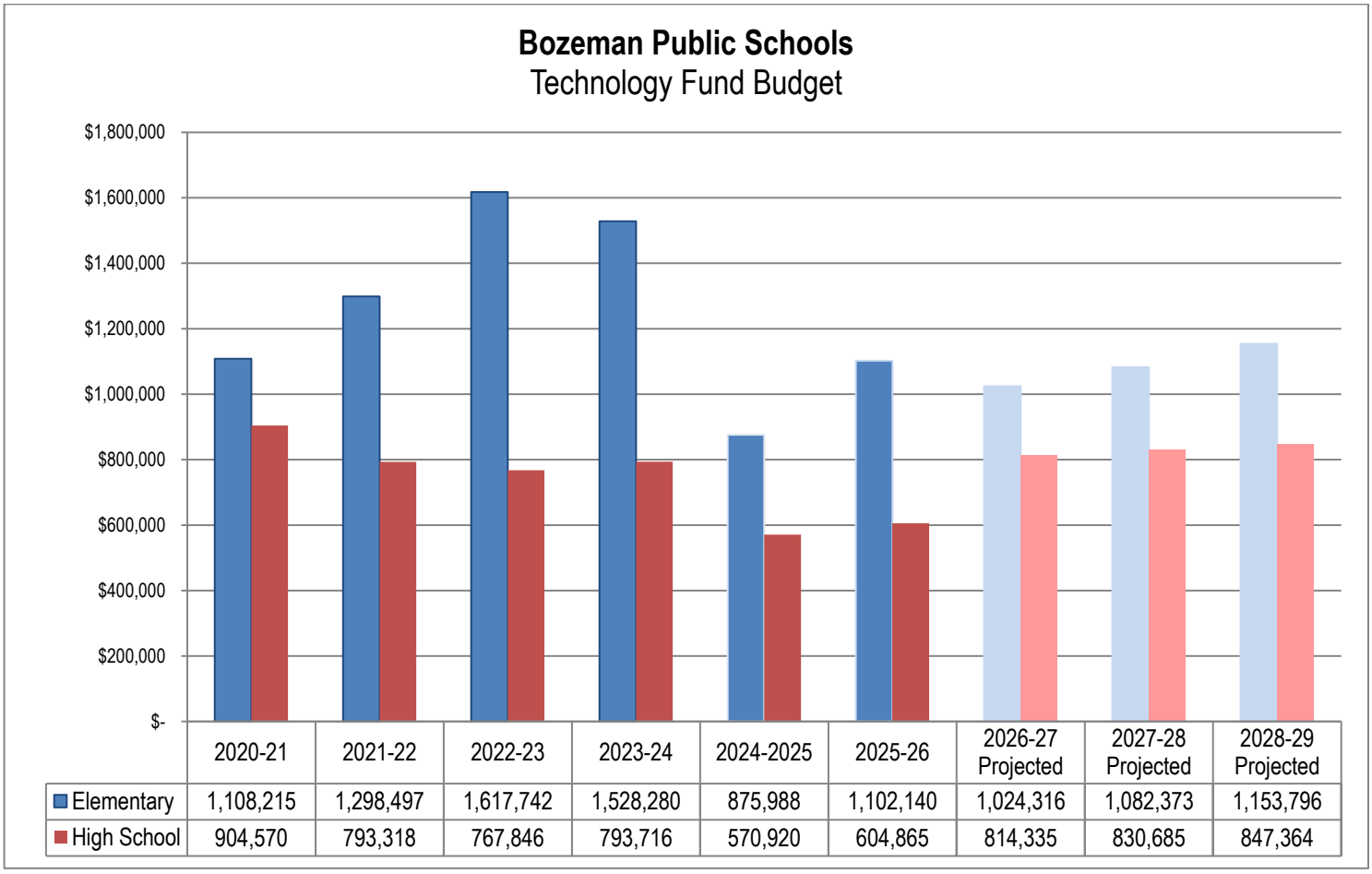
Both the Elementary and High School Districts have levies that voters approved. Prior to July 1, 2013, the voters approved an Elementary levy that is perpetual, but it is a variable amount. The Elementary levy is 3 mills, so the amount of the levy will change with the value of a mill. The High School 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.

Budget and Taxation History

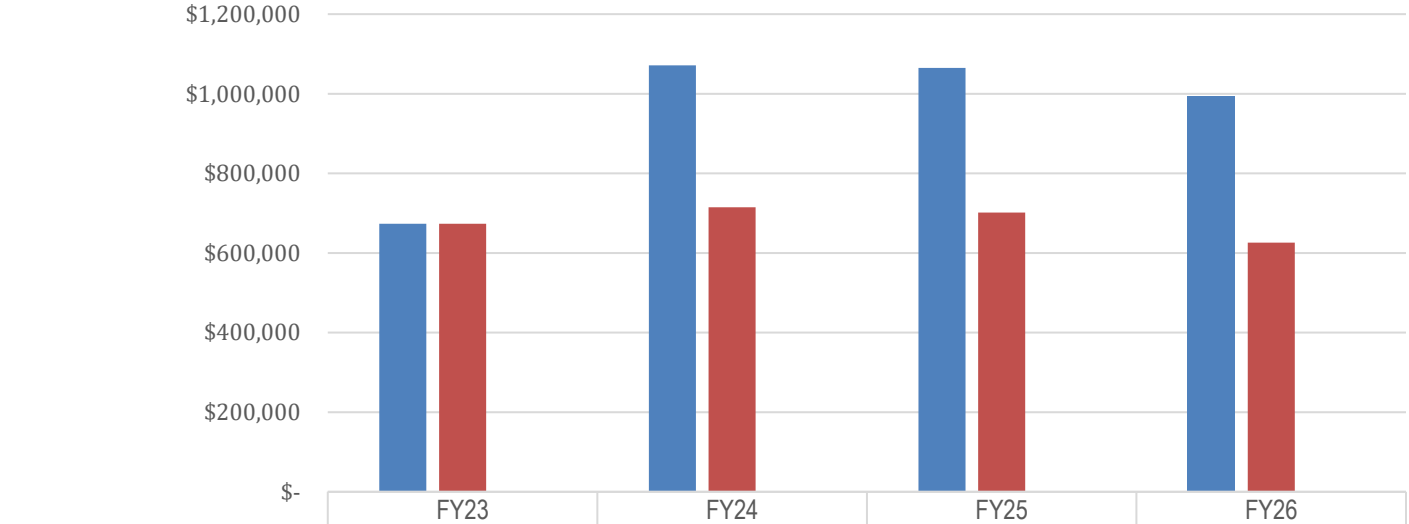
Technology Fund budgets are largely contingent on fund balance carried forward from the previous fiscal year. The Technology Plan calls for expenditures that can fluctuate from year to year, so ending fund balances vary widely as well. As a result, Technology Fund budgets do not necessarily show a consistent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



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	1,108,215	1,298,497	1,617,742	1,528,280	875,988	1,102,140	1,024,316	1,082,373	1,153,796
High School	904,570	793,318	767,846	793,716	570,920	604,865	814,335	830,685	847,364

Source: District records

The District currently has a permanent Elementary levy for 3 mills, totaling $992,732.84 for FY26. 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 1.89 mills--$625,935--for the 2025-26 fiscal year.



	FY23	FY24	FY25	FY26
Value of 3 mills	673,409.00	1,071,509.00	1,064,847.32	992,732.84
Max Levy Allowable by assets	673,409.00	714,799.61	701,565.91	625,934.49
Difference	-	(356,709.39)	(363,281.41)	(438,912.83)

Source: District Records

The High School Technology Fund was passed after 2013 as is subject to different rules. The District requested a one mill annual levy for the duration of ten years to replace an existing permanent $200,000 levy in the High School District. This one mill levy passed and is currently in the third year of a ten-year levy.

In alignment with Section 4(b) of HB231, the District will not levy voter-approved mill-based levies as a fixed number of mills in FY2026. Instead, the District will levy a flat dollar amount equal to the revenue those mills generated in FY2025. This change effectively decouples mill-based levies from the actual mill rate and ties them to a fixed revenue amount for one year only.

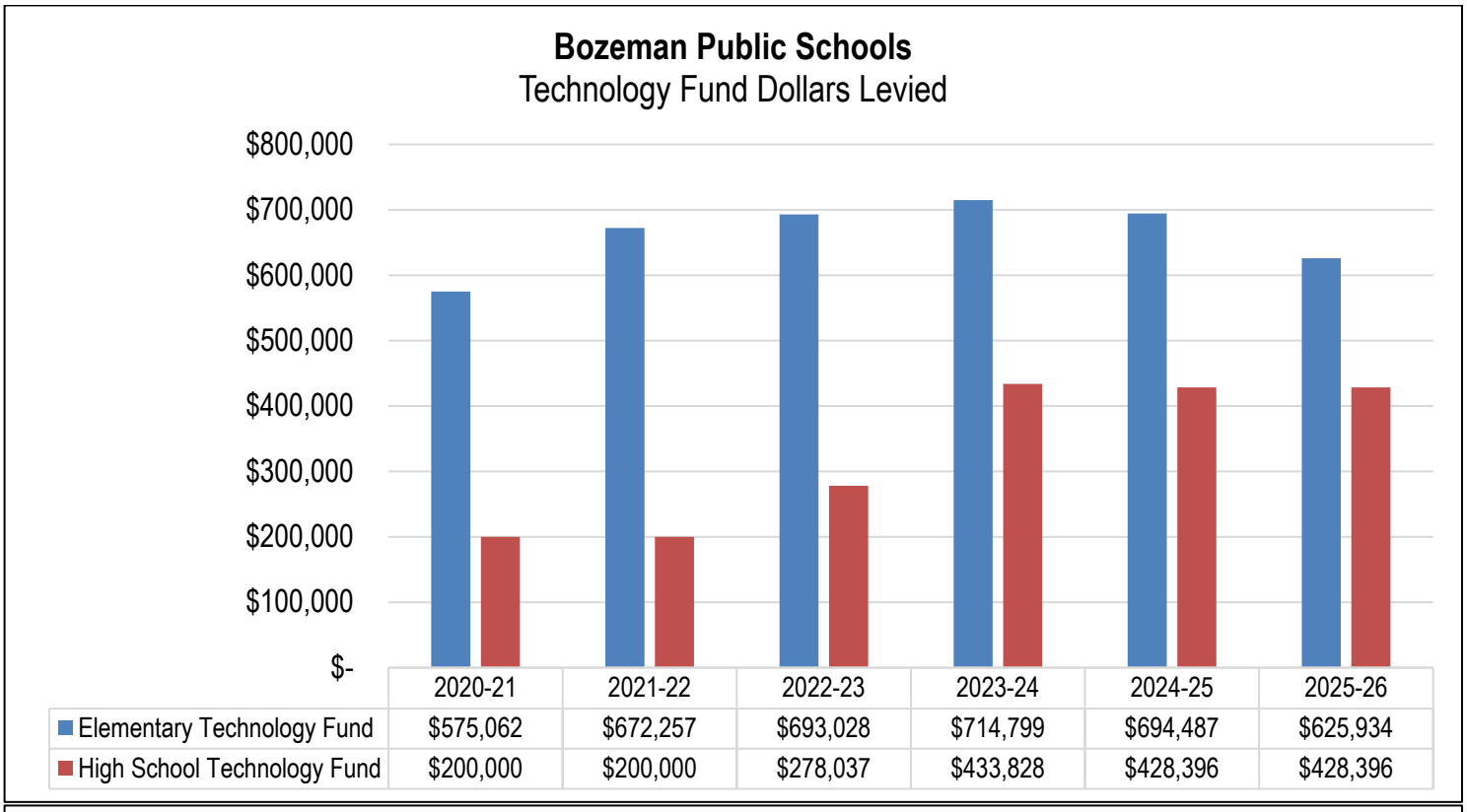
Because overall taxable value declined in both the Elementary and High School Districts for FY2026, this flat-dollar approach will result in **more mills** being levied to collect the same amount of revenue as in FY2025. Therefore, this will impact the High School Technology Levy resulting in a total levy of $428,396 for 2025-26, an increase of $16,234 over what the voter-approved 1-mill levy would otherwise generate:

	FY2024-25	FY2025-26
Mills Levied	1.00 (voter approved amount)	1.04 (calculated to generate equivalent revenue as FY2024-25)
Tax Revenue Generated	$ 428,396 (calculated)	$ 428,396 (must equal FY2024-25 amount per HB231)

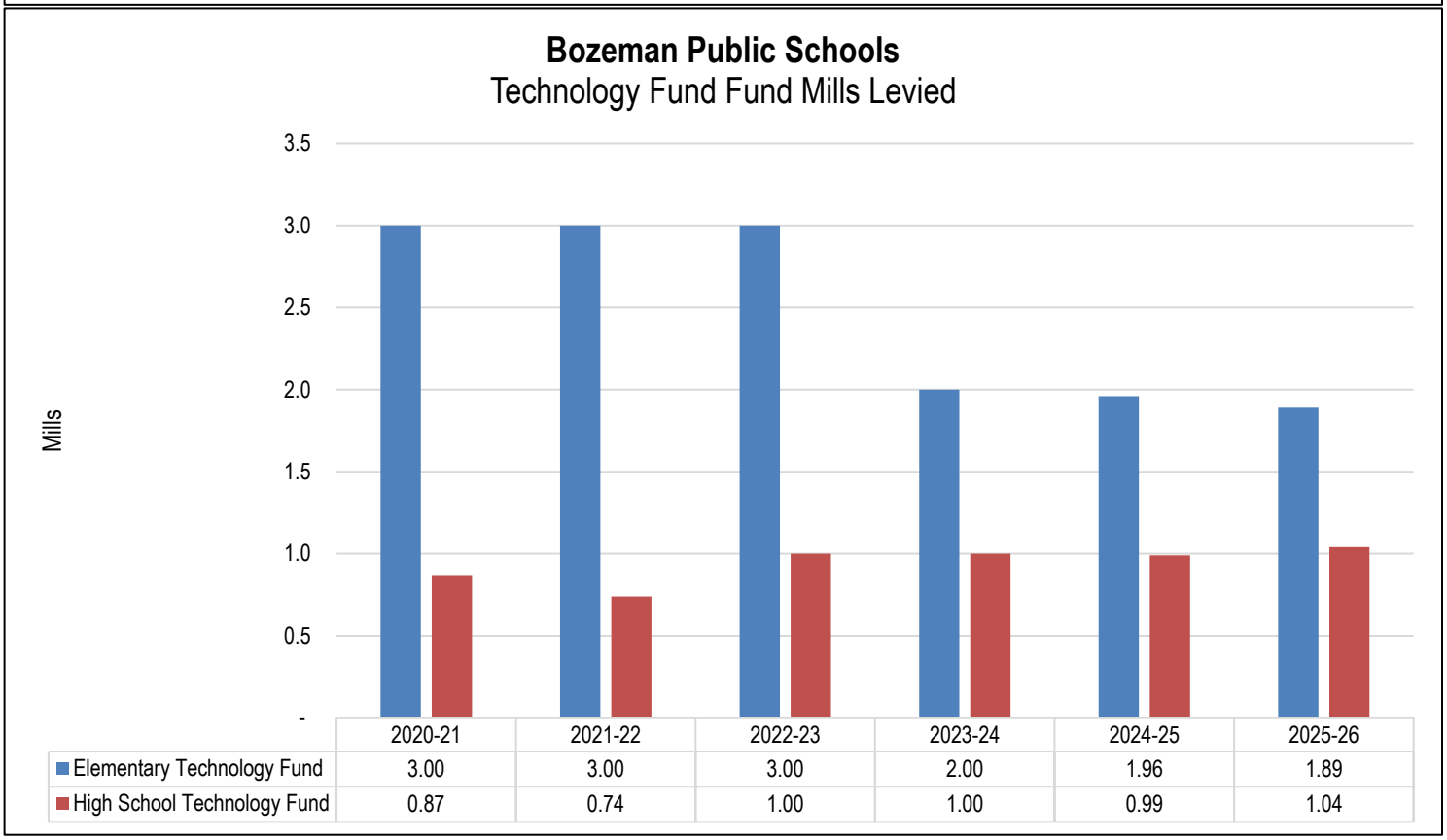
Source: District Records

Historical expenditures are not required to justify that High School levy amount. The following graphs present a five-year history of Technology Fund dollars and mills levied for both the Elementary and High School Districts. In 2025-26, the Elementary and High School Districts will levy 1.89 mills and 1.04 mill, respectively—an increase of 0.04 mills over what voters approved due to the HB231 provisions.

The 2.93 total K-12 Technology Fund mills represents 1.86% of the District's tax burden this year:



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Technology Fund	$575,062	$672,257	$693,028	$714,799	$694,487	$625,934
High School Technology Fund	$200,000	$200,000	$278,037	$433,828	$428,396	$428,396



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Technology Fund	3.00	3.00	3.00	2.00	1.96	1.89
High School Technology Fund	0.87	0.74	1.00	1.00	0.99	1.04

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.

Technology purchases can vary significantly from year to year, making the reappropriated fund balance a critical component of the District's annual budget. As the Technology Fund is supported by a voted levy, annual revenues are limited by voter approval and statutory restrictions. Therefore, maintaining and utilizing the fund balance effectively is essential to ongoing budget planning and to ensure the District can meet its technology needs without disruption.

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
2025-26 Expenditure History & Budget
Technology Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	**4,625**	4,606	4,632	4,650
Budget Per Student	$ 110.58	$ 112.37	$ 118.92	$ 189.20	$ 293.74	**$ 216.68**	$ 222.39	$ 233.67	$ 248.13

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26 $**	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	379,592	285,849	307,989	433,181	211,024	**$ 986,775**	**98.5%**	**$ 1,008,490**	**$ 1,066,072**	**$ 1,137,006**
Support Services	13,850	34,559	33,539	13,978	15,629	**15,365**	**1.5%**	**15,826**	**16,301**	**16,790**
General Administration	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
School Administration	2,776	-	1,079	-	-	**-**	**0.0%**	**-**	**-**	**-**
Business Services	140,193	181,430	217,259	432,997	312,587	**-**	**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	**$ 1,002,140**	**100.0%**	**$ 1,024,316**	**$ 1,082,373**	**$ 1,153,796**

Expenditures By Object	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 2028-29
Salaries & Benefits	$ 13,850	$ 14,199	$ 13,679	$ 13,978	$ 15,629	**$ 15,365**	**1.5%**	**$ 15,826**	**$ 16,301**	**$ 16,790**
Prof. & Technical Services	184,797	207,932	212,026	219,789	109,713	**-**	**0.0%**	**-**	**-**	**-**
Property Services	-	-	-	700	-	**-**	**0.0%**	**-**	**-**	**-**
Other Purchased Services	124	-	171	-	-	**-**	**0.0%**	**-**	**-**	**-**
Supplies & Materials	337,640	238,116	333,989	645,506	413,898	**986,775**	**98.5%**	**1,008,490**	**1,066,072**	**1,137,006**
Property & Equipment	-	41,591	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	182	827,216	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 536,411	$ 501,838	$ 559,865	$ 880,155	$ 1,366,456	**$ 1,002,140**	**100.0%**	**$ 1,024,316**	**$ 1,082,373**	**$ 1,153,796**

Bozeman High School District
2025-26 Expenditure History & Budget
Technology Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	**2,782**	2,813	2,746	2,687
Budget Per Student	$ 0.11	$ 135.97	$ 186.85	$ 178.47	$ 254.26	**$ 217.42**	$ 289.49	$ 302.51	$ 315.36

Expenditures By Function	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 2028-29
Instruction	-	133,980	261,812	$ 264,017	106,287	**$ 598,719**	**99.0%**	**$ 808,004**	**$ 824,164**	**$ 840,648**
Support Services	-	17,710	13,527	5,700	6,044	**6,146**	**1.0%**	**6,330**	**6,520**	**6,716**
General Administration	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
School Administration	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Business Services	256	174,355	193,460	199,665	332,220	**-**	**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	**$ 604,865**	**100.0%**	**$ 814,335**	**$ 830,685**	**$ 847,364**

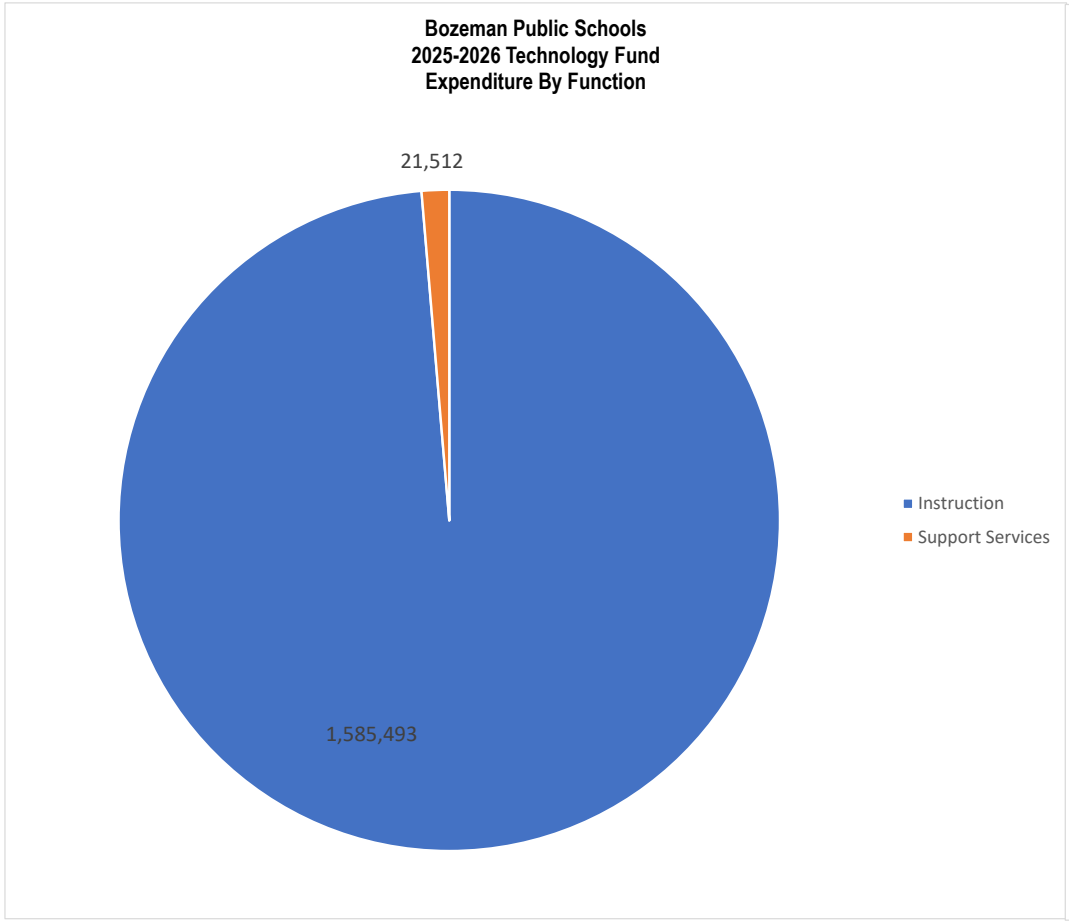
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** **$**	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ 5,366	$ 4,184	$ 5,700	$ 6,044	**$ 6,146**	**1.0%**	**$ 6,330**	**$ 6,520**	**$ 6,716**
Prof. & Technical Services	-	198,779	203,483	237,489	110,986	**-**	**0.0%**	**-**	**-**	**-**
Property Services	-	-	-	700	-	**-**	**0.0%**	**-**	**-**	**-**
Other Purchased Services	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Supplies & Materials	256	80,309	261,133	225,308	310,181	**598,719**	**99.0%**	**808,004**	**824,164**	**840,648**
Property & Equipment	-	41,591	-	-	17,340	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	184	224,157	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 256	$ 326,046	$ 468,800	$ 469,382	$ 668,709	**$ 604,865**	**100.0%**	**$ 814,335**	**$ 830,685**	**$ 847,364**

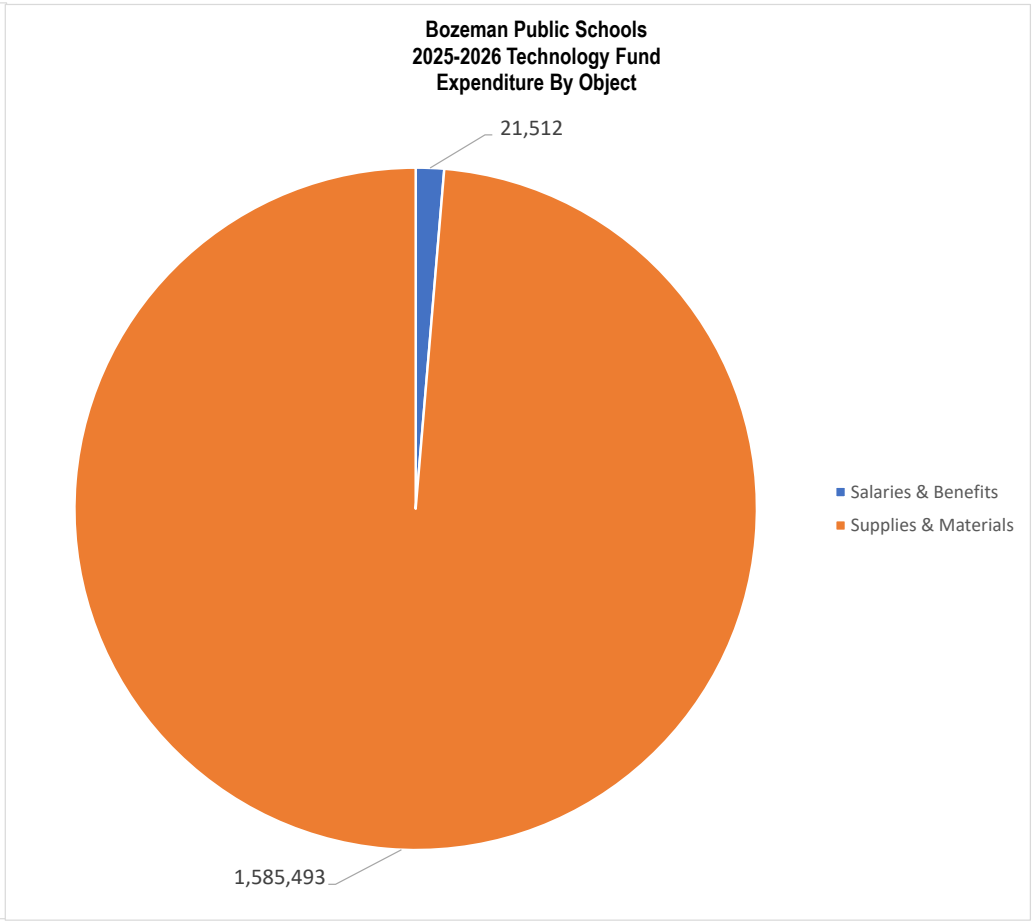
Bozeman School District
2025-26 Expenditure History & Budget
Technology Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	7,407	7,419	7,378	7,337
Budget Per Student	111	2,398	2,509	2,630	2,630	$ 434.10	$ 511.88	$ 536.18	$ 563.49

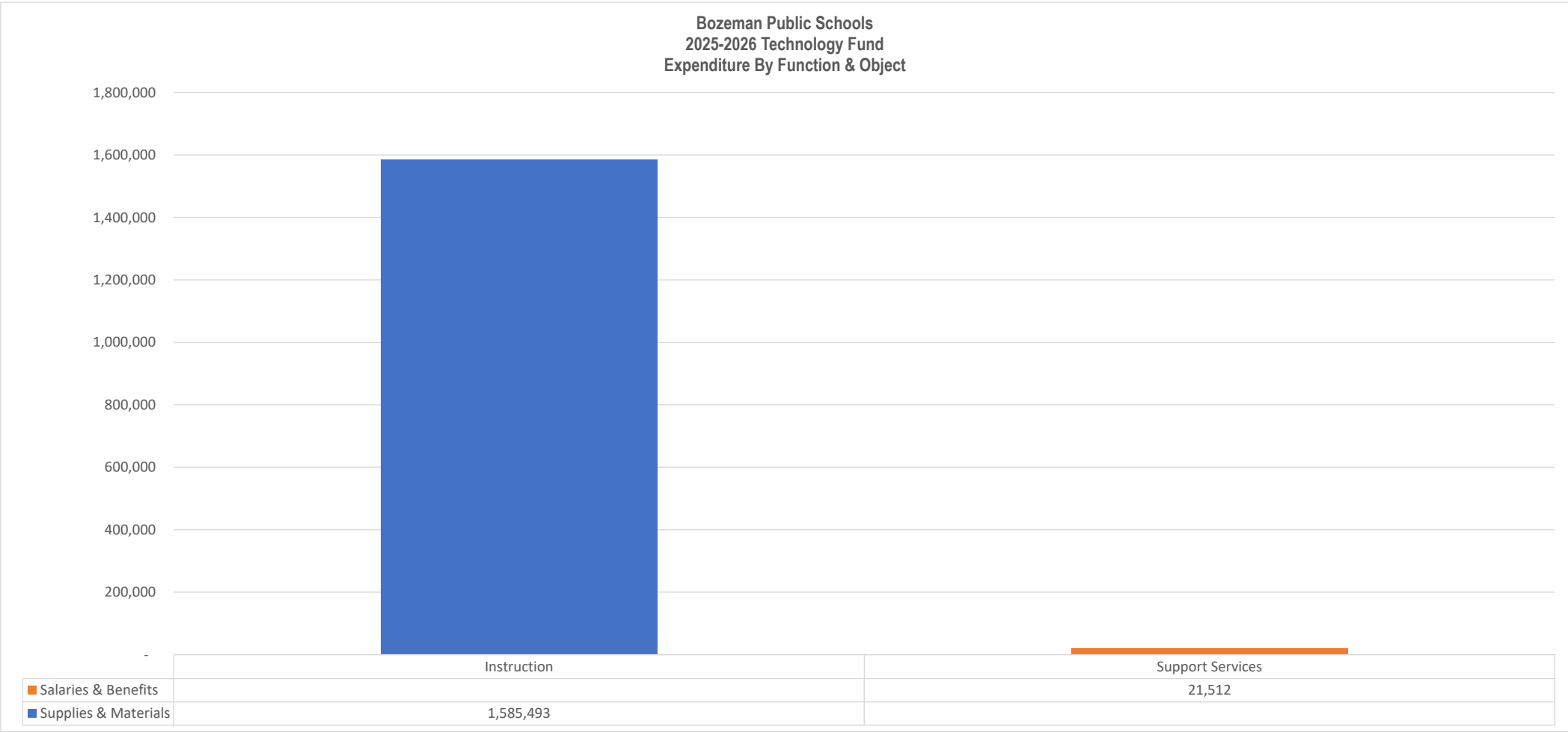
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26** $	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	379,592	419,829	569,801	697,197	317,311	**$ 1,585,493**	**98.7%**	**$ 1,816,494**	**$ 1,890,236**	**$ 1,977,654**
Support Services	13,850	52,269	47,066	19,678	21,673	**$ 21,512**	**1.3%**	**$ 22,157**	**$ 22,821**	**$ 23,506**
General Administration	-	-	-	-	-	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
School Administration	2,776	-	1,079	-	-	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Business Services	140,449	355,786	410,719	632,662	644,808	**$ -**	**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	$ 536,668	$ 827,884	$ 1,028,665	$ 1,349,537	$ 2,035,165	**$ 1,607,005**	**100.0%**	**$ 1,838,651**	**$ 1,913,058**	**$ 2,001,160**

Expenditures By Object	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 2028-29
Salaries & Benefits	$ 13,850	$ 19,565	$ 17,863	$ 19,678	$ 21,673	**$ 21,512**	**1.3%**	**$ 22,157**	**$ 22,821**	**$ 23,506**
Prof. & Technical Services	$ 184,797	$ 406,710	$ 415,509	$ 457,278	$ 220,699	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Property Services	$ -	$ -	$ -	$ 1,400	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other Purchased Services	$ 124	$ -	$ 171	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Supplies & Materials	$ 337,896	$ 318,425	$ 595,122	$ 870,814	$ 724,079	**$ 1,585,493**	**98.7%**	**$ 1,816,494**	**$ 1,890,236**	**$ 1,977,654**
Property & Equipment	$ -	$ 83,183	$ -	$ -	$ 17,340	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other	$ -	$ -	$ -	$ 367	$ 1,051,373	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Total For Location	$ 536,668	$ 827,884	$ 1,028,665	$ 1,349,537	$ 2,035,165	**$ 1,607,005**	**100.0%**	**$ 1,838,651**	**$ 1,913,058**	**$ 2,001,160**





Source: District Records



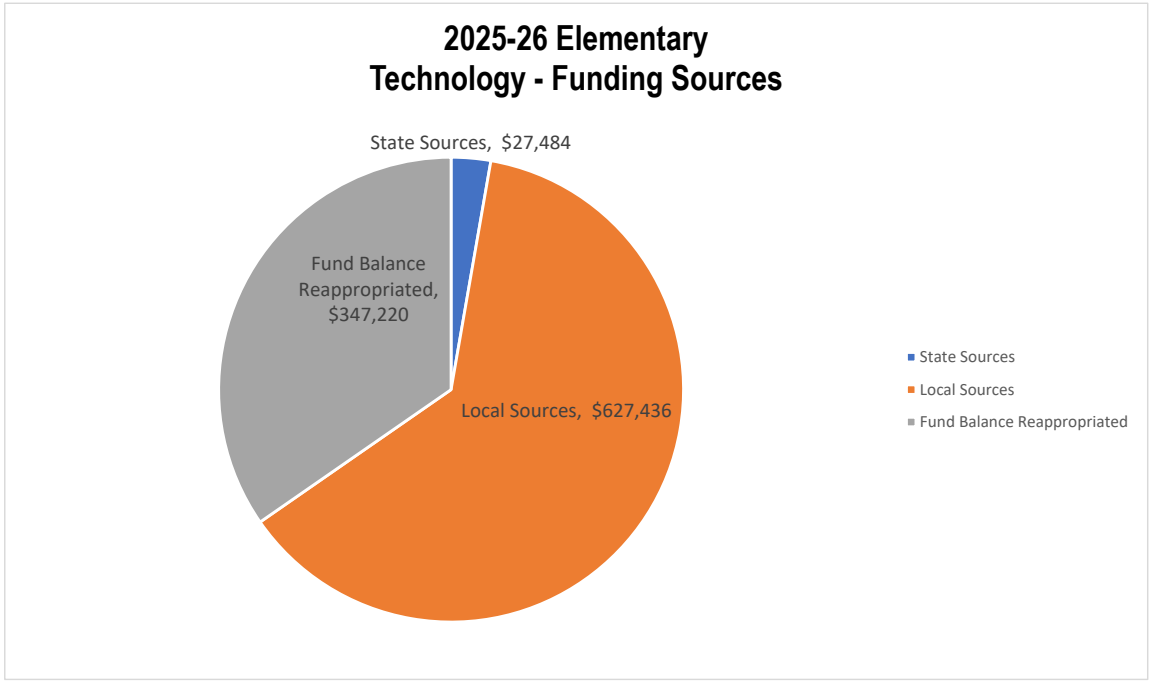
	Instruction	Support Services
Salaries & Benefits		21,512
Supplies & Materials	1,585,493	

Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Technology Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Technology Payment	$ 28,601	$ 20,886	$ 27,735	$ 27,439	$ 27,440	$ 27,484	2.7%	$ 27,484	$ 27,484	$ 27,484
Total State of Montana Revenue	$ 28,601	$ 20,886	$ 27,735	$ 27,439	$ 27,440	$ 27,484	2.7%	$ 27,484	$ 27,484	$ 27,484
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 571,508	$ 673,409	$ 691,924	$ 698,757	$ 689,510	$ 625,934	62.5%	$ 675,058	$ 688,560	$ 702,331
Penalties and Interest on Delinquent Taxes	$ 986	$ 1,485	$ 1,103	$ 1,056	$ 1,164	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 1,525	$ 2,171	$ 4,517	$ 1,958	$ 415	$ 1,501	0.1%	$ 1,501	$ 1,501	$ 1,501
Other Revenue	$ 20	$ 153,540	$ 43,643	$ 5,561	$ 12,023	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 574,038	$ 830,605	$ 741,187	$ 707,331	$ 703,112	$ 627,436	62.6%	$ 676,559	$ 690,061	$ 703,832
Total Revenue	$ 602,639	$ 851,492	$ 768,921	$ 734,770	$ 730,551	$ 654,920	65.4%	$ 704,044	$ 717,545	$ 731,316
Fund Balance Reappropriated	503,052.29	603,853.51	895,479.97	784,246.09	152,560.38	347,220.33	0.35	320,272.33	364,828.33	422,480.33
Total Funding Sources	$ 1,105,691	$ 1,455,345	$ 1,664,401	$ 1,519,016	$ 883,112	$ 1,002,140	100.0%	$ 1,024,316	$ 1,082,373	$ 1,153,796

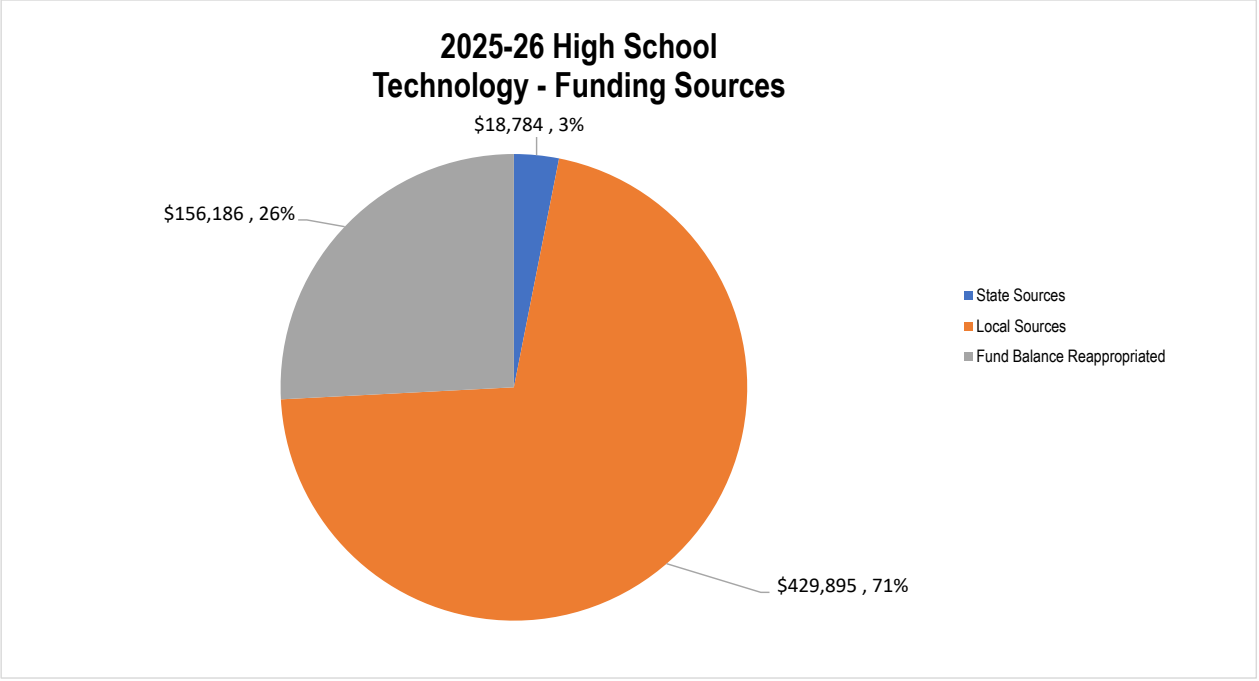
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	3.00	3.00	3.00	2.00	1.96	1.89	2.00	2.00	2.00



Bozeman High School
2025-26 Revenue and Funding Sources
Technology Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Technology Payment	$ 15,852	$ 12,132	$ 16,778	$ 17,656	$ 18,588	$ 18,784	3.1%	$ 18,784	$ 18,784	$ 18,784
Total State of Montana Revenue	$ 15,852	$ 12,132	$ 16,778	$ 17,656	$ 18,588	$ 18,784	3.1%	$ 18,784	$ 18,784	$ 18,784
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 199,060	$ 201,047	$ 276,524	$ 423,188	$ 424,877	$ 428,396	70.8%	$ 420,405	$ 428,813	$ 437,389
Penalties and Interest on Delinquent Taxes	$ 392	$ 398	$ 423	$ 588	$ 752	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 2,784	$ 1,378	$ 2,210	$ 2,542	$ 251	$ 1,499	0.2%	$ 1,500	$ 1,500	$ 1,500
Other Revenue	425	144,690	43,524	5,561	$ 12,023	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 202,662	$ 347,514	$ 322,682	$ 431,879	$ 437,903	$ 429,895	71.1%	$ 421,905	$ 430,313	$ 438,889
Total Revenue	$ 218,514	$ 359,646	$ 339,460	$ 449,535	$ 456,491	$ 448,679	74.2%	$ 440,689	$ 449,097	$ 457,673
Fund Balance Reappropriated	688,217.91	580,686.34	471,532.06	341,610.28	122,435.99	156,185.76	0.26	373,645.76	457,386.76	549,283.76
Total Funding Sources	$ 906,732	$ 940,332	$ 810,992	$ 791,145	$ 578,927	$ 604,865	100.0%	$ 814,335	$ 906,484	$ 1,006,957

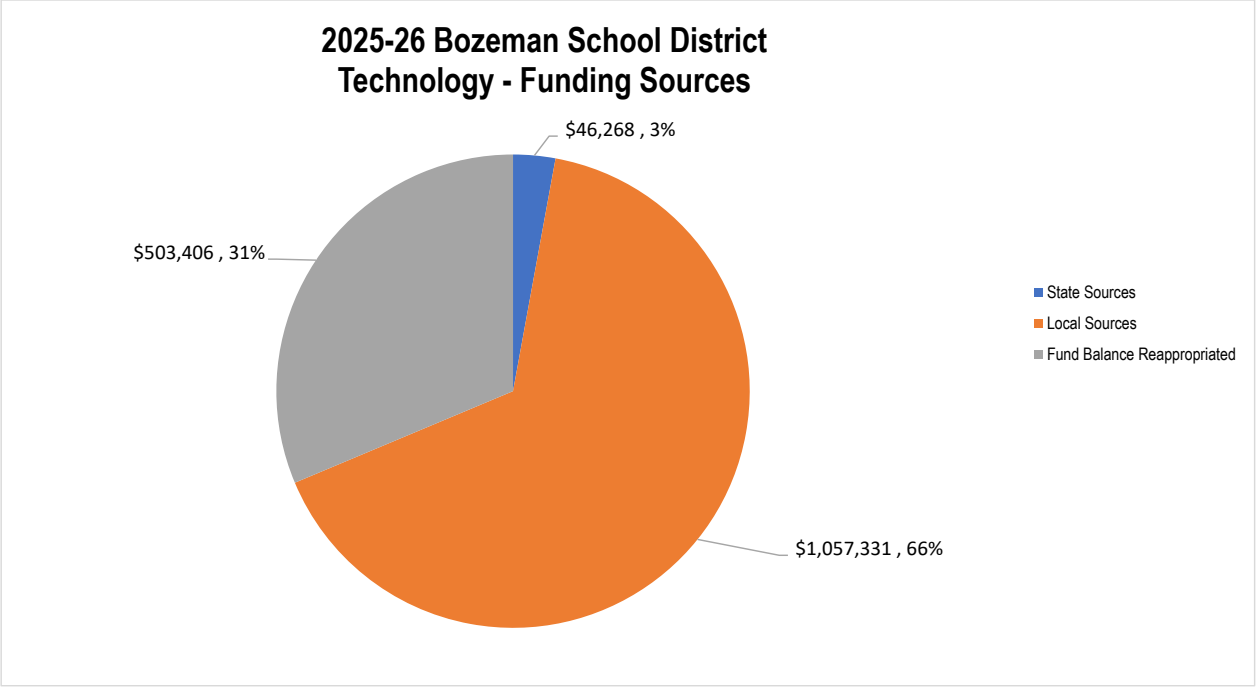
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	0.87	0.74	1.00	1.00	0.99	1.04	1.00	1.00	1.00



Bozeman School District
2025-26 Revenue and Funding Sources
Technology Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Technology Payment	$ 44,453	$ 33,018	$ 44,512	$ 45,095	$ 46,027	$ 46,268	2.9%	$ 46,268	$ 46,268	$ 46,268
Total State of Montana Revenue	$ 44,453	$ 33,018	$ 44,512	$ 45,095	$ 46,027	$ 46,268	2.9%	$ 46,268	$ 46,268	$ 46,268
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 770,568	$ 874,456	$ 968,448	$ 1,121,945	$ 1,114,387	$ 1,054,331	65.6%	$ 1,095,463	$ 1,117,373	$ 1,139,720
Penalties and Interest on Delinquent Taxes	$ 1,378	$ 1,883	$ 1,526	$ 1,643	$ 1,915	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 4,309	$ 3,549	$ 6,727	$ 4,499	$ 666	$ 3,000	0.2%	$ 3,001	$ 3,001	$ 3,001
Other Revenue	$ 445	$ 298,231	$ 87,167	$ 11,122	$ 24,046	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 776,700	$ 1,178,119	$ 1,063,869	$ 1,139,210	$ 1,141,015	$ 1,057,331	65.8%	$ 1,098,465	$ 1,120,374	$ 1,142,721
Total Revenue	$ 821,153	$ 1,211,137	$ 1,108,381	$ 1,184,305	$ 1,187,042	$ 1,103,599	68.7%	$ 1,144,733	$ 1,166,642	$ 1,188,989
Fund Balance Reappropriated	1,191,270.20	1,184,539.85	1,367,012.03	1,125,856.37	274,996.37	503,406.09	0.31	693,918.09	822,215.09	971,764.09
Total Funding Sources	$ 2,012,423	$ 2,395,677	$ 2,475,393	$ 2,310,161	$ 1,462,038	$ 1,607,005	100.0%	$ 1,838,651	$ 1,988,857	$ 2,160,753

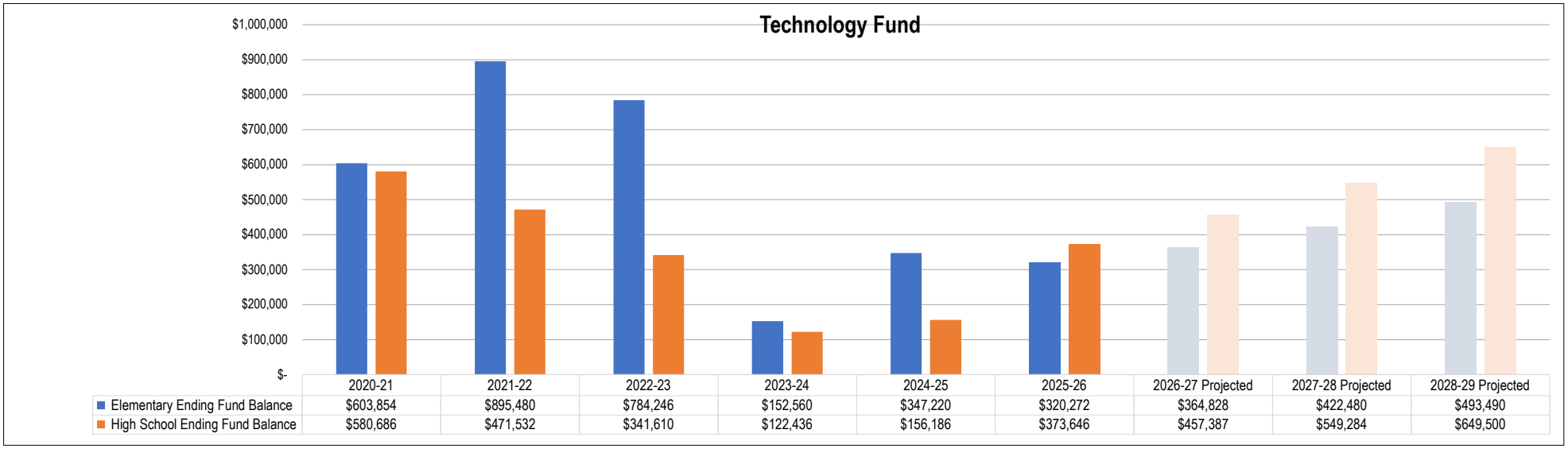
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	3.87	3.74	4.00	3.00	2.95	2.93	3.00	3.00	3.00



Bozeman Public Schools
Fund Balance and Reserve Analysis
Technology Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	503,052	603,854	895,480	784,246	152,560	347,220	320,272	364,828	422,480	688,218	580,686	471,532	341,610	122,436	156,186	373,646	457,387	549,284
Plus: Revenue & Other Sources	602,639	851,492	768,921	734,770	733,900	636,142	683,792	696,888	710,246	218,514	359,646	339,460	449,535	478,301	435,827	428,077	436,233	444,552
Less: Expenditures & Other Uses*	501,838	559,865	880,155	1,366,456	539,240	663,090	639,236	639,236	639,236	326,046	468,800	469,382	668,709	444,552	218,367	344,336	344,336	344,336
Ending Fund Balance	603,854	895,480	784,246	152,560	347,220	320,272	364,828	422,480	493,490	580,686	471,532	341,610	122,436	156,186	373,646	457,387	549,284	649,500

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	503,052	603,854	895,480	784,246	152,560	347,220	320,272	364,828	422,480	688,218	580,686	471,532	341,610	122,436	156,186	373,646	457,387	549,284
Beginning Fund Balance	503,052	603,854	895,480	784,246	152,560	347,220	320,272	364,828	422,480	688,218	580,686	471,532	341,610	122,436	156,186	373,646	457,387	549,284
Budget Amount	1,108,215	1,298,497	1,617,742	1,527,985	875,988	1,002,140	1,024,316	1,082,373	1,153,796	904,570	793,318	767,846	794,594	570,920	604,865	814,335	830,685	847,364
Reserves as a Percent of Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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

2025-26 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. The District has been approved for funding through the Montana Advanced Opportunity Act. All of these funds will come directly from the State in 2025-26. 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. The Montana Advanced Opportunity Grant will total $267,496.97, or <1% of the District's 2025-26 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. However, this "transformational learning" program was temporary, and funding is being discontinued in 2025-26. Therefore, neither the Elementary or High School will receive funding for this program in 2025-26.

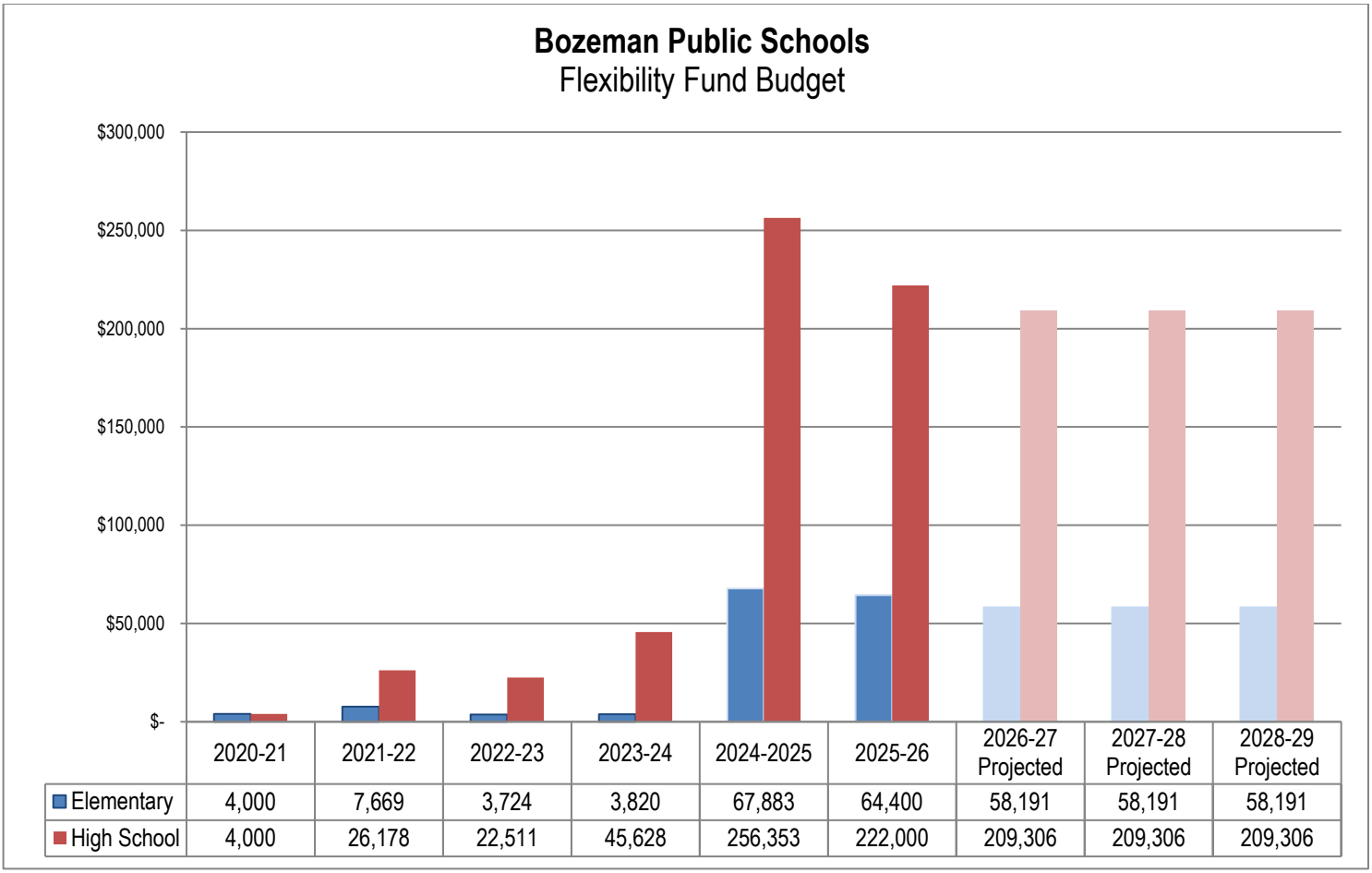
Although the Transformational Learning program has expired, the Montana Advanced Opportunity Act (AOG) that was revised with 20-7-1501-1503 and 1506, MCA, (HB 257, 2023 legislative session), and provides state funding to school districts for expanding personalized learning opportunities for students 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 will continue in 2025-26. The grant was awarded to both the High School & Elementary Districts receiving $267,496.97 for 2025-26.

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, originally, to account for the transformational learning proceeds as required by law. However, now that those funds no longer exist, the District will continue to operate the Flexibility Fund for the operation of the Montana Advanced Opportunity Act Grant.

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 funds through AOG funds which represent the total of the Flexibility Fund, even though they are a quite small part of the Districts' overall budgets.



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	4,000	7,669	3,724	3,820	67,883	64,400	58,191	58,191	58,191
High School	4,000	26,178	22,511	45,628	256,353	222,000	209,306	209,306	209,306

Source: District records

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.

The Advanced Opportunity Grant associated with this fund allows for the rollover of funds, resulting in the reappropriation of any remaining fund balance into the following year. However, given the relatively small size of this grant, the District actively strives to utilize the entirety of available funds annually to directly support student educational needs.

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
2025-26 Expenditure History & Budget
Flexibility Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	**4,625**	4,606	4,632	4,650
Budget Per Student	$ -	$ -	$ 0.78	$ 0.80	$ 0.83	**$ 13.92**	$ 12.63	$ 12.56	$ 12.51

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26 $**	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	-	-	3,669	3,724	61,797	**$ 64,400**	**100.0%**	**$ 58,191**	**$ 58,191**	**$ 58,191**
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	**$ 64,400**	**100.0%**	**$ 58,191**	**$ 58,191**	**$ 58,191**

Expenditures By Object	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 2028-29
Salaries & Benefits	$ -	$ -	$ 3,669	$ 3,724	$ 19,982	**$ 14,602**	**22.7%**	**$ 14,548**	**$ 14,548**	**$ 14,548**
Prof. & Technical Services	-	-	-	-	-	**49,798**	**77.3%**	**43,643**	**43,643**	**43,643**
Property Services	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other Purchased Services	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Supplies & Materials	-	-	-	-	41,815	**-**	**0.0%**	**-**	**-**	**-**
Property & Equipment	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	-	(57,958)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ -	$ -	$ 3,669	$ 3,724	$ 3,839	**$ 64,400**	**100.0%**	**$ 58,191**	**$ 58,191**	**$ 58,191**

Bozeman High School District
2025-26 Expenditure History & Budget
Flexibility Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ -	$ -	$ 8.84	$ -	$ 17.49	$ 79.80	$ 74.41	$ 76.22	$ 77.90

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	-	22,178	$ -	244,982	$ 222,000	100.0%	$ 209,306	$ 209,306	$ 209,306
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	$ 222,000	100.0%	$ 209,306	$ 209,306	$ 209,306

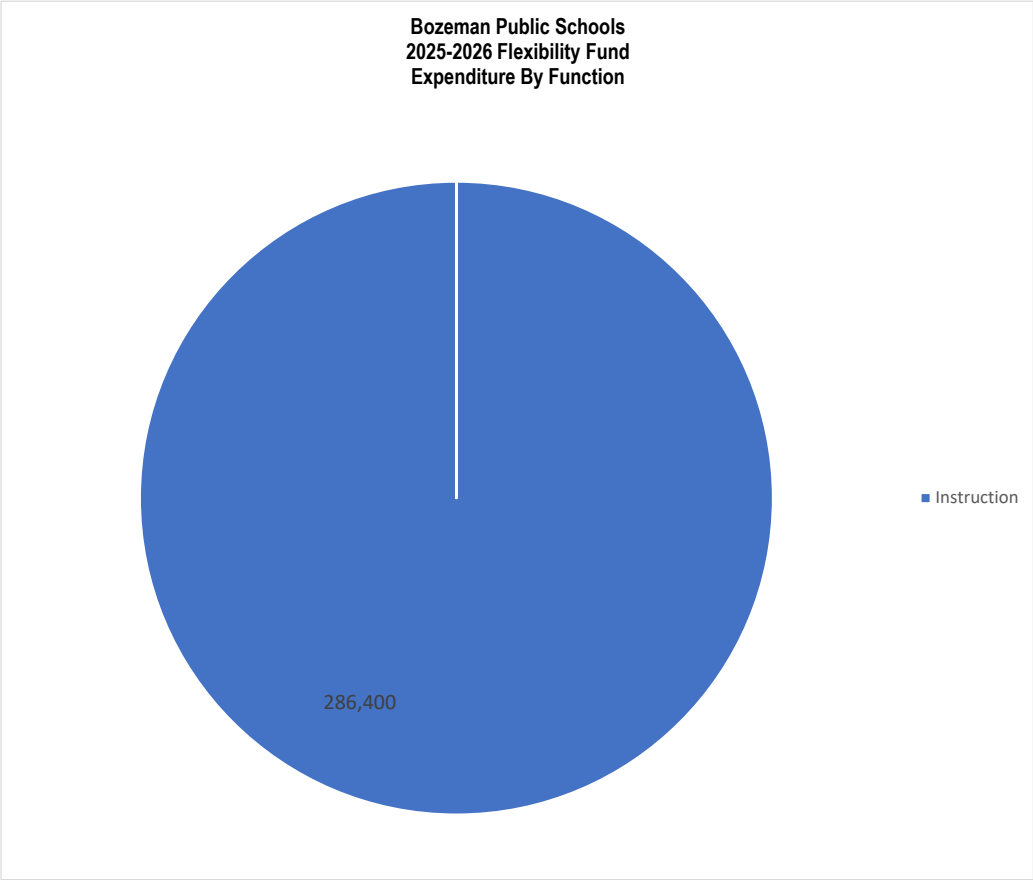
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ -	$ 22,178	$ -	$ 82,639	$ 52,885	23.8%	$ 52,326	$ 52,326	$ 52,326
Prof. & Technical Services	-	-	-	-	5,187	169,115	76.2%	156,979	156,979	156,979
Property Services	-	-	-	-	-	-	0.0%	-	-	-
Other Purchased Services	-	-	-	-	26,200	-	0.0%	-	-	-
Supplies & Materials	-	-	-	-	123,233	-	0.0%	-	-	-
Property & Equipment	-	-	-	-	-	-	0.0%	-	-	-
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	-	-	(191,256)	-	0.0%	-	-	-
Total For Location	$ -	$ -	$ 22,178	$ -	$ 46,002	$ 222,000	100.0%	$ 209,306	$ 209,306	$ 209,306

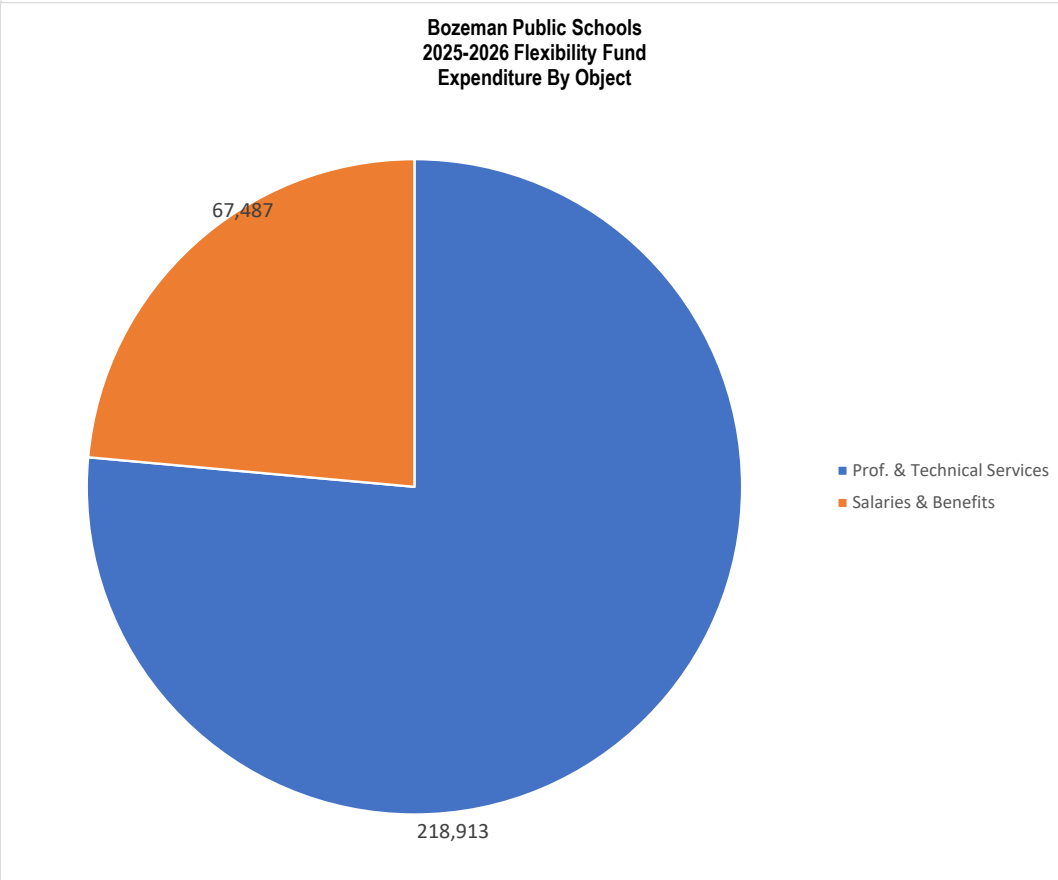
Bozeman School District
2025-26 Expenditure History & Budget
Flexibility Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	**7,407**	7,419	7,378	7,337
Budget Per Student	-	2,398	2,509	2,630	2,630	**$ 93.72**	$ 87.04	$ 88.78	$ 90.41

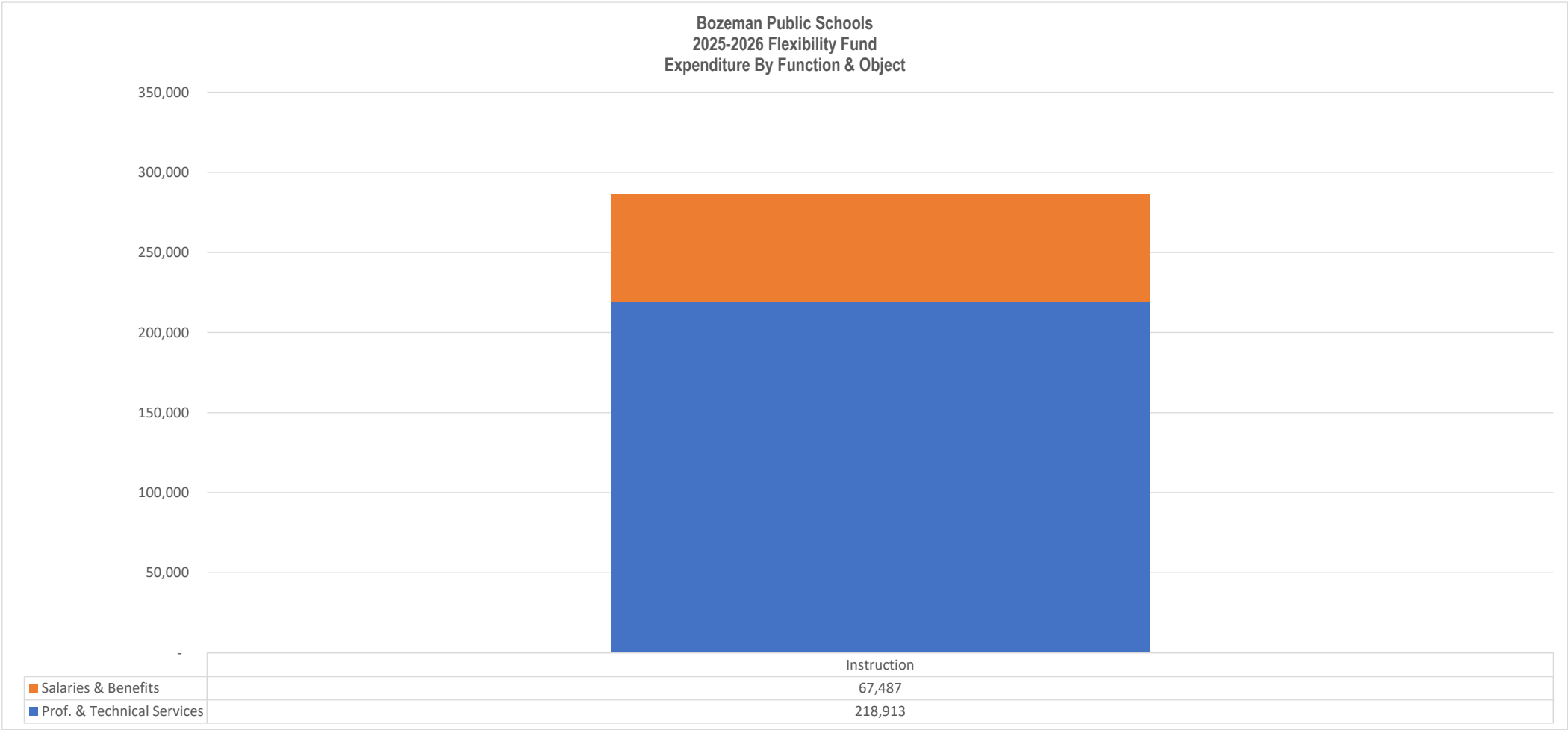
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	**Adopted Budget 2025-26 $**	**%**	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	-	25,846	3,724	306,779	**$ 286,400**	**100.0%**	**$ 267,497**	**$ 267,497**	**$ 267,497**
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	$ -	$ -	$ 25,846	$ 3,724	$ 49,841	**$ 286,400**	**100.0%**	**$ 267,497**	**$ 267,497**	**$ 267,497**

Expenditures By Object	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 2028-29
Salaries & Benefits	$ -	$ -	$ 25,846	$ 3,724	$ 102,620	**$ 67,487**	**23.6%**	**$ 66,874**	**$ 66,874**	**$ 66,874**
Prof. & Technical Services	$ -	$ -	$ -	$ -	$ 5,187	**$ 218,913**	**76.4%**	**$ 200,623**	**$ 200,623**	**$ 200,623**
Property Services	$ -	$ -	$ -	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other Purchased Services	$ -	$ -	$ -	$ -	$ 26,200	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Supplies & Materials	$ -	$ -	$ -	$ -	$ 165,048	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Property & Equipment	$ -	$ -	$ -	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Debt Service	$ -	$ -	$ -	$ -	$ -	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Other	$ -	$ -	$ -	$ -	$ (249,213)	**$ -**	**0.0%**	**$ -**	**$ -**	**$ -**
Total For Location	$ -	$ -	$ 25,846	$ 3,724	$ 49,841	**$ 286,400**	**100.0%**	**$ 267,497**	**$ 267,497**	**$ 267,497**





Source: District Records



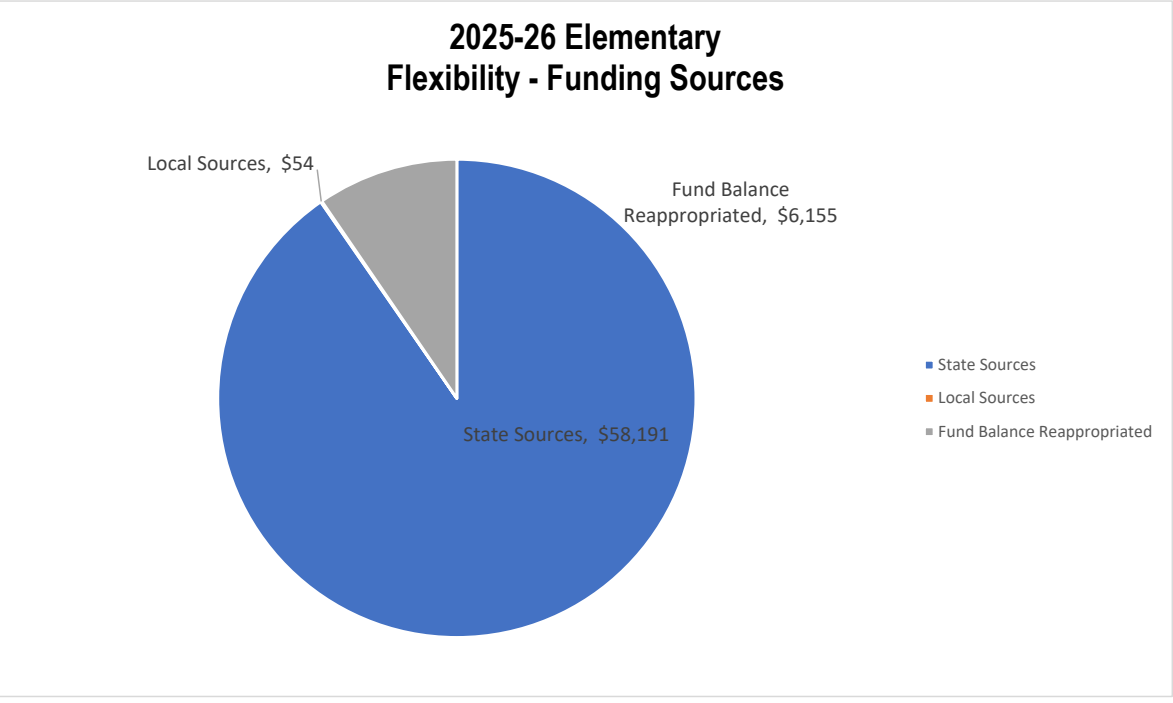
	Instruction
Salaries & Benefits	67,487
Prof. & Technical Services	218,913

Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Flexibility Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Transformational Learning Aid	$ -	$ 3,669	$ 3,724	$ 3,819	$ 3,923	$ -	0.0%	$ -	$ -	$ -
Advanced Opportunity Grant	$ -	$ -	$ -	$ -	$ 63,959	$ 58,191	90.4%	$ 58,191	$ 58,191	$ 58,191
Total State of Montana Revenue	$ -	$ 3,669	$ 3,724	$ 3,819	$ 67,882	$ 58,191	90.4%	$ 58,191	$ 58,191	$ 58,191
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Investment Earnings	$ -	$ -	$ -	$ 20	$ 69	$ 54	0.1%	$ 54	$ 54	$ 54
Total District Revenue	$ -	$ -	$ -	$ 20	$ 69	$ 54	0.1%	$ 54	$ 54	$ 54
Total Revenue	$ -	$ 3,669	$ 3,724	$ 3,839	$ 67,951	$ 58,245	90.4%	$ 58,245	$ 58,245	$ 58,245
Fund Balance Reappropriated	-	-	-	-	-	6,154.61	0.10	6,154.61	6,154.61	6,154.61
Total Funding Sources	$ -	$ 3,669	$ 3,724	$ 3,839	$ 67,951	$ 64,400	100.0%	$ 64,400	$ 64,400	$ 64,400

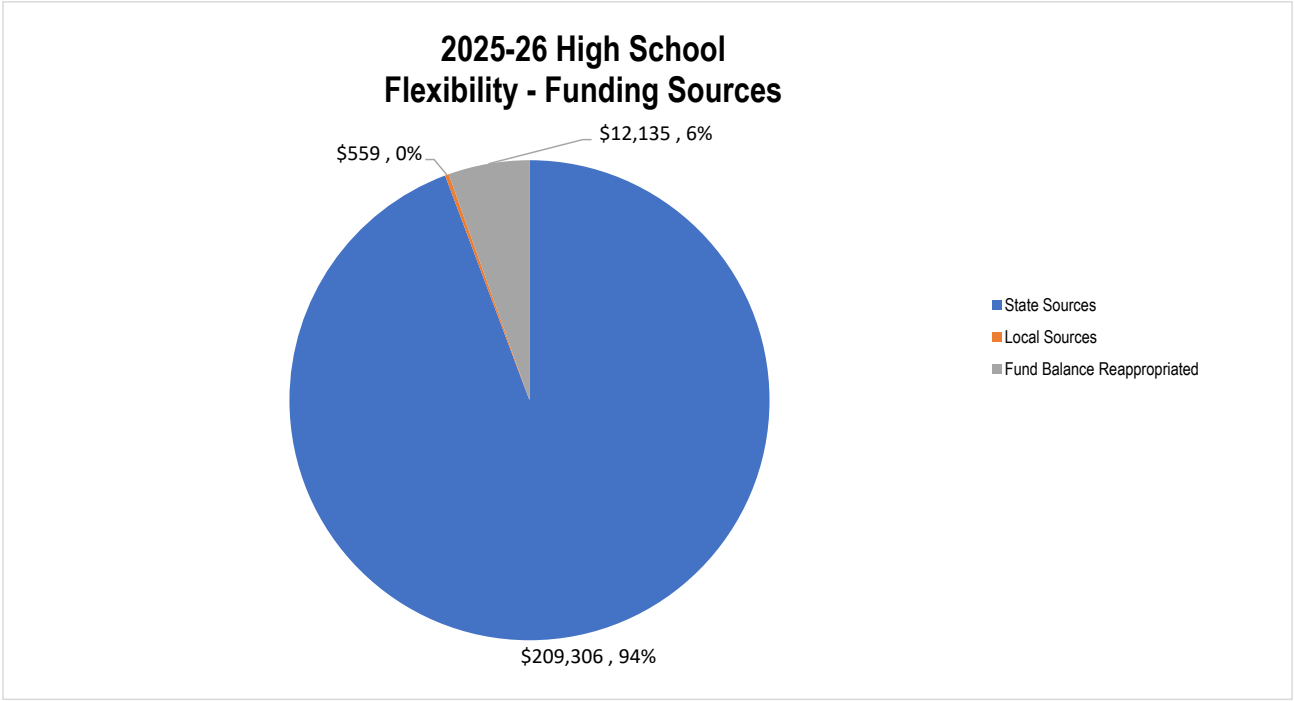
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Bozeman High School
2025-26 Revenue and Funding Sources
Flexibility Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Transformational Learning Aid	$ -	$ 22,178	$ 22,510	$ 23,089	$ 23,714	$ -	0.0%	$ -	$ -	$ -
Advanced Opportunity Grant	$ -	$ -	$ -	$ -	$ 232,639	$ 209,306	94.3%	$ 209,306	$ 209,306	$ 209,306
Total State of Montana Revenue	$ -	$ 22,178	$ 22,510	$ 23,089	$ 256,353	$ 209,306	94.3%	$ 209,306	$ 209,306	$ 209,306
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Investment Earnings	$ -	$ -	$ 28	$ 375	$ 765	$ 559	0.3%	$ 559	$ 559	$ 559
Total District Revenue	$ -	$ -	$ 28	$ 375	$ 765	$ 559	0.3%	$ 559	$ 559	$ 559
Total Revenue	$ -	$ 22,178	$ 22,539	$ 23,463	$ 257,118	$ 209,865	94.5%	$ 209,865	$ 209,865	$ 209,865
Fund Balance Reappropriated	-	-	-	22,538.66	-	12,135.39	0.05	12,135.39	12,135.39	12,135.39
Total Funding Sources	$ -	$ 22,178	$ 22,539	$ 46,002	$ 257,118	$ 222,000	100.0%	$ 222,000	$ 222,000	$ 222,000

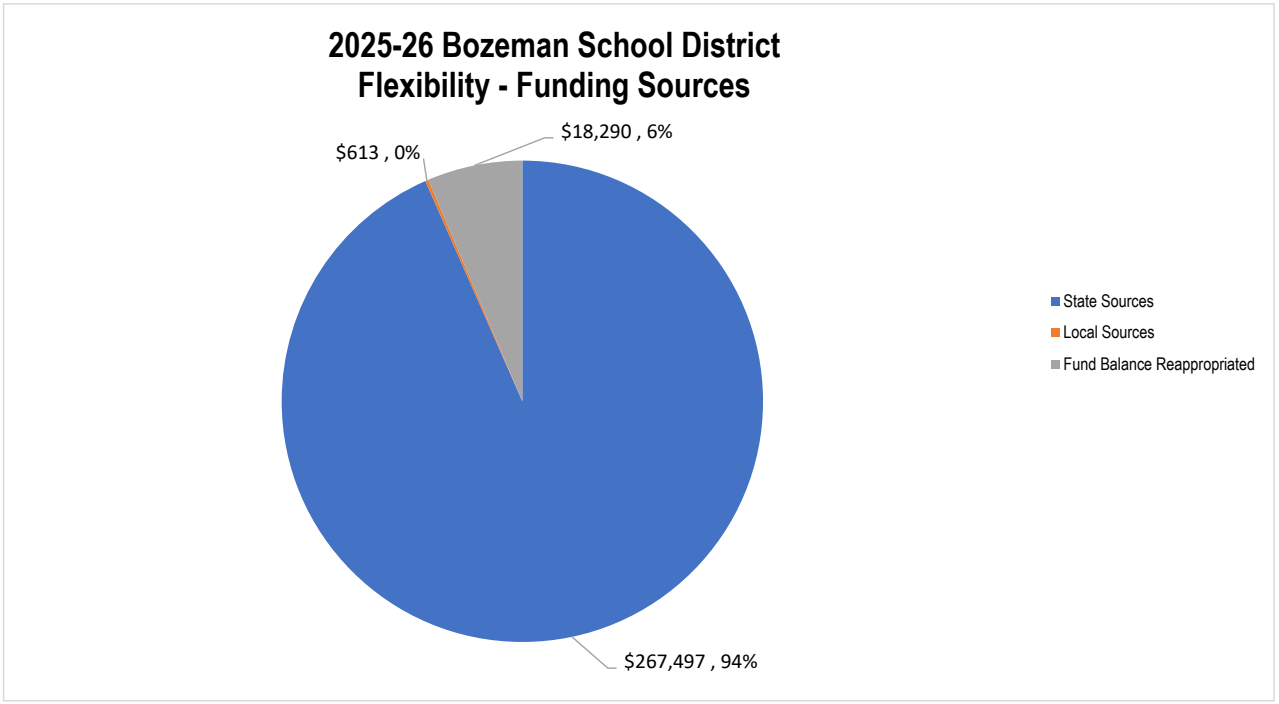
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Bozeman School District
2025-26 Revenue and Funding Sources
Flexibility Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Transformational Learning Aid	$ -	$ 25,846	$ 26,234	$ 26,908	$ 27,637	$ -	0.0%	$ -	$ -	$ -
Advanced Opportunity Grant	$ -	$ -	$ -	$ -	$ 296,598	$ 267,497	93.4%	$ 267,497	$ 267,497	$ 267,497
Total State of Montana Revenue	$ -	$ 25,846	$ 26,234	$ 26,908	$ 324,235	$ 267,497	93.4%	$ 267,497	$ 267,497	$ 267,497
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Investment Earnings	$ -	$ -	$ 28	$ 395	$ 834	$ 613	0.2%	$ 613	$ 613	$ 613
Total District Revenue	$ -	$ -	$ 28	$ 395	$ 834	$ 613	0.2%	$ 613	$ 613	$ 613
Total Revenue	$ -	$ 25,846	$ 26,262	$ 27,303	$ 325,069	$ 268,110	93.6%	$ 268,110	$ 268,110	$ 268,110
Fund Balance Reappropriated	-	-	-	22,538.66	-	18,290.00	0.06	18,290.00	18,290.00	18,290.00
Total Funding Sources	$ -	$ 25,846	$ 26,262	$ 49,841	$ 325,069	$ 286,400	100.0%	$ 286,400	$ 286,400	$ 286,400

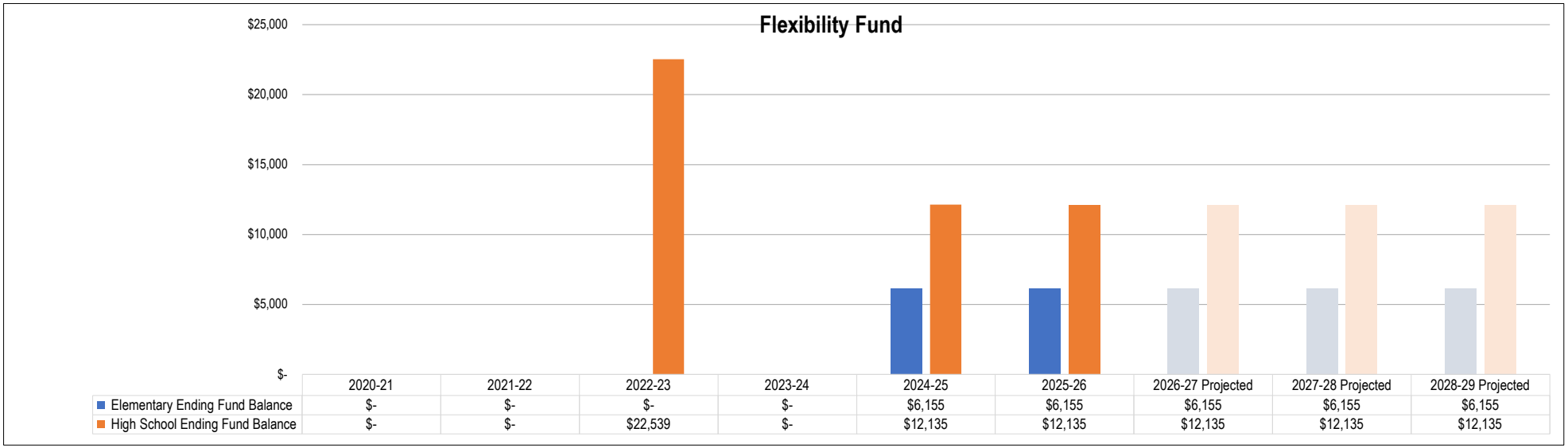
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Bozeman Public Schools
Fund Balance and Reserve Analysis
Flexibility Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	-	-	-	-	-	6,155	6,155	6,155	6,155	-	-	-	22,539	-	12,135	12,135	12,135	12,135
Plus: Revenue & Other Sources	-	3,669	3,724	3,839	67,951	58,245	58,245	58,245	58,245	-	22,178	22,539	23,463	257,118	209,865	209,865	209,865	209,865
Less: Expenditures & Other Uses*	-	3,669	3,724	3,839	61,797	58,245	58,245	58,245	58,245	-	22,178	-	46,002	244,982	209,865	209,865	209,865	209,865
Ending Fund Balance	-	-	-	-	6,155	6,155	6,155	6,155	6,155	-	-	22,539	-	12,135	12,135	12,135	12,135	12,135

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	-	-	-	-	-	6,155	6,155	6,155	6,155	-	-	-	22,539	-	12,135	12,135	12,135	12,135
Beginning Fund Balance	-	-	-	-	-	6,155	6,155	6,155	6,155	-	-	-	22,539	-	12,135	12,135	12,135	12,135
Budget Amount	4,000	7,669	3,724	3,820	67,883	64,400	58,191	58,191	58,191	4,000	26,178	22,510	45,628	256,353	222,000	209,306	209,306	209,306
Reserves as a Percent of Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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

2025-26 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 $18,137,825, or 14.1% of the District's 2025-26 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.

While this legislative change significantly benefited the Bozeman School District during years of sustained growth, recent trends show a leveling off in student enrollment. As a result, although the increased debt capacity remains a noteworthy provision, the District has no current plans to pursue additional bonding under this authority. For reference, a table in the Informational Section of this document provides a summary of the current debt capacity for 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 2025-26.

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.

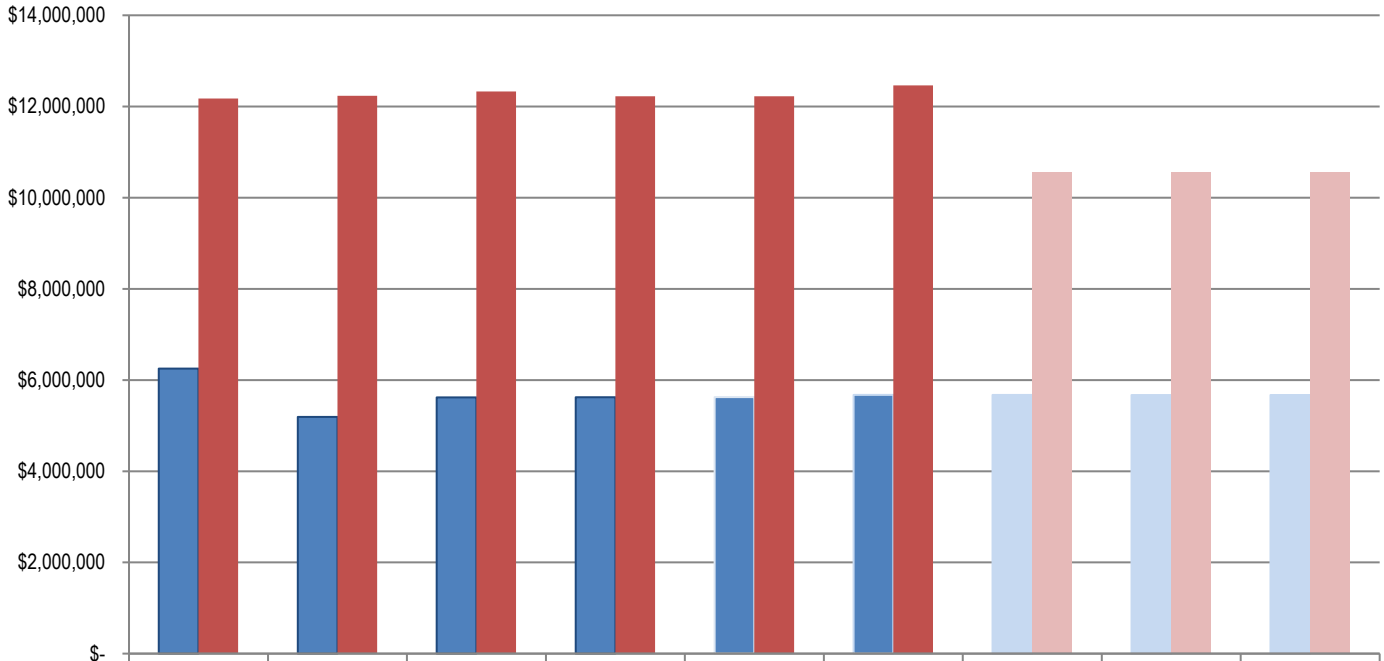
Moody's reaffirmed the Elementary District's bond rating of Aa2 in May 2022 with that refinance. Moody's cited the District's strong property wealth, population trends, in addition to conservative fiscal management and balanced operations as a strength in issuing the Aa2 credit score. The District is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

Bozeman Public Schools
Debt Service Fund Budget



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	6,250,507	5,191,507	5,621,129	5,623,987	5,625,800	5,674,300	5,673,300	5,671,150	5,671,750
High School	12,175,563	12,234,552	12,329,001	12,224,726	12,223,001	12,463,525	10,562,625	10,557,700	10,561,450

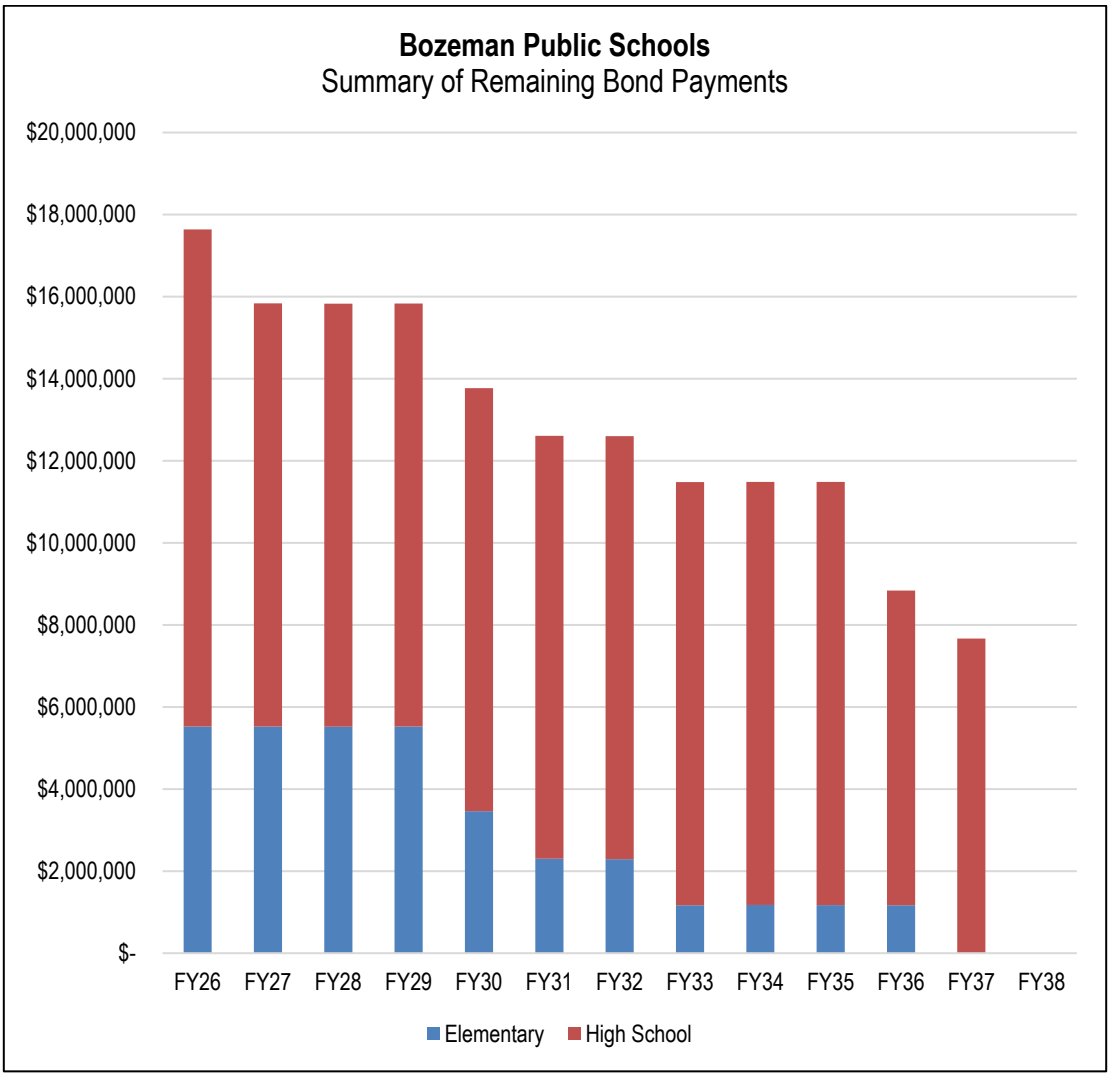
Source: District Records

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 remained nearly neutral with little increase in taxes levied. 2025-26 will be the last year that the District has to pay the debt issued for the 2014 bonds that we issued to pay for a portion of the CJMS build. However, as these bonds fall off of the payment schedule, the 2022 refunding, increased a portion of the other bonds so that taxes will remain neutral in the Elementary District for the next four years.

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.

The following graph shows the District's remaining bond payments:

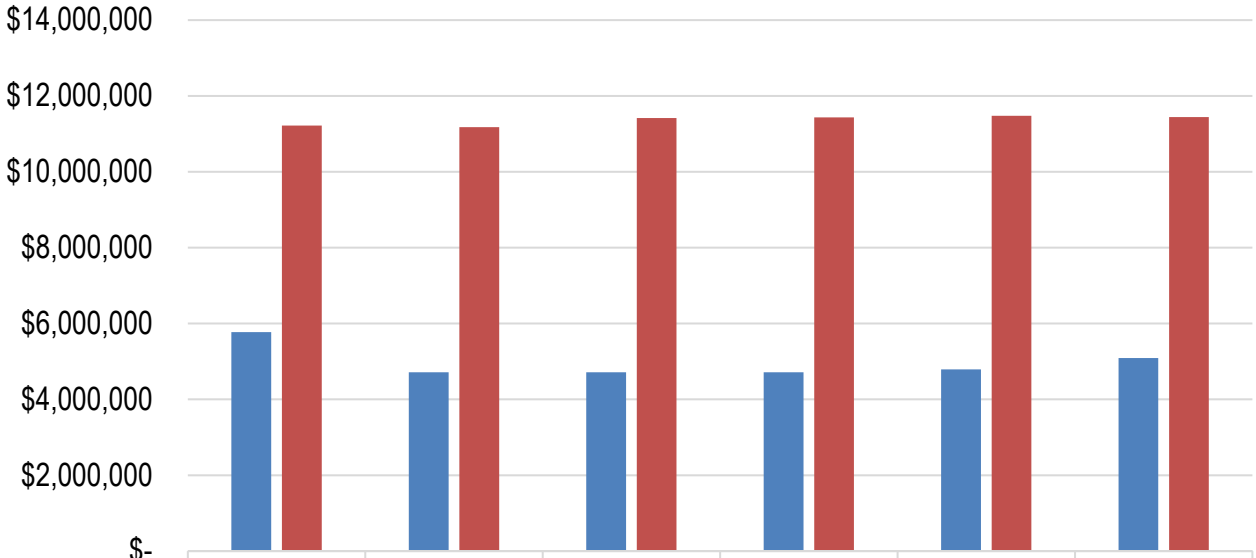


Source: District records

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 and tax increment finance district receipts to reduce the Debt Service levy and offset the tax impact of the Transition levy for the first two years.

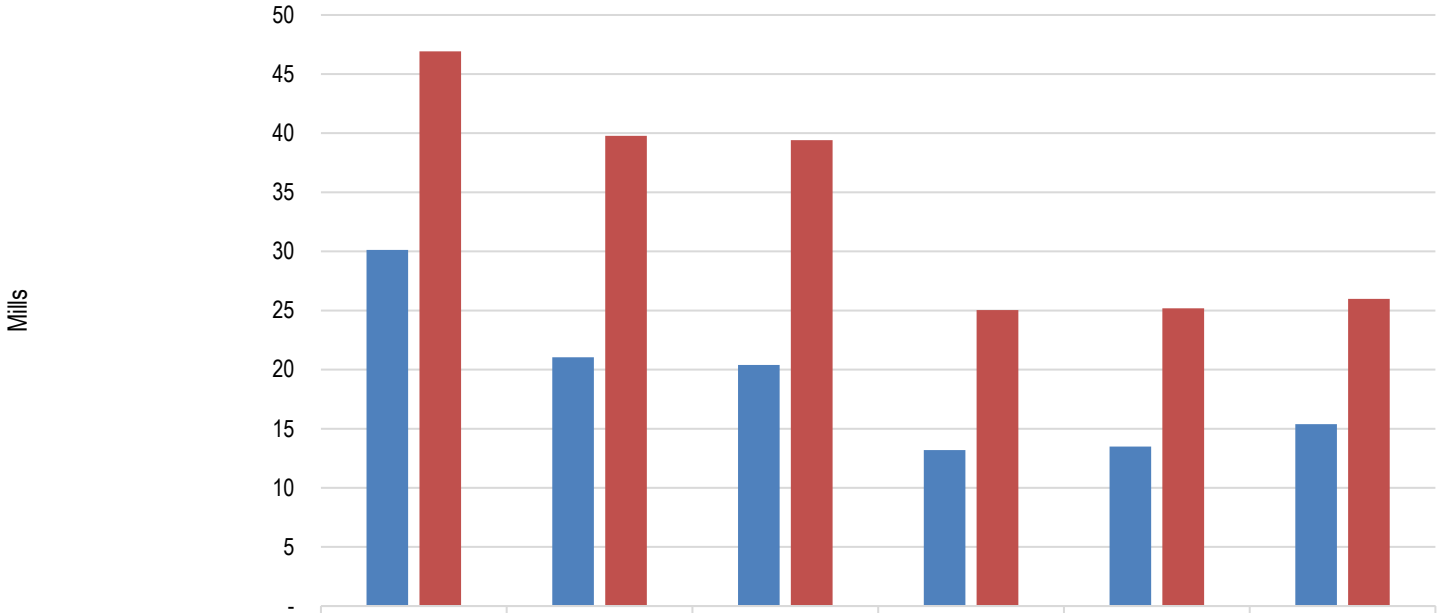
The following graphs present a five-year history of Debt Service Fund dollars and mills levied for both the Elementary and High School Districts. In 2025-26, the Elementary and High School Districts will levy 15.38 mills and 25.98 mills, respectively. The 41.36 total K-12 Debt Service Fund mills represents 26% of the District's tax burden this year:

Bozeman Public Schools
Debt Service Dollars Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Debt Service Fund	$5,772,807	$4,715,507	$4,713,637	$4,714,391	$4,789,544	$5,089,656
High School Debt Service Fund	$11,220,793	$11,177,332	$11,417,864	$11,433,014	$11,475,000	$11,442,617

Bozeman Public Schools
Debt Service Fund Mills Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Debt Service Fund	30.12	21.04	20.40	13.20	13.49	15.38
High School Debt Service Fund	46.92	39.78	39.41	25.04	25.18	25.98

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
2025-26 Expenditure History & Budget
Debt Service Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	**4,625**	4,606	4,632	4,650
Budget Per Student	$ 1,285.06	$ 1,399.58	$ 3,158.76	$ 1,205.51	$ 1,207.48	**$ 1,226.88**	$ 1,231.72	$ 1,224.34	$ 1,219.73

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
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	5,617,413	**5,674,300**	**100.0%**	**5,674,300**	**5,674,300**	**5,674,300**
Other	-	-	-	-	-	-	0.0%	(1,000)	(3,150)	(2,550)
Total For Location	$ 6,233,826	$ 6,250,507	$ 14,871,444	$ 5,608,032	$ 5,617,183	**$ 5,674,300**	**100.0%**	**$ 5,673,300**	**$ 5,671,150**	**$ 5,671,750**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-	-
Property Services	-	-	-	-	91,283	**150,000**	**2.6%**	**150,000**	**150,000**	**150,000**
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	5,617,413	**5,674,300**	**100.0%**	**5,674,300**	**5,674,300**	**5,674,300**
Other	-	-	-	-	(91,513)	**(150,000)**	**-2.6%**	**(151,000)**	**(153,150)**	**(152,550)**
Total For Location	$ 6,233,826	$ 6,250,507	$ 14,871,444	$ 5,608,032	$ 5,617,183	**$ 5,674,300**	**100.0%**	**$ 5,673,300**	**$ 5,671,150**	**$ 5,671,750**

Bozeman High School District
2025-26 Expenditure History & Budget
Debt Service Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 4,995.13	$ 5,077.38	$ 4,862.32	$ 4,640.93	$ 4,643.47	$ 4,444.11	$ 3,754.93	$ 3,844.76	$ 3,930.57

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
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	12,209,000	12,363,525	100.0%	10,562,625	10,557,700	10,561,450
Other	-	-	-	-	-	-	0.0%	-	-	-
Total For Location	$ 11,288,999	$ 12,175,563	$ 12,199,552	$ 12,205,652	$ 12,212,316	$ 12,363,525	100.0%	$ 10,562,625	$ 10,557,700	$ 10,561,450

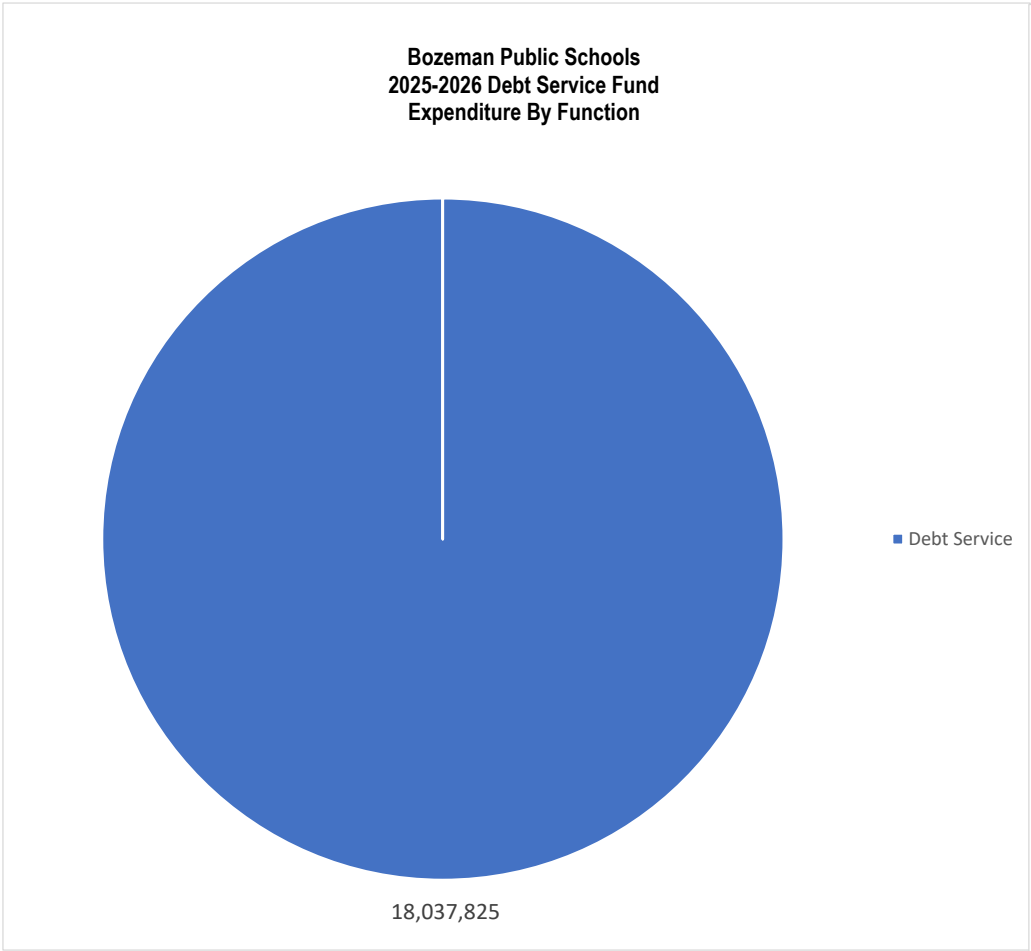
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Prof. & Technical Services	-	-	-	-	-	-	0.0%	-	-	-
Property Services	-	-	-	91,202	96,900	250,000	2.0%	250,000	250,000	250,000
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	12,209,000	12,363,525	100.0%	10,562,625	10,557,700	10,561,450
Other	-	-	-	(91,202)	(93,584)	(250,000)	-2.0%	(250,000)	(250,000)	(250,000)
Total For Location	$ 11,288,999	$ 12,175,563	$ 12,199,552	$ 12,205,652	$ 12,212,316	$ 12,363,525	100.0%	$ 10,562,625	$ 10,557,700	$ 10,561,450

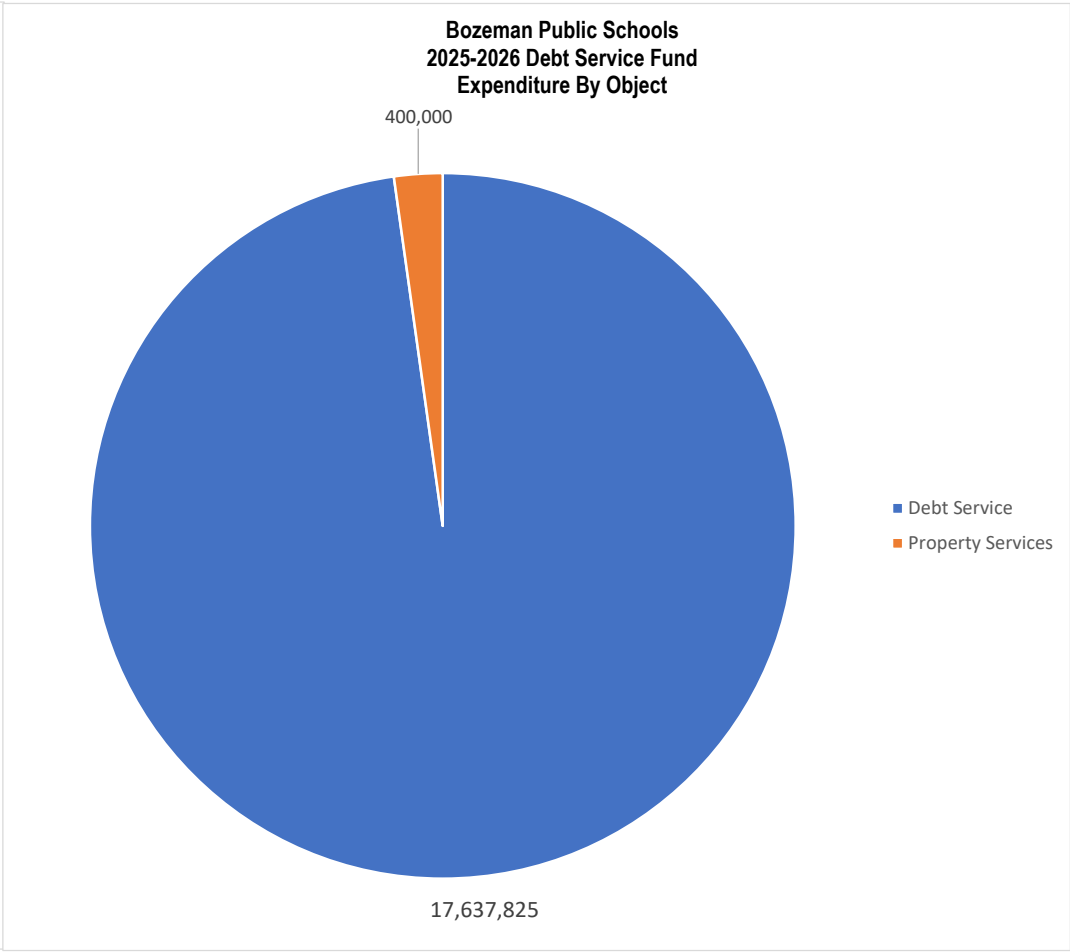
Bozeman School District
2025-26 Expenditure History & Budget
Debt Service Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	7,407	7,419	7,378	7,337
Budget Per Student	6,280	2,398	2,509	2,630	2,630	$ 5,670.99	$ 4,986.65	$ 5,069.10	$ 5,150.30

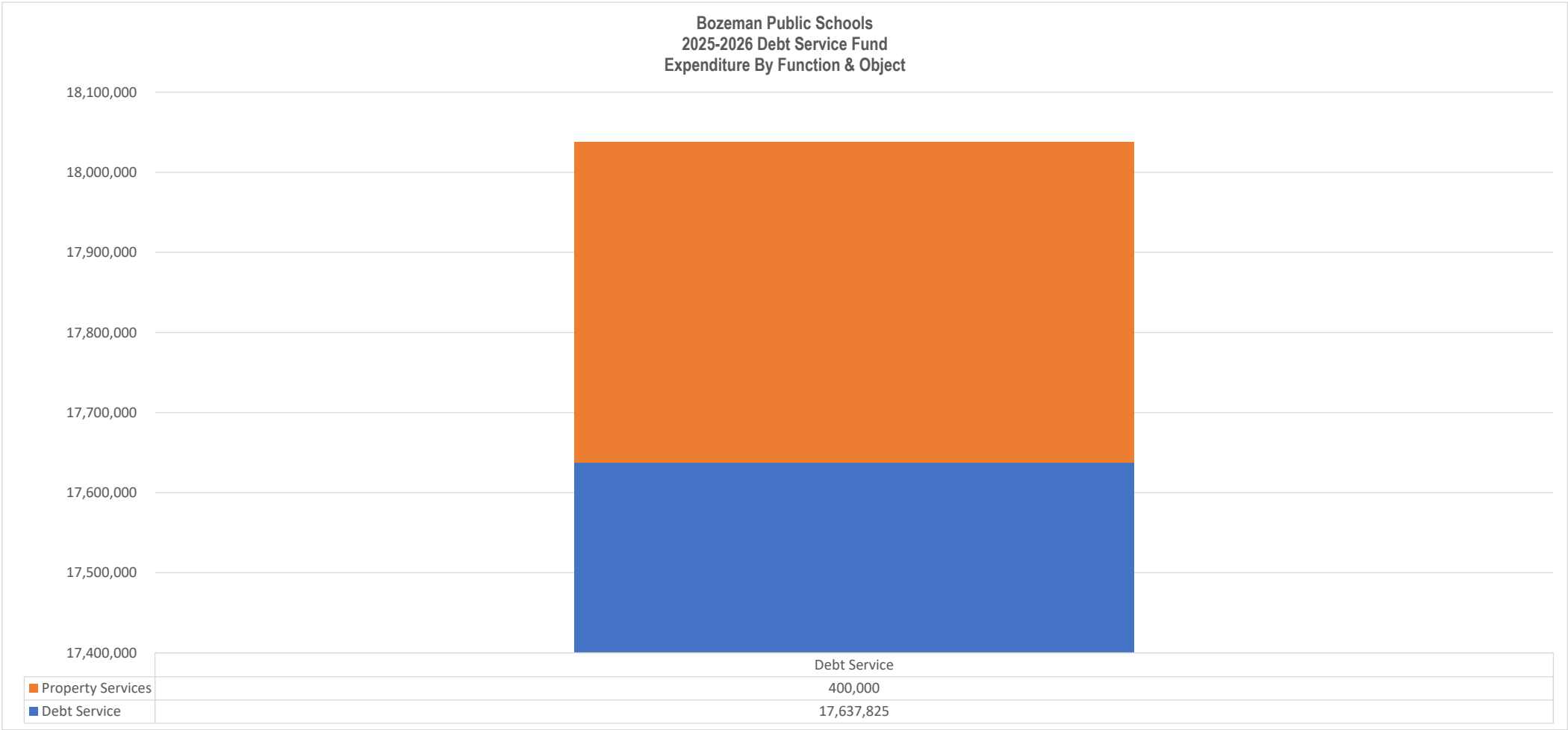
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Support Services	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
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	17,522,825	18,426,070	27,070,997	17,813,683	17,826,412	$ 18,037,825	100.0%	$ 16,236,925	$ 16,232,000	$ 16,235,750
Other	-	-	-	-	-	$ -	0.0%	$ (1,000)	$ (3,150)	$ (2,550)
Total For Location	$ 17,522,825	$ 18,426,070	$ 27,070,997	$ 17,813,683	$ 17,829,499	$ 18,037,825	100.0%	$ 16,235,925	$ 16,228,850	$ 16,233,200

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Prof. & Technical Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Property Services	$ -	$ -	$ -	$ 91,202	$ 188,183	$ 400,000	2.2%	$ 400,000	$ 400,000	$ 400,000
Other Purchased Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Property & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Debt Service	$ 17,522,825	$ 18,426,070	$ 27,070,997	$ 17,813,683	$ 17,826,412	$ 18,037,825	100.0%	$ 16,236,925	$ 16,232,000	$ 16,235,750
Other	$ -	$ -	$ -	$ (91,202)	$ (185,097)	$ (400,000)	-2.2%	$ (401,000)	$ (403,150)	$ (402,550)
Total For Location	$ 17,522,825	$ 18,426,070	$ 27,070,997	$ 17,813,683	$ 17,829,499	$ 18,037,825	100.0%	$ 16,235,925	$ 16,228,850	$ 16,233,200





Source: District Records

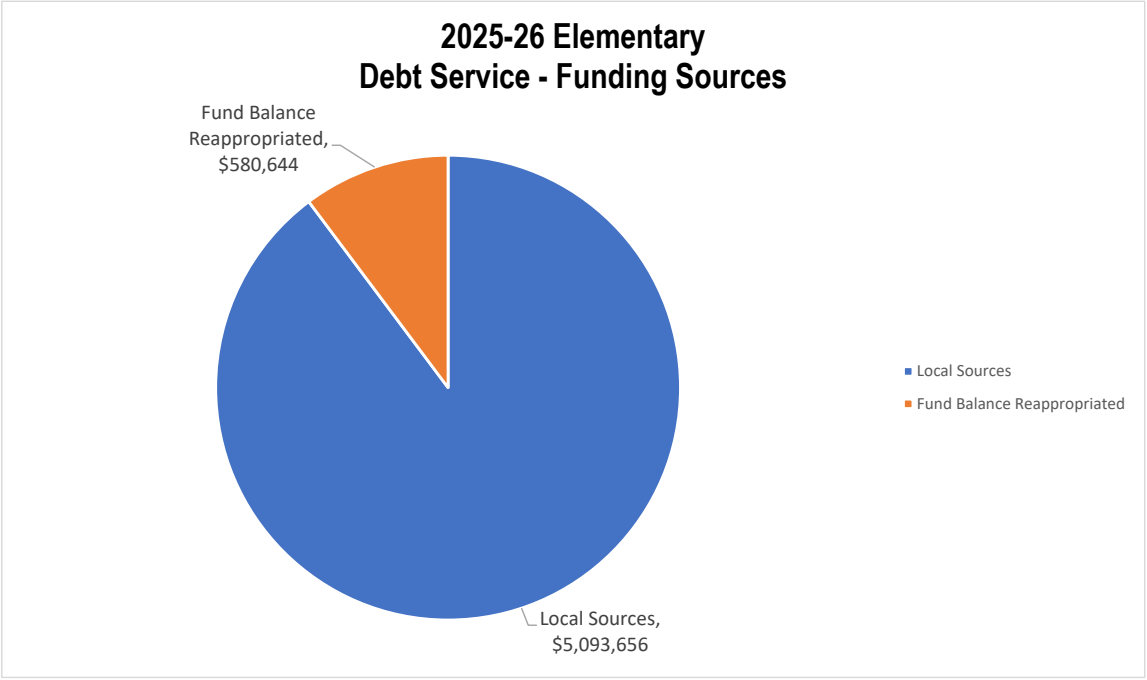


Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Debt Service Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Guaranteed Tax Base Subsidy	$ 4,689	$ 26,697	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 4,689	$ 26,697	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 5,742,514	$ 4,776,100	$ 4,711,327	$ 4,615,528	$ 4,742,874	$ 5,089,656	89.7%	$ 5,085,731	$ 5,078,781	$ 5,085,281
Penalties and Interest on Delinquent Taxes	$ 10,083	$ 12,555	$ 7,809	$ 7,101	$ 7,910	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 472,000	$ 841,500	$ 863,000	$ 862,256	$ 573,607	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 4,799	$ 4,282	$ 28,000	$ 56,875	$ 43,492	$ 4,000	0.1%	$ 4,000	$ 4,000	$ 4,000
Total District Revenue	$ 6,229,395	$ 5,634,436	$ 5,610,136	$ 5,541,760	$ 5,367,883	$ 5,093,656	89.8%	$ 5,089,731	$ 5,082,781	$ 5,089,281
Total Revenue	$ 6,234,085	$ 5,661,134	$ 5,610,136	$ 5,541,760	$ 5,367,883	$ 5,093,656	89.8%	$ 5,089,731	$ 5,082,781	$ 5,089,281
Fund Balance Reappropriated	473,700.00	472,000.00	903,492.34	905,596.36	862,256.00	580,643.58	0.10	583,568.58	588,368.58	582,468.58
Total Funding Sources	$ 6,707,785	$ 6,133,134	$ 6,513,628	$ 6,447,356	$ 6,230,139	$ 5,674,300	100.0%	$ 5,673,300	$ 5,671,150	$ 5,671,750

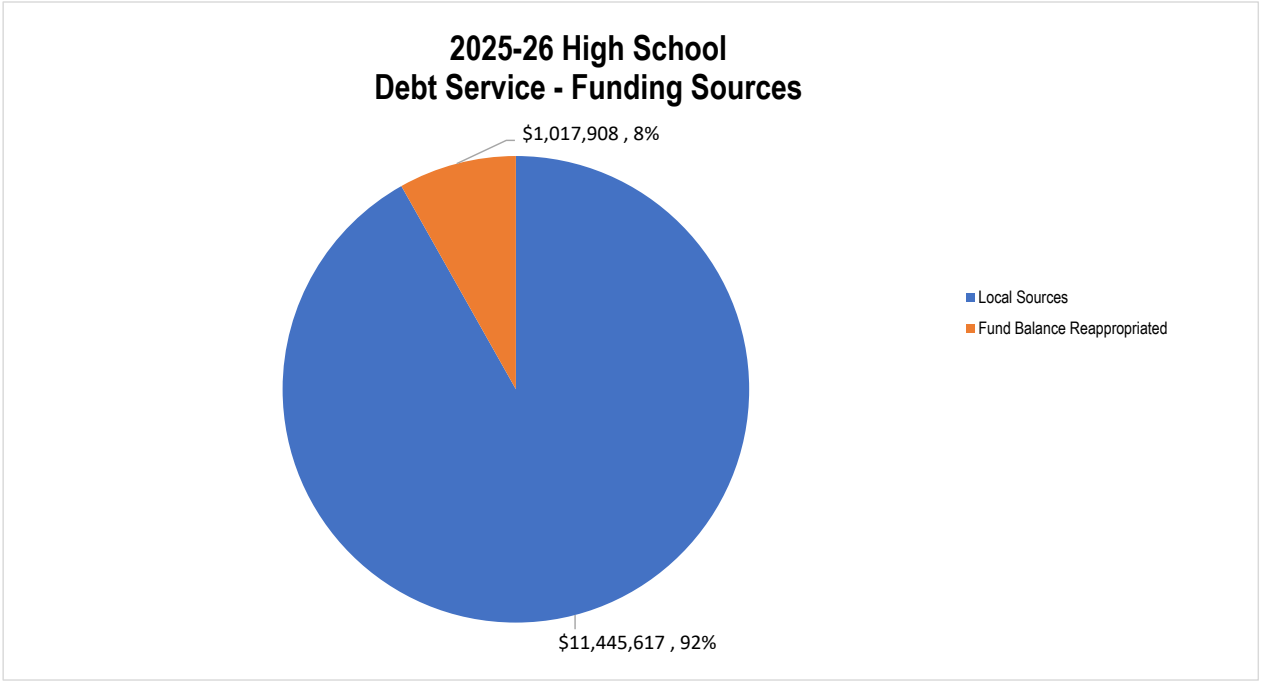
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	30.12	21.04	22.43	14.52	14.80	16.92	16.57	16.23	15.93



Bozeman High School
2025-26 Revenue and Funding Sources
Debt Service Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Guaranteed Tax Base Subsidy	$ -	$ 16,346	$ -	$ 2,041	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ -	$ 16,346	$ -	$ 2,041	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 11,136,339	$ 11,276,003	$ 11,393,378	$ 11,217,635	$ 11,351,036	$ 11,442,617	91.8%	$ 10,559,625	$ 10,554,700	$ 10,558,450
Penalties and Interest on Delinquent Taxes	$ 20,506	$ 22,714	$ 19,683	$ 19,479	$ 20,977	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 58,751	$ 908,137	$ 750,000	$ 870,000	$ 1,017,908	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 2,073	$ 5,445	$ 24,847	$ 51,226	$ 37,955	$ 3,000	0.0%	$ 3,000	$ 3,000	$ 3,000
Total District Revenue	$ 11,217,669	$ 12,212,299	$ 12,187,907	$ 12,158,340	$ 12,427,877	$ 11,445,617	91.8%	$ 10,562,625	$ 10,557,700	$ 10,561,450
Total Revenue	$ 11,217,669	$ 12,228,644	$ 12,187,907	$ 12,160,382	$ 12,427,877	$ 11,445,617	91.8%	$ 10,562,625	$ 10,557,700	$ 10,561,450
Fund Balance Reappropriated	-	58,750.72	908,137.00	788,712.03	870,000.00	1,017,908.19	0.08	100,000.00	100,000.00	100,000.00
Total Funding Sources	$ 11,217,669	$ 12,287,395	$ 13,096,044	$ 12,949,094	$ 13,297,877	$ 12,463,525	100.0%	$ 10,662,625	$ 10,657,700	$ 10,661,450

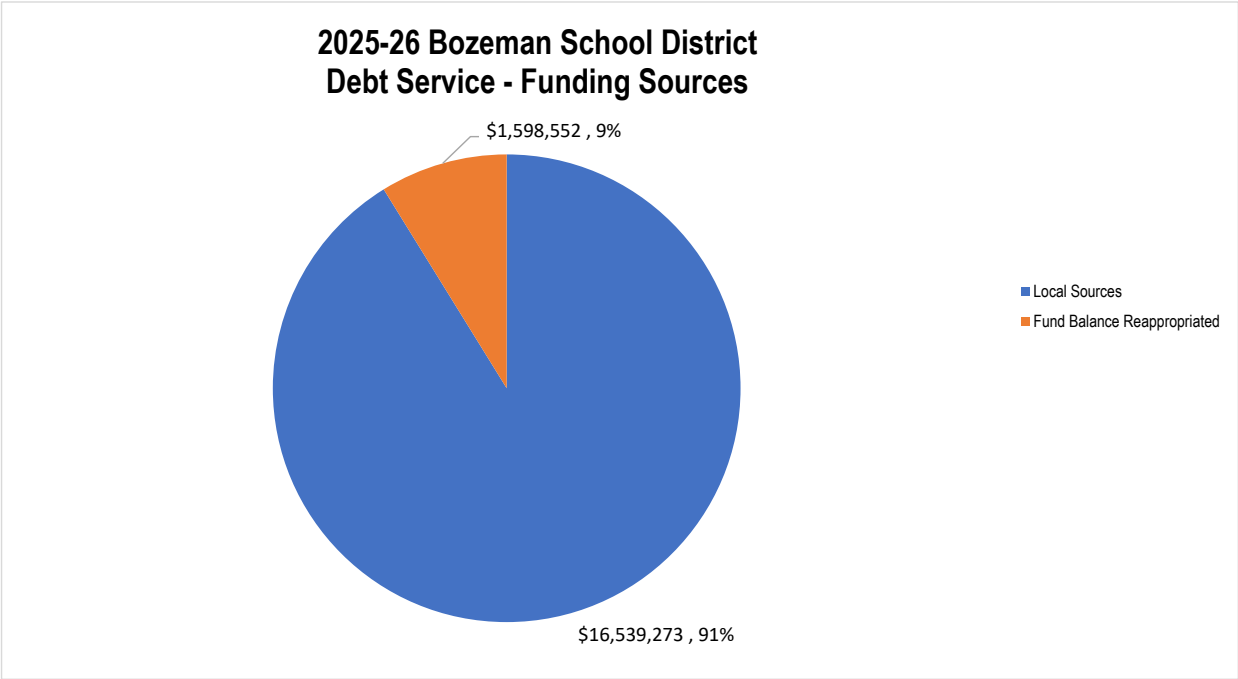
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 268,294,150	$ 540,532,489	$ 551,343,139	$ 540,532,489	$ 540,973,393	$ 548,057,379	$ 559,018,527	$ 428,813,189	$ 437,389,453
Levied Mills	46.92	39.78	35.93	25.04	25.18	25.98	25.12	24.61	24.14



Bozeman School District
2025-26 Revenue and Funding Sources
Debt Service Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
Guaranteed Tax Base Subsidy	$ 4,689	$ 43,043	$ -	$ 2,041	$ -	$ -	0.0%	$ -	$ -	$ -
Total State of Montana Revenue	$ 4,689	$ 43,043	$ -	$ 2,041	$ -	$ -	0.0%	$ -	$ -	$ -
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 16,878,853	$ 16,052,103	$ 16,104,705	$ 15,833,163	$ 16,093,910	$ 16,532,273	91.1%	$ 15,645,356	$ 15,633,481	$ 15,643,731
Penalties and Interest on Delinquent Taxes	$ 30,589	$ 35,269	$ 27,491	$ 26,581	$ 28,888	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 530,751	$ 1,749,637	$ 1,613,000	$ 1,732,256	$ 1,591,515	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 6,872	$ 9,726	$ 52,846	$ 108,101	$ 81,447	$ 7,000	0.0%	$ 7,000	$ 7,000	$ 7,000
Total District Revenue	$ 17,447,065	$ 17,846,735	$ 17,798,042	$ 17,700,100	$ 17,795,760	$ 16,539,273	91.2%	$ 15,652,356	$ 15,640,481	$ 15,650,731
Total Revenue	$ 17,451,754	$ 17,889,778	$ 17,798,042	$ 17,702,142	$ 17,795,760	$ 16,539,273	91.2%	$ 15,652,356	$ 15,640,481	$ 15,650,731
Fund Balance Reappropriated	473,700.00	530,750.72	1,811,629.34	1,694,308.39	1,732,256.00	1,598,551.77	0.09	683,568.58	688,368.58	682,468.58
Total Funding Sources	$ 17,925,454	$ 18,420,529	$ 19,609,672	$ 19,396,450	$ 19,528,016	$ 18,137,825	100.0%	$ 16,335,925	$ 16,328,850	$ 16,333,200

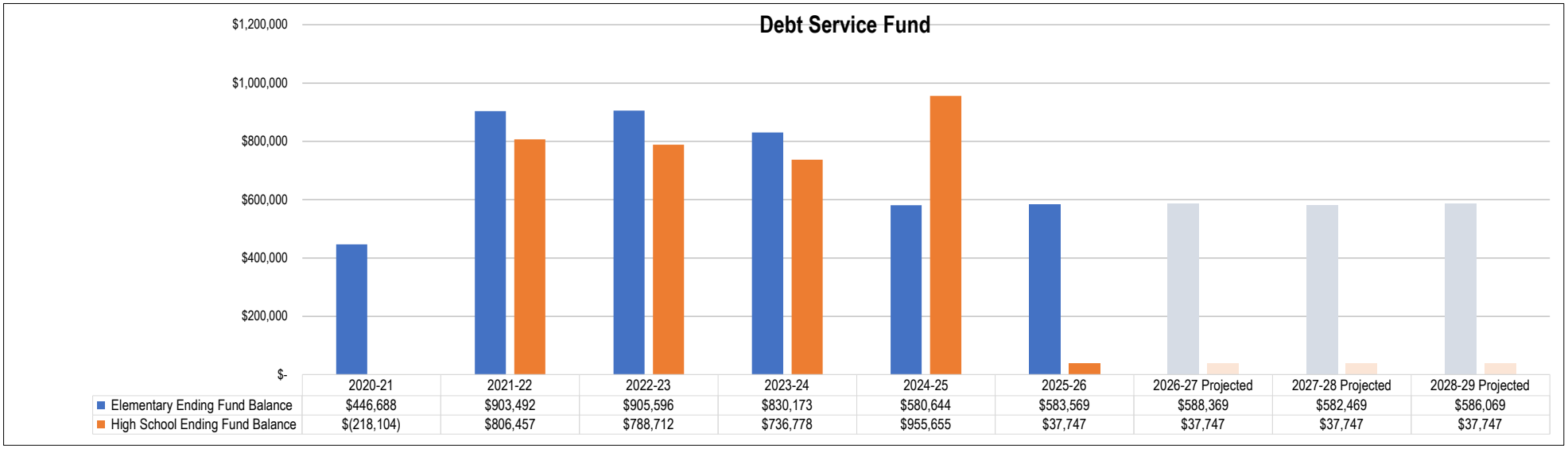
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	77.04	60.82	58.36	39.56	39.98	42.90	41.69	40.84	40.07



Bozeman Public Schools
Fund Balance and Reserve Analysis
Debt Service Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	463,111	446,688	903,492	905,596	830,173	580,644	583,569	588,369	582,469	(211,981)	(218,104)	806,457	788,712	736,778	955,655	37,747	37,747	37,747
Plus: Revenue & Other Sources	6,234,085	15,328,248	5,610,136	5,541,760	5,367,883	5,677,225	5,678,100	5,665,250	5,675,350	12,169,439	13,224,113	12,187,907	12,160,382	12,427,877	11,445,617	10,562,625	10,557,700	10,561,450
Less: Expenditures & Other Uses*	6,250,507	14,871,444	5,608,032	5,617,183	5,617,413	5,674,300	5,673,300	5,671,150	5,671,750	12,175,563	12,199,552	12,205,652	12,212,316	12,209,000	12,363,525	10,562,625	10,557,700	10,561,450
Ending Fund Balance	446,688	903,492	905,596	830,173	580,644	583,569	588,369	582,469	586,069	(218,104)	806,457	788,712	736,778	955,655	37,747	37,747	37,747	37,747

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	(10,589)	(25,312)	-	-	(32,083)	-	-	-	-	(211,981)	(276,855)	(101,680)	-	(133,222)	(62,253)	(62,253)	(62,253)	(62,253)
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	473,700	472,000	903,492	905,596	862,256	580,644	583,569	588,369	582,469	-	58,751	908,137	788,712	870,000	1,017,908	100,000	100,000	100,000
Beginning Fund Balance	463,111	446,688	903,492	905,596	830,173	580,644	583,569	588,369	582,469	(211,981)	(218,104)	806,457	788,712	736,778	955,655	37,747	37,747	37,747
Budget Amount	6,250,507	5,191,507	5,621,129	5,623,987	5,655,800	5,674,300	5,673,300	5,671,150	5,671,750	12,175,563	12,234,552	12,329,001	12,224,726	12,348,000	12,363,525	10,562,625	10,557,700	10,561,450
Reserves as a Percent of Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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

2025-26 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 ($599,130 and $365,565 for the Elementary and High School Districts, respectively, in 2025-26). 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 2025-26.

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 $21,651,761 or 16.8% of the District's 2025-26 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:

Subfund 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 2025-26 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	-	$ 3,297,566	$ -	**$ 3,297,566**	**-**	$ 7,478,662	$ -	$ 3,136,713	**$ 10,615,376**	**$ -**	$ 10,776,228	$ -	$ 3,136,713	**$ 13,912,942**
Levy Amount	1,405,832	2,300,000	507,737	**$ 4,213,569**	856,792	1,500,000	309,801	700,000	**$ 3,366,593**	**$ 2,262,624**	3,800,000	817,539	700,000	**7,580,163**
NonLevy Revenue	-	4,000	91,393	**$ 95,392**	**-**	7,500	55,764	-	**$ 63,264**	**$ -**	11,500	147,156	-	**158,657**
Total Budget/ Funding Sources	**$ 1,405,832**	**$ 5,601,566**	**$ 599,130**	**$ 7,606,528**	**$ 856,792**	**$ 8,986,163**	**$ 365,565**	**$ 3,836,713**	**$ 14,045,233**	**$ 2,262,624**	**$ 14,587,729**	**$ 964,695**	**$ 3,836,713**	**$ 21,651,761**
Funding Uses:														
Building Projects	-	$ 5,601,566	$ -	**$ 5,601,566**	**-**	$ 8,986,163	$ -	$ -	**$ 8,986,163**	**$ -**	$ 14,587,729	$ -	$ -	**$ 14,587,729**
School Safety	1,405,832	-	599,130	**$ 2,004,962**	**856,792**	-	365,565	-	**$ 1,222,357**	**$ 2,262,624**	-	964,695	-	**3,227,319**
Other Operations	-	-	-	**$ -**	**-**	-	-	3,836,713	**$ 3,836,713**	**$ -**	-	-	3,836,713	**3,836,713**
Total Budget/ Funding Uses	**$ 1,405,832**	**$ 5,601,566**	**$ 599,130**	**$ 7,606,528**	**$ 856,792**	**$ 8,986,163**	**$ 365,565**	**$ 3,836,713**	**$ 14,045,233**	**$ 2,262,624**	**$ 14,587,729**	**$ 964,695**	**$ 3,836,713**	**$ 21,651,761**

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	$ 254,434,326	$ 7,633,030
High School District	$ 308,905,482	$ 9,267,165
K-12 Total	$ 563,339,808	$ 16,900,194

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 January 27, 2025 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 2025-26 include:

Building	Project Description	Estimated Cost
Sacajawea Middle School	Replace Fire Alarm System	$ 150,000
Willson	Day School Improvements	$ 137,500
Emily Dickinson	Replace Fire Alarm System	$ 100,000
Chief Joseph Middle School	Floor Replacement/Repairs	$ 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 2025 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.

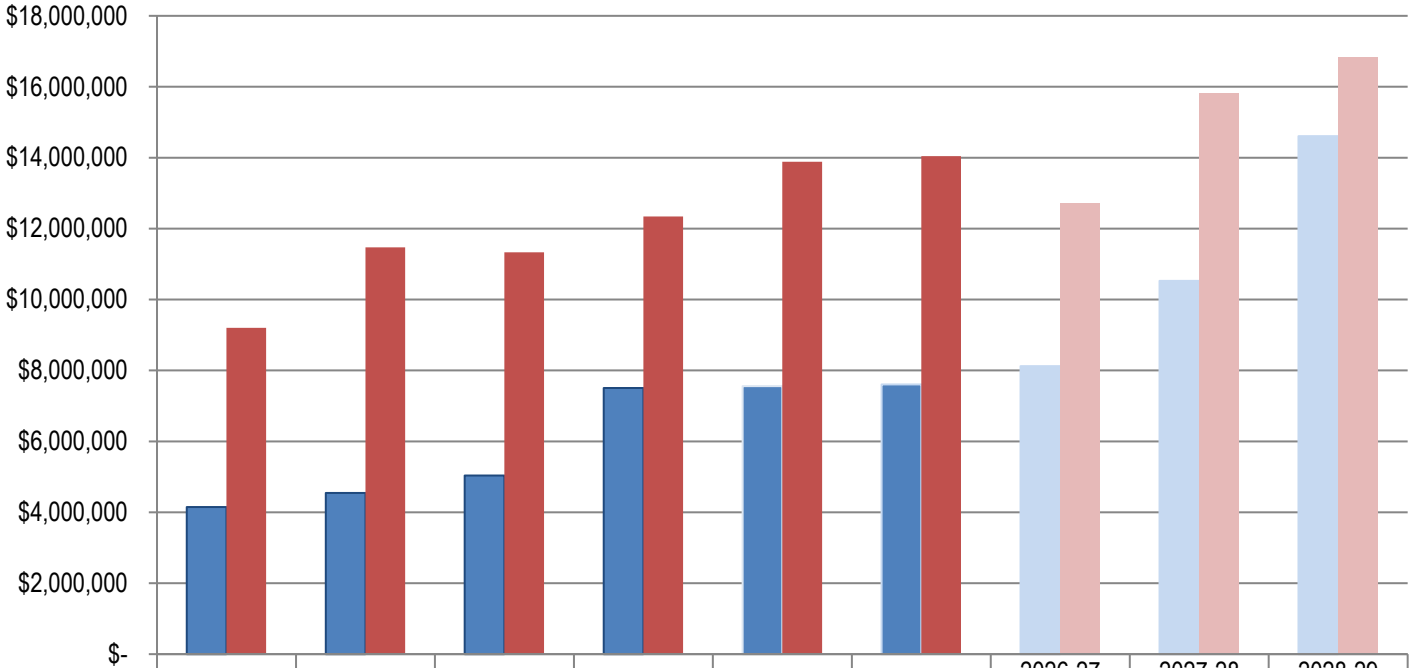
Total elementary and high school building reserve project costs for the 2025 calendar year are $5,243,000 and $7,219,000, respectively. Total unfunded deficiencies for the elementary and high school districts are $2,943,000 and $5,719,000, respectively. The District is fortunate to have voter-approved 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:

Bozeman Public Schools
Building Reserve Fund Budget



	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-26	2026-27 Projected	2027-28 Projected	2028-29 Projected
Elementary	4,148,457	4,547,276	5,035,529	7,503,704	7,558,318	7,606,528	8,121,471	10,526,370	14,606,935
High School	9,202,000	11,471,928	11,333,116	12,344,172	13,885,248	14,045,223	12,714,944	15,814,391	16,821,217

Source: District records

Bozeman School District voters approved Building Reserve levies for both the Elementary and High School Districts. As with the High School Technology Levy, the Elementary & High School Safety Levies within the Building Reserve fund are both affected by HB231 for FY26. Therefore, the annual maximum mills for those specific levies are increased below due to the decrease in taxable value. Details of all the Building Reserve levies are as follows:

District	Election Date	Years Authorized	Years Remaining (includes current year)	Authorized Amount	Estimated Total Levied Through FY26	Annual Maximum Levy	Current Levy Amount
Elementary Building Reserve	5/6/2025	6	6	$13,800,000	$2,300,000	$2,300,000	$2,300,000
Elementary Safety	5/2/2023	Permanent	n/a	4 Mills/year	$4,198,320	4 Mills	$1,405,832
High School Building Reserve	5/3/2022	6	3	$9,000,000	$5,757,966	$1,500,000	$1,500,000
High School Transition	5/5/2020	6	1	$6,000,000	$4,941,376	$1,000,000	$700,000
High School Safety	5/2/2023	Permanent	n/a	2 Mills/year	$2,560,835	2 Mills	$856,792

Source: District records

In accordance with HB231, the District will not levy voter-approved mill-based levies as a fixed number of mills in FY2026. Instead, the District will levy a flat dollar amount equal to the revenue those mills generated in FY2025. This change effectively decouples mill-based levies from the actual mill rate and ties them to a fixed revenue amount for one year only.

Because overall taxable value declined in both the Elementary and High School Districts for FY2026, this flat-dollar approach will result in **more mills** being levied to collect the same amount of revenue as in FY2025 in the Elementary and High School Safety Levies. Therefore, this will impact the High School Technology Levy resulting in a total levy of $2,262,624 for 2025-26, an increase of $114,658 over what the voter-approved mill-based levies would otherwise generate:

	FY2024-25	FY2025-26
Elementary Building Reserve Safety Levy:		
Mills Levied	4.00 (voter approved amount)	4.25 (calculated to generate equivalent revenue as FY2024-25)
Tax Revenue Generated	$ 1,405,832 (calculated)	$ 1,405,832 (must equal FY2024-25 amount per HB231)
High School Building Reserve Safety Levy:		
Mills Levied	2.00 (voter approved amount)	2.08 (calculated to generate equivalent revenue as FY2024-25)
Tax Revenue Generated	$ 856,792 (calculated)	$ 856,792 (must equal FY2024-25 amount per HB231)
K-12 Building Reserve Safety Levies Total:		
Mills Levied	6.00 (voter approved amount)	6.33 (calculated to generate equivalent revenue as FY2024-25)
Tax Revenue Generated	$ 2,262,624 (calculated)	$ 2,262,624 (must equal FY2024-25 amount per HB231)

Source: District Records

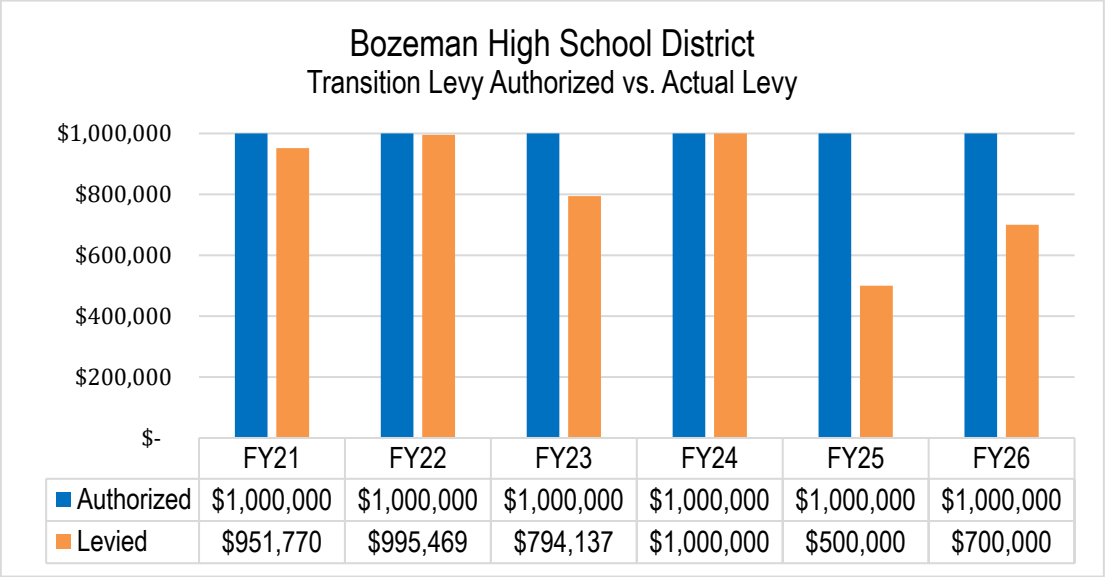
In May 2025, Elementary voters approved a six-year Building Reserve Capital Improvement Levy totaling $13,800,000, resulting in an annual levy of $2,300,000. This new levy replaces the expiring Building Reserve Levy, which concluded at the end of 2025. The District increased the annual amount by $300,000 compared to the previous levy to account for rising construction and materials costs.

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 2025-26, the District's General Fund budget is $27,093,903, so the full $1 million levy is available according to that formula.

In the voter-approved ballot language, however, 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 following graph shows the authorized and actual levy amounts of this funding source, based on our ability to offset the taxes in accordance with that ballot language. In total, the District ultimately levied $4,941,376 of the $6 million authorized (82.4%):

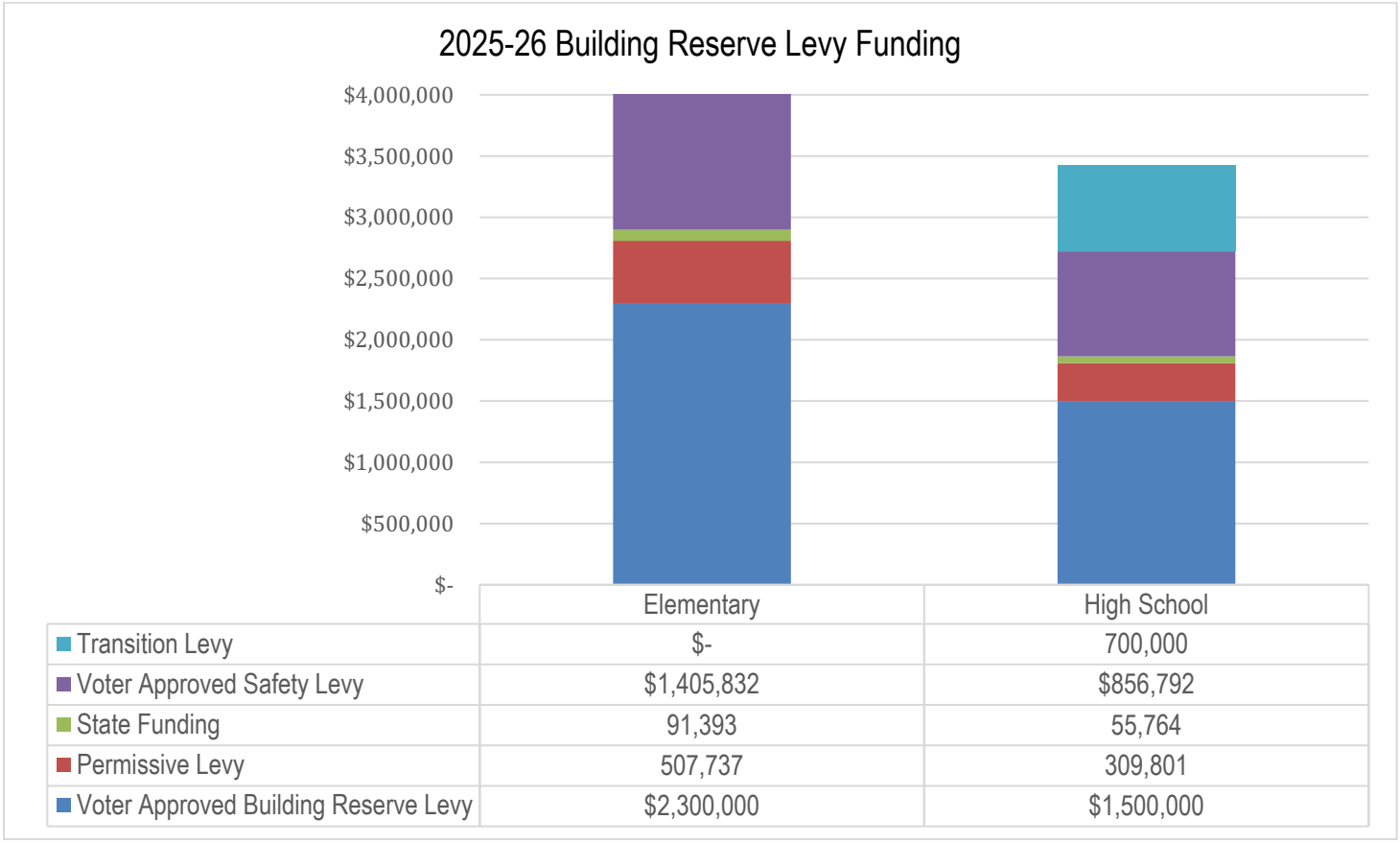


	FY21	FY22	FY23	FY24	FY25	FY26
Authorized	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Levied	$951,770	$995,469	$794,137	$1,000,000	$500,000	$700,000

Source: District records

The District will levy permissive taxes in the Building Reserve Fund again in 2025-26. The following graphs gives a breakdown of the Building Reserve Fund dollars and mills levied for both the Elementary and High School Districts.

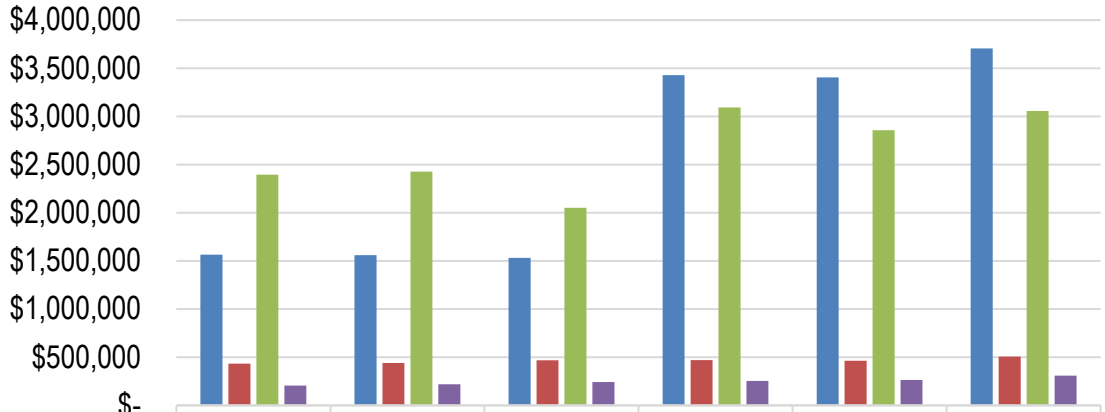
This graph includes the Voter approved Safety Levies (sub fund 611), the Building Reserve levies (sub fund 612), the Permissive Levy and the State Subsidy (sub fund 613), and the Transition Levy (sub fund 614). In 2025-26, the Elementary and High School Districts will levy 12.73 mills and 8.17 mills, respectively, in the Building Reserve Funds. The 20.90 total K-12 Building Reserve Fund mills represents 13.26% of the District's tax burden this year:



	Elementary	High School
Transition Levy	$-	700,000
Voter Approved Safety Levy	$1,405,832	$856,792
State Funding	91,393	55,764
Permissive Levy	507,737	309,801
Voter Approved Building Reserve Levy	$2,300,000	$1,500,000

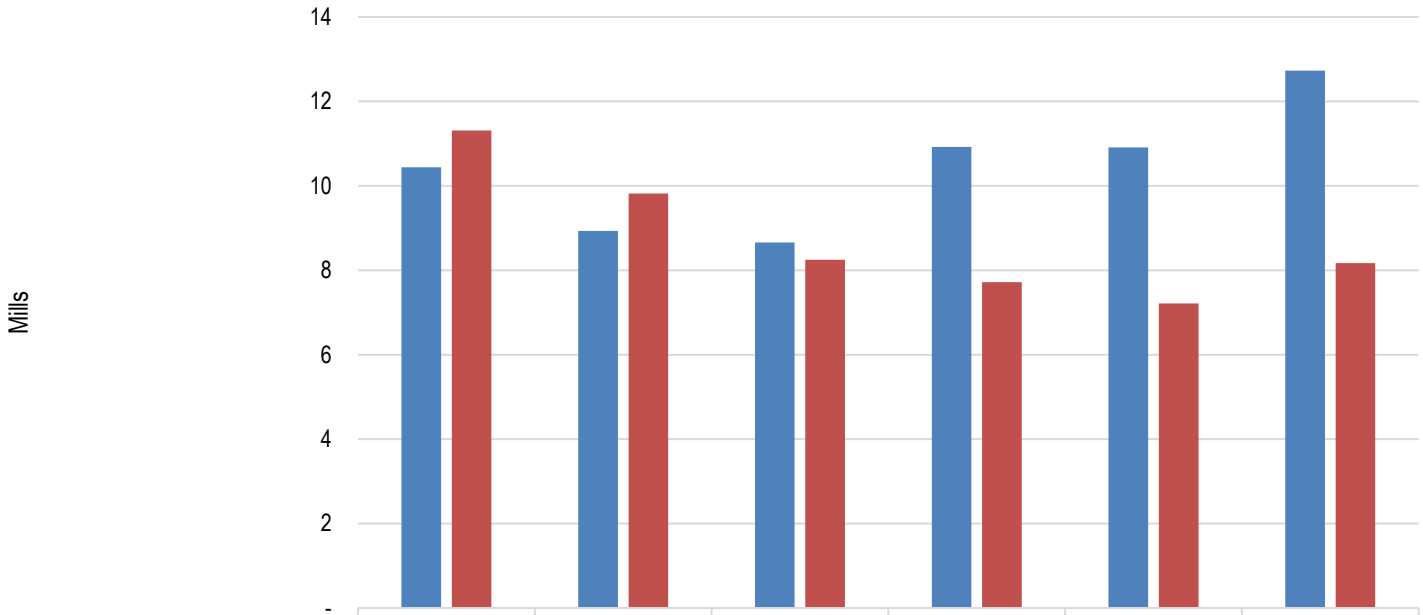
Source: District records

Bozeman Public Schools
Building Reserve Fund Dollars Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Building Reserve Fund - Voted	$1,565,593	$1,559,407	$1,530,975	$3,428,678	$3,405,832	$3,705,832
Elementary Building Reserve Fund - Permissive	$434,407	$440,593	$469,025	$470,237	$463,898	$507,737
High School Building Reserve Fund - Voted	$2,395,160	$2,426,486	$2,052,103	$3,092,825	$2,856,792	$3,056,792
High School Building Reserve Fund - Permissive	$206,610	$218,983	$242,034	$253,873	$265,059	$309,801

Bozeman Public Schools
Building Reserve Fund Mills Levied



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary Building Reserve Fund	10.44	8.93	8.66	10.92	10.91	12.73
High School Building Reserve Fund	11.31	9.82	8.25	7.72	7.21	8.17

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.

Reappropriation of fund balances is incredibly important in the Building Reserve Fund, and is an integral part of the budgeting process. Because building projects and maintenance needs vary in scope and timing from year to year, the associated costs can fluctuate significantly. This variability means that in some years, the District may need to expend more funds than originally anticipated to address critical facility needs, while in other years expenditures may be lower. As a result, the ability to reappropriate fund balances ensures the District maintains the necessary budget flexibility to effectively manage and respond to these changing project demands.

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
2025-26 Expenditure History & Budget
Building Reserve Fund

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	4,851	4,466	4,708	4,652	4,652	4,625	4,606	4,632	4,650
Budget Per Student	$ 313.94	$ 449.33	$ 344.16	$ 333.52	$ 835.45	$ 1,644.65	$ 1,763.24	$ 2,272.53	$ 3,141.28

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected 2028-29
Instruction	-	228	937	-	-	$ -	0.0%	$ -	$ -	$ -
Support Services	193,732	362,605	332,765	383,254	1,535,209	**1,690,692**	**22.2%**	**1,686,913**	**1,683,930**	**1,681,289**
General Administration	-	-	-	-	17,190	**-**	**0.0%**	**-**	**-**	**-**
School Administration	-	-	-	-	240,458	**104,270**	**1.4%**	**108,049**	**111,032**	**113,673**
Business Services	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Operations & Maintenance	691,253	605,714	630,353	1,006,186	1,493,258	**5,811,566**	**76.4%**	**6,326,509**	**8,731,408**	**12,811,973**
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	**$ 7,606,528**	**100.0%**	**$ 8,121,471**	**$ 10,526,370**	**$ 14,606,935**

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 193,732	$ 362,605	$ 258,699	$ 226,110	$ 1,792,857	**$ 1,794,962**	**23.6%**	**$ 1,794,962**	**$ 1,794,962**	**$ 1,794,962**
Prof. & Technical Services	177,174	234,158	141,422	201,669	200,459	**210,000**	**2.8%**	**210,000**	**210,000**	**210,000**
Property Services	383,110	295,193	405,582	641,798	1,186,175	**-**	**0.0%**	**-**	**-**	**-**
Other Purchased Services	-	270	-	2,172	82	**-**	**0.0%**	**-**	**-**	**-**
Supplies & Materials	103,840	76,592	91,621	99,573	76,670	**-**	**0.0%**	**-**	**-**	**-**
Property & Equipment	665,047	1,037,880	722,991	380,212	1,056,759	**5,601,566**	**73.6%**	**6,116,509**	**8,521,408**	**12,601,973**
Debt Service	-	-	-	-	-	**-**	**0.0%**	**-**	**-**	**-**
Other	-	-	-	-	(426,476)	**-**	**0.0%**	**-**	**-**	**-**
Total For Location	$ 1,522,904	$ 2,006,697	$ 1,620,315	$ 1,551,534	$ 3,886,527	**$ 7,606,528**	**100.0%**	**$ 8,121,471**	**$ 10,526,370**	**$ 14,606,935**

Bozeman High School District
2025-26 Expenditure History & Budget
Building Reserve Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	2,260	2,398	2,509	2,630	2,630	2,782	2,813	2,746	2,687
Budget Per Student	$ 200.34	$ 203.70	$ 1,029.17	$ 1,060.07	$ 759.36	$ 5,048.61	$ 4,520.07	$ 5,759.06	$ 6,260.22

Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	1,265	41,412	$ 16,210	-	$ 3,836,713	27.3%	$ -	$ -	$ -
Support Services	76,408	107,481	39,417	232,586	978,073	-	0.0%	-	-	-
General Administration	-	-	-	-	17,865	-	0.0%	-	-	-
School Administration	-	-	-	-	31,051	-	0.0%	-	-	-
Business Services	-	-	-	-	7,500	-	0.0%	-	-	-
Operations & Maintenance	309,817	261,953	382,180	1,610,153	1,278,800	9,136,163	65.0%	11,642,587	13,649,296	14,608,317
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	1,072,357	7.6%	1,072,357	2,165,095	2,212,901
Total For Location	$ 452,765	$ 488,478	$ 2,582,191	$ 2,787,984	$ 1,997,104	$ 14,045,233	100.0%	$ 12,714,944	$ 15,814,391	$ 16,821,217

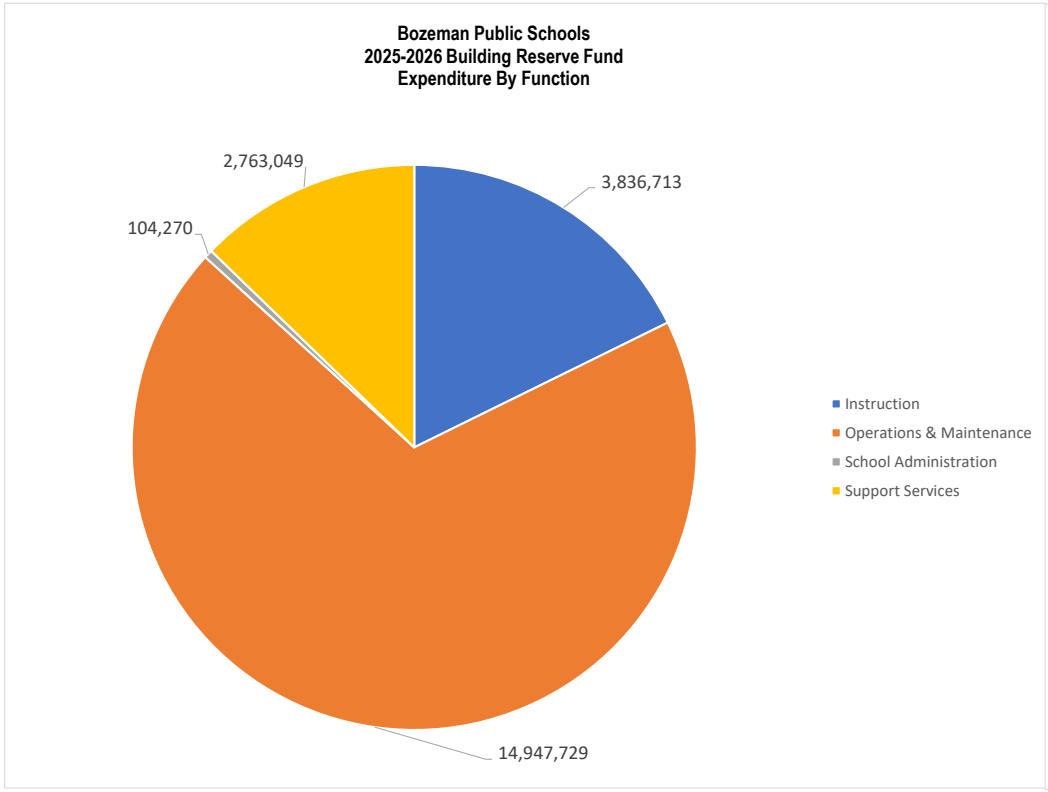
Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 76,408	$ 107,481	$ 10,503	$ 138,514	$ 1,026,314	$ 4,909,070	35.0%	$ 1,072,357	$ 2,165,095	$ 2,212,901
Prof. & Technical Services	120,693	153,800	54,418	196,295	221,983	150,000	1.1%	150,000	150,000	150,000
Property Services	166,247	79,667	207,350	910,734	872,632	-	0.0%	-	-	-
Other Purchased Services	-	28	-	386,198	-	-	0.0%	-	-	-
Supplies & Materials	22,878	17,092	180,440	236,120	167,120	-	0.0%	-	-	-
Property & Equipment	66,541	130,411	2,129,182	895,931	1,371,046	8,986,163	64.0%	11,492,587	13,499,296	14,458,317
Debt Service	-	-	-	-	-	-	0.0%	-	-	-
Other	-	-	298	24,193	(1,661,991)	-	0.0%	-	-	-
Total For Location	$ 452,765	$ 488,478	$ 2,582,191	$ 2,787,984	$ 1,997,104	$ 14,045,233	100.0%	$ 12,714,944	$ 15,814,391	$ 16,821,217

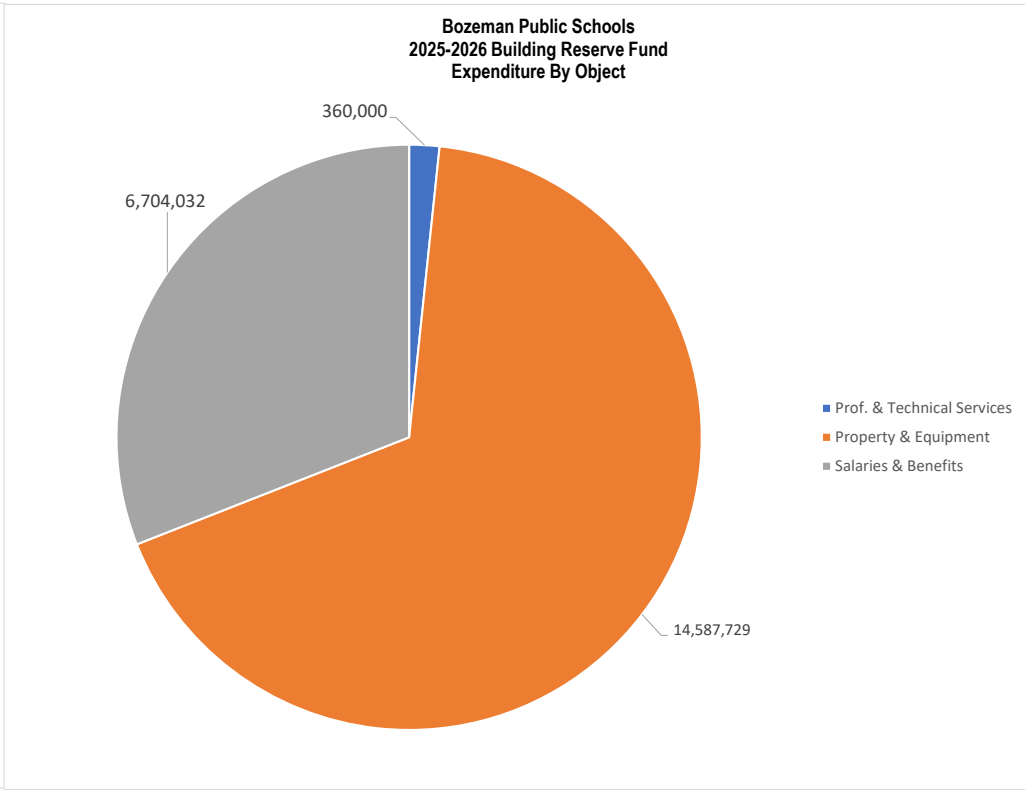
Bozeman School District
2025-26 Expenditure History & Budget
Building Reserve Fund

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
October 1 Enrollment	7,111	2,398	2,509	2,630	2,630	7,407	7,419	7,378	7,337
Budget Per Student	514	2,398	2,509	2,630	2,630	$ 6,693.26	$ 6,283.31	$ 8,031.59	$ 9,401.50

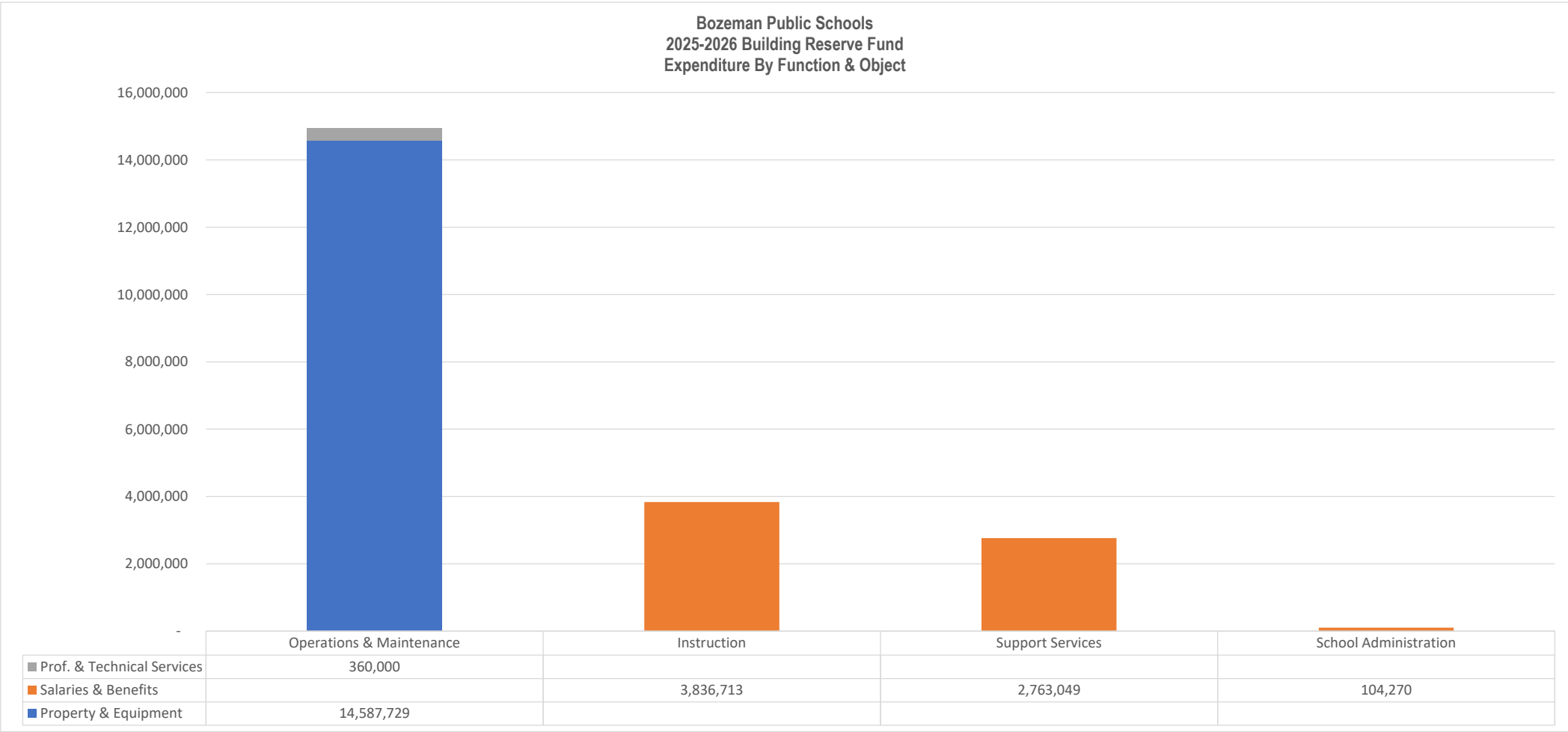
Expenditures By Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Instruction	-	1,493	42,349	16,210	-	$ 3,836,713	17.7%	$ -	$ -	$ -
Support Services	270,140	470,085	372,182	615,840	2,513,282	$ 1,690,692	7.8%	$ 1,686,913	$ 1,683,930	$ 1,681,289
General Administration	-	-	-	-	35,055	$ -	0.0%	$ -	$ -	$ -
School Administration	-	-	-	-	271,509	$ 104,270	0.5%	$ 108,049	$ 111,032	$ 113,673
Business Services	-	-	-	-	7,500	$ -	0.0%	$ -	$ -	$ -
Operations & Maintenance	1,001,070	867,667	1,012,533	2,616,340	2,772,058	$ 14,947,729	69.0%	$ 17,969,096	$ 22,380,704	$ 27,420,290
Student Transportation	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
School Foods	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Extracurricular Activities	-	-	-	134,457	-	$ -	0.0%	$ -	$ -	$ -
Debt Service	-	-	-	-	-	$ -	0.0%	$ -	$ -	$ -
Other	704,459	1,155,929	2,757,100	1,832,727	2,775,442	$ 1,072,357	5.0%	$ 1,072,357	$ 2,165,095	$ 2,212,901
Total For Location	$ 1,975,669	$ 2,495,174	$ 4,202,506	$ 4,339,518	$ 5,883,631	$ 21,651,761	100.0%	$ 20,836,415	$ 26,340,761	$ 31,428,153

Expenditures By Object	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26 $	Adopted Budget 2025-26 %	Projected Budget 2026-27	Projected Budget 2027-28	Projected Budget 2028-29
Salaries & Benefits	$ 270,140	$ 470,085	$ 269,202	$ 364,624	$ 2,819,171	$ 6,704,032	31.0%	$ 2,867,319	$ 3,960,057	$ 4,007,863
Prof. & Technical Services	$ 297,867	$ 387,958	$ 195,840	$ 397,964	$ 422,442	$ 360,000	1.7%	$ 360,000	$ 360,000	$ 360,000
Property Services	$ 549,357	$ 374,860	$ 612,932	$ 1,552,531	$ 2,058,807	$ -	0.0%	$ -	$ -	$ -
Other Purchased Services	$ -	$ 298	$ -	$ 388,370	$ 82	$ -	0.0%	$ -	$ -	$ -
Supplies & Materials	$ 126,718	$ 93,683	$ 272,061	$ 335,693	$ 243,790	$ -	0.0%	$ -	$ -	$ -
Property & Equipment	$ 731,588	$ 1,168,291	$ 2,852,173	$ 1,276,143	$ 2,427,805	$ 14,587,729	67.4%	$ 17,609,096	$ 22,020,704	$ 27,060,290
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Other	$ -	$ -	$ 298	$ 24,193	$ (2,088,468)	$ -	0.0%	$ -	$ -	$ -
Total For Location	$ 1,975,669	$ 2,495,174	$ 4,202,506	$ 4,339,518	$ 5,883,631	$ 21,651,761	100.0%	$ 20,836,415	$ 26,340,761	$ 31,428,153





Source: District Records



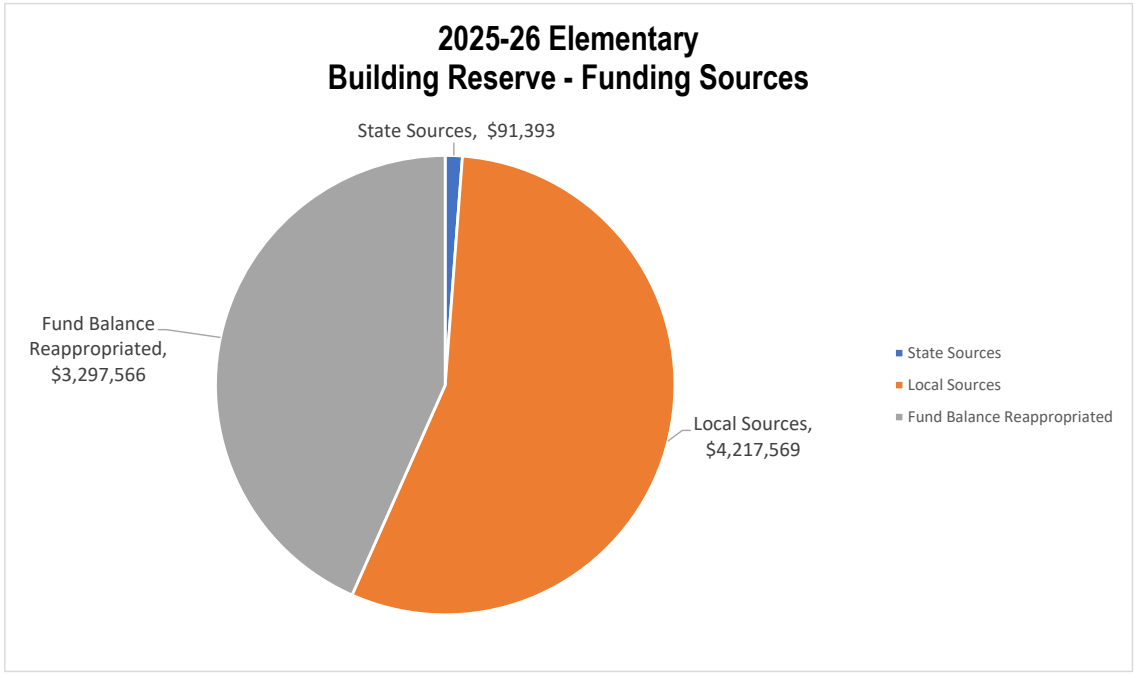
	Operations & Maintenance	Instruction	Support Services	School Administration
Prof. & Technical Services	360,000			
Salaries & Benefits		3,836,713	2,763,049	104,270
Property & Equipment	14,587,729			

Source: District Records

Bozeman Elementary
2025-26 Revenue and Funding Sources
Building Reserve Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Major Maintenance Aid	$ 76,292	$ 79,307	$ 84,425	$ 84,643	$ 83,502	$ 91,393	1.2%	$ 91,393	$ 91,393	$ 91,393
Total State of Montana Revenue	$ 76,292	$ 79,307	$ 84,425	$ 84,643	$ 83,502	$ 91,393	1.2%	$ 91,393	$ 91,393	$ 91,393
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 4,554,054	$ 2,013,059	$ 1,999,043	$ 3,784,236	$ 3,837,896	$ 4,213,569	55.4%	$ 4,157,854	$ 4,184,856	$ 4,212,399
Penalties and Interest on Delinquent Taxes	$ 3,471	$ 4,767	$ 3,249	$ 4,496	$ 6,295	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 253,458	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 7,500	$ 9,818	$ 27,046	$ 88,405	$ 82,108	$ 4,000	0.1%	$ 4,000	$ 4,000	$ 4,000
Other Revenue	$ 73,546	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 4,892,029	$ 2,027,644	$ 2,029,338	$ 3,877,136	$ 3,926,299	$ 4,217,569	55.4%	$ 4,161,854	$ 4,188,856	$ 4,216,398
Total Revenue	$ 4,968,321	$ 2,106,951	$ 2,113,762	$ 3,961,779	$ 4,009,801	$ 4,308,962	56.6%	$ 4,253,246	$ 4,280,249	$ 4,307,791
Fund Balance Reappropriated	2,062,763.36	2,460,469.20	2,947,104.92	3,516,145.39	3,601,085.46	3,297,566.24	0.43	3,812,509.15	6,217,408.19	8,244,332.82
Total Funding Sources	$ 7,031,084	$ 4,567,420	$ 5,060,867	$ 7,477,924	$ 7,610,886	$ 7,606,528	100.0%	$ 8,065,756	$ 10,497,657	$ 12,552,124

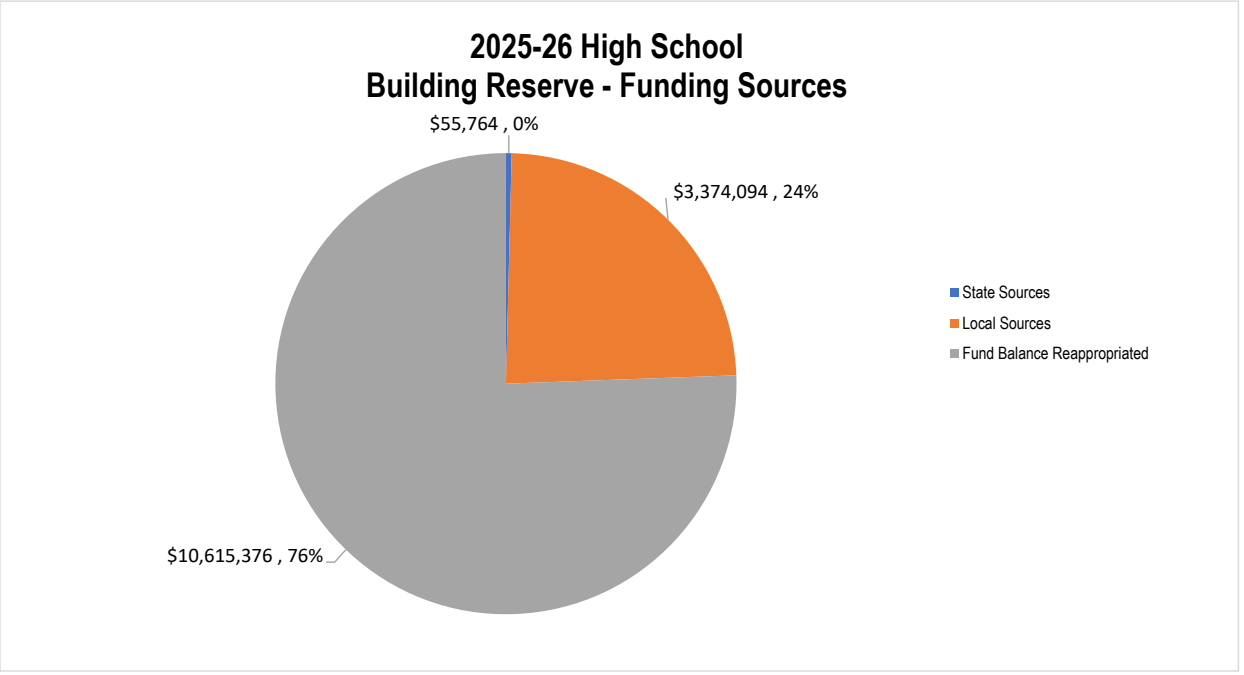
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 191,687,364	$ 224,085,702	$ 231,009,258	$ 357,169,589	$ 354,949,106	$330,910,948	$ 337,529,167	$ 344,279,750	$ 351,165,345
Levied Mills	10.44	8.93	6.63	5.60	5.63	6.95	6.81	6.68	6.55



Bozeman High School
2025-26 Revenue and Funding Sources
Building Reserve Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Major Maintenance Aid	$ 36,285	$ 39,417	$ 43,566	$ 45,697	$ 47,711	$ 55,764	0.4%	$ 55,764	$ 55,764	$ 55,764
Total State of Montana Revenue	$ 36,285	$ 39,417	$ 43,566	$ 45,697	$ 47,711	$ 55,764	0.4%	$ 55,764	$ 55,764	$ 55,764
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ -	$ 2,664,434	$ 2,299,019	$ 3,267,993	$ 3,097,292	$ 3,366,593	24.0%	$ 2,650,611	$ 2,667,427	$ 2,684,580
Penalties and Interest on Delinquent Taxes	$ 4,066	$ 5,187	$ 4,139	$ 4,688	$ 5,644	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ -	$ -	$ 274,831	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 21,370	$ 32,899	$ 105,550	$ 442,634	$ 402,075	$ 7,500	0.1%	$ 7,500	$ 7,500	$ 7,500
Other Revenue	86,840	53,625	17,243	-	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 112,276	$ 2,756,145	$ 2,700,782	$ 3,715,315	$ 3,505,011	$ 3,374,094	24.0%	$ 2,658,111	$ 2,674,927	$ 2,692,080
Total Revenue	$ 148,561	$ 2,795,562	$ 2,744,348	$ 3,761,012	$ 3,552,722	$ 3,429,857	24.4%	$ 2,713,875	$ 2,730,691	$ 2,747,844
Fund Balance Reappropriated	6,550,540.49	8,774,542.39	8,987,913.26	8,944,277.44	10,708,185.62	10,615,375.59	0.76	9,985,087.28	11,991,796.20	12,950,816.83
Total Funding Sources	$ 6,699,102	$ 11,570,104	$ 11,732,261	$ 12,705,289	$ 14,260,908	$ 14,045,233	100.0%	$ 12,698,962	$ 14,722,488	$ 15,698,661

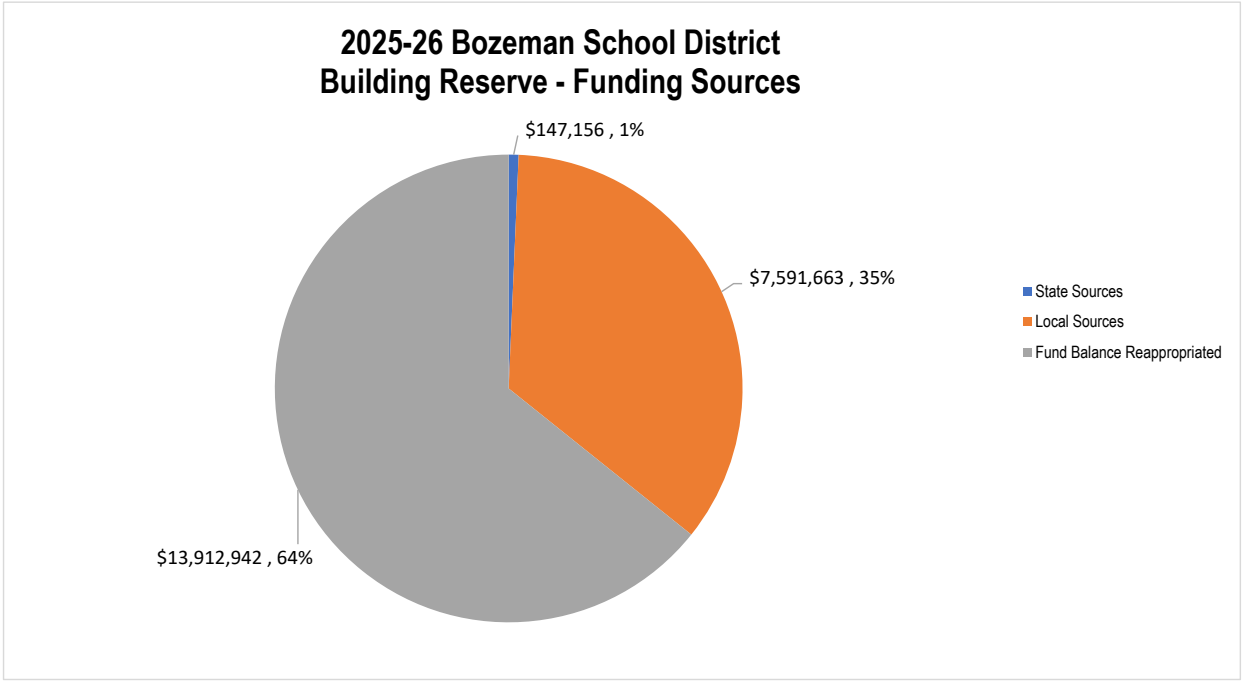
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ 230,172,095	$ 269,441,207	$ 278,036,597	$ 433,828,230	$ 432,722,400	$ 412,161,850	$ 420,405,087	$ 428,813,189	$ 437,389,453
Levied Mills	11.31	9.82	8.99	5.71	6.39	4.39	4.30	4.22	4.14



Bozeman School District
2025-26 Revenue and Funding Sources
Building Reserve Fund

Revenue by Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget		2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
State of Montana:										
State Major Maintenance Aid	$ 112,577	$ 118,724	$ 127,991	$ 130,340	$ 131,212	$ 147,156	0.7%	$ 147,157	$ 147,157	$ 147,157
Total State of Montana Revenue	$ 112,577	$ 118,724	$ 127,991	$ 130,340	$ 131,212	$ 147,156	0.7%	$ 147,157	$ 147,157	$ 147,157
Gallatin County:										
Total Gallatin County Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
District Revenue:										
Property Tax Levy	$ 4,554,054	$ 4,677,493	$ 4,298,062	$ 7,052,228	$ 6,935,188	$ 7,580,163	35.0%	$ 6,808,465	$ 6,852,284	$ 6,896,978
Penalties and Interest on Delinquent Taxes	$ 7,537	$ 9,954	$ 7,387	$ 9,184	$ 11,939	$ -	0.0%	$ -	$ -	$ -
Tax Increment Finance District Proceeds	$ 253,458	$ -	$ 274,831	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Investment Earnings	$ 28,870	$ 42,718	$ 132,597	$ 531,039	$ 484,183	$ 11,500	0.1%	$ 11,500	$ 11,500	$ 11,500
Other Revenue	$ 160,386	$ 53,625	$ 17,243	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
Total District Revenue	$ 5,004,305	$ 4,783,789	$ 4,730,120	$ 7,592,451	$ 7,431,311	$ 7,591,663	35.1%	$ 6,819,965	$ 6,863,783	$ 6,908,478
Total Revenue	$ 5,116,882	$ 4,902,512	$ 4,858,110	$ 7,722,791	$ 7,562,523	$ 7,738,819	35.7%	$ 6,967,122	$ 7,010,940	$ 7,055,635
Fund Balance Reappropriated	8,613,303.85	11,235,011.59	11,935,018.18	12,460,422.83	14,309,271.08	13,912,941.83	0.64	13,797,596.43	18,209,204.38	21,195,149.65
Total Funding Sources	$ 13,730,186	$ 16,137,524	$ 16,793,129	$ 20,183,214	$ 21,871,794	$ 21,651,762	100.0%	$ 20,764,718	$ 25,220,145	$ 28,250,785

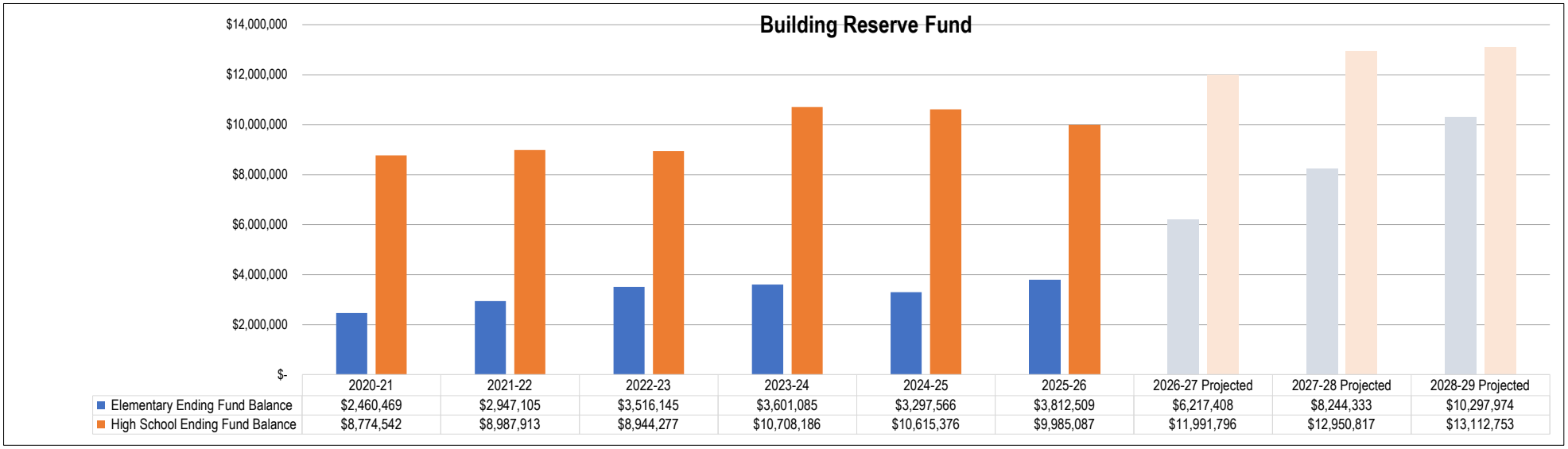
Tax Information	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget
Taxable Value	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Levied Mills	21.75	18.75	15.62	11.31	12.02	11.34	11.11	10.90	10.69



Bozeman Public Schools
Fund Balance and Reserve Analysis
Building Reserve Fund

Fund Balance Analysis and Projections	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget* 2024-25	Projected* 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Beginning Fund Balance	2,062,763	2,460,469	2,947,105	3,516,145	3,601,085	3,297,566	3,812,509	6,217,408	8,244,333	6,550,540	8,774,542	8,987,913	8,944,277	10,708,186	10,615,376	9,985,087	11,991,796	12,950,817
Plus: Revenue & Other Sources	2,404,403	2,106,951	2,120,574	3,971,467	4,009,801	4,179,693	4,125,649	4,151,841	4,178,557	2,712,479	2,795,562	2,744,348	3,761,012	3,566,285	3,326,962	2,632,459	2,648,771	2,665,409
Less: Expenditures & Other Uses*	2,006,697	1,620,315	1,551,534	3,886,527	4,313,320	3,664,750	1,720,750	2,124,917	2,124,917	488,478	2,582,191	2,787,984	1,997,104	3,659,095	3,957,250	625,750	1,689,750	2,503,472
Ending Fund Balance	2,460,469	2,947,105	3,516,145	3,601,085	3,297,566	3,812,509	6,217,408	8,244,333	10,297,974	8,774,542	8,987,913	8,944,277	10,708,186	10,615,376	9,985,087	11,991,796	12,950,817	13,112,753

Reserves Analysis	Elementary									High School									
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29
Negative Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Plus: Fund Balance Reserved for Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Fund Balance Reappropriated	2,062,763	2,460,469	2,947,105	3,516,145	3,601,085	3,297,566	3,812,509	6,217,408	8,244,333	6,550,540	8,774,542	8,987,913	8,944,277	10,708,186	10,615,376	9,985,087	11,991,796	12,950,817
Beginning Fund Balance	2,062,763	2,460,469	2,947,105	3,516,145	3,601,085	3,297,566	3,812,509	6,217,408	8,244,333	6,550,540	8,774,542	8,987,913	8,944,277	10,708,186	10,615,376	9,985,087	11,991,796	12,950,817
Budget Amount	4,148,457	4,547,276	5,035,529	7,503,704	7,558,318	7,606,528	8,121,471	10,526,370	14,606,935	9,202,000	11,471,928	11,333,116	12,344,172	13,885,248	14,045,233	12,714,944	15,814,391	16,821,217
Reserves as a Percent of Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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

2025-26 Adopted Budget

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:

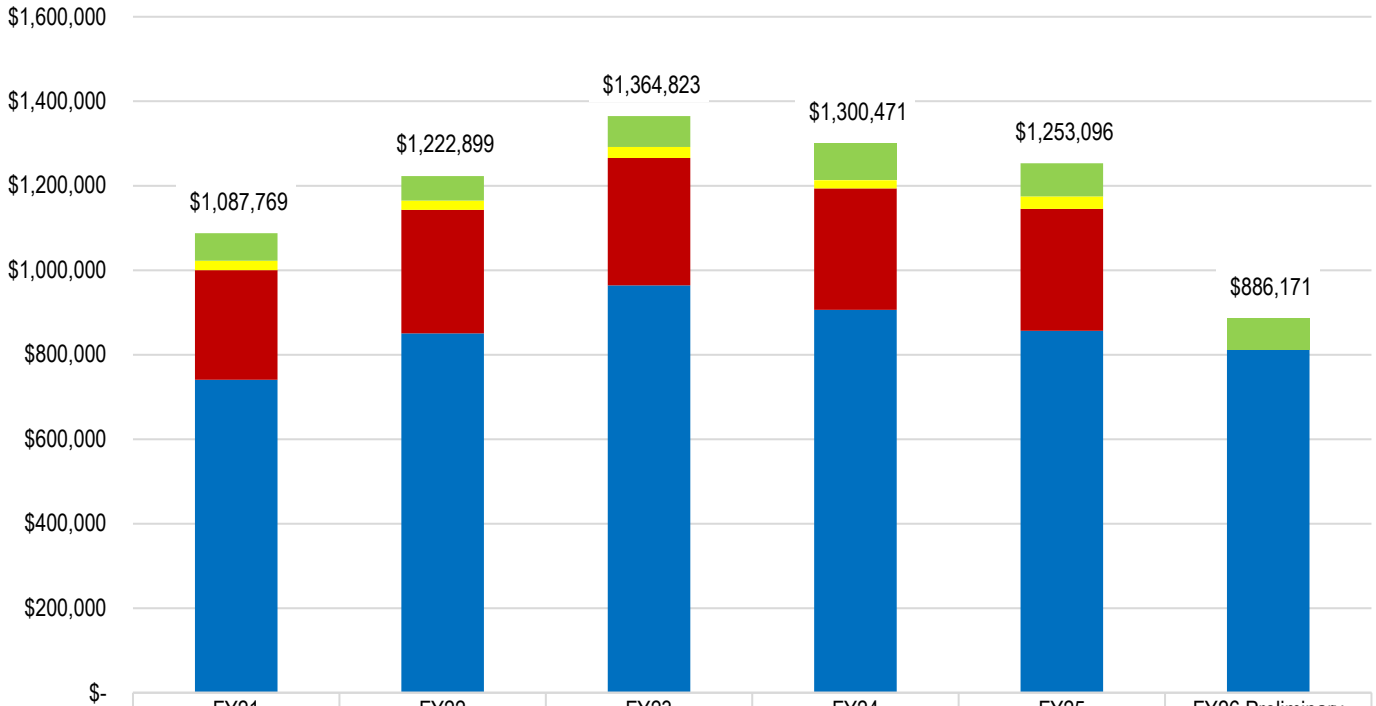
- Title I - Bozeman goals for Title I funding include helping students achieve proficiency in reading and math, improving graduation rates, increasing parent involvement, and assuring qualified personnel. Instructional staff salaries and benefits historically account for nearly half of the District's 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.
- Title III – The District uses these funds to pay for English Learner supports – both in the form of curriculum and staff.
- Title IV – The District always rolls this grant directly into Title I and allocates it the same as noted above.
- 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. IDEA allocations for FY26 are approximately 13% lower than FY25.

Bozeman Public Schools is seeing a reduction in its Title I allocation, which directly supports academic interventions, and staffing that assists students in reaching proficiency. Despite this reduction, the District has maintained its staffing and service levels for the 2025–26 school year. The same positions and supports will be provided, but with fewer federal dollars to offset those costs, the shortfall will be absorbed by the General Fund. This further contributes to the District's structural deficit, even as we continue to prioritize student success.

Additionally, the District has now received notification that it will receive funding for Title II and Title III; however, the actual allocation amounts for these grants have not yet been provided. Title II supports professional development, while Title III is designated for English Learner services. Despite this uncertainty, all staffing contracts and programming plans for these federal programs have been finalized for the 2025–26 school year. Should final allocations fall short of expectations or funding be delayed, the District will honor existing commitments and reassess adjustments as necessary for future fiscal years.

Bozeman Public Schools

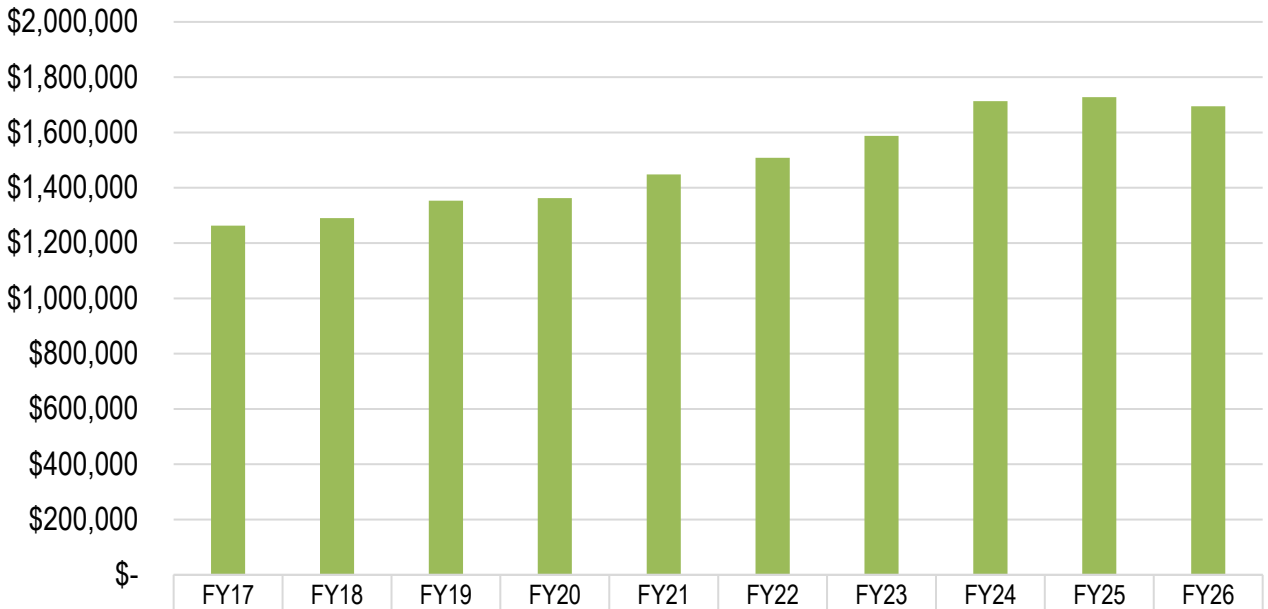
ESEA Grant Allocations by Year - Not Including Carryover



	FY21	FY22	FY23	FY24	FY25	FY26 Preliminary
Title IVA Total	65,285	57,854	73,050	87,442	78,162	74,889
Title III Total	22,421	22,201	26,188	19,130	29,728	-
Title IIA Total	259,157	292,102	301,459	287,426	288,416	-
Title I Total	740,906	850,742	964,126	906,473	856,790	811,282
ESEA Total	1,087,769	1,222,899	1,364,823	1,300,471	1,253,096	886,171

Bozeman Public Schools

IDEA Part B Grant Allocations by Year - Not Including Carryover



	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Current Year Grant Amount	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	1,694,626

Source: District Records

Informational Section

2025-2026 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 2024-25 (most recent data available), 53% of Bozeman residents' property taxes were used to finance education, and 45% of the Bozeman School District's 2025-26 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 Two Hundred Forty Thousand Dollars ($240,000), which is an increase of approximately 0.55 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 $0.74, a home with an assessed market value of $300,000 by approximately $2.22, and a home with an assessed market value of $600,000 by approximately $4.44. 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 $240,000—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 $240,000 levy was estimated to cost taxpayers 0.55 mills; however, that mill count was calculated using an estimate of the District's taxable value. Because the actual taxable value was less than anticipated, the actual mill impact of this $240,000 increased to 0.73 mills—an increase from what was advertised on the ballot.

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

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

Prior to the passage of HB20 in the 2025 Legislative Session, schools also had the ability to request mill-based levies in certain funds. 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 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.

HB20, passed in the 2025 Legislative Session, allows existing mill-based levies to continue, but requires all future requests to be for fixed dollar amounts rather than fixed mills. Bozeman School District voters approved four mill-based levies prior to the effective date of this bill. Those mill-based levies are detailed in the Financial Section of this document, but are summarized in the table below:

Fund	Voter-Approved Mills
Elementary Technology Fund	3.00
High School Technology Fund	1.00
Elementary Building Reserve – School Safety Subfund	4.00
High School Building Reserve – School Safety Subfund	2.00

Source: District Records

In addition to the changes promulgated by HB20, HB231 from the 2025 Legislative Session also impacts existing mill-levies. The bill specifically states:

> (4) A taxing entity with a local mill levy limit of a specific number of mills that may be imposed that was authorized by the voters before [the effective date of this section], shall:
>
> (a) elect to transition a voted mill levy to a dollar-based mill levy equal to the amount of property taxes assessed in fiscal year 2025 and thereafter subject to the provisions of 15-10-420(1)(a); or
>
> (b) levy the number of mills in fiscal year 2026 that will generate the amount of property taxes assessed in fiscal year 2025. In fiscal years after 2026, the local government shall may levy an amount not to exceed the number of mills levied in fiscal year 2026.

As required by Section 4(b) above (note the word *shall*), the District will not levy voter-approved mill-based levies as a fixed number of mills in FY2026. Instead, the District will levy a flat dollar amount equal to the revenue those mills generated in FY2025. This change effectively decouples mill-based levies from the actual mill rate and ties them to a fixed revenue amount for the coming year.

Because overall taxable value declined in both the Elementary and High School Districts for FY2026, this flat-dollar approach will result in **more mills** than voters approved being levied to collect the same amount of revenue as in FY2025. This impacts the Elementary and High School Safety Levies within the Building Reserve funds, as well as the High School Technology Levy.

Importantly, under the statute, beginning in FY2027 the District may levy the number of mills imposed in FY2026—even if that number exceeds what was originally authorized by voters—so long as it does not exceed the FY2026 mill amount. While the District will levy the FY2025-equivalent revenue amount in FY2026, future levy decisions will consider taxable value changes and the corresponding mill value. The District's intention remains to honor the spirit of what voters approved, not to exceed the intent of the original ballot measures as required in FY2026 by this legislation.

Overall, the Bozeman School Districts locally levied mills increased from 143.11 in 2024-25 to 157.64 in 2025-26, a 7.72% 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 $2,098,380 (3.59% over prior year levels:

District	2024-25 Dollars Levied	2025-26 Dollars Levied	Change
Bozeman Elementary	$ 28,277,304	$ 29,772,410	$ 1,495,106 (+5.02%)
Bozeman High School	$ 28,027,768	$ 28,631,040	$ 603,272 (+2.11%)
K-12 Total	$ 56,305,072	$ 58,403,452	$ 2,098,380 (+3.59%)

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.

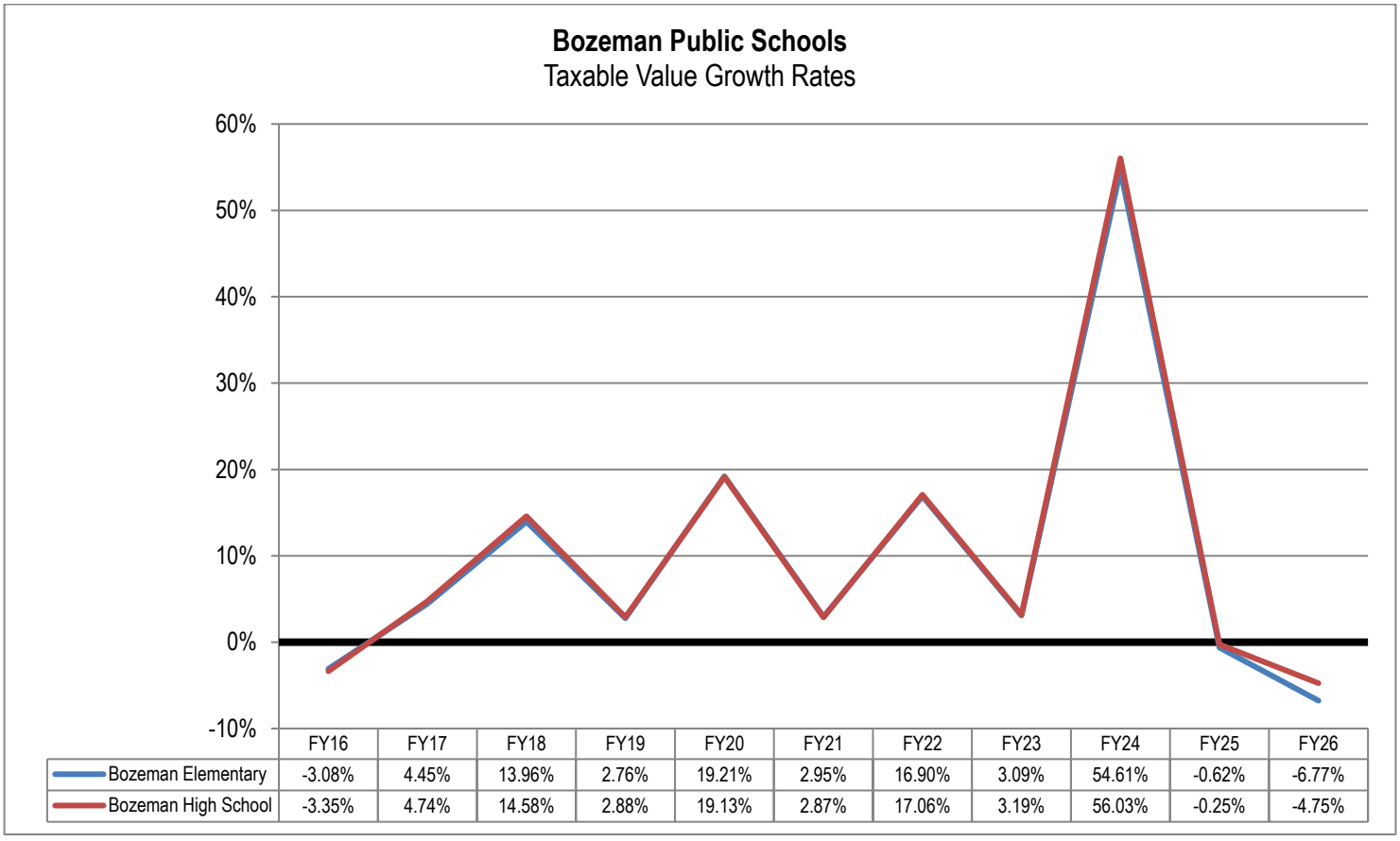
Montana's property tax system operates on a two-year reappraisal cycle, with reassessments occurring in odd-numbered years and taking effect for the following two fiscal years. The 2023–2024 reappraisal cycle was particularly significant. Following the COVID-19 pandemic, Montana experienced a sharp increase in property values, particularly in rapidly growing areas like the Gallatin Valley. This surge led to a substantial number of tax protests, many of which were successful.

As a result, during the 2024–25 non-reappraisal year, the District experienced an overall *decrease* in taxable value—a rare outcome. Typically, non-reappraisal years show modest growth due to newly taxable property (e.g., new construction), but in this case, the value of the protested properties exceeded the gains from new development, creating a net decline.

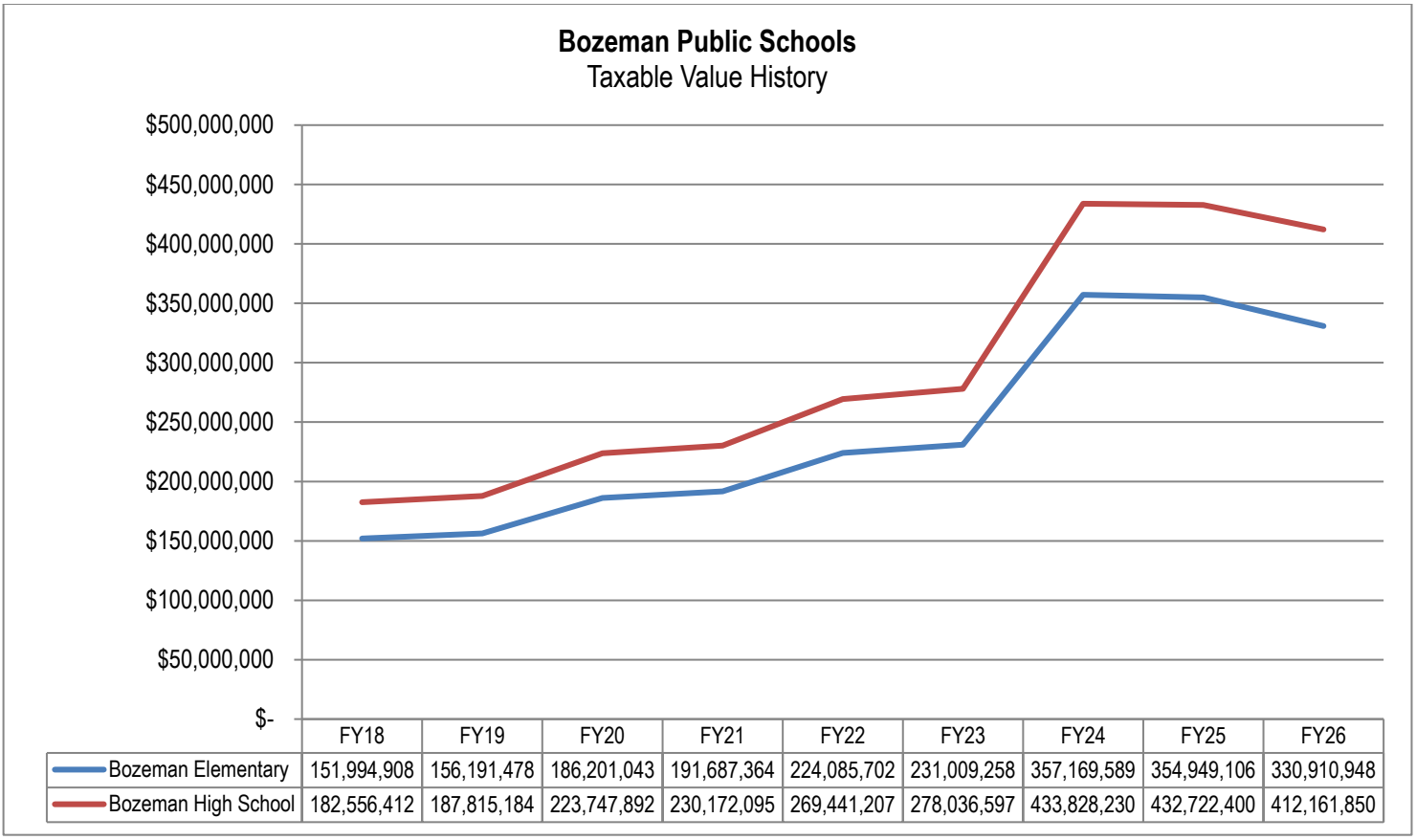
In response to this volatility, the District used a conservative 0% increase in taxable value when developing budget projections for FY2026. However, legislative changes from the 2025 session—intended to address rising concerns over property tax fatigue—further disrupted historical trends. Despite continued new construction in Gallatin County, taxable values still declined: the Elementary District saw a 6.77% reduction, while the High School District experienced a 4.75% drop. Such declines during a reassessment year are highly unusual and signal significant shifts

in the property tax landscape.

The graph below illustrates how taxable value trends were once relatively stable and predictable across both reappraisal and non-reappraisal years. In contrast, the past several years show marked volatility and inconsistency, making long-term projections increasingly unreliable. Because of this instability, the District has chosen not to include multi-year tax projections in this document. We believe that projecting three years into the future could result in misleading or inaccurate information for our taxpayers—the very individuals who support our school levies and rely on transparency in how their tax dollars are represented.



	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Bozeman Elementary	-3.08%	4.45%	13.96%	2.76%	19.21%	2.95%	16.90%	3.09%	54.61%	-0.62%	-6.77%
Bozeman High School	-3.35%	4.74%	14.58%	2.88%	19.13%	2.87%	17.06%	3.19%	56.03%	-0.25%	-4.75%



	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Bozeman Elementary	151,994,908	156,191,478	186,201,043	191,687,364	224,085,702	231,009,258	357,169,589	354,949,106	330,910,948
Bozeman High School	182,556,412	187,815,184	223,747,892	230,172,095	269,441,207	278,036,597	433,828,230	432,722,400	412,161,850

Source: District Records

Belgrade School District (the closest AA School District to Bozeman – 15 miles away) also saw a decrease in taxable value for 2025-26 – even more substantial that Bozeman.

Belgrade SD	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Elementary	42,084,014	43,509,826	53,338,202	56,862,374	68,216,150	72,737,890	111,545,539	112,113,093	102,746,983
High School	43,174,720	44,662,990	54,665,518	58,245,268	69,837,771	74,454,508	114,342,077	114,889,529	105,429,723
	16.73%	3.39%	22.59%	6.61%	19.97%	6.63%	53.35%	0.51%	-8.35%
	16.54%	3.45%	22.40%	6.55%	19.90%	6.61%	53.57%	0.48%	-8.23%

Source: Belgrade School District Records

While the decreases in overall taxable value are notable, they do not necessarily result in reduced revenue for public school districts. Most of the Bozeman School District's voter-approved levies are dollar-based, meaning they are tied to a fixed amount of revenue, not to property values. As a result, even when taxable values decline, the District is still authorized to collect the same total dollar amount. To do so, however, it must levy a higher number of mills than in prior years.

As noted above, however, a small number of school-related tax levies are mill-based rather than dollar-based. The Bozeman School District has such mill-based levies. Historically, these levies would have produced less revenue in a year when taxable value declines. However, due to the passage of HB231 in the 2025 legislative session, the District is permitted to collect the same amount of revenue in FY2026 as it did in FY2025 for these mill-based levies. The table below illustrates the revenue shortfall that would have occurred had HB231 not been enacted.

	2024-2025 Mill Value	2024-25 Mills	2024-2025 Revenue	2025-2026 Mill Value	2025-2026 Mills	2025-2026 Revenue	Difference
High School Tech	428,396	1	428,396	412,162	1	412,162	(16,234)
High School Safety	428,396	2	856,793	412,162	2	824,324	(32,469)
Elementary Safety	351,458	4	1,405,832	330,911	4	1,323,644	(82,188)
Total			2,691,021			2,560,130	(130,891)

Source: District Records

With the passage of HB231, the same amount of revenue will be generated, but as you can see from the table below, the number of mills needed to generate that amount of revenue will increase:

	2024-2025 Mill Value	2024-25 Mills	2024-2025 Revenue	2025-2026 Mill Value	2025-2026 Mills	2025-202026 Revenue	Difference
High School Tech	428,396	1	428,396	412,162	1.04	428,396	-
High School Safety	428,396	2	856,793	412,162	2.08	856,793	-
Elementary Safety	351,458	4	1,405,832	330,911	4.25	1,405,832	-
Total		**7**			**7.37**		

Source: District Records

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 from the 95 statewide mills do not go directly to local school districts. Instead, they are remitted to the State of Montana and deposited into a special revenue fund that helps finance *state BASE aid*—the primary enrollment-based funding mechanism for K–12 public schools. Although the 95 mills support public education:

- School districts do not receive the revenue directly;
- The funds do not necessarily return to the communities from where they were collected;
- Changes in the total amount levied do not necessarily result in corresponding changes to school funding levels; and
- The mills are levied at the discretion of the Montana Legislature—not by local districts or voters.

Historically, as property values increased, the 95 mills generated growing revenue and became one of the most significant state-level funding sources for BASE aid—while also becoming more noticeable to taxpayers on their property tax bills.

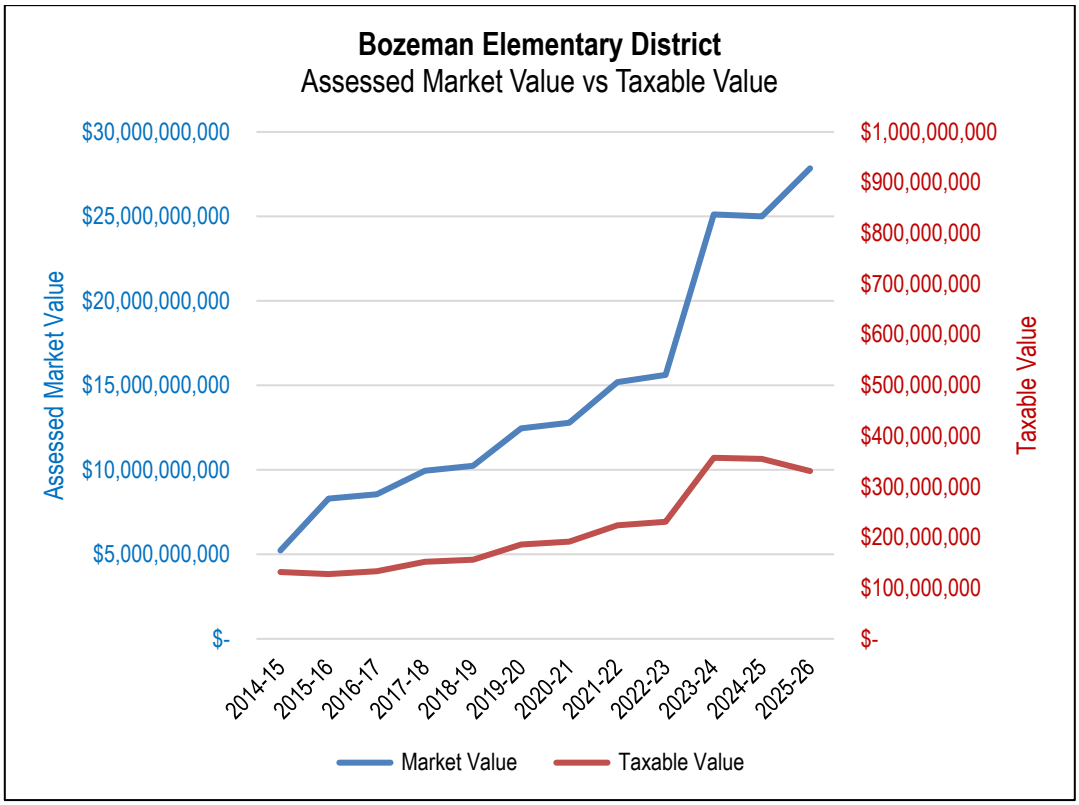
However, the statewide decline in taxable value from $54.2 billion in 2024 to $37.5 billion in 2025 will substantially reduce the revenue generated by the 95 mills. Because these mills were not voter-approved, they are not protected under the new laws enacted in HB231. As a result, the state-level special revenue fund that supports BASE aid will see a reduction in revenue as a result of the HB231 tax rate changes. To maintain consistent school funding levels, the other state-level funding sources will need to make up the difference—effectively requiring a larger subsidy from other state revenues.

It is worth noting that state BASE aid totals over $900 million annually, and while the 95 mills cover a substantial portion of that, the remainder continues to be funded through general fund sources such as state income tax.



Residential property only makes up a portion of our district's tax base, and historically, price trends have helped explain the historical taxable value increases. The most recent taxable value decrease that occurred isn't due to value of homes in the area decreasing – it's due to the structure in which taxable value is calculated.

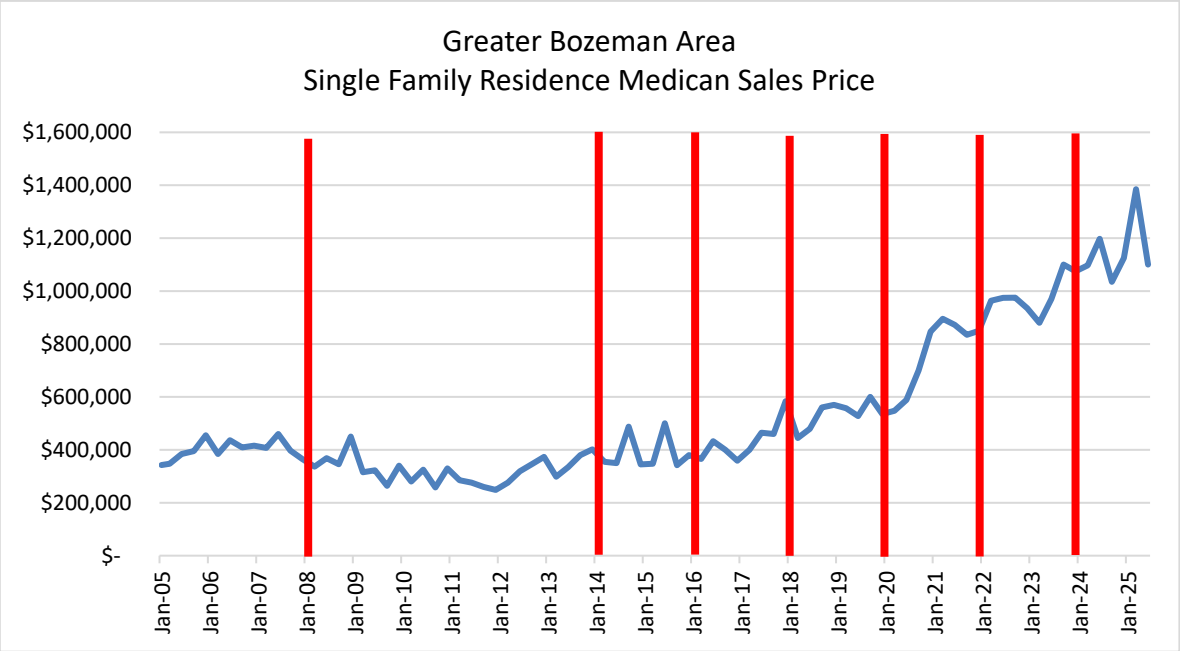
In the most recent reappraisal year, the market value of property continued to increase, but legislative changes to the state's tax rates cause the *taxable* value of the property in the District's property to decrease—a very interesting and unusual phenomenon. The following graph details this apparent contradiction for the Bozeman Elementary District: total market value of the property within the District increased by 11.4% in 2025, but taxable value decreased by 6.77%:



Similar results occurred in the Bozeman High School District: in 2025, market value increased by 13.3%, but taxable value dropped by 4.75%.

Source: District Records

Bozeman maintains a desirable area to live, and while home prices have started to slightly decline, they are still well above pre-pandemic levels. The following information from the Gallatin Association of Realtors depicts home value trends in our community:

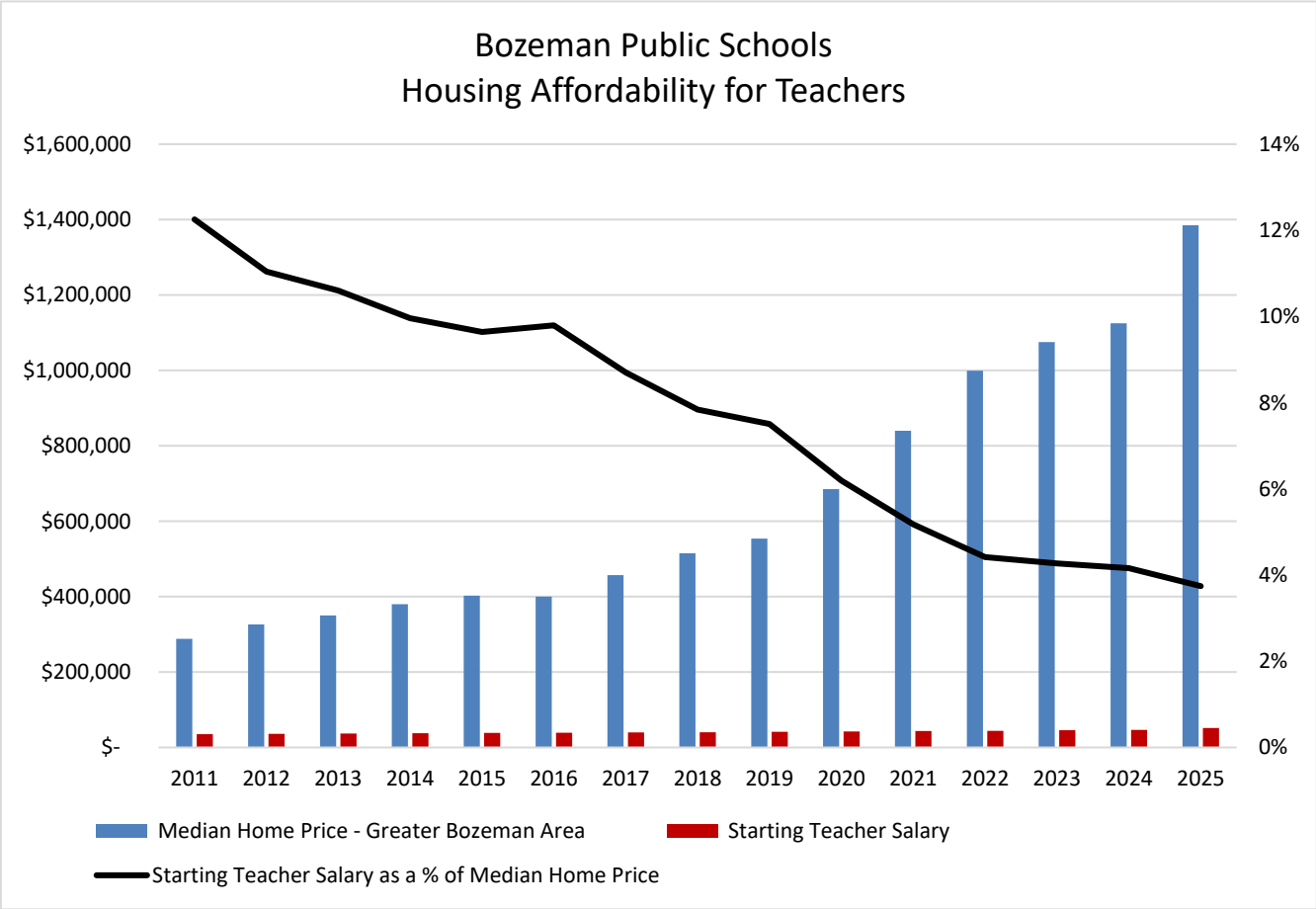


Source: Gallatin Association of Realtors

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.

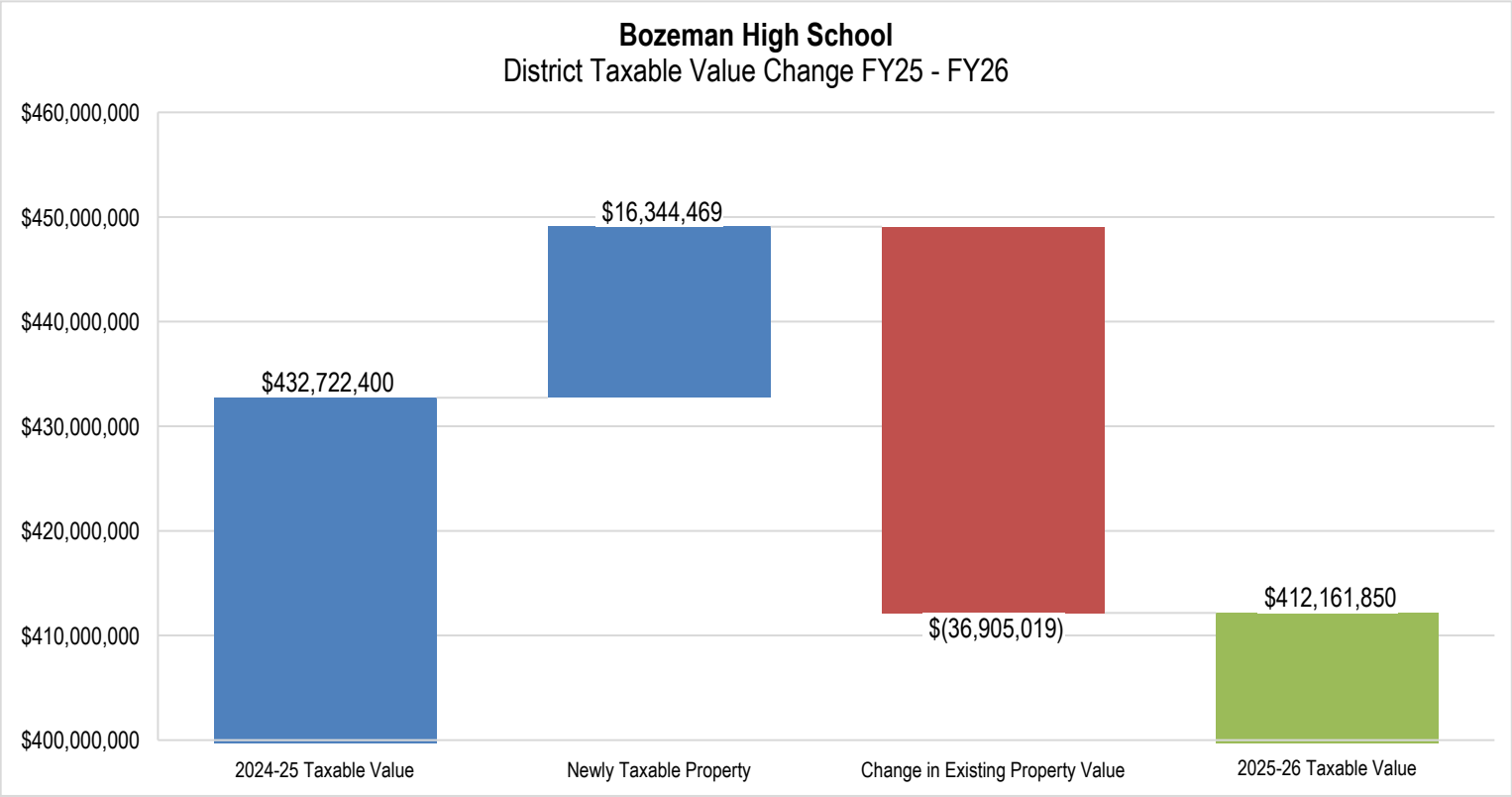
Fiscal year 2015-16 coincided with the beginning of a new reappraisal cycle. At that time, Bozeman property values had been increasing steadily for the past four years. However, the new reappraisal cycle had a base valuation date of January 1, 2014, and—despite the growth—values at that time were still 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 2024-2025.

Bozeman's property value growth continued into 2025. Bozeman's year-to-date median single family home price in March 2025 in Bozeman was $1,385,000 compared to $1,097,000 in March 2024. As the graph displays, the increases continued from January 2022 through January 2025. 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.



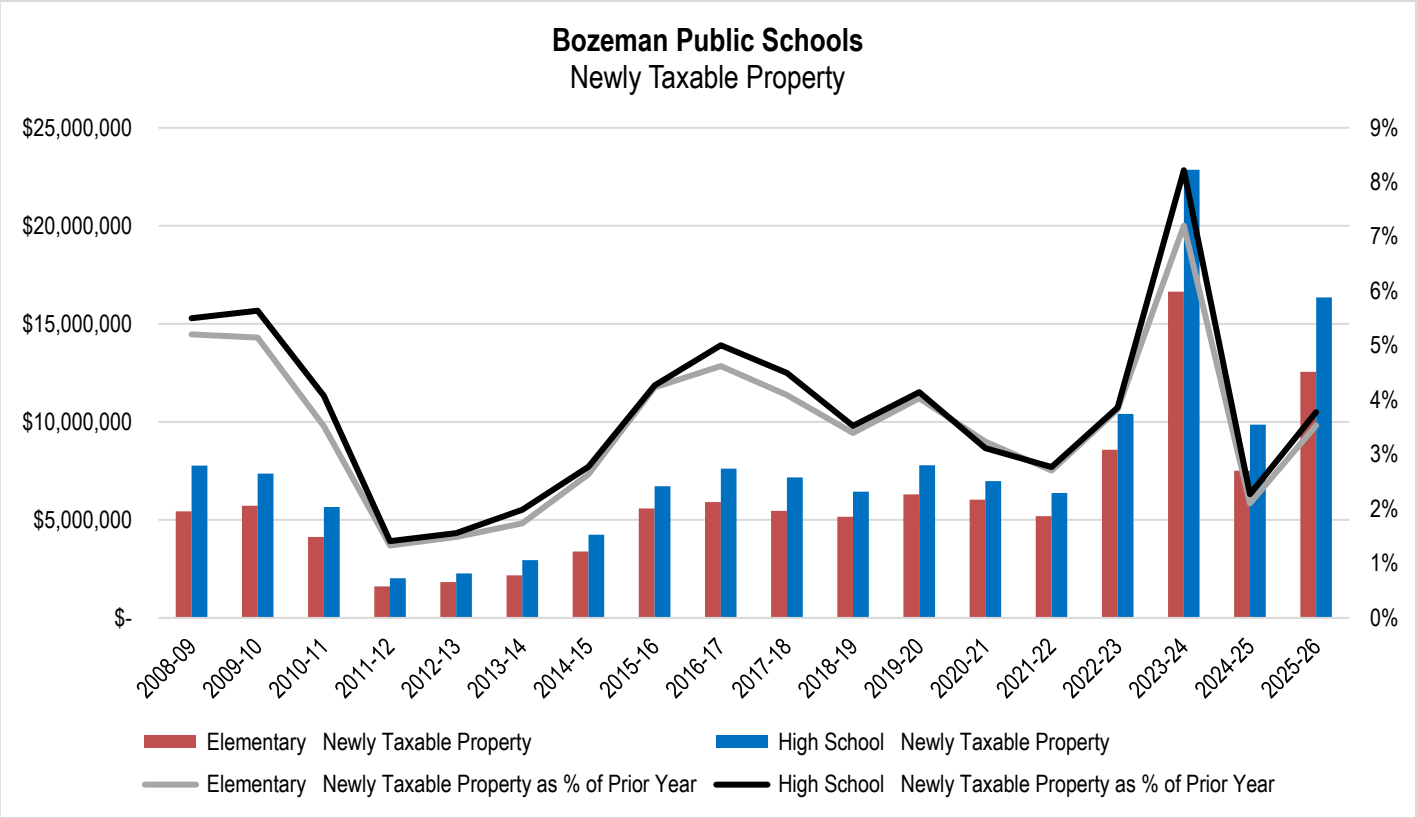
Source: Gallatin Association of Realtors

In addition, new construction continues to contribute significantly to the District's taxable value. Although overall taxable value declined during the most recent reassessment period, newly taxable property—driven by new construction—increased by 3.54% in the Elementary District and 3.78% in the High School District. This growth helped offset the impact of declining values in existing properties. Without this new construction, the decrease in taxable value would have been substantially greater. For example, in the High School District, the taxable value of existing properties alone declined by $36,905,019, or 8.9%. However, when newly taxable property is included, the overall decrease was reduced to just 4.75%. The chart below illustrates this distinction.



Source: District Records

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. 2024-25 marked the lowest increases in almost a decade on a percentage basis, partially because the Montana Department of Revenue was unable to get all newly taxable property on the records before that year's levies were set. 10-year averages are 3.88% and 4.12% for the Elementary and High School Districts, respectively, with the 2023-24 valuation being the highest to date:



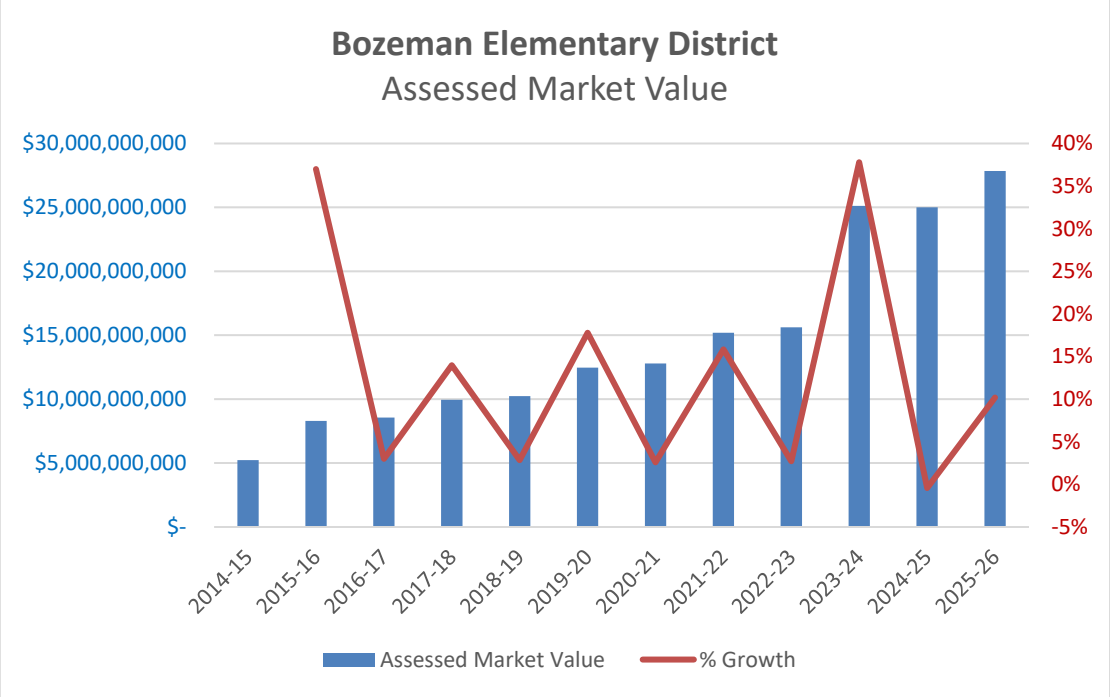
Source: District records

Overall market values for our Districts increased as follows:

District	2024-25 Assessed Market Value	2025-26 Assessed Market Value	Change (%)
Bozeman Elementary	$ 25,007,857,543	$ 27,847,072,845	$ 2,839,215,302 + 10.2%
Bozeman High School	$ 30,255,235,206	$ 34,276,783,699	$ 4,021,548,493 + 11.73%

Source: Montana Department of Revenue

A key distinction in the 2025–2026 assessment cycle is that, while market values continued to rise—at a rate generally consistent with previous reappraisal cycles—taxable values declined. The chart below illustrates historical market value assessments alongside the corresponding percentage increases, highlighting this unusual divergence in 2025.



Source: District Records

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.

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 80% of that of Bozeman High School.

Legislative Changes

In response to rising property values and growing concerns from taxpayers, Governor Greg Gianforte established a Property Tax Task Force to develop recommendations for the 2025 Legislature aimed at mitigating the financial impact on property owners. As a result, several property tax relief bills were introduced during the session. Two of the most significant—HB231 and SB542—ultimately gained legislative traction and were ultimately signed into law by the Governor.

These two bills work in tandem and include a phased implementation process that will unfold over several years. The most immediate change is the issuance of direct rebate checks to primary homeowners to help offset recent property tax increases. Following that, these bills establish a new tiered tax rate structure for residential properties, effective for the 2025–2026 tax year, which will apply uniformly across all residential property types.

In subsequent years, a more differentiated tiered system will be introduced. This structure will account for distinctions between primary residences, secondary homes, and both short-term and long-term rental properties. The Montana Taxpayers Association provides a detailed breakdown of these changes, as shown below:

WHAT DOES SB 542 DO?

Senate Bill 542 has 3 components.

1. It creates a rebate of up to $400 for owner-occupied residential properties that qualified for the rebates given in 2023 and 2024.
2. It sets up a one-year tax rate system in 2025 for residential and commercial properties.
3. Sets up a permanent system of tax rates in 2026.

Tax year 2025

1. Reduces the tax rate on agricultural land from 2.16% to 2.05%.
2. Reduces the tax rate on the first $400,000 of commercial property from 1.89% to1.4%.
3. All commercial property value above $400,000 will remain at 1.89%
4. Creates a 3-tiered rate system for all residential property.
    a. .76% on the first $400,000 of value.
    b. 1.1% on the value above $400,000 up to $1.5 million.
    c. Value over $1.5 million tax rate 2.2%.
5. Governments with charter caps shall exceed their caps if they want to get back to current spending.
6. Governments with voted mill levy caps may exceed the caps if they chose to.

Tax year 2026

1. Agricultural land stays at 2.05%.
2. Improvements on agricultural land keep the current tax rate of 1.35% unless the home qualifies as owner-occupied.
3. Commercial property :
    a. Value up to 6 times median commercial property value has a tax rate of 1.5%. Median value is about $325,000.
    b. Commercial property above 6 times the median value has a tax rate of 1.90%.
4. Residential property:
    a. Owner occupied and long-term rentals
        i. Up to median value tax rate .76% (median value $356,000)
        ii. Value above median to 2 times median value .90%.
        iii. Value above 2 times median value to 4 times median value 1.1%
        iv. All value above 4 times median value 1.9%.
    b. Short-term rentals and second homes tax rate 1.90%
    c. Residential properties that qualified for the rebate are automatically classified as owner occupied.
    d. Long-term rentals and residential properties that are not automatically qualified must apply in December 2025 to get lower tax rates.

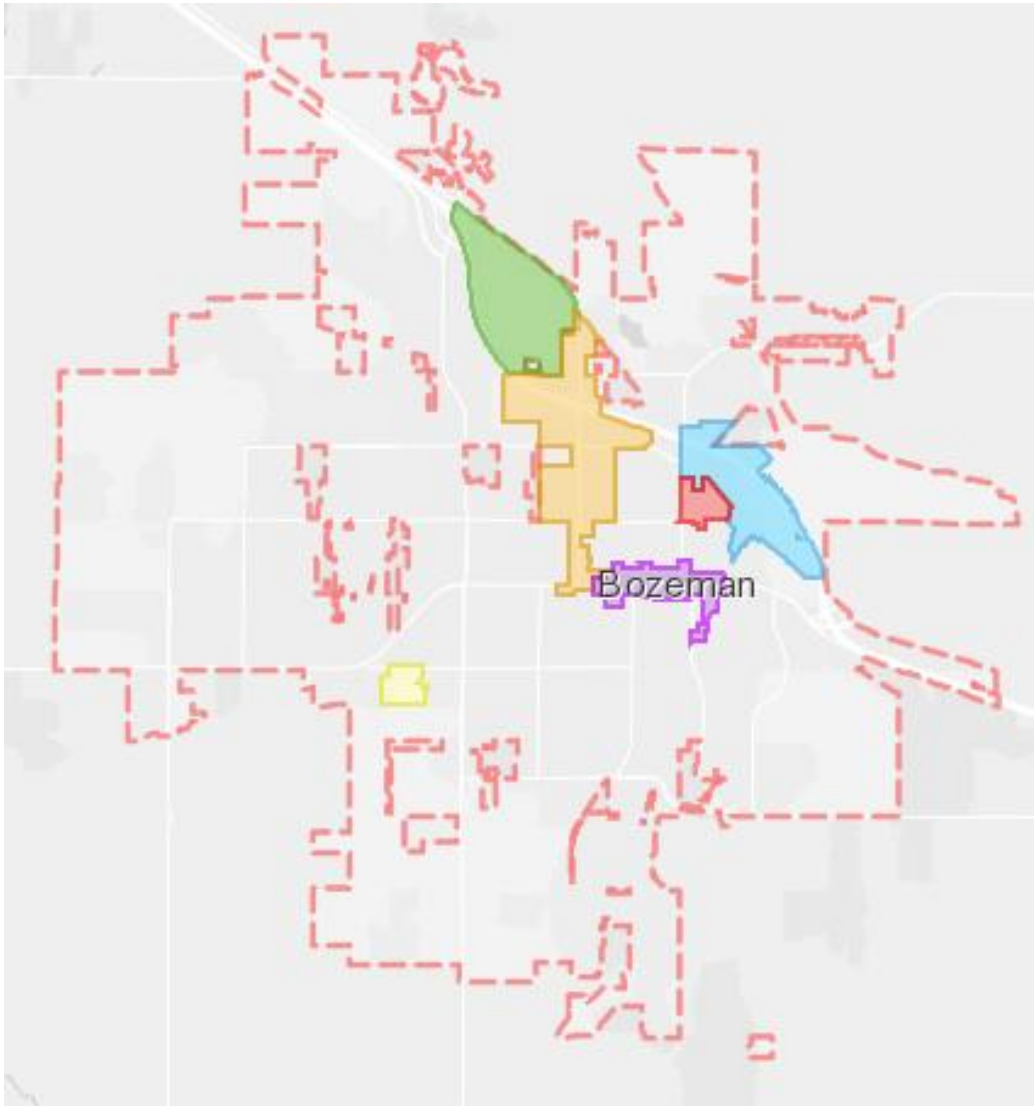
Source: Montana Taxpayers' Association

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.

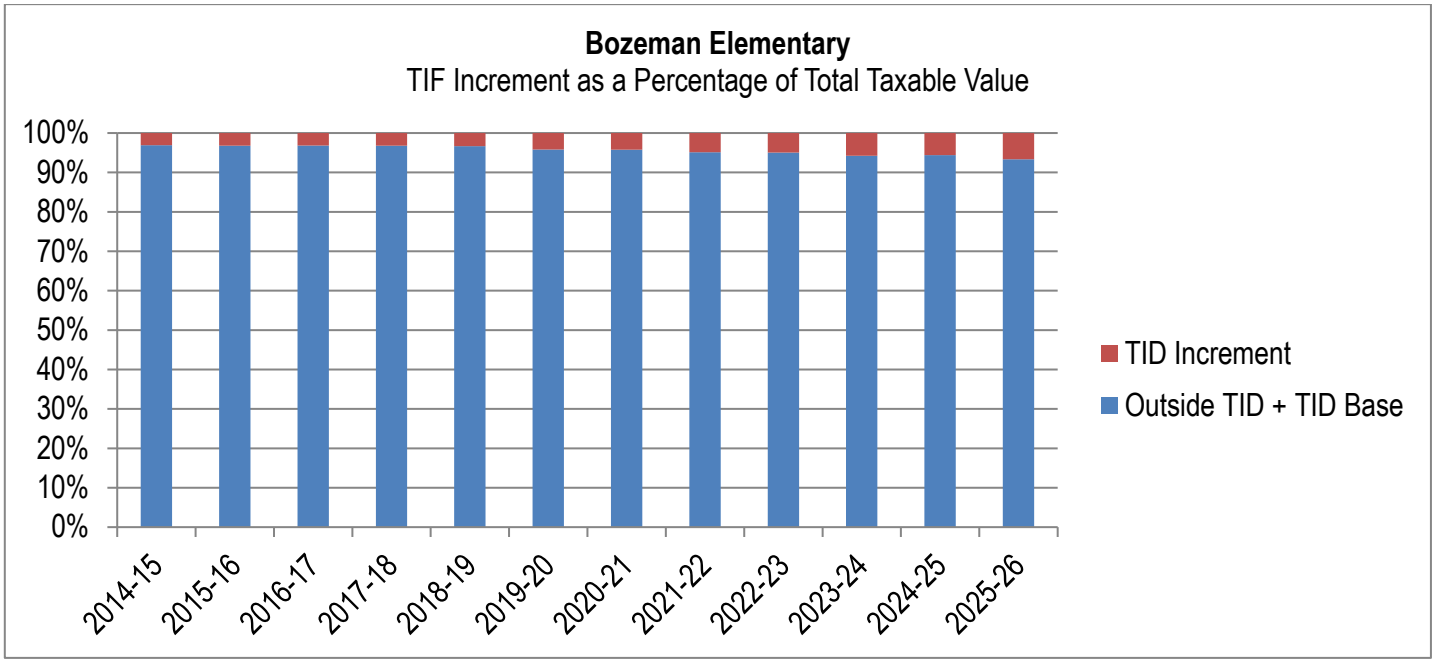
Cities and counties can create TIFs, but school districts cannot. TIFs are a useful tool for re-investing in the area located in the TIFD, but they do result in tax increases for school district taxpayers both inside and outside the TIFD boundaries.

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. A significant portion of the high-growth areas in the City of Bozeman now lie inside establish TIFDs. In the map below, the red dotted line represent Bozeman City limits and the colored blocks represent established Tax Increment Finance Districts:



Source: City of Bozeman

The following graph shows the TIF increment is a growing percentage of the total taxable value in Bozeman Elementary District boundaries:



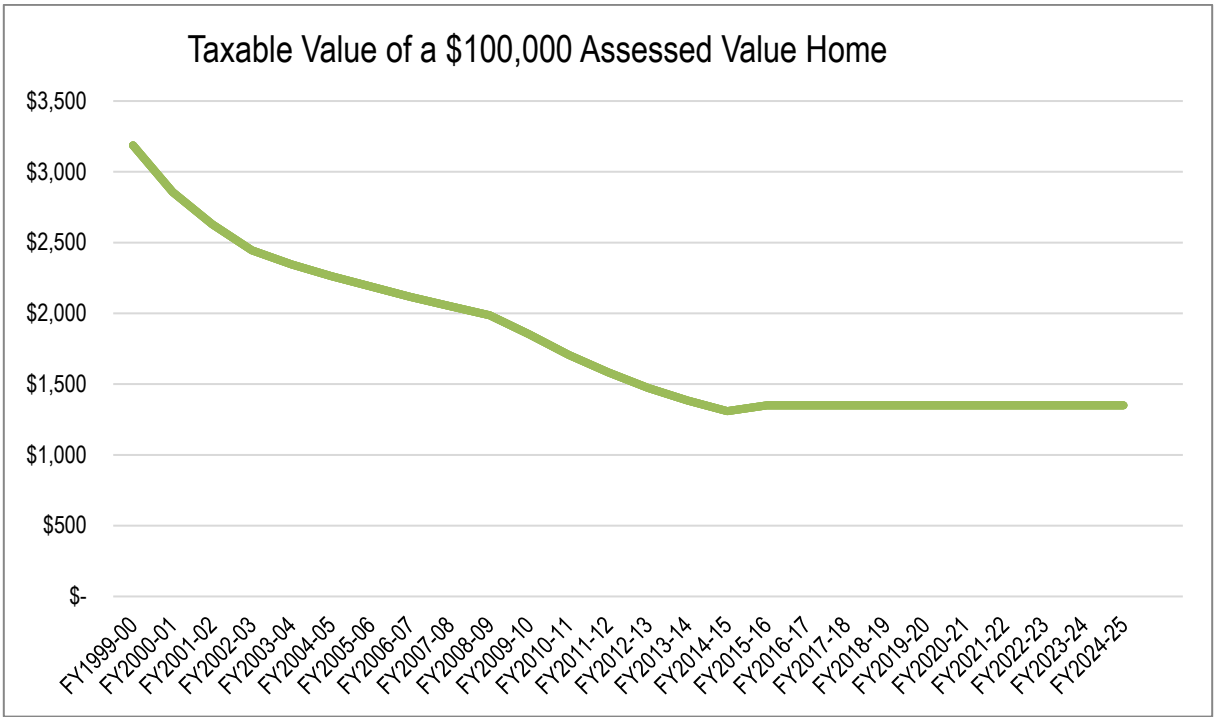
Source: District records

In 2025-26, the increment represents 6.66% of the total Bozeman Elementary District taxable value—up from 5.62% in 2024-25. Though not displayed here, Bozeman High School District shows similar trends with its increment and taxable value. This shows that although total TIF revenue decreased from previous years, the percentage of it compared with the taxable value actually increased due to the overall taxable value decrease.

The 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 from 2000-2025. Note that the downward trend used to offset increasing property values ended in 2014, and tax rates were level up through the last fiscal year.



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

With the recent passage of HB231 and SB542, the *ad valorem* rates will change, and will be differentiated between different tax classifications. For 2025-26, the tiered structure will be consistent across all residential properties, but in subsequent years, the tiered structure will vary based on whether the residential property is a primary or secondary residence. Ultimately, making the projection of total value based on a $100,000 assessed valued home is now obsolete for purposes of communicating tax impact with the public. Therefore, making the projections and communications for taxpayers more complex and difficult to understand. For tax year 2025, taxable value is determined on the appraised market value at a graduated rate as follows:

Max Market Value	Tax Rate
$400,000	0.76%
$1,500,000	1.10%
>$1,500,000	2.20%

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 $41,108,628 in 2024-25. Due to a lower taxable value, those same 95 mills will generate $31,417,540 in 2025-26, a significant decrease of $9,691,088.

- 2025-26 is the first time in 10 years that taxable value decreased in the Bozeman School District taxing jurisdictions during an assessment period. Because of that, more mills will be required to finance taxes determined by dollars. For example, Bozeman High School has a voter-approved $1,500,000 annual

Building Reserve levy. In 2024-25, it took 3.47 mills to raise that amount; in 2025-26 it will take 3.63 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 2025-26 taxable value for those bonds is $548,057,379 – an increase from 540,973,393 in 2024-25. While the Bozeman High School District saw a decrease of taxable value at -4.75%, Big Sky saw their taxable value increase by 1.31%. The calculations for the Big Sky Debt Service payments are based on the taxable values as follows:

Jurisdiction	2025-26 Taxable Value	% of Total
Bozeman High School	$ 412,161,850	75.2%
Big Sky K-12 School District	$ 135,895,529	24.8%
Total	$ 548,057,379	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. All bonds related to Big Sky will be paid off after 2026 – relieving the Big Sky District of all their debt related liabilities.

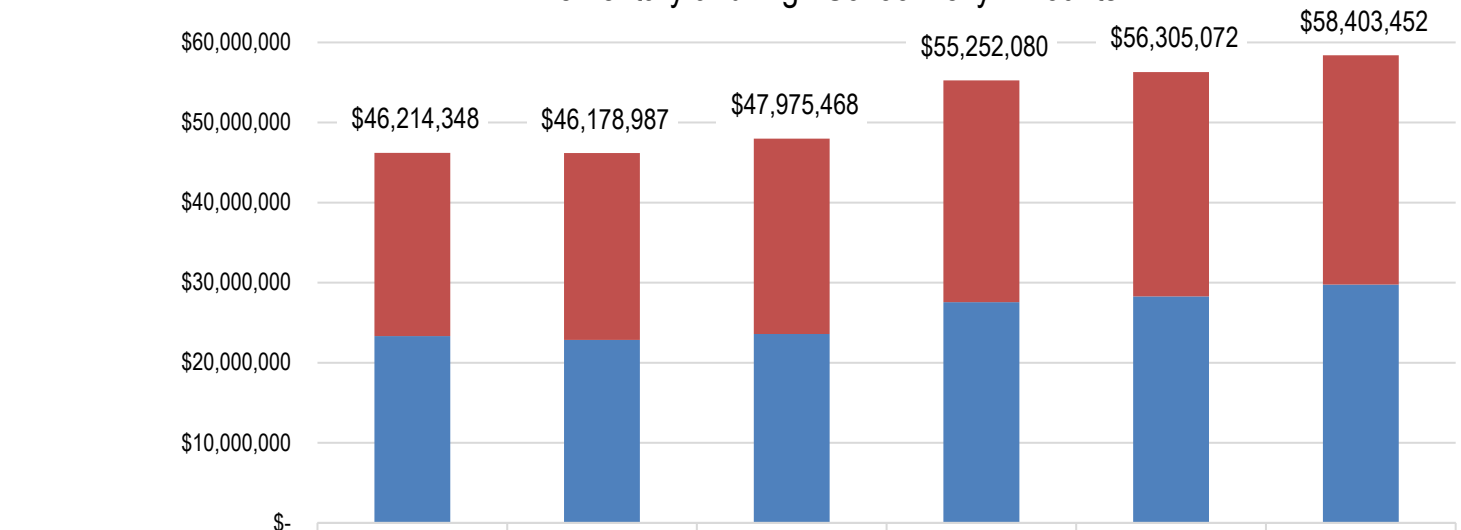
Tax Rates – Bozeman Public Schools

Dividing the District's revenue requirements by its taxable value yields its tax rate. Due to FY26 being a reappraisal year, and the taxable value decreasing by a distinct amount, the District will need to levy additional mills to attain the required revenue needed to maximize budget authority. Therefore, the District's total levied K-12 mills in 2025-26 will be 157.64, as opposed to 143.11 in 2024-25—a 14.53 total mill increase. In addition, the revenue increased by $2,098,379. 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.

While the dollar amounts continue to drive the number of mills levied, the 2025 Legislature enacted HB156, which introduces a significant shift in Montana's school funding structure. Beginning in fiscal year 2026–27, district-level general fund levies will be replaced with countywide levies. This change means that, rather than each school district setting its own general fund levy, counties will impose a uniform mill rate across all districts within their boundaries. The intent of the legislation is to simplify the funding process and reduce property tax disparities across the state.

Under this new structure, districts will still determine their individual general fund budgets, but the responsibility for levying the necessary mills will rest with the county. The goal is to distribute the tax burden more equitably across the entire county taxpayer base, promoting a fairer allocation of resources among districts. While this policy is not effective until FY2026–27, implementation at the county level will take time, and the District is actively monitoring its development as part of ongoing long-term financial planning.

BOZEMAN PUBLIC SCHOOLS
DOLLARS LEVIED BY DISTRICT



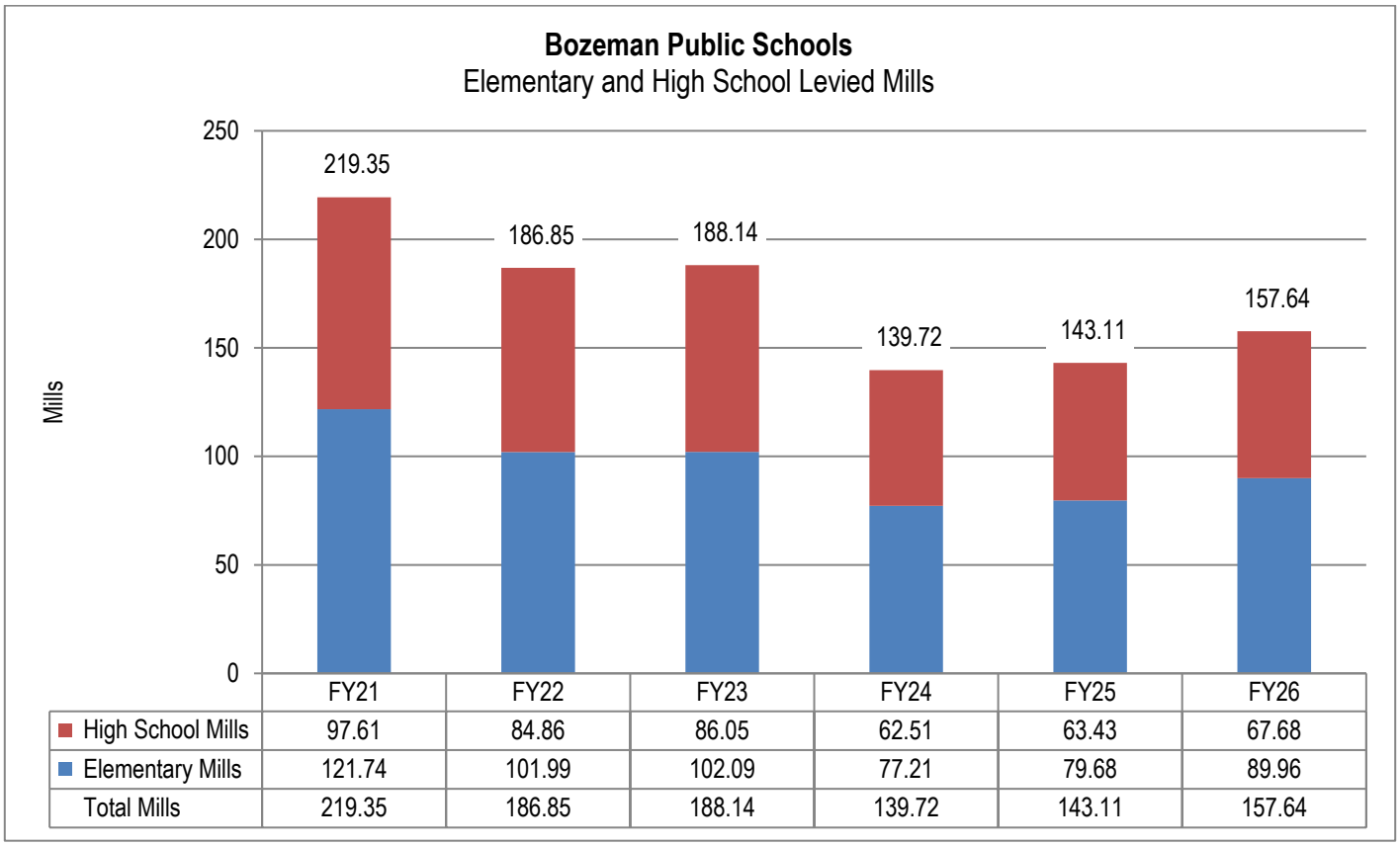
	FY21	FY22	FY23	FY24	FY25	FY26
High School Levy Amount	22,882,232	23,323,415	24,388,855	27,681,553	28,027,768	28,631,040
Elementary Levy Amount	23,332,115	22,855,572	23,586,613	27,570,526	28,277,304	29,772,410
K-12 Total Levy Amount	$46,214,348	$46,178,987	$47,975,468	$55,252,080	$56,305,072	$58,403,452

Source: District records

	Elementary			High School			K-12 Total		
Fund	2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change
General	$ 15,853,942	$ 16,060,069	$ 206,126	$ 10,910,750	$ 11,038,851	$ 128,101	$ 26,764,692	$ 27,098,920	$ 334,228
Transportation	2,767,007	3,358,182	$ 591,175	982,500	1,442,531	$ 460,032	3,749,507	4,800,713	$ 1,051,207
Bus Depreciation	-	-	$ -	-	-	$ -	-	-	$ -
Tuition	302,592	425,000	$ 122,408	280,856	125,000	$ (155,856)	583,448	550,000	$ (33,448)
Adult Education	-	-	$ -	828,414	787,051	$ (41,363)	828,414	787,051	$ (41,363)
Technology	694,487	625,934	$ (68,553)	428,396	428,396	$ (0)	1,122,883	1,054,330	$ (68,553)
Flexibility	-	-	$ -	-	-	$ -	-	-	$ -
Debt Service	4,789,544	5,089,656	$ 300,112	11,475,000	11,442,617	$ (32,383)	16,264,544	16,532,273	$ 267,729
Building Reserve	3,869,730	4,213,569	$ 343,839	3,121,851	3,366,593	$ 244,742	6,991,581	7,580,162	$ 588,581
Total	**$ 28,277,303**	**$ 29,772,410**	**$ 1,495,108**	**$ 28,027,767**	**$ 28,631,040**	**$ 603,272**	**$ 56,305,070**	**$ 58,403,450**	**$ 2,098,379**

Source: District records

BOZEMAN PUBLIC SCHOOLS
LEVIED MILLS BY DISTRICT



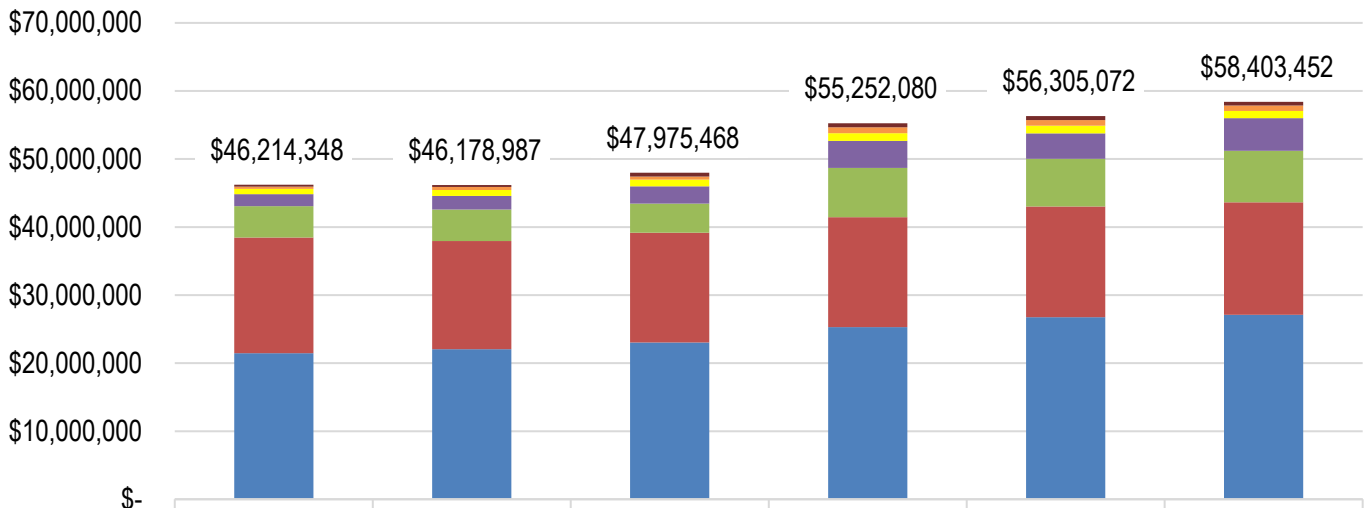
	FY21	FY22	FY23	FY24	FY25	FY26
High School Mills	97.61	84.86	86.05	62.51	63.43	67.68
Elementary Mills	121.74	101.99	102.09	77.21	79.68	89.96
Total Mills	219.35	186.85	188.14	139.72	143.11	157.64

Source: District records

	Elementary			High School			K-12 Total		
Fund	2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change
General	44.67	48.53	3.86	25.22	26.78	1.56	69.89	75.31	5.42
Transportation	7.80	10.15	2.35	2.27	3.50	1.23	10.07	13.65	3.58
Bus Depreciation	-	-	-	-	-	-	-	-	-
Tuition	0.85	1.28	0.43	0.65	0.30	(0.35)	1.50	1.58	0.08
Adult Education	-	-	-	1.91	1.91	-	1.91	1.91	-
Technology	1.96	1.89	(0.07)	0.99	1.04	0.05	2.95	2.93	(0.02)
Flexibility	-	-	-	-	-	-	-	-	-
Debt Service	13.49	15.38	1.89	25.18	25.98	0.80	38.67	41.36	2.69
Building Reserve	10.91	12.73	1.82	7.21	8.17	0.96	18.12	20.90	2.78
Total	**79.68**	**89.96**	**10.28**	**63.43**	**67.68**	**4.25**	**143.11**	**157.64**	**14.53**

Source: District records

BOZEMAN PUBLIC SCHOOLS
K-12 LEVIES BY FUND



	FY21	FY22	FY23	FY24	FY25	FY26
Flexibility	-	-	-	-	-	-
Tuition	280,000	279,426	550,868	584,369	583,449	550,000
Bus Depreciation	-	-	-	-	-	-
Adult Education	314,296	459,181	459,502	865,526	828,414	787,051
Technology	775,062	872,257	971,065	1,148,627	1,122,884	1,054,330
Transportation	1,774,749	1,985,750	2,537,854	3,965,371	3,749,507	4,800,713
Building Reserve	4,601,770	4,645,469	4,294,137	7,245,613	6,991,582	7,580,162
Debt Service	16,993,600	15,892,839	16,131,501	16,147,405	16,264,544	16,532,273
General	21,474,871	22,044,065	23,030,541	25,295,168	26,764,692	27,098,920
Total Levied Dollars	$46,214,348	$46,178,987	$47,975,468	$55,252,080	$56,305,072	$58,403,452

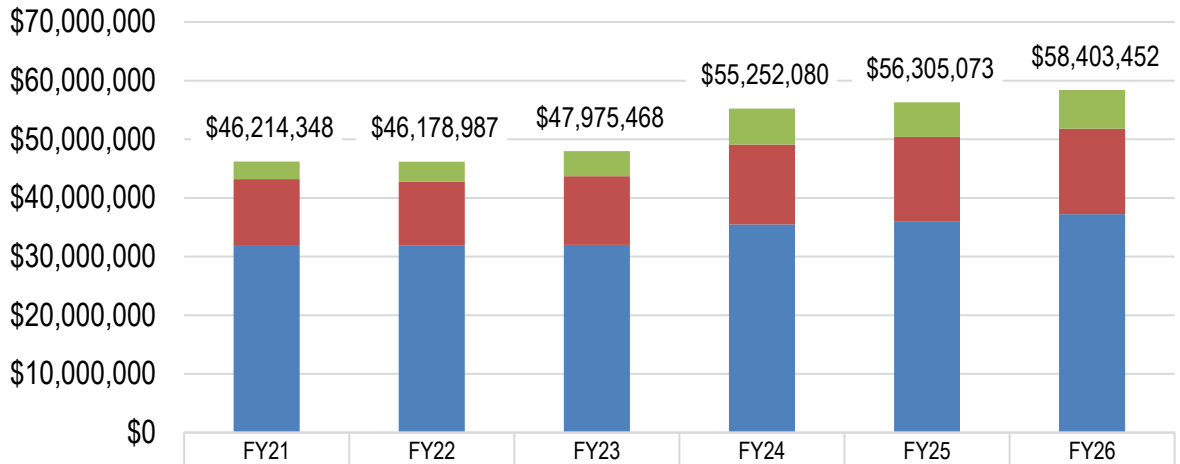
Source: District records

BOZEMAN PUBLIC SCHOOLS

LEVIES BY AUTHORIZING ENTITY

Bozeman Public Schools

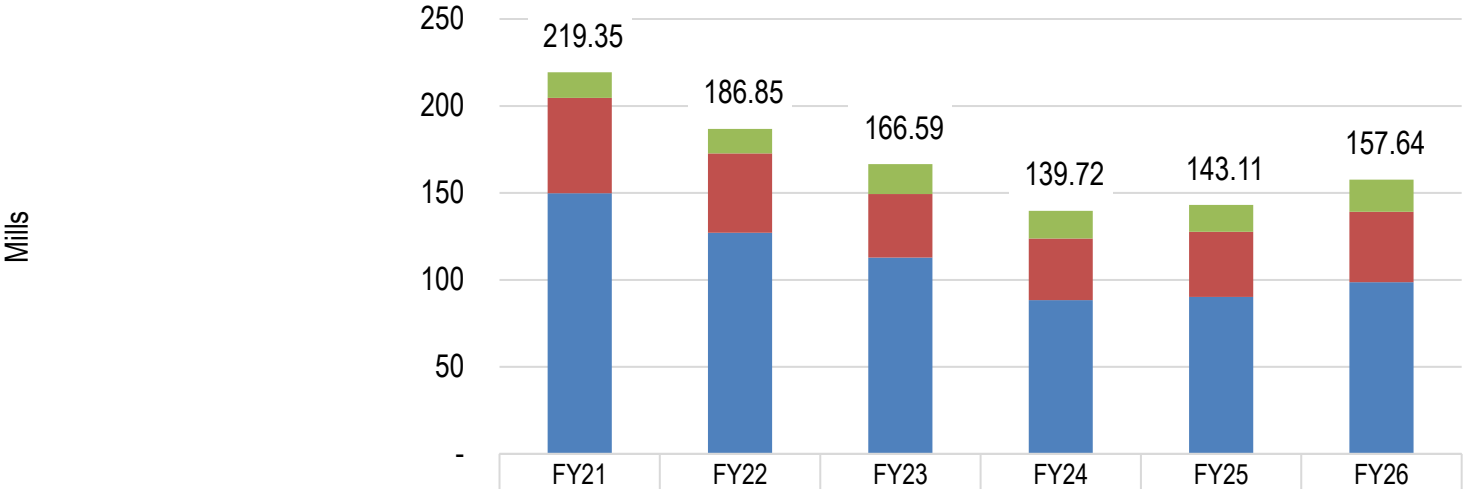
Authorizing Entity for Local Property Tax Dollars



	FY21	FY22	FY23	FY24	FY25	FY26
Permissive, Non-Mandatory Taxes Approved by Board of Trustees	3,010,062	3,383,933	4,259,283	6,139,376	5,890,328	6,605,302
Permissive Taxes Mandated by State Law	11,238,183	10,936,523	11,717,547	13,610,018	14,379,394	14,573,622
Voter Approved Taxes	31,966,103	31,858,531	31,998,638	35,502,685	36,035,350	37,224,525
Total	$46,214,348	$46,178,987	$47,975,468	$55,252,080	$56,305,073	$58,403,452

Bozeman Public Schools

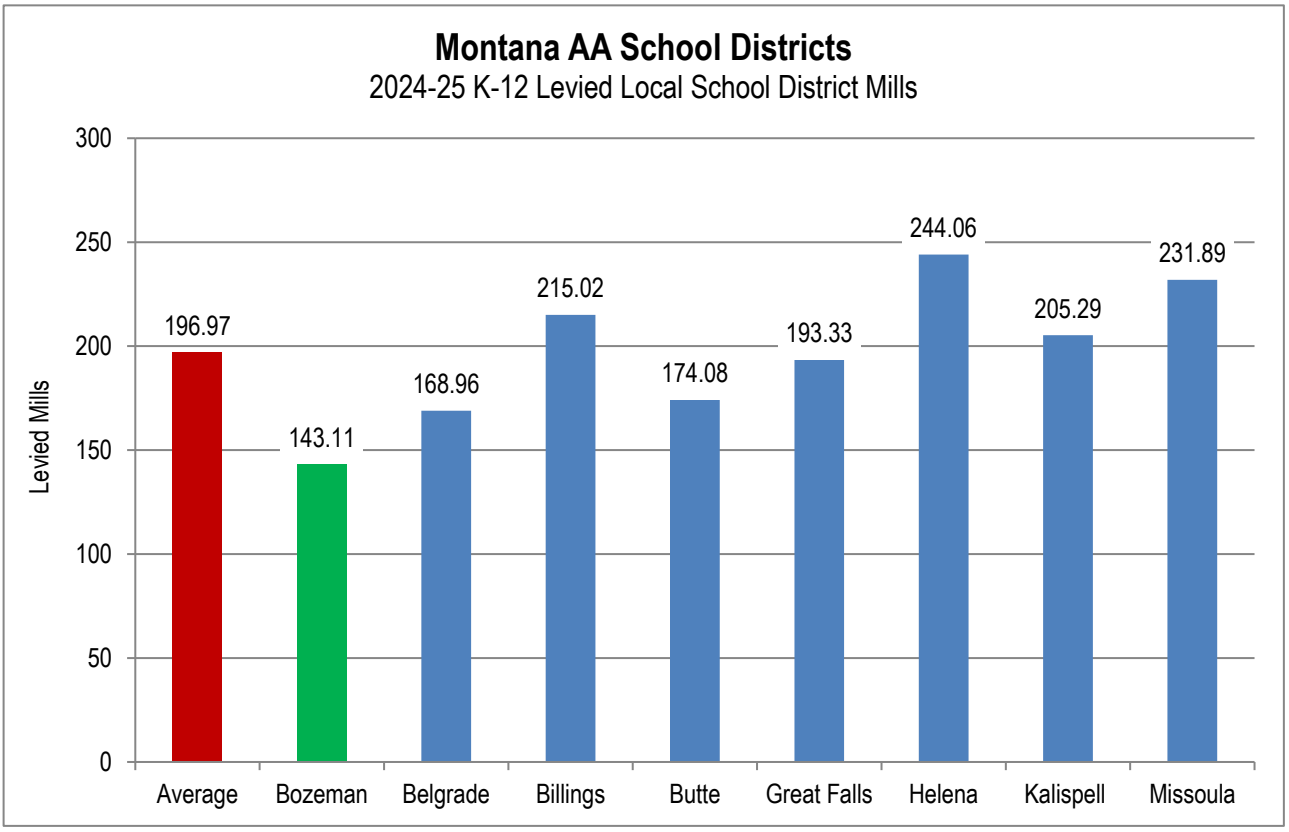
Authorizing Entity for Local Property Tax Mills

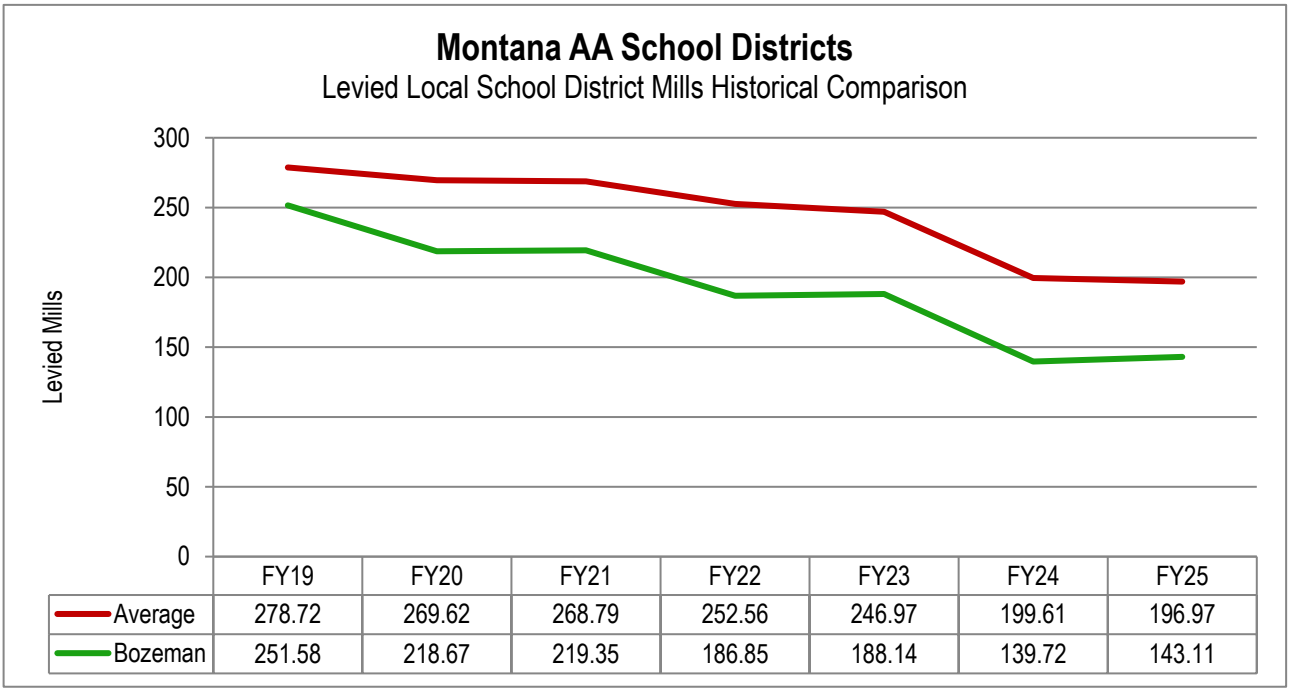


	FY21	FY22	FY23	FY24	FY25	FY26
Permissive, Non-Mandatory Mills Approved by Board of Trustees	14.73	14.14	17.18	15.91	15.40	18.44
Permissive Mills Mandated by State Law	54.78	45.57	36.55	35.37	37.51	40.49
Voter Approved Mills	149.84	127.14	112.86	88.44	90.20	98.71
Total	219.35	186.85	166.59	139.72	143.11	157.64

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 2025-26 information, but graphs depicting 2024-25 levies for Montana's AA Districts and comparing Bozeman's historical mill levies to the statewide AA average are shown below:





	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Average	278.72	269.62	268.79	252.56	246.97	199.61	196.97
Bozeman	251.58	218.67	219.35	186.85	188.14	139.72	143.11

Source: Montana Office of Public Instruction

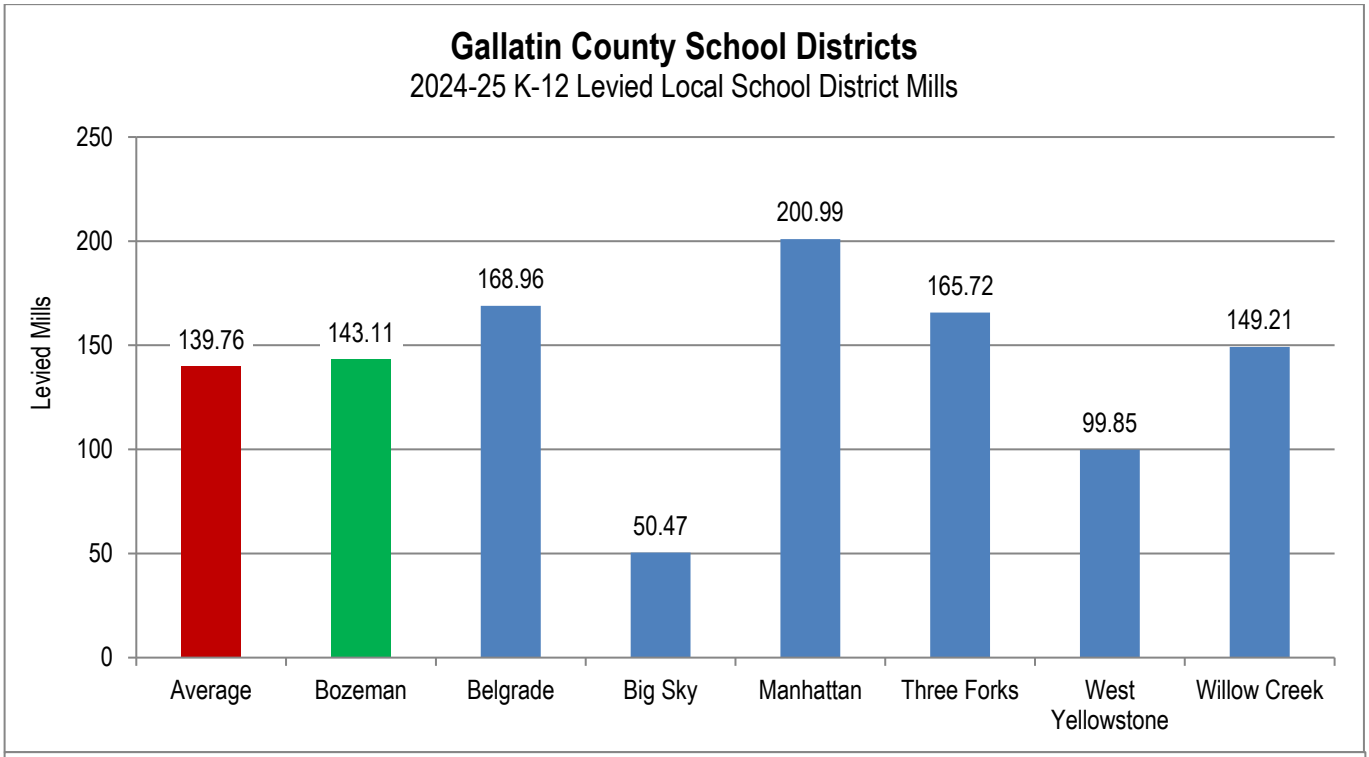
As you can see, Bozeman's 143.11 mills levied in 2024-25 were the lowest amount levied of our peer districts and about 27% below the 196.97 average mills they levied.

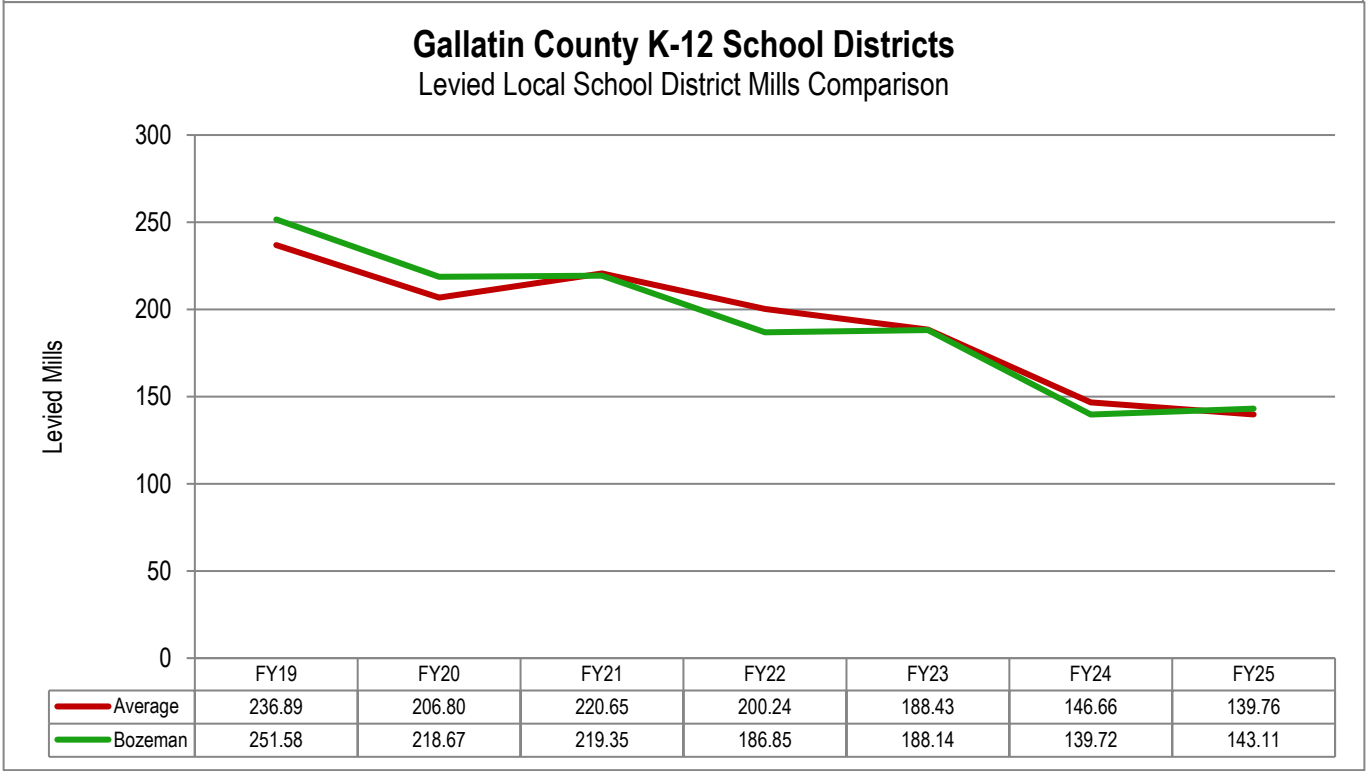
Bozeman is not alone in facing budget challenges—most AA districts across Montana have reported significant shortfalls. However, in the May 2025 school election, Bozeman stood apart. While many AA districts chose not to run any General Fund levies at all due to widespread property tax fatigue, Bozeman ran two General Fund operating levies—one in the elementary district and one in the high school—and also ran a Building Reserve levy in the elementary district. Bozeman was the only AA district in the state to successfully pass every election it placed on the ballot. While a few other AA districts saw partial success, none were able to pass all of their levy requests as shown in the chart below.

AA Community	2025 Levy Requests	
Belgrade	Elementary General Fund Levy High School General Fund Levy	⛔ ⛔
Billings	No Levy Requests 2025	-
Bozeman	Elementary General Fund Levy Elementary Building Reserve Levy High School General Fund Levy	✅ ✅ ✅
Butte	No Levy Requests 2025	-
Great Falls	No Levy Requests 2025	-
Helena	Elementary General Fund Levy Elementary Tech Levy High School Tech Levy	✅ ⛔ ⛔
Kalispell	High School General Fund Levy	✅
Missoula	Elementary General Fund Levy High School General Fund Levy High School Safety Levy	✅ ✅ ⛔
7 / 12 AA Levy Requests Passed = 58%		

Source: District Records

Local taxpayers often also ask how Bozeman's taxes compare to other districts in the County. 2024-25 detail and average historical mills for Gallatin County Schools are as follows:





	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Average	236.89	206.80	220.65	200.24	188.43	146.66	139.76
Bozeman	251.58	218.67	219.35	186.85	188.14	139.72	143.11

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 143.11 mills levied in 2024-25 is sitting just above the county average of 139.76 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. However, another driving factor is that Bozeman continues to pass the levy requests, while the outlying Districts do not. Therefore, increasing the District's overall revenue received, resulting in additional mills levied.

Individual Tax Bills

Historically, an individual's property tax bill was calculated using a relatively simple formula based on the property's market value, a flat tax rate, and the number of levied mills. For Class 4 (residential) property, this meant applying a fixed tax rate of 1.35% to the assessed market value—regardless of the home's total value.

Computation

Based on the previous tax laws, the taxable value and cost on a home with a market value of $1,000,000 would be calculated as follows:

Taxable Value:	
Market value	$ 100,000
Multiply by: Tax rate for Class 4 property	1.35%
Taxable value	$1,350.00
Mill Value:	
Taxable Value	$ 1,350.00
Multiply by: one mill	0.001
Mill Value	$1.35
Property Tax Liability:	
Mills	95.0
Multiply by: Mill value	$ 1.35
Multiply by: 10 (for $1,000,000 home value cost)	10
Property Tax Liability for $1,000,000 valued home	$ 1,282.50

However, HB231, passed during the 2025 legislative session, introduces a more complex, tiered tax structure for residential properties. Under this new system, tax rates vary depending on the assessed value of the home, introducing different thresholds that apply increasing rates as property values rise. This change was designed to spread the property tax burden more equitably, but it results in a higher tax liability for homes valued above $1,500,000.

For comparison, the same $1,000,000 home under the new tiered system results in a lower tax liability due to staying below the $1,500,000 threshold. (A detailed breakdown of the new tiered computation is provided in the table below.)

While the new structure offers a lower tax rate on the first $,1,500,000 of home value, any value above that threshold is taxed at higher rates—ultimately leading to increased taxes for higher-value properties.

As illustrated, the cost of the 95 mills is now lower for homes valued under $1,500,000 compared to the prior flat-rate system. This reflects the Legislature's intent to create a more progressive property tax structure, but it also means that high-value homeowners will experience a noticeable increase in property taxes tied to the 95 mills.

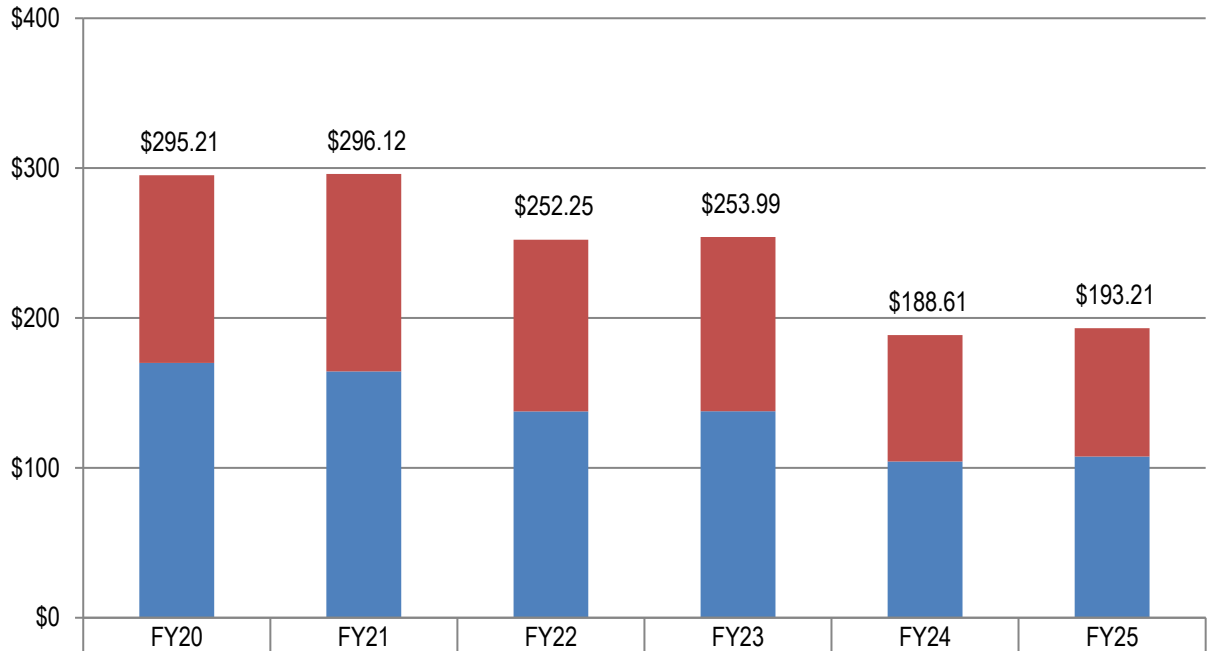
Assessed Value		**1,000,000**

Max Value	Tax Rate	Taxable Value
$ 400,000	0.0076	3,040
$ 1,500,000	0.011	6,600
>$1,500,000	0.022	-
	Total	$ 9,640
95 Mills Taxes Levied		$ 916

Bozeman Schools Tax Impact

Previously, the District was able to communicate with the public the impact on an individual's tax bill based on a cost per $100,000. However, with the change to a tiered structure, that communication methodology is obsolete and has provided a distinct complex equation in which the District will have to communicate to tax payers. Historically, the District would provide information regarding tax impact pertaining to a $100,000 assessed valued home an easy multiplier as shown in the graph below:

Bozeman Public Schools
Total K-12 Property Taxes $100,000 Assessed Value Home



	FY20	FY21	FY22	FY23	FY24	FY25
Bozeman High School Taxes	$125.24	$131.77	$114.56	$116.17	$84.38	$85.64
Bozeman Elementary Taxes	$169.97	$164.35	$137.69	$137.82	$104.23	$107.57
K-12 Total	$295.21	$296.12	$252.25	$253.99	$188.61	$193.21

Source: District records

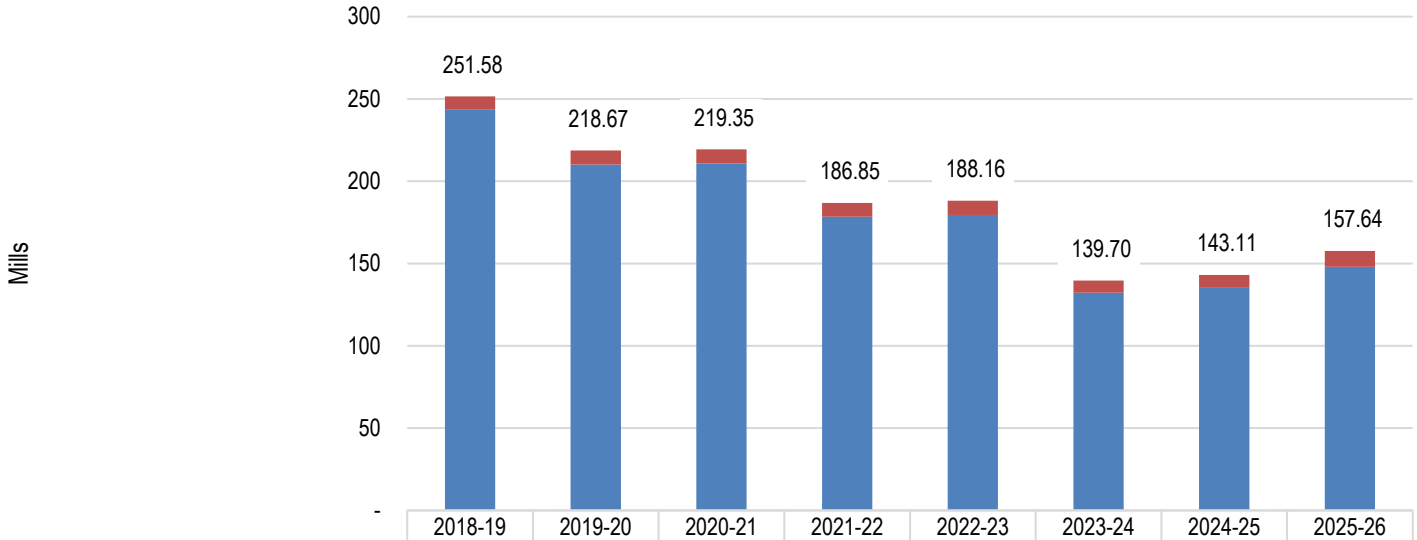
Historically, Montana school districts would present levy proposals with an estimated cost per $100,000 of actual value. This formal communication has been required by state law, and has allowed taxpayers to easily estimate their individual impact (an owner of a $200,000 home would double the presented amount, an owner of a $300,000 home would triple the presented amount, etc.) With the change in structure, the District's around the State of Montana will

be challenged to uphold this law and present clear and transparent communication for tax impact to specific tax payers.

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 2025-26, the Bozeman School District will levy 157.64 mills. Had the increment been included in the taxable value used to calculate those mills, however, only 148.06 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 School
Analysis of TIF District Impact on K-12 Mills



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Additional K-12 Mills Resulting from TIFD	7.75	8.48	8.59	8.39	8.60	7.42	7.38	9.58
K-12 Mills Levied	243.83	210.19	210.76	178.46	179.56	132.28	135.73	148.06
Total Mills Levied	251.58	218.67	219.35	186.85	188.16	139.70	143.11	157.64

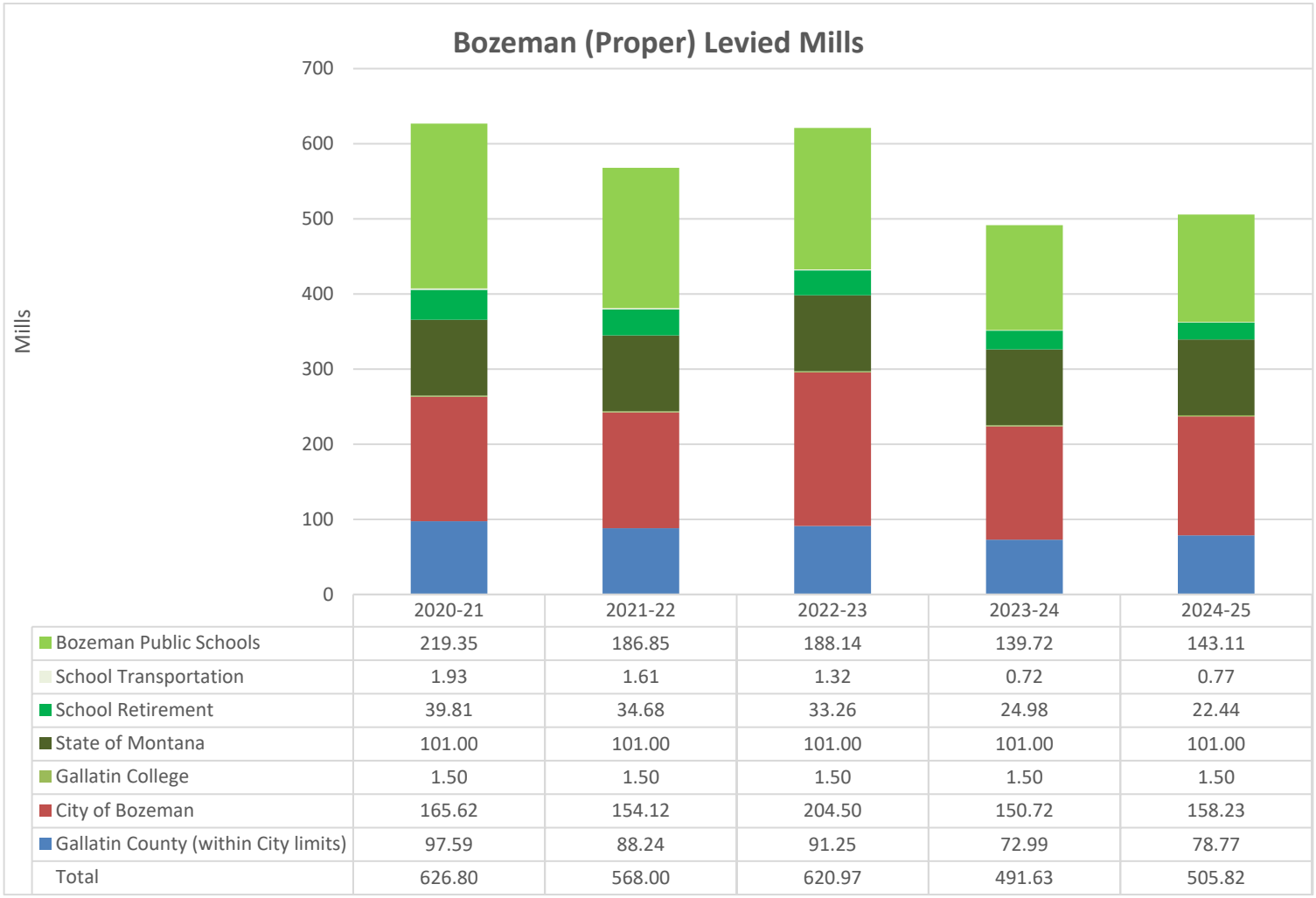
Source: District records

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 (80.5% and 64.6% 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 2025. The intent of these graphs are to give an understanding of overall differentiation between taxing jurisdictions and how many mills each requires.

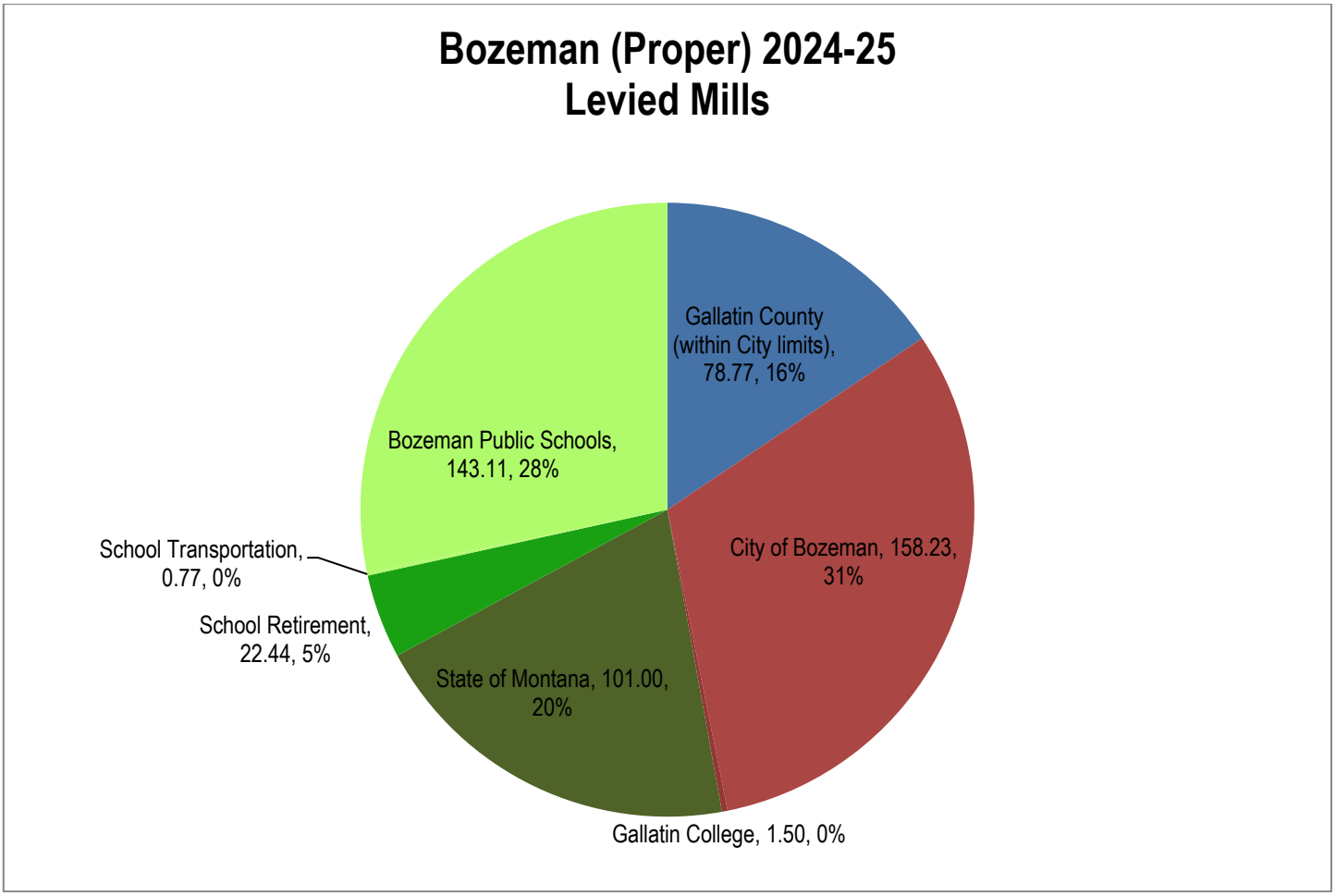


	2020-21	2021-22	2022-23	2023-24	2024-25
Bozeman Public Schools	219.35	186.85	188.14	139.72	143.11
School Transportation	1.93	1.61	1.32	0.72	0.77
School Retirement	39.81	34.68	33.26	24.98	22.44
State of Montana	101.00	101.00	101.00	101.00	101.00
Gallatin College	1.50	1.50	1.50	1.50	1.50
City of Bozeman	165.62	154.12	204.50	150.72	158.23
Gallatin County (within City limits)	97.59	88.24	91.25	72.99	78.77
Total	626.80	568.00	620.97	491.63	505.82

Source: Gallatin County Treasurer

In total, City taxpayers saw their levied mills increase from 491.63 in 2023-24 to 505.82 in 2024-25. This 14.19 mill increase represented a 2.8% increase in overall mills. While the 95 mills (included in the 101) and the Gallatin College 1.5 mills remained the same, the majority of the other mills increased as the taxable value decreased. The exception to this, was the retirement fund in which all District's within the County levy from. This is likely due to fund balances decreasing the overall tax impact for residence. However, for the other line items it meant higher dollar amounts were collected, as the taxable value decreased.

A pie chart below shows the 2024-25 levy breakdown by taxing jurisdiction:



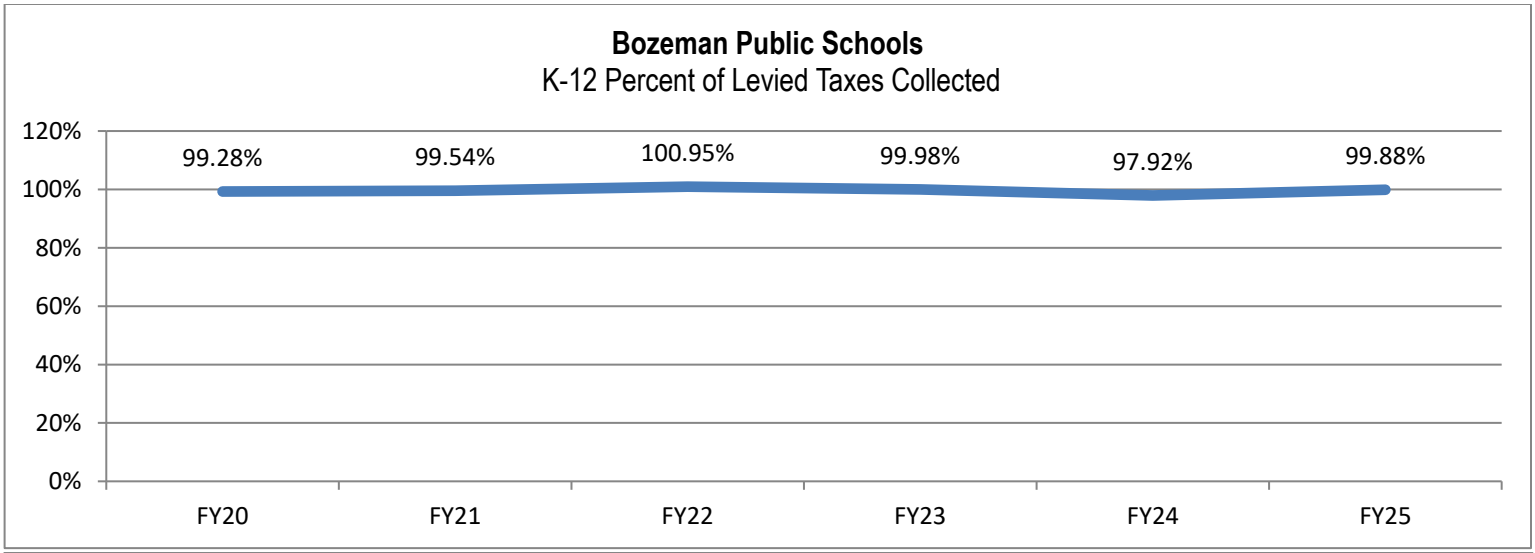
Source: Gallatin County Treasurer

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

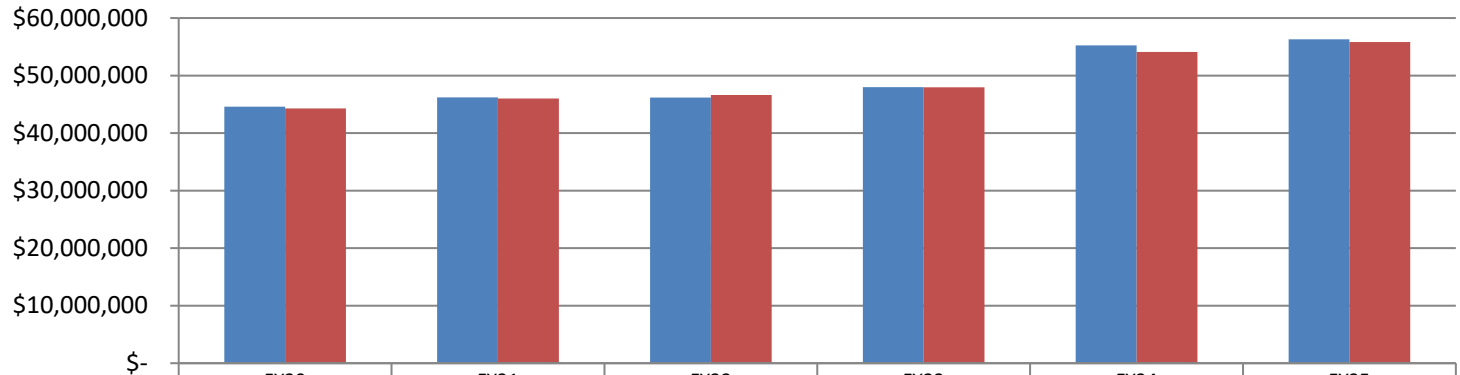
In addition, the State of Montana and Gallatin County also levy property taxes to support K-12 education. Proceeds from these levies are collected by the State and County and then distributed to schools as non-levy revenue to support various aspects of school operations. These levies, shown in the above graphs as different shades of green, total 267.32 mills—or 53% of the total tax bill for City taxpayers. With the changes on how the General Fund is levied throughout the County in 2025 under HB 156, these graphs will change based on the mills levied going forward.

Property Tax Collections

The Bozeman School District's property tax collections have historically been strong, with 99.88% of our taxes levies ultimately being collected in 2024-2025. This number is an increase from the 2023-2024 tax collection, when it was the lowest amount since the 2012-2013 recession. Last year's low collection was likely due to the last re-appraisal and the large increases in market value felt across the state. Many taxes were protested, and others not paid during that time. 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 Property Tax Levies and Collections



	FY20	FY21	FY22	FY23	FY24	FY25
Taxes Levied	$44,604,925	$46,214,348	$46,178,987	$47,975,468	$55,252,079	$56,305,070
Taxes Collected	$44,284,890	$46,002,692	$46,616,117	$47,968,256	$54,103,245	$55,831,225

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 99.64%.

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.

Description of Forecasting Methodology and Techniques

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

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

In the 2023 State Legislature, HB 203 was signed into law by the Governor. This bill 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 went into effect July 1, 2024. While the District began collecting applications for out-of-district enrollment in January 2024, there was 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 went into effect July 1, 2024, therefore, 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.

Historical and Projected Student Enrollment

Enrollment for Bozeman Public Schools increased by 21 students to 7,407 from October 1, 2023 to October 1, 2024—a 0.30% increase and new overall record high for the District.

The breakdown of enrollment by school level is as follows:

- PreK-5 Elementary: 3,060 students
- 6-8 Middle School: 1,565 students
- 9-12 High School: 2,782 students

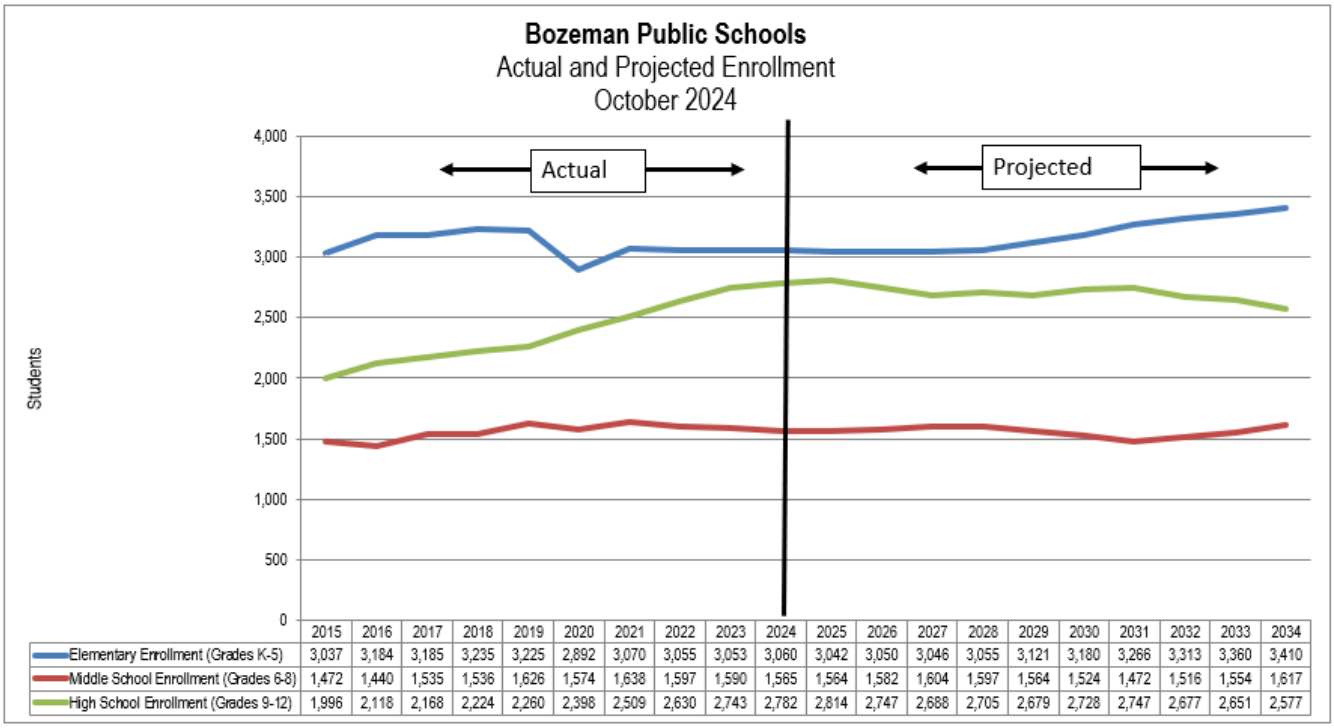
While overall enrollment has increased, there are some notable trends:

- PreK-5: An increase of 7 students was recorded, largely attributed to the addition of the Bozeman Reads Early Learning Center, which enrolled 34 new students for a total of 72 students. Excluding this addition, K-5 enrollment decreased by 27 students with particular large reductions in 1st, 2nd, and 4th grades, leading to an overall loss of 82 students at those grade levels.

- 6-8 Middle School: Enrollment decreased by 24 students, primarily due to the closure of Bozeman Online Charter School, which accounted for a loss of 19 students.

- 9-12 High School: Enrollment increased by 39 students, continuing the trend of growth in high school enrollment for the 14th consecutive year. However, this marks the smallest increase since 2019.

Although the 3, 5, and 10-year cohort survival rate projections are all considered, the District is using the 3-year cohort survival rate projections as its official 2025-26 Elementary and High School enrollment projections. A graph of that official count and projection is presented below:



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Elementary Enrollment (Grades K-5)	3,037	3,184	3,185	3,235	3,225	2,892	3,070	3,055	3,053	3,060	3,042	3,050	3,046	3,055	3,121	3,180	3,266	3,313	3,360	3,410
Middle School Enrollment (Grades 6-8)	1,472	1,440	1,535	1,536	1,626	1,574	1,638	1,597	1,590	1,565	1,564	1,582	1,604	1,597	1,564	1,524	1,472	1,516	1,554	1,617
High School Enrollment (Grades 9-12)	1,996	2,118	2,168	2,224	2,260	2,398	2,509	2,630	2,743	2,782	2,814	2,747	2,688	2,705	2,679	2,728	2,747	2,677	2,651	2,577

Source: District Records

Additional highlights of this year's enrollment count include:

- Kindergarten Enrollment:
  Kindergarten enrollment increased by 19 students in 2024, following a decline of 47 students in the prior year. Despite this increase, Kindergarten enrollment remains near historic lows, with 463 students in the current class. The recent trend in local hospital births shows a continued decline in the birth rate from 2017 to 2020, with a notable rebound in 2021. Given the smaller birth cohorts through 2020, it is anticipated that Kindergarten classes will remain smaller through the 2025-2026 school year.

- PreK-5 Enrollment Trends:
  Overall PreK-5 enrollment saw an increase of 7 students, primarily driven by the Bozeman Reads Early Learning Center. Excluding this addition, there was a net decrease of 27 students in grades K-5. The smallest class sizes are found in Kindergarten and 1st grade, with enrollments of 463 and 457 students, respectively. As these smaller classes progress through the District, it is expected that K-5 enrollment will continue to decline over the next few years.

  - School-Specific Trends:
    - Meadowlark, Hyalite, and Irving saw the largest reductions in student enrollment, with a combined loss of 51 students.
    - Morning Star experienced an overall increase of 36 students, largely due to the addition of four Bozeman Reads Early Literacy classrooms. However, K-5 enrollment at Morning Star decreased by 36 students due to a drop in enrollment in grades K-5.
    - Emily Dickinson now has the highest K-5 enrollment, with 529 students, a record for the school.

- Middle School Enrollment:
  The 6-8 middle school level experienced a decrease of 24 students. The most significant reduction occurred with the closure of Bozeman Online Charter School which accounted for the loss of 19 students. The current 8th grade class, is the largest grade in the K-8 cohort which accounts for 551 students. With smaller 5th grade cohorts expected to move into middle school in the coming years, middle school enrollment is projected to continue declining.

- High School Enrollment:
  High school enrollment increased by 39 students, continuing the trend of growth over the past fourteen years. This marks a new record high of 2,782 students. While enrollment continued to rise, Gallatin High School saw a decline of 43 students, as new high school enrollees were registered at Bozeman High School. Bozeman High now has 1,345 students – an increase of 82 students over last year. This enrollment is a dramatic difference of just 92 students between the two schools—down significantly from the 217-student difference recorded in October 2023.

Projected enrollment for the 2024-2025 academic year was made last year and compared to actual enrollment data for October 2024. The overall variance between projected and actual enrollment is small, with a margin of error of just 1.3%—slightly up from the previous year's margin of 1.29%.

Level	Projected 2024 Enrollment	Actual 2024 Enrollment	Variance
Elementary K-5	2,981	3,060	+ 79
Middle School 6-8	1,572	1,565	- 7
Elementary Subtotal	4,553	4,626	+ 73
High School 9-12	2,760	2,782	+ 22
K-12 Total	7,313	7,407	+ 95

For 2025-2026, enrollment projections 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 2025-26 enrollment projections, Administration recommends using the 3-year CSR for grades PreK-12. Based on that model, projected enrollment for October 2025 is:

PreK-5:	3,042
6-8:	1,564
9-12:	2,814
Total:	7,420

The District also plans to expand the Bozeman Reads Early Literacy program by adding two more classrooms at Morning Star Elementary, bringing the total number to five classrooms for the 2025-2026 school year. This expansion is expected to increase PreK enrollment to 90 students, with a class size of 18 students per room.

Conclusion and Considerations for the Future

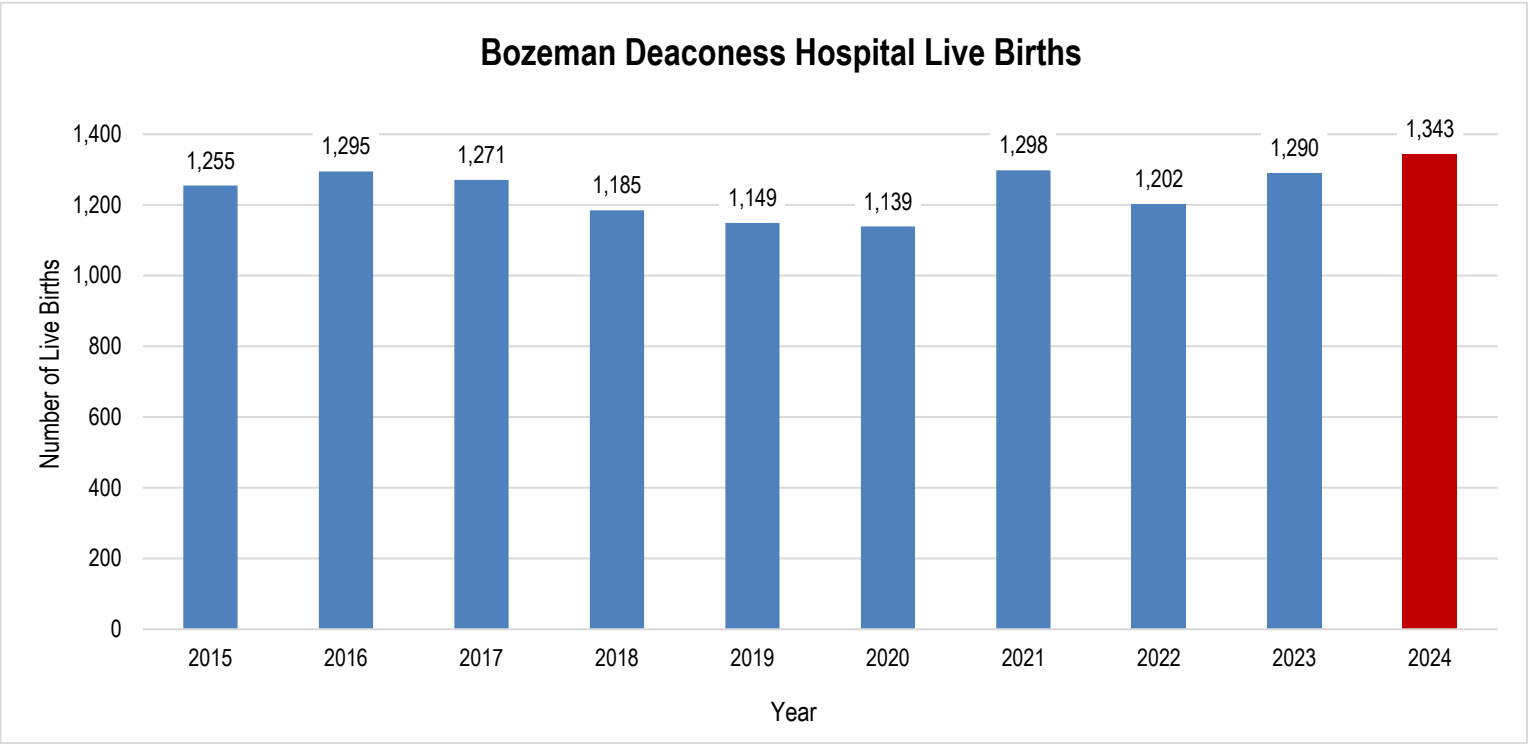
Bozeman Public Schools continued to experience minimal overall growth in total enrollment, though there are shifts within specific grade levels and schools. Smaller cohort sizes, particularly in the lower elementary grades, may lead to decreased enrollment in the coming years.

Other Factors Effecting Future Student Enrollment

Live Birth Rate – Bozeman Health saw a record number of live births in 2024 (1,343 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. With 2024 setting a record high, it would appear that five-year projections will begin trending upward.



Source: Bozeman Health Website – Aerial View of Bozeman Health



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	FY20 FTE	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE	FY25 FTE	FY26 FTE Projected
Certified	484.6	527.3	530.3	538.16	527.68	529.64	541
Classified/Prof*	312.1	278.47	298.7	283.15	320	318.76	306.28
Administrators	27	27	28.1	29	28	28	29
Total	**823.7**	**832.77**	**857.1**	**850.31**	**875.68**	**876.4**	**876.28**

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 2025-26 Elementary General Fund budget includes $100,000 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 2025, the District and BEA agreed to terms of a two-year compensation contract covering years 2025-26 and 2026-27. Financial highlights of the agreement include:

  - A 4.2% and 3.0% raise on base in 2025-26 and 2026-27, respectively as well as a $1,500 cost of living stipend per 1.0 FTE in 2026-27. The "Cost of Living" increase was a result of HB 252 in which it allows school districts located in areas with high living costs additional budget authority to raise additional local funds to address housing affordability challenges for teachers. This increase would require voter approval and is slated to be on the ballot in May 2026.

- 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 2026-27 school year to determine future compensation and benefits. At the time of the agreement, the total estimated cost of the package increase is estimated at $7,556,391 (15.03%) over two years:

	2025-26	2026-27	Two-Year Total
Total Prior Year Compensation	39,367,577	42,025,050	81,392,627
Salary Increase Over Prior Year - $	2,657,473	2,950,524	5,607,997
COL Stipends	-	766,504	766,504
Estimated Benefit Increase	686,467	495,422	1,181,889
Total Projected Compensation	42,711,517	46,237,501	88,949,017
Increase $	3,343,939.84	4,212,450.78	7,556,391
Increase %	7.68%	7.35%	15.03%

Source: District records

These costs may 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, 1st, and 2nd grade teachers	20
3rd and 4th Grade Teachers	28
5th through 12th Grade Teachers	30
6th through 12th Grade Teachers	30
Kindergarten through 12th Grade Counselors	400
Kindergarten through 12th 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 2025, the District and BCEA agreed to terms of a two-year compensation contract covering years 2025-26 and 2026-27. Financial highlights of the agreement include:

- A 4.25% and 3.0% raise on base in 2025-26 and 2026-27, respectively as well as the $1,500 cost of living stipend per 1.0 FTE in 2026-27.

- 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 2026-27 school year to determine future compensation and benefits. At the time of the agreement, the total estimated cost of the package was $1,526,624 (14.47%) over two years:

	2025-26	2026-27	Total Compensation
Total Prior Year Compensation	8,696,797	9,193,448	17,890,246
Estimated Salary Increase	496,651	745,418	1,242,068
Estimated COL Increase	-	345,000	345,000
Estimated Benefit Increase	148,642	133,914	282,556
	9,342,090	10,417,780	19,759,870
Total Increase Over Prior Year - $	645,292	879,332	1,524,624
Total Increase Over Prior Year - %	6.34%	8.13%	14.47%

Source: District records

As with the certified agreement, these costs may 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. All professional employees will A 4.25% and 3.0% raise on base in 2025-26 and 2026-27, respectively as well as the $1,500 cost of living stipend per 1.0 FTE in 2026-27. All Professional staff also receive additional compensation in the amount of $16,000 in 2025-26, up from $14,800 in 2024-25.

  Professional staff includes but is not limited to:

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

- Administration. Bozeman Public Schools Administration includes the district superintendent, principals, central office administration. With the exception of the Superintendent, administrative compensation is dictated by Board Policy 6143 and Procedure 6143P. The Board of Trustees determine the compensation of the Superintendent and Deputy Superintendents annually. Administrators will received 4.20% base salary increase in 2025-26 and 3.0% base salary increase in 2026-27, in addition to the $1,500 COL stipend in 2026-27. Both percentages mirror the Certified staff agreement. While the increases will cost the District an estimated $321,411 over those two years, the second year is expected to actually decrease with the elimination of the Human Resources Director position.

	2025-26	2026-27	Two Year Total
Total Prior Year Compensation	$ 4,044,409	$ 4,382,594	$ 8,427,003
Estimated Increase	$ 338,185	$ (16,774)	$ 321,411
Total Projected Compensation	$ 4,382,594	$ 4,365,820	$ 8,748,414

**The 2026-27 Total Projected Compensation is less than the Total Prior Year Compensation due to the elimination of the Human Resources Director position. While total salary & benefit increases will account for $136,860. The removal of the Human Resources Director position actually removes approximately $150,000 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.

2025-26 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 then followed suite, and changed their master schedule during the 2024-25 school year. However, with the continued enrollment growth, the FTE cuts originally planned for were not attainable at the High School level. To ensure both the budgeting concerns are addressed and to comply with the accreditation standards, the 2025-26 budget includes staffing allocations as follows:

	October 2024 Enrollment	Administrators	Teachers	Counselors	Librarians	Custodians	Secretaries	Food Service	Para-professionals	Other	Total FTE
Longfellow Elem	288	1.0	17.1	3.0	1.0	1.5	1.0	0.5	5.9	-	**30.9**
Irving Elem	173	1.0	11.8	1.4	0.5	1.5	1.0	0.8	5.8	-	**23.8**
Whittier Elem	258	1.0	18.1	4.7	1.0	1.5	1.0	1.1	6.8	-	**35.1**
Hawthorne Elem	348	1.0	17.2	2.3	1.0	2.0	1.0	0.9	7.9	-	**33.3**
Morning Star Elem	458	1.0	26.2	4.9	1.0	2.5	1.8	0.3	10.7	-	**48.3**
Emily Dickinson Elem	529	1.0	30.5	5.5	1.5	2.5	1.8	1.5	6.5	-	**50.8**
Hyalite Elem	518	1.0	35.0	5.4	1.5	2.5	1.8	2.0	9.9	-	**59.0**
Meadowlark Elem	488	1.0	27.9	4.3	1.5	2.5	1.8	1.1	9.9	-	**50.0**
K-5 Elem Total	3,060	**8.0**	**183.6**	**31.5**	**9.0**	**16.5**	**11.0**	**8.3**	**63.4**	-	**331.3**
Chief Joseph MS	754	2.0	44.9	5.5	1.5	5.5	3.4	3.3	9.8	0.5	**76.3**
Sacajawea MS	811	2.0	46.0	5.6	1.5	5.7	3.4	2.4	9.3	0.5	**76.3**
Middle School Total	1,565	**4.0**	**90.9**	**11.0**	**3.0**	**11.2**	**6.8**	**5.6**	**19.1**	**1.0**	**152.6**
Bozeman High School	1,299	3.2	77.6	5.9	2.0	13.1	7.5	4.3	11.6	1.0	**126.1**
Gallatin High School	1,437	3.5	87.9	6.8	2.0	12.0	7.5	6.6	9.3	1.0	**136.7**
Bridger Charter Academy	46	0.3	4.6	0.4	-	-	-	-	-	-	
High School Total	2,782	**6.7**	**165.5**	**12.8**	**4.0**	**25.1**	**15.0**	**10.9**	**20.9**	**2.0**	**262.8**
K-12 School Total	7,407	**18.7**	**440.0**	**55.3**	**16.0**	**52.8**	**32.8**	**24.8**	**103.3**	**3.0**	**746.8**
Willson Admin Building	N/A	9.0	7.5	1.6	-	4.0	24.5	-	-	7.0	**53.6**
Support Services	N/A	-	-	-	-	3.0	2.9	4.5	-	3.0	**13.4**
Districtwide/Unallocated	N/A	1.0	8.4	3.9	-	1.4	1.0	-	35.3	11.6	**62.5**
Districtwide Total	**7,407**	**28.7**	**455.9**	**60.8**	**16.0**	**61.2**	**61.2**	**29.3**	**138.6**	**24.6**	**876.3**

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. As enrollment continues to grow, additional FTE have been a constant add the last several years. The breakdown for the 2025-26 staff at the High School is as follows:

Department	2025-26 BHS Certified FTE	2025-26 GHS Certified FTE	2025-26 Districtwide Total FTE	2024-25 Actual FTE	Change
Art	3.67	4.83	8.50	8.0	0.5
Business	1.67	1.83	3.50	3.2	0.3
Family & Consumer Science	1.25	1.75	3.00	3.1	(0.0)
World Languages	5.50	5.66	11.16	10.7	0.5
Language Arts	11.34	11.83	23.17	23.4	(0.2)
Math	11.00	12.00	23.00	22.7	0.3
Music	2.67	2.84	5.51	5.4	0.1
Health Enhancement	5.50	7.00	12.50	12.3	0.2
Science	8.34	9.43	17.77	17.2	0.5
Social Studies	10.50	10.42	20.92	20.3	0.7
T & I	4.50	4.34	8.84	8.2	0.7
BioMedical Science	1.50	1.83	3.33	3.2	0.1
Special Education	10.00	8.83	18.83	19.8	(1.0)
Library	2.00	2.00	4.00	4.0	-
Counseling	4.00	4.00	8.00	8.0	-
Specialists	4.05	5.54	9.59	11.3	(1.7)
Study Hall	0.91	1.34	2.25	-	2.2
Total Certified FTE	88.4	95.5	183.9	180.6	3.2
Administrators	3.5	3.5	7.0	7.0	-
GRAND TOTAL	**91.9**	**99.0**	**190.9**	**187.6**	**3.2**

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 2024 Enrollment	288	173	348	258	458	529	518	488	3,060
Certified FTE:									
Kindergarten	2.00	1.00	2.00	2.00	3.00	4.00	4.00	4.00	22.00
1st Grade	2.00	1.00	3.00	2.00	2.00	4.00	4.00	4.00	22.00
2nd Grade	2.00	1.00	2.00	2.00	3.00	4.00	5.00	4.00	23.00
3rd Grade	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	20.00
4th Grade	2.00	2.00	2.00	1.00	2.00	4.00	4.00	3.00	20.00
5th Grade	2.00	1.00	2.00	1.00	2.00	3.00	3.00	3.00	17.00
Combo Class	-	-	-	1.00	-	-	-	-	1.00
K-5 Classroom Total	**12.00**	**8.00**	**13.00**	**11.00**	**15.00**	**22.00**	**23.00**	**21.00**	**125.00**
Prior Year K-5 Classroom FTE	12.00	8.00	14.00	11.00	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.

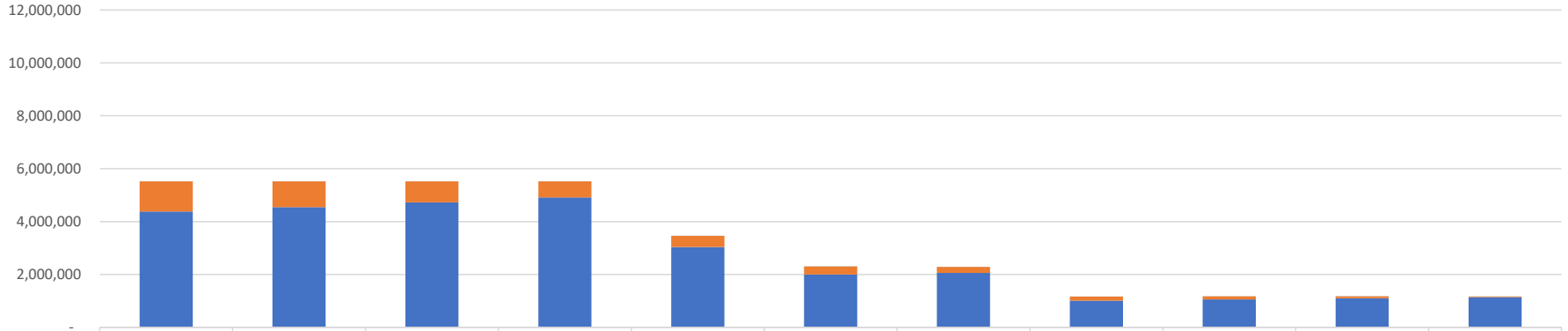
- Gallatin High School Construction and Renovations to Bozeman High School. High school enrollment was expected to exceed Bozeman High School's 2400-student capacity in 2020. In light of these projections, voters approved $125 million in May 2017 to build a second comprehensive high school (now Gallatin 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	Agents Fees	**Total Annual Debt Service**
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	
FY26 Subtotal	**530,000**	**121,650**	**500**	**1,400,000**	**42,000**	**1,000**	**1,155,000**	**144,400**	**500**	**1,115,000**	**521,050**	**500**	**185,000**	**307,200**	**500**	**$ 4,385,000**	**$ 1,136,300**	**$ 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	-	-	-	-	-	-	640,000	178,925	500	3,060,000	83,600	500	$ 4,280,000	$ 298,825	$ 1,500	**$ 5,521,750**
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	$ 4,055,000	$ 500,850	$ 3,500	$ 1,400,000	$ 42,000	$ 1,000	$ 3,610,000	$ 292,800	$ 1,500	$ 13,235,000	$ 2,947,250	$ 5,500	$ 7,680,000	$ 1,053,600	$ 2,500	$ 29,980,000	$ 4,836,500	$ 14,000	$ 34,830,500
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

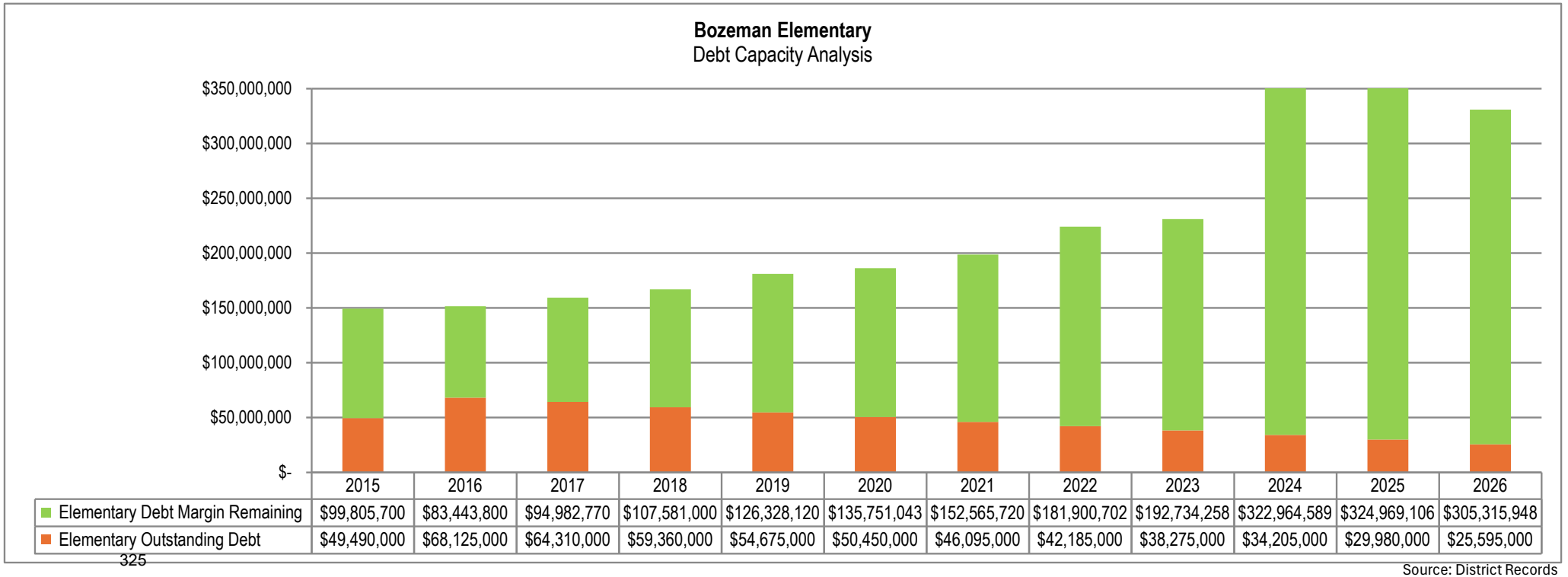


	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Total	5,524,300	5,523,300	5,521,150	5,521,750	3,460,650	2,303,900	2,289,550	1,167,150	1,176,250	1,173,450	1,169,050
Agents Fees	3,000	2,000	2,000	1,500	1,500	1,000	1,000	500	500	500	$500
Interest	1,136,300	971,300	794,150	610,250	419,150	302,900	228,550	156,650	115,750	72,950	$28,550
Principal	4,385,000	4,550,000	4,725,000	4,910,000	3,040,000	2,000,000	2,060,000	1,010,000	1,060,000	1,100,000	$1,140,000

Bozeman Public Schools
Debt Limit Analysis

Elementary

Year Ended	Estimated Tax Base	ANB	Debt Service Mill Value per ANB	Estimated Debt Limit	New Issue	Ending Bal Outstanding Bonds	Annual Payment	QZAB Bonds	Estimated Debt Margin
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	354,949,106	4,862	$ 73.00	354,949,106	-	29,980,000	4,225,000	-	324,969,106
2026	330,910,948	4,861	$ 68.07	330,910,948	-	25,595,000	4,385,000	-	305,315,948

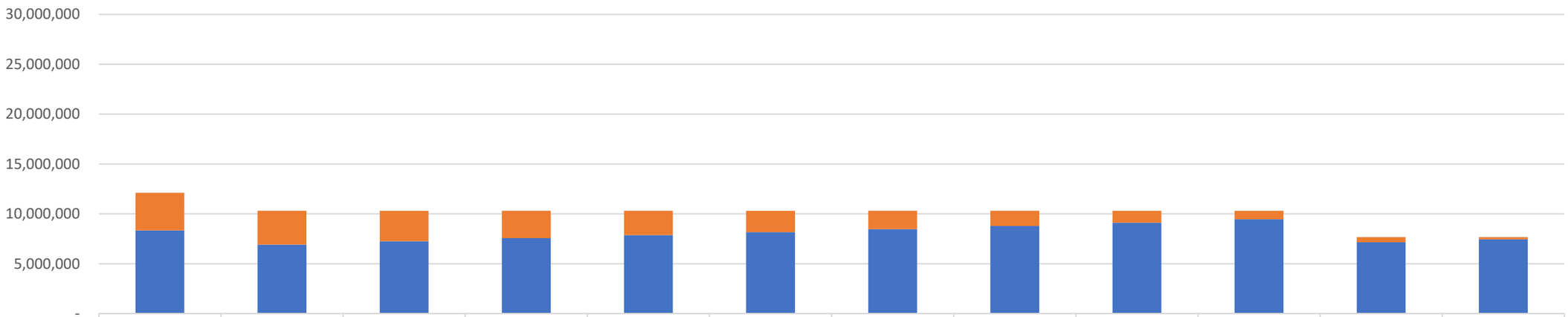


Source: District Records

BOZEMAN PUBLIC SCHOOLS
HIGH SCHOOL DEBT SERVICE FUND - PAYMENT SCHEDULE

Payment Date	2014 Issue			2017 Issue (Refunding)			2017 Issue (New $)			2019 Issue			Total			
	Principal	2.49% Interest	Agent Fee	Principal	1.84% Interest	Agent Fee	Principal	2.94% Interest	Agent Fee	Principal	2.10% Interest	Agent Fee	Principal	Interest	Agent Fee	Total Annual Debt Service
12/1/2025	-	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	-	
FY26 Subtotal	2,115,000	63,450	1,000	680,000	20,400	500	4,720,000	2,947,100	500	830,000	735,075	500	8,345,000	3,766,025	2,500	$ 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	$ 2,115,000	$ 63,450	$ 1,000	$ 680,000	$ 20,400	$ 500	$ 72,390,000	$ 19,633,625	$ 6,000	$ 21,365,000	$ 3,962,725	$ 5,000	96,550,000	23,680,200	12,500	$ 120,242,700
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



	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37
Total	12,113,525	10,312,625	10,307,700	10,311,450	10,310,850	10,304,975	10,311,550	10,313,350	10,308,075	10,310,300	7,668,700	7,669,600
Agent Fee	2,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	500	500
Interest	3,766,025	3,396,625	3,051,700	2,745,450	2,439,850	2,138,975	1,840,550	1,522,350	1,192,075	849,300	513,200	224,100
Principal	8,345,000	6,915,000	7,255,000	7,565,000	7,870,000	8,165,000	8,470,000	8,790,000	9,115,000	9,460,000	7,155,000	7,445,000

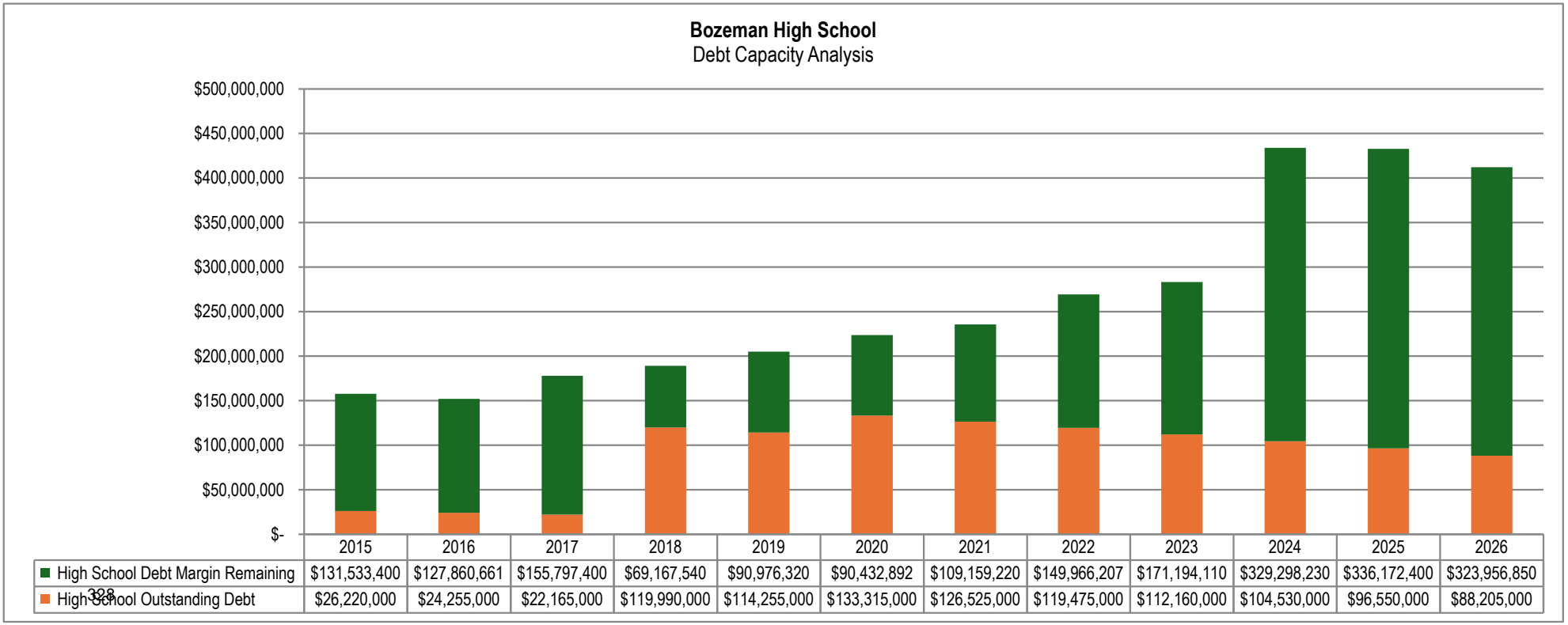
Source: District Records

Bozeman Public Schools
Debt Limit Analysis

High School

Year Ended	Estimated Tax Base	ANB	Fac. Guar. TV per ANB	Estimated Debt Limit	New Issue	Ending Bal Outstanding Debt	Annual Payment	QZAB Bonds	Estimated Debt Margin
2014	152,997,133	1936	75.22	76,498,567	-	28,510,000	-	-	47,988,567
2015	157,393,739	2005	78.68	157,753,400	-	26,220,000	-	-	131,533,400
2016	152,115,661	2016	68.39	152,115,661	-	24,255,000	-	-	127,860,661
2017	159,327,210	2160	82.39	177,962,400	-	22,165,000	-	-	155,797,400
2018	182,556,412	2242	84.37	189,157,540	100,000,000	119,990,000	-	-	69,167,540
2019	187,815,184	2268	90.49	205,231,320	-	114,255,000	-	-	90,976,320
2020	223,747,892	2312	90.99	223,747,892	25,000,000	133,315,000	-	-	90,432,892
2021	230,172,095	2434	96.83	235,684,220	-	126,525,000	-	-	109,159,220
2022	269,441,207	2460	94.57	269,441,207	-	119,475,000	7,050,000	-	149,966,207
2023	278,036,597	2587	109.53	283,354,110	-	112,160,000	7,315,000	-	171,194,110
2024	433,828,230	2707	160.26	433,828,230	-	104,530,000	7,630,000	-	329,298,230
2025	432,722,400	2887	149.89	432,722,400	-	96,550,000	7,980,000	-	336,172,400
2026	412,161,850	2869	143.66	412,161,850	-	88,205,000	8,345,000	-	323,956,850

Source: District Sources



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 LRSP document is available in Appendix VI of this document. 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.

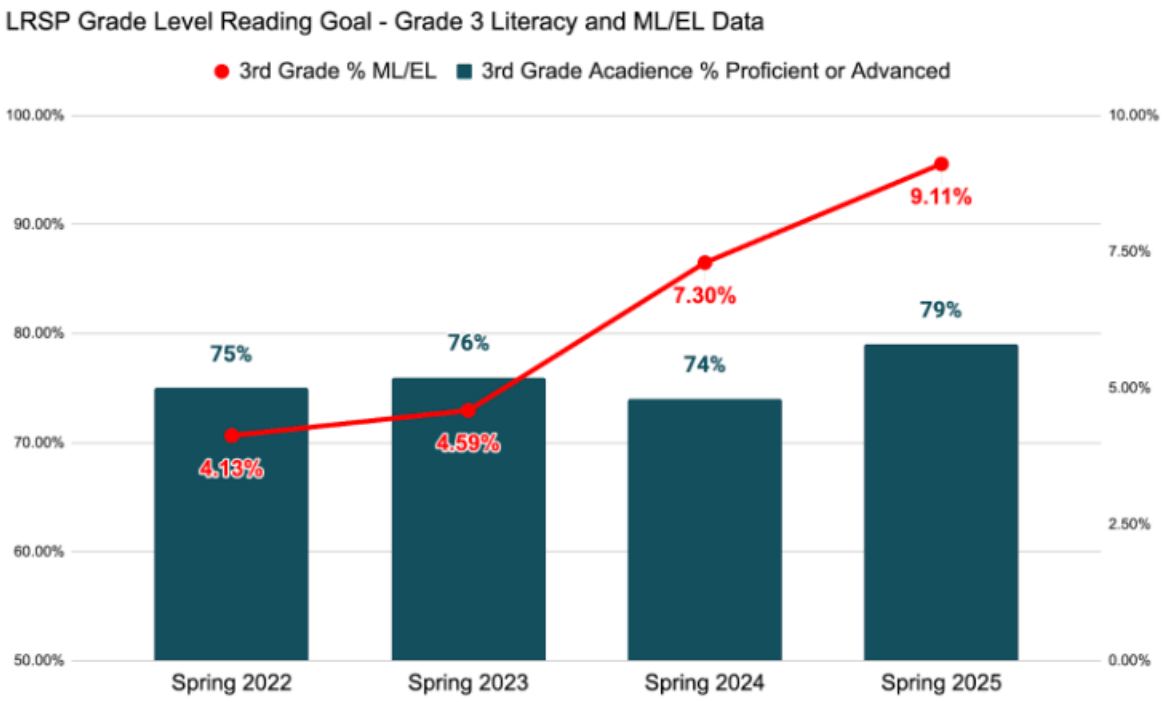
Goal Area 4 - Student and Staff Well-being

- Staff Well-Being Goal: By 2028, BSD7 will increase staff well-being to 85% or above as measured by the Panorama survey.
- Student Well-Being Goal: By 2031, fewer than 15% of students will self-report depression symptoms as measured by the Youth Risk Behavior Survey (YRBS). This represents an almost 60% decrease in self-reported depression symptoms at the high school level, and an almost 50% decrease at the middle school.

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, and the data behind the goals is below. In addition, the District reports on these goals annual in the 2024-25 Annual Report, published each year. The Annual Report is included in this document under Appendix VII:

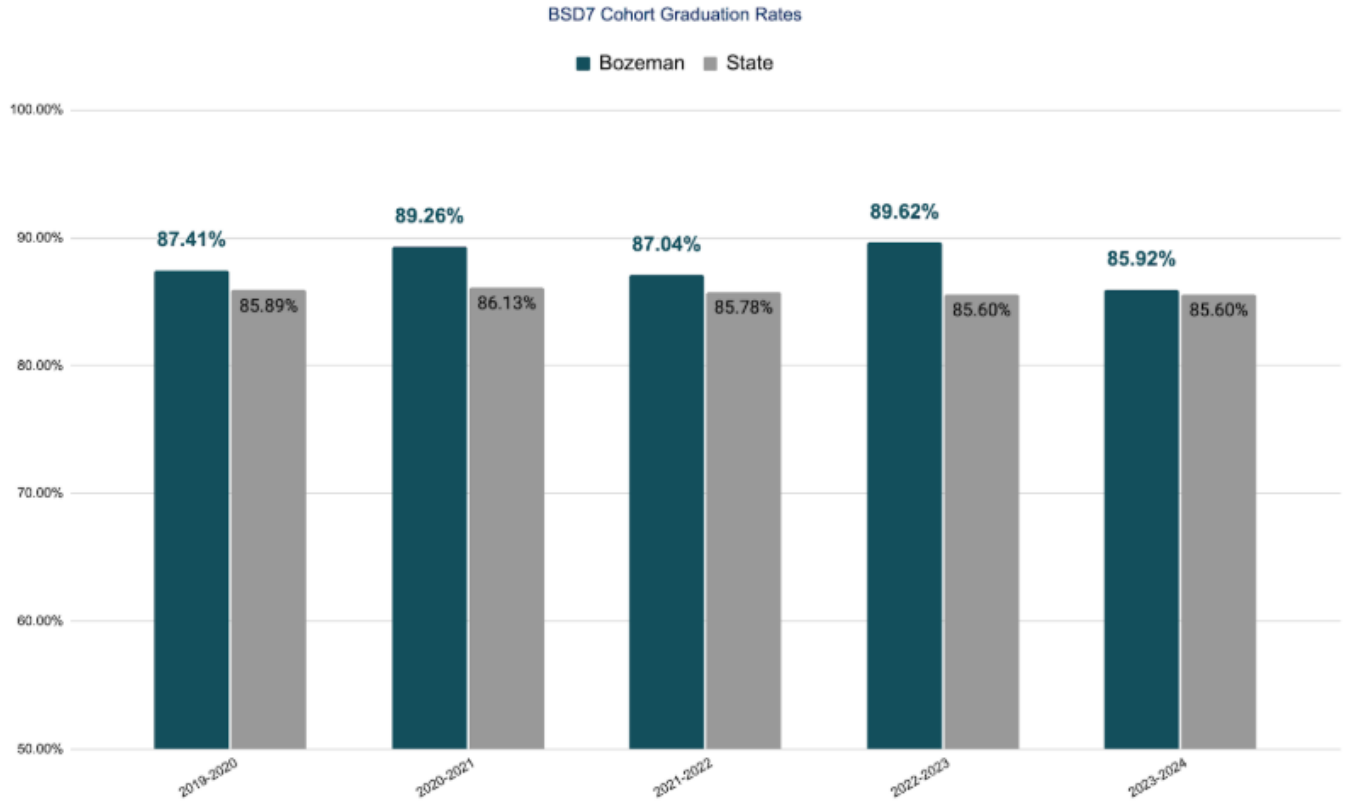
Goal Area 1 - Academic Performance

Based on District selected standardized test scores, that align with the District's LRSP, and in conjunction with 3rd grade reading measurements, the Acadiance proficiency test scores from the last four years shows an overall improvement in reading, with a very marked improved in the ML/EL student base:



Source: District Records

As indicative of the graph below, Bozeman continues through-time, to exceed the Graduation cohort rates of the State of Montana. While there is still work to be done to meet the LRSP goals, the graph below shows how Bozeman compares to the overall graduation rates within Montana:



Source: 2024-25 Annual Report

Key Takeaways: The 2023-2024 Cohort Graduation Rate (85.92%) is the lowest cohort graduation rate in the last five years. Part of that decline is an increase in students who are 5th year seniors, and/or students with IEPs who continue school beyond the age of 18. It is important to note that all current reported graduation rates (2019-2024) are prior to the significant change process that has occurred at the high school level starting 2024-2025. The changes in the high school master schedule, creating opportunities for teacher collaboration (PLC) and targeted interventions/extensions (MTSS), are evidence-based systems designed to increase student success. Future cohort graduation rates beginning 2024-2025 will include those master schedule changes. The 2027-2028 cohort graduation rate will be the first data point where the cohort will have experienced the changes in the master schedule for all four years.

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.

Progress Towards Measurable Goal:

2021-2022 Model PLC Schools = 1

2022-2023 Model PLC Schools = 4

2023-2024 Model PLC Schools = 4

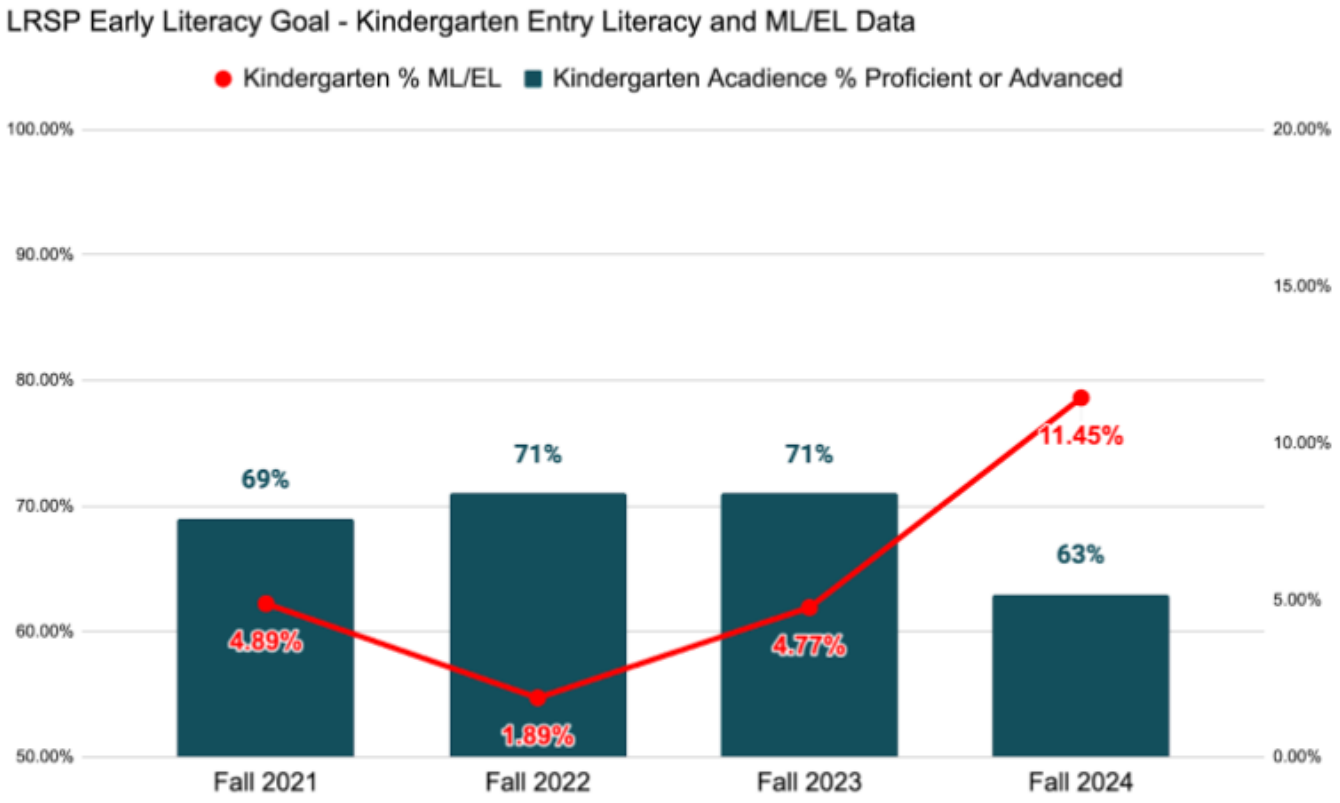
2024-2025 Model PLC Schools = 4 Promising Practices Schools = 1

Key Takeaways: Full implementation of braided PLC and MTSS structures is a multi-year process. With the changes in the master schedule at the high school level beginning 2024-2025, all BSD7 schools now have the important foundational structures in place (dedicated teacher collaboration time and systematic intervention/extension systems) that will support attainment of the District's LRSP PLC goal.

Goal Area #3 – Community Engagement and Partnerships

Bozeman Public Schools launched summer jump start programming during summer 2024. The program served over 200 students entering kindergarten through third grade. The District operated summer jump start at three elementary school locations. The program is directly tied to the District's early literacy reading goal that 85% of all children entering kindergarten will have requisite literacy skills as measured by Acadience.

Key Takeaways: *The demographics of incoming kindergarten students changed significantly in the fall of 2024, with over 11% of the student population qualifying as multilingual English learners (ML/EL). The launch of the Bozeman Reads Early Learning Center (BRELC) is showing a positive impact on boosting early literacy skills for identified students, all of which qualified by having lagging early literacy skills.*

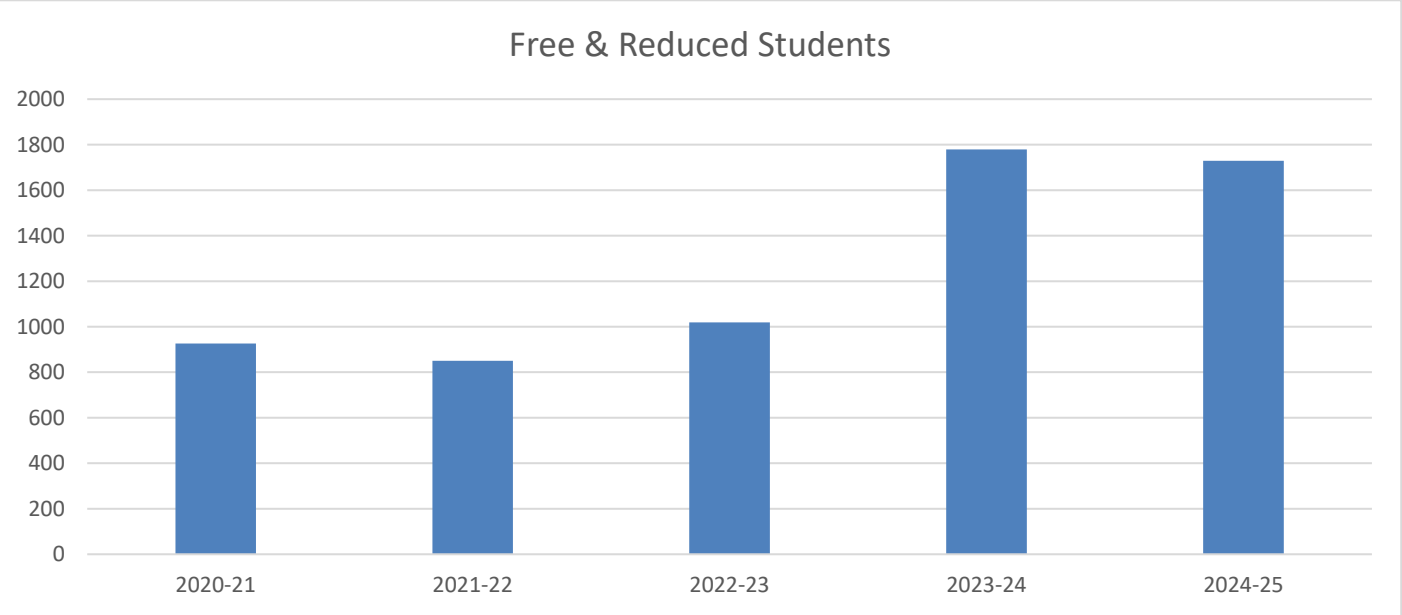


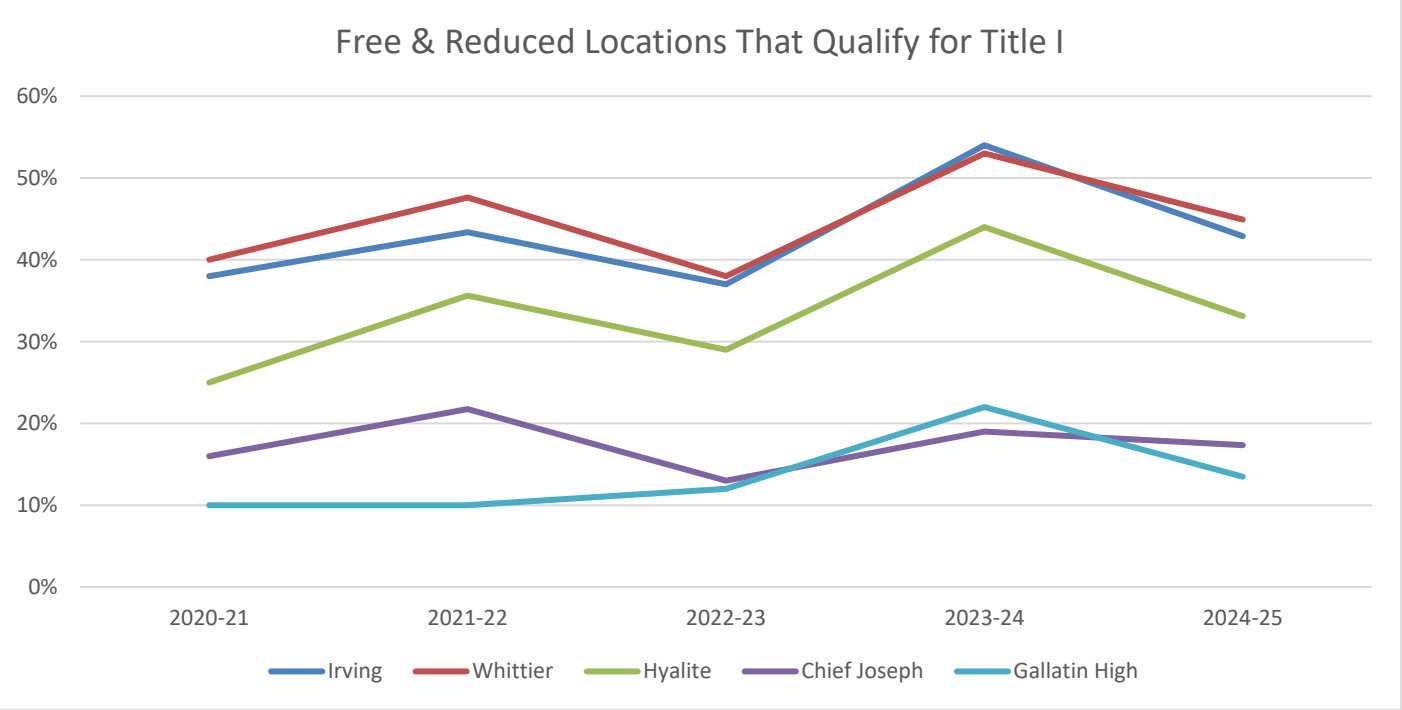
Source: 2024-25 Annual Report



Source: District 2024-25 LRSP Annual Report

Free and reduced lunch history within the District:





Source: District Sources

GLOSSARY OF TERMS

ABCTE (American Board for Certification of Teacher Excellence) – non-profit, alternative teacher certification program. Designed for individuals with a bachelor's degree looking to transition into teaching.

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.

AOG (Montana Advanced Opportunities Act) - A state initiative that provides funding for Montana school districts to offer students in grades 6–12 expanded educational opportunities, such as dual enrollment, career and technical education courses, industry-recognized credentialing, and work-based learning experiences. The goal is to support personalized learning pathways that prepare students for postsecondary education and careers.

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.

Budget Authority: The maximum legal expenditure limit a district may adopt for a specific fund, typically based on ANB and other state-calculated factors.

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.

Certified Staff - Employees who hold a valid teaching or administrative certificate (e.g., teachers, counselors, principals).

Chart of Accounts (COA) – A structure list categorizing all financial accounts – including assets, liabilities, revenues, and expenditures to support clear and accurate financial reporting.

Classified Staff - Employees who are not required to hold teaching certification (e.g., administrative assistants, custodians, paraprofessionals).

Collective Bargaining Agreement (CBA) - A negotiated contract between the school district and its employee unions that outlines terms of employment, compensation, and benefits.

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.

Enrollment Count Date - The official date(s) established by OPI (Office of Public Instruction) to determine student enrollment figures, which directly impact funding formulas such as ANB.

ESSA (Every Student Succeeds Act) - ESSA emphasizes state and local control over education policy, supports evidence-based interventions, and requires states to measure and report on school performance—including student achievement, graduation rates, and school climate—to ensure equity and accountability for all learners.

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. A unit that indicates the workload of an employee. For example, 1.0 FTE equals one full-time employee, while 0.5 FTE is half-time. Used for both staffing allocations and reporting.

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

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

GASB – Governmental Accounting Standards Board.

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

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

HSE – High School Equivalency

IDEA (Individuals with Disabilities Education Act) - A federal law that ensures students with disabilities are provided with Free Appropriate Public Education (FAPE) tailored to their individual needs. IDEA mandates that public schools identify, evaluate, and serve eligible students through Individualized Education Programs (IEPs), and it includes federal funding to support special education services.

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.

Market Value - The assessed value of a property as determined by the Montana Department of Revenue (DOR), representing the amount the property would likely sell for in an open and competitive market.

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

Montana Department of Revenue – The state agency responsible for administering Montana's tax laws, including the appraisal and assessment of property values used to calculate property taxes.

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.

Permissive Levy - A levy a school board may impose without voter approval, often used for specific purposes like retirement, transportation, or tuition.

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.

Professional Staff - Employees who perform specialized, non-instructional roles that require advanced training, certification, or professional expertise. This category often includes positions such as payroll supervisors, business office personnel, occupational and physical therapists, technology specialists, and other support professionals who are not classified staff and not part of the licensed instructional workforce, but still provide essential district-level or student services.

Quality Educator Payment (QEP) - 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.

Reappropriated Fund Balance - Unspent funds from a previous fiscal year that is carried over into the current budget. Often used to balance budgets or fund one-time expenses.

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

Salary Schedule - A structured pay system typically based on education and years of service, used to determine employee compensation.

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.

STARS Act - The Students with Tomorrow's Achievements Recognized and Supported (STARS) Act is a Montana law (House Bill 252) passed in 2023 that provides financial incentives to recruit and retain high-quality teachers.

Student-FTE (Full-Time Equivalent): A measure that reflects the number of enrolled students adjusted for part-time status. Important in calculating staff ratios and funding eligibility.

Structural Imbalance – A recurring mismatch between a district's ongoing revenues and ongoing expenditures, where expenditures consistently exceed revenues over time. In school finance, structural imbalances may be temporarily covered by fund balance reserves, but long-term sustainability requires either increased funding or expenditure reductions.

Taxable Value - The portion of a property's market value that is subject to taxation, determined using state formulas and classifications.

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.

Title I - A provision of ESSA that provides federal funding to schools with high percentages of students from low-income families. Title I funds are intended to help ensure that all students meet state academic standards by supporting programs that close achievement gaps, provide additional instruction, and improve overall school effectiveness.

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.

Voted Levy - A property tax increase that must be approved by local voters. Examples include voted general fund levies or building reserve levies.

Appendix I – Capital Projects

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

BOZEMAN PUBLIC SCHOOLS

2025 Capital Projects Summary

February 7, 2025

	Elementary Building Reserve*	High School Building Reserve**	**K-12 Total Building Reserve**	Other Funds	**Grand Total**
7/1/24 Beginning Balance	$3,601,085	$7,935,962	**$11,537,047**	N/A	**$11,537,047**
Plus FY25 Anticipated Revenue:	$2,004,000	$1,507,500	**$3,511,500**	N/A	**$3,511,500**
Less Recommended Project Costs:					
Districtwide	$410,000	$410,000	**$820,000**	$0	**$820,000**
Bozeman HS	$0	$4,406,000	**$4,406,000**	$75,000	**$4,481,000**
Gallatin HS	$0	$702,000	**$702,000**	$3,075,000	**$3,777,000**
Van Winkle Stadium	$0	$177,000	**$177,000**	$0	**$177,000**
Chief Joseph MS	$545,000	$0	**$545,000**	$75,000	**$620,000**
Emily Dickinson	$493,000	$0	**$493,000**	$0	**$493,000**
Hawthorne	$235,000	$0	**$235,000**	$0	**$235,000**
Hyalite	$440,000	$0	**$440,000**	$0	**$440,000**
Irving	$542,000	$0	**$542,000**	$50,000	**$592,000**
Longfellow	$431,000	$0	**$431,000**	$0	**$431,000**
Morning Star	$503,000	$0	**$503,000**	$0	**$503,000**
Sacajawea MS	$548,000	$0	**$548,000**	$35,000	**$583,000**
Whittier	$289,000	$0	**$289,000**	$100,000	**$389,000**
Meadowlark	$244,000	$0	**$244,000**	$0	**$244,000**
Willson Building	$462,500	$1,387,500	**$1,850,000**	$0	**$1,850,000**
Willson Auditorium	$18,000	$54,000	**$72,000**	$0	**$72,000**
Support Services	$82,500	$82,500	**$165,000**	$0	**$165,000**
Bus Barn/Storage	$0	$0	**$0**	$149,000	**$149,000**
Total Recommended Projected Costs	$5,243,000	$7,219,000	**$12,462,000**	$3,559,000	**$16,021,000**
Projected Ending Balance	$362,085	$2,224,462	**$2,586,547**	N/A	**N/A**

* 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

2025 Capital Projects Summary

February 7, 2025

	2025	2026	2027	**Total**
Elementary District:				
Longfellow	$431,000	$426,000	$131,000	**$988,000**
Irving	542,000	137,000	57,000	**736,000**
Hawthorne	235,000	55,000	55,000	**345,000**
Whittier	289,000	100,000	56,000	**445,000**
Morning Star	503,000	182,000	55,000	**740,000**
Emily Dickinson	493,000	72,000	72,000	**637,000**
Hyalite	440,000	62,000	62,000	**564,000**
Meadowlark	244,000	61,000	61,000	**366,000**
Chief Joseph MS	545,000	706,000	645,000	**1,896,000**
Sacajawea MS	548,000	63,000	60,000	**671,000**
Support Services	82,500	129,500	8,000	**220,000**
Willson Building	462,500	85,000	85,000	**632,500**
Willson Auditorium	18,000	3,000	3,000	**24,000**
Districtwide	410,000	5,000	5,000	**420,000**
Elementary Total	$5,243,000	$2,086,500	$1,355,000	**$8,684,500**
High School District:				
Bozeman HS	$4,406,000	$158,000	$153,000	**$4,717,000**
Gallatin HS	702,000	127,000	114,000	**943,000**
Van Winkle Stadium	177,000	2,000	2,000	**181,000**
Support Services	82,500	129,500	8,000	**220,000**
Willson Building	1,387,500	255,000	255,000	**1,897,500**
Willson Auditorium	54,000	9,000	9,000	**72,000**
Districtwide	410,000	15,000	15,000	**440,000**
High School Total	$7,219,000	$695,500	$556,000	**$8,470,500**
K-12 Total	**$12,462,000**	**$2,782,000**	**$1,911,000**	**$17,155,000**

BOZEMAN PUBLIC SCHOOLS

2025 Capital Projects Summary

February 7, 2025

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

Longfellow Elementary

Line #	FCI Category	Priority	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$431,000**	**$426,000**	**$131,000**	**$0**		**$2,000,000**	
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	**25-01-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$20,000	$5,000	$5,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Begin classroom faucet replacement. Mechanical ventilation air control tuning.	$0	**25-01-02**
3	2, 6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-01-03**
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	$8,000	$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. Card reader and door hardware at back gym door.	$0	**25-01-04**
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	**25-01-05**
6	2	1	Miscellaneous custodial equipment	$1,000	$1,000	$1,000	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-01-06**
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). Basement bathroom flooring replacement. Classroom breakout spaces.	$0	**25-01-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-01-08**
9	1,2	1	Miscellaneous concrete repairs	$2,000	$2,000	$2,000	$0	Cyclical repairs/replacement.	$0	**25-01-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-01-10**
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	**25-01-11**
12	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-01-12**
13	2	1	Refurbish wood chip area	$8,000	$8,000	$8,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-01-13**
14	1,2	1	Maintenance finish gym floor and classrooms	$2,000	$2,000	$2,000	$0	Annual gym maintenance refinishing.	$0	**25-01-14**
15	1	1	Miscellaneous exterior fence repairs & upgrades	$4,000	$2,000	$2,000	$0	Installation, repairs and upgrades to perimeter and security fencing. Includes both pedestrian and vehicular gates and openings. Modifications to south side fencing at main entry.	$0	**25-01-15**
16	1	1	Security cameras	$20,000	$5,000	$0	$0	Addition of exterior security cameras at door locations.	$0	**25-01-16**
17	1,2	2	South playground equipment	$75,000	$0	$0	$0	Either sand/refinish existing equipment if salvageable or replace with new playground equipment.	$0	**25-01-17**
18	1,4,7	3	New storage/shop building	$100,000	$0	$0	$0	Remove two older shed buildngs. Replace with new garage, shop and storage buildng.	$0	**25-01-18**
19	1,3	4	Interior room signage	$5,000	$0	$0	$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	$0	**25-01-19**
20	1,2,4, 7	4	South playground modifications	$30,000	$250,000	$0	$0	Design work to address retaining wall, drainage of asphalt and walk to back gym door. Possible relocation of play structures along the building.	$0	**25-01-20**
21	2,5	4	Purchase replacement boiler	$75,000	$75,000	$75,000	$0	Replacement of aging mechanical equipment.	$0	**25-01-21**
22	3,4,5	5	Mechanical cooling feasibility study	$30,000	$0	$0	$0	Explore options to provide mechanical cooling to the building.	$0	**25-01-22**
23	2	5	New custodial tractor	$0	$40,000	$0	$0	Replacement of old tractor.		
24	5	5	Install cooling system	$0	$0	$0	$0	Install mechanical cooling at air handler	$2,000,000	

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$542,000**	**$137,000**	**$57,000**	**$50,000**		**$1,500,000**	
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	**25-02-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$20,000	$5,000	$5,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Add heater to custodial shed.	$0	**25-02-02**
3	2,6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-02-03**
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	$60,000	$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	**25-02-04**
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	**25-02-05**
6	2	1	Miscellaneous custodial equipment	$2,000	$2,000	$2,000	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-02-06**
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	**25-02-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-02-08**
9	1,2	1	Miscellaneous concrete repairs	$40,000	$3,000	$3,000	$0	Cyclical repairs/replacement. Expand 9th Ave for bus zone. Add a few landing pads along Dickerson.	$0	**25-02-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-02-10**
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	**25-02-11**
12	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-02-12**
13	2	1	Refurbish wood chip area	$6,000	$6,000	$6,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-02-13**
14	1,2	1	Maintenance finish gym floor and classrooms	$2,000	$2,000	$2,000	$0	Annual gym maintenance refinishing.	$0	**25-02-14**
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.	$0	**25-02-15**
16	1,2	1	Playground equipment	$50,000	$0	$0	$0	Installation of new playground equipment and adjustment or removal of old equipment. Includes new borders and woodchips.	$0	**25-02-16**
17	1	1	Security cameras	$20,000	$0	$0	$0	Addition of exterior security cameras at door locations and playground.	$0	**25-02-17**
18	2,6	1	Hallway flooring replacement	$100,000	$0	$0	$0	New hallway flooring and wallbase.	$0	**25-02-18**
19	1,2,7	2	Under stage storage addition	$10,000	$0	$0	$0	Retrofit under stage storage for folding chairs. Includes chair/chair cart purchase.	$0	**25-02-19**
20	2,5	2	Purchase new boiler	$75,000	$0	$0	$0	Purchase replacement boiler for 2008 unit	$0	**25-02-20**
21	2,5	2	Purchase air handler fan replacements	$15,000	$0	$0	$0	Purchase air handler supply fan variable speed drive replacement.	$0	**25-02-21**
22	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	**25-02-22**
23	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	**25-02-23**
24	1,2	5	Removal of old unit ventilators/cabinet heaters	$0	$6,000	$0	$0	Gym & kitchen area. May require abatement.	$0	
25	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	
26	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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$235,000**	**$55,000**	**$55,000**	**$0**		**$0**	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	$20,000	$3,000	$3,000	$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	$0	**25-03-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$10,000	$5,000	$5,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	$0	**25-03-02**
3	2, 6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-03-03**
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	**25-03-04**
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	**25-03-05**
6	2	1	Miscellaneous custodial equipment	$5,000	$2,000	$2,000	$0	Replacement and repair of obsolete and worn out equipment. New carpet extractor.	$0	**25-03-06**
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). Cafeteria serving line area.	$0	**25-03-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-03-08**
9	1,2	1	Miscellaneous concrete repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs/replacement.	$0	**25-03-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-03-10**
11	4,6	1	Miscellaneous landscape maintenance	$20,000	$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. Continue improvements to ice rink area.	$0	**25-03-11**
12	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-03-12**
13	2	1	Refurbish wood chip area	$7,000	$7,000	$7,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-03-13**
14	1,2	1	Maintenance finish gym floor and classrooms	$2,000	$2,000	$2,000	$0	Annual gym maintenance refinishing.	$0	**25-03-14**
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.	$0	**25-03-15**
16	1	1	Security cameras	$20,000	$0	$0	$0	Addition of exterior security cameras at door locations and playground.	$0	**25-03-16**
17	1,2	2	Playground equipment	$50,000	$0	$0	$0	Remove old ring structure. Replace with modern piece of equipment.	$0	**25-03-17**
18	1,2,7	2	Hallway access gate	$5,000	$0	$0	$0	Evaluate possible accordian type gate to limit access at cafeteria/playground.	$0	**25-03-18**
19	2,5	3	Purchase spare compressors	$25,000	$0	$0	$0	Purchase spare compressors (set of 4) for replacement.	$0	**25-03-19**
20	1,2	3	Building fan coil unit access panel	$30,000	$0	$0	$0	Upgrades to the orginal building fan coil unit access panel.	$0	**25-03-20**

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$289,000**	**$100,000**	**$56,000**	**$100,000**		**$0**	
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	**25-04-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$15,000	$5,000	$5,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Staff restroom exhaust fan.	$0	**25-04-02**
3	2, 6	1	Miscellaneous interior/exterior painting	$25,000	$5,000	$5,000	$0	Cyclical repainting of various areas. Hallways, kitchen, conference room	$0	**25-04-03**
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	$20,000	$3,000	$3,000	$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. S1 door replacement.	$0	**25-04-04**
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	$5,000	$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	**25-04-05**
6	2	1	Miscellaneous custodial equipment	$3,000	$1,000	$1,000	$0	Replacement and repair of obsolete and worn out equipment. New push lawnmower.	$0	**25-04-06**
7	2	1	Miscellaneous flooring	$30,000	$5,000	$5,000	$0	Cyclical repairs/replacement of various flooring. Main lobby to kitchen (LVT)	$0	**25-04-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-04-08**
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/6th sidewalk.	$0	**25-04-09**
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	**25-04-10**
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	**25-04-11**
12	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-04-12**
13	2	1	Refurbish wood chip area	$8,000	$8,000	$8,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-04-13**
14	1,2	1	Maintenance finish gym floor	$10,000	$3,000	$3,000	$0	Annual gym maintenance refinishing. Stage floor refinishing.	$0	**25-04-14**
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	**25-04-15**
16	1	1	Security cameras	$5,000	$0	$0	$0	Addition of exterior security cameras at door locations and playground.	$0	**25-04-16**
17	1,2,3	1	Interior door replacement	$20,000	$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. SPED hallway and pocket door.	$0	**25-04-17**
18	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	**25-04-18**
19	1,3	2	Roof access upgrades	$25,000	$0	$0	$0	Improve roof access with ladders or new attic access.	$0	**25-04-19**
20	2	2	Upgrade glycol addition tank	$10,000	$0	$0	$0	Install spare glycol addition tank from BHS.	$0	**25-04-20**
21	1,2	2	Playground equipment	$6,000	$0	$0	$0	Slide replacement	$0	**25-04-21**
22	3	4	Interior room signage	$10,000	$0	$0	$0	Complete signage package for all interior rooms. New signs to meet all relevant code provisions including braille and mounting height.	$0	**25-04-22**
23	2	5	New custodial tractor	$0	$40,000	$0	$0	Replacement of old tractor.	$0	
24	2	5	Repairs to exterior cracks in brick	$0	$4,000	$0	$0	Building envelope repairs. Brick above gym door exit needs repair.	$0	

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$503,000**	**$182,000**	**$55,000**	**$0**		**$0**	
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	**25-05-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$30,000	$3,000	$3,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	$0	**25-05-02**
3	2,6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-05-03**
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	**25-05-04**
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	**25-05-05**
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	**25-05-06**
7	2	1	Miscellaneous flooring	$30,000	$5,000	$5,000	$0	Cyclical repairs/replacement of various flooring. Flooring replacement on stage and teacher workroom.	$0	**25-05-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-05-08**
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	**25-05-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-05-10**
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	$3,000	$3,000	$3,000	$0	Cyclical repairs/replacement.	$0	**25-05-11**
12	4,.6	1	Miscellaneous landscape maintenance	$20,000	$4,000	$4,000	$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Removal of dead trees, pruning and drought tolerant plantings.	$0	**25-05-12**
13	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-05-13**
14	2	1	Refurbish wood chip area	$8,000	$8,000	$8,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-05-14**
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	**25-05-15**
16	1	1	Security cameras	$25,000	$0	$0	$0	Addition of exterior security cameras at door locations and playground.	$0	**25-05-16**
17	1,2	1	Playground equipment	$10,000	$0	$0	$0	Replacement of old pull-up bar equipment.	$0	**25-05-17**
18	1,3,7	1	Early childhood learning center expansion	$150,000	$0	$0	$0	Classroom enhancements to accomodate new building programs. Plumbing, flooring and carpentry. 2 more additional classrooms. Upgrade fire alarm panel.	$0	**25-05-18**
19	1,2	2	Replace fire alarm system	$100,000	$0	$0	$0	Existing panel no longer supported by manufacturer.	$0	**25-05-19**
20	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	**25-05-20**
21	2	4	Replace gym partition wall	$0	$125,000	$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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$493,000**	**$72,000**	**$72,000**	**$0**		**$0**	
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	**25-06-01**
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	**25-06-02**
3	2,6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-06-03**
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 and update door lever sets.	$0	**25-06-04**
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	**25-06-05**
6	2	1	Miscellaneous custodial equipment	$2,000	$2,000	$2,000	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-06-06**
7	2	1	Miscellaneous flooring	$30,000	$20,000	$20,000	$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries). Walk off carpet at playground doors. Classroom carpet replacement. Stage and thresholds.	$0	**25-06-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-06-08**
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	**25-06-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$15,000	$1,000	$1,000	$0	Cyclical repairs/replacement. New ITO room.	$0	**25-06-10**
11	4,6	1	Miscellaneous bleacher/partition wall repairs & service	$2,000	$2,000	$2,000	$0	Cyclical repairs/replacement.	$0	**25-06-11**
12	2	1	Miscellaneous landscape maintenance	$25,000	$5,000	$5,000	$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Includes larger landscape improvements around property. Irrigation repairs.	$0	**25-06-12**
13	2	1	Miscellaneous furniture replacement	$15,000	$5,000	$5,000	$0	Cyclical replacement of old furniture. Folding chair cart. Chair hand truck.	$0	**25-06-13**
14	1,2	1	Refurbish wood chip area	$8,000	$8,000	$8,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-06-14**
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. Repair fence gate.	$0	**25-06-15**
16	1	1	Security cameras	$25,000	$0	$0	$0	Addition of exterior security cameras at door locations and playground.		**25-06-16**
17	1,2,7	1	Exterior door replacement	$40,000	$0	$0	$0	Main entry and playground door replacement. Includes window replacement.	$0	**25-06-17**
18	1,2	2	Restrooms improvements	$30,000	$0	$0	$0	Replace restroom corner sinks and restroom partitions.	$0	**25-06-18**
19	7	2	New outdoor shade structure	$75,000	$0	$0	$0	Joint effort with PAC. 50/50 cost share.	$0	**25-06-19**
20	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	**25-06-20**
21	1,2	2	Replace fire alarm system	$100,000	$0	$0	$0	Existing panel no longer supported by manufacturer.	$0	**25-06-21**
22	7	4	New kitchen door opening	$5,000	$0	$0	$0	Create new opening in wall to help with lunch line.	$0	**25-06-22**

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$440,000**	**$62,000**	**$62,000**	**$0**		**$0**	
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	**25-07-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$3,000	$3,000	$3,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	$0	**25-07-02**
3	2, 6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-07-03**
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	**25-07-04**
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	**25-07-05**
6	2	1	Miscellaneous custodial equipment	$2,000	$2,000	$2,000	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-07-06**
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	**25-07-07**
8	1,2	1	Miscellaneous roof repairs	$3,000	$3,000	$3,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-07-08**
9	1,2	1	Miscellaneous concrete	$3,000	$3,000	$3,000	$0	Cyclical repairs/replacement. Sidewalk repairs.	$0	**25-07-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$2,000	$2,000	$2,000	$0	Cyclical repairs/replacement.	$0	**25-07-10**
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-07-11**
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	**25-07-12**
13	2	1	Miscellaneous furniture replacement	$5,000	$4,000	$4,000	$0	Cyclical replacement of old furniture.	$0	**25-07-13**
14	2	1	Refurbish wood chip area	$8,000	$8,000	$8,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-07-14**
15	1,2	1	Maintenance finish gym floor and classrooms	$5,000	$5,000	$5,000	$0	Annual gym maintenance refinishing.	$0	**25-07-15**
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	**25-07-16**
17	1	2	Security cameras	$25,000	$0	$0	$0	Addition of exterior security cameras at door locations and playground.	$0	**25-07-17**
18	7	2	Stage curtain system	$30,000	$0	$0	$0	Installation of a permanent state curtain system.	$0	**25-07-18**
19	1,2	2	Replace gym partition wall	$125,000	$0	$0	$0	Full replacement of original partition wall.	$0	**25-07-19**
20	7	2	Library office renovation	$30,000	$0	$0	$0	Divide the existing library office into two seperate spaces to meet the building use needs.	$0	**25-07-20**
21	2,5	2	Retrocommissioning of HVAC system	$50,000	$0	$0	$0	Retrocommissioning of HVAC system to gain efficiencies and improve overal system quality.	$0	**25-07-21**
22	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	**25-07-22**

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$244,000**	**$61,000**	**$61,000**	**$0**		**$0**	
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	**25-08-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$10,000	$5,000	$5,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Add variable speed drive on HRV.	$0	**25-08-02**
3	2, 6	1	Miscellaneous interior/exterior painting	$5,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-08-03**
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. Add window to counselor door.	$0	**25-08-04**
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	**25-08-05**
6	2	1	Miscellaneous custodial equipment	$2,000	$2,000	$2,000	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-08-06**
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	**25-08-07**
8	1,2	1	Miscellaneous roof repairs	$3,000	$3,000	$3,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-08-08**
9	1,2	1	Miscellaneous concrete	$3,000	$3,000	$3,000	$0	Cyclical repairs/replacement.	$0	**25-08-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$2,000	$2,000	$2,000	$0	Cyclical repairs/replacement. Cabinet doors in Rm 147	$0	**25-08-10**
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-08-11**
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	**25-08-12**
13	2	1	Miscellaneous furniture replacement	$4,000	$4,000	$4,000	$0	Cyclical replacement of old furniture. New furniture for library.	$0	**25-08-13**
14	2	1	Refurbish wood chip area	$8,000	$8,000	$8,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-08-14**
15	1,2	1	Maintenance finish gym floor and classrooms	$5,000	$5,000	$5,000	$0	Annual gym maintenance refinishing.	$0	**25-08-15**
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	**25-08-16**
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	**25-08-17**
18	1,3,7	2	Interior building signage	$5,000	$0	$0	$0	Additional of Spanish interior building signage.	$0	**25-08-18**
19	1	2	Security cameras	$20,000	$0	$0	$0	Additional interior & exterior security cameras.	$0	**25-08-19**
20	2,5	2	Purchase replacement boiler	$75,000	$0	$0	$0	Purchase replacement boiler unit.	$0	**25-08-20**
21	2,5	3	Replace relief fans	$10,000	$0	$0	$0	Replace existing failing units.	$0	**25-08-21**

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$545,000**	**$706,000**	**$645,000**	**$75,000**		**$0**	
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	**25-31-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$15,000	$6,000	$5,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	$0	**25-31-02**
3	2,6	1	Miscellaneous interior/exterior painting	$10,000	$4,000	$4,000	$0	Cyclical repainting of various areas. Classrooms, hallways and offices.	$0	**25-31-03**
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	**25-31-04**
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	**25-31-05**
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	**25-31-06**
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	**25-31-07**
8	1,2	1	Miscellaneous roof repairs	$5,000	$5,000	$5,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-31-08**
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	**25-31-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$1,000	$1,000	$1,000	$0	Cyclical repairs/replacement.	$0	**25-31-10**
11	4,6	1	Miscellaneous landscape maintenance	$30,000	$10,000	$10,000	$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigation upgrades and repairs.	$0	**25-31-11**
12	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-31-12**
13	2	1	Refurbish wood chip area	$7,000	$7,000	$7,000	$0	Annual replenishment. Approx. 4 inch	$0	**25-31-13**
14	1,2	1	Maintenance finish gym floors	$30,000	$7,000	$7,000	$0	Annual gym maintenance refinishing. Ciomplete refinish of aux gym.	$0	**25-31-14**
15	1	1	Security cameras	$20,000	$0	$0	$0	Additional exterior security cameras. Elective wing	$0	**25-31-15**
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	**25-31-16**
17	1,2,7	1	Grade wing enhancements	$75,000	$75,000	$75,000	$0	6th grade improvements. New classroom flooring and painting. Future grade wings in future years.	$0	**25-31-17**
18	2	2	New custodial tractor	$45,000	$0	$0	$0	Replacement of old tractor.	$0	**25-31-18**
19	1,2	2	Expand intercom system	$45,000	$0	$0	$0	Addition of exterior speakers and music room strobes.	$0	**25-31-19**
20	5, 7	2	PV array installation	$75,000	$0	$0	$75,000	Grant money to install PV array on the roof.	$0	**25-31-20**
21	2,4,5	2	Glycol filtration system	$10,000	$0	$0	$0	Install glycol filtration system and add chemicals for long term treatment.	$0	**25-31-21**
22	2,5	2	Air handler motor replacement	$25,000	$0	$0	$0	Replace old and failing units.	$0	**25-31-22**
23	2,5	2	Replace failing variable speed drives	$20,000	$0	$0	$0	Replace old and failing units.	$0	**25-31-23**
24	2	3	Building roof replacement	$0	$500,000	$500,000	$0	Approaching end of life on roof membrane.	$0	**25-31-24**
25	1	3	Exterior building shell upgrades	$0	$60,000	$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	

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$548,000**	**$63,000**	**$60,000**	**$35,000**		**$0**	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	$20,000	$5,000	$4,000	$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED.	$0	**25-32-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$25,000	$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	**25-32-02**
3	2,6	1	Miscellaneous interior/exterior painting	$3,000	$3,000	$3,000	$0	Cyclical repainting of various areas.	$0	**25-32-03**
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	$15,000	$5,000	$5,000	$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. Mods to front desk sound cloud	$0	**25-32-04**
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	**25-32-05**
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	**25-32-06**
7	2	1	Miscellaneous flooring	$40,000	$5,000	$5,000	$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project. LVT in cafe/cafeteria. Science rooms.	$0	**25-32-07**
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	**25-32-08**
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	$2,000	$2,000	$2,000	$0	Cyclical repairs/replacement.	$0	**25-32-09**
10	1,7	1	Miscellaneous SPED updates & repairs	$1,000	$3,000	$3,000	$0	Cyclical repairs/replacement.	$0	**25-32-10**
11	1,2	1	Miscellaneous bleacher/partition wall repairs & service	$2,000	$2,000	$2,000	$0	Cyclical repairs/replacement.	$0	**25-32-11**
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	**25-32-12**
13	2	1	Miscellaneous furniture replacement	$5,000	$5,000	$5,000	$0	Cyclical replacement of old furniture. 15 Music stands.	$0	**25-32-13**
14	1,2	1	Maintenance finish gym floors	$7,000	$7,000	$7,000	$0	Annual gym maintenance refinishing.	$0	**25-32-14**
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	**25-32-15**
16	1,2	2	Window repairs and replacement	$30,000	$0	$0	$0	Replacing old failed window units. Also includes window shade replacement.	$0	**25-32-16**
17	1	2	Security cameras	$30,000	$0	$0	$0	Additional exterior security cameras. North and south parking lots. Upgrade DVR device.	$0	**25-32-17**
18	2,5	2	Air handler motor replacement	$30,000	$0	$0	$0	Replace old and failing units.	$0	**25-32-18**
19	1	2	Replace fire alarm system	$150,000	$0	$0	$0	Existing panel no longer supported by manufacturer.	$0	**25-32-19**
20	1,2,7	2	Replace intercom system	$75,000	$0	$0	$0	Existing system no longer functions properly.	$0	**25-32-20**
21	2	2	New gym scoreboards	$25,000	$0	$0	$0	Purchase and install new gym scoreboards.	$0	**25-32-21**
22	2,4,6	4	North rentention pond rehabilitation.	$5,000	$0	$0	$35,000	Nat Geo Middle School Planetary Stewards grant award.	$0	**25-32-22**

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$4,406,000**	**$158,000**	**$153,000**	**$75,000**		**$0**	
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	**25-41-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$45,000	$20,000	$20,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Tie in FCS to commercial kitchen boiler. Includes pump replacement.	$0	**25-41-02**
3	2,6	1	Miscellaneous interior/exterior painting	$15,000	$10,000	$10,000	$0	Cyclical repainting of various areas.	$0	**25-41-03**
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 readrers on auditorium doors. Additional hallway gates.	$0	**25-41-04**
5	1,2	1	Miscellaneous asphalt repairs & maintenance.	$10,000	$10,000	$10,000	$0	Cyclical repairs to asphalt surfaces. Includes parking lot paint striping.	$0	**25-41-05**
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	**25-41-06**
7	2	1	Miscellaneous custodial equipment	$40,000	$10,000	$10,000	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-41-07**
8	2	1	Miscellaneous flooring	$25,000	$5,000	$5,000	$0	Cyclical repairs/replacement of various flooring. Ongoing flooring replacement project (corridors/classrooms/entries).	$0	**25-41-08**
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	**25-41-09**
10	1,2	1	Miscellaneous concrete/masonry updates & repairs	$3,000	$3,000	$3,000	$0	Cyclical repairs/replacement.	$0	**25-41-10**
11	1,7	1	Miscellaneous SPED updates & repairs	$3,000	$3,000	$3,000	$0	Cyclical repairs/replacement.	$0	**25-41-11**
12	1,2	1	Miscellaneous bleacher/partition wall repairs & service	$10,000	$10,000	$10,000	$0	Cyclical repairs/replacement.	$0	**25-41-12**
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	**25-41-13**
14	2	1	Miscellaneous furniture replacement	$50,000	$10,000	$5,000	$0	Cyclical replacement of old furniture. North cafeteria seating, high chairs (rm D207), gym chairs, south cafeteria tables, commons tables.	$0	**25-41-14**
15	1,2	1	Maintenance finish gym floors and classrooms	$30,000	$30,000	$30,000	$0	Annual gym maintenance refinishing.	$0	**25-41-15**
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	**25-41-16**
17	1,2	2	Replacement and upgrades to security cameras	$20,000	$0	$0	$0	Cyclical upgrades to address failed camera units and to increase coverage.	$0	**25-41-17**
18	5,7	2	PV array installation	$75,000	$0	$0	$75,000	Grant money to install PV array on the roof.	$0	**25-41-18**
19	1,2,5,6,7	2	South cafeteria and locker room updates	$3,500,000	$0	$0	$0	Design and construction for south entry/cafeteria. Update flooring, lighting, trophy cases, concessions and cafeteria. Include south locker room improvements. Likely timeline: design/bid 2025, construction begins spring 2026, completion fall 2026	$0	**25-41-19**
20	1,2,5,7	2	Exterior door replacements	$80,000	$0	$0	$0	Swim center annex door North and South. N2 door replacement w/ ADA acuator.	$0	**25-41-20**
21	1,2	2	Replace basketball hoop motors	$10,000	$0	$0	$0	Install new motors to raise and lower baskets in gyms.	$0	**25-41-21**
22	1,2	2	Hawk Gym bleacher replacement	$40,000	$0	$0	$0	Remove old failing bleachers and replace with new.	$0	**25-41-22**
23	1,3,7	2	CTE outdoor classroom	$75,000	$0	$0	$0	Preparation of outdoor construction classroom area. Improvements include gravel, fencing, power and site improvements.		**25-41-23**
24	1,2,6,7	3	Resurface community tennis courts	$60,000	$0	$0	$0	Resurface tennis courts and install new wind screens.	$0	**25-41-24**
25	2,5	3	Backup electric motors	$10,000	$0	$0	$0	Purchase backup electric motors for main air handler.	$0	**25-41-25**
26	2,5	3	Art room heat	$15,000	$0	$0	$0	Add supplemental heat to art room in north building.	$0	**25-41-26**
27	1,3	3	Intercom notification system	$40,000	$0	$0	$0	Install intercom viusal notification system in music rooms and audio speakers in common areas. Include CTE outdoor classroom.	$0	**25-41-27**
28	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	**25-41-28**
29	1,2,7	4	South gym floor protection	$15,000	$0	$0	$0	Purchase new floor protection mat for South gym.	$0	**25-41-29**

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$702,000**	**$127,000**	**$114,000**	**$3,075,000**		**$0**	
1	1,2	1	Miscellaneous electrical/lighting updates & repairs	$35,000	$5,000	$5,000	$0	Cyclical repairs/replacement to electric and lighting. Includes upgrading interior/exterior lights to LED. Address library lighting issues.	$0	**25-42-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$30,000	$5,000	$6,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures.	$0	**25-42-02**
3	2,6	1	Miscellaneous interior/exterior painting	$10,000	$5,000	$5,000	$0	Cyclical repainting of various areas.	$0	**25-42-03**
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	$50,000	$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. Add exterior hardware to north Raptor gym door and north electrical room door.	$0	**25-42-04**
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	**25-42-05**
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	**25-42-06**
7	2	1	Miscellaneous custodial equipment	$45,000	$3,000	$3,000	$0	New equipment to assist in building upkeep. AI floor scrubber.	$0	**25-42-07**
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	**25-42-08**
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	**25-42-09**
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	**25-42-10**
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	**25-42-11**
12	1,2	1	Miscellaneous bleacher/partion wall repairs & service	$2,000	$3,000	$3,000	$0	Cyclical repairs/replacement.	$0	**25-42-12**
13	4,6	1	Miscellaneous landscape maintenance	$100,000	$45,000	$30,000	$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigaton repairs. Smartlink antenas for irrigation. Athletic fields improvements. Additional tree plantings.	$0	**25-42-13**
14	2	1	Miscellaneous furniture replacement	$10,000	$5,000	$5,000	$0	Cyclical replacement of old furniture.	$0	**25-42-14**
15	1,2	1	Maintenance finish gym floors	$35,000	$30,000	$30,000	$0	Annual gym maintenance finishing.	$0	**25-42-15**
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. Athletics garage fence repairs.	$0	**25-42-16**
17	1,2	2	Replacement and upgrades to security cameras	$15,000	$0	$0	$0	Cyclical upgrades to address failed camera units and to increase coverage.	$0	**25-42-17**
18	1,3,7	2	CTE outdoor classroom	$75,000	$0	$0	$0	Preparation of outdoor construction classroom area. Improvements include gravel, fencing, power and site improvements.	$0	**25-42-18**
19	1,3	3	Intercom notification system	$40,000	$0	$0	$0	Install intercom viusal notification system in music rooms and audio speakers in common areas. Include CTE outdoor classroom.	$0	**25-42-19**
20	1,2,7	3	New facility systems servers	$50,000	$0	$0	$0	New servers to serve cameras, clocks and intercoms. Relieves pressure on existing building servers.	$0	**25-42-20**
21	1,2,5	3	Welding booth mods	$20,000	$0	$0	$0	Continue trouble shooting and modifications to welding booths. Includes modifications to the power receptacles.	$0	**25-42-21**
22	7	4	Purchase assembly portable stage	$5,000	$0	$0	$0	Portable stage for setup in gym and assembly spaces.	$0	**25-42-22**
23	6,7	4	CTE drafting lab counter mods	$10,000	$0	$0	$0	Modify existing counter heights to better suit student seating.	$0	**25-42-23**
24	2,3,7	4	Winterization of Comfort Station	$10,000	$0	$0	$0	Modifications to concessions building to allow for water shutoff in the winter.	$0	**25-42-24**
25	5,7	3	PV array installation	$75,000	$0	$0	$75,000	Grant money to install PV array on the roof.	$0	**25-42-25**
26	2,6,7	5	New turf field and parking lot	$0	$0	$0	$3,000,000	Partnership with City of Bozeman and Sports Park	$0	

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$177,000**	**$2,000**	**$2,000**	**$0**		**$0**	
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	**25-49-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$20,000	$0	$0	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Repair or replace unti heaters.	$0	**25-49-02**
3	2,6	1	Miscellaneous interior/exterior painting	$1,000	$0	$0	$0	Cyclical repainting of various areas. Unpainted ceilings in concession areas.	$0	**25-49-03**
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	**25-49-04**
5	1,2	1	Miscellaneous exterior signage	$1,000	$0	$0	$0	Cyclical replacement and additions to exterior signage.	$0	**25-49-05**
6	2	1	Miscellaneous custodial equipment	$1,000	$0	$0	$0	Replacement and repair of obsolete and worn out equipment.	$0	**25-49-06**
7	2	1	Miscellaneous flooring	$1,000	$0	$0	$0	Cyclical repairs/replacement of various flooring.	$0	**25-49-07**
8	1,2	1	Miscellaneous roof repairs	$1,000	$0	$0	$0	Cyclical repairs to roof, snow cleats, down spouts, etc.	$0	**25-49-08**
9	1,2	1	Miscellaneous concrete/masonry updates & repairs	$2,000	$0	$0	$0	Cyclical repairs/replacement.	$0	**25-49-09**
10	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	**25-49-10**
11	4,6	1	Miscellaneous landscape maintenance	$5,000	$2,000	$2,000	$0	Cyclical maintenance of existing trees and shrubs. Also includes aeration, fertilization and weed spraying; as well as pest control. Irrigaton repairs.	$0	**25-49-11**
12	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	**25-49-12**
13	2	2	Replace fire alarm system	$50,000	$0	$0	$0	Modify failed strobes and alram panel.	$0	**25-49-13**
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	**25-49-14**
15	2,7	3	Upgrade stadium sound system	$20,000	$0	$0	$0	Improve sound quality at stadium.	$0	**25-49-15**

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	Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
		Annual Totals:		**$462,500**	**$1,387,500**	**$1,850,000**	**$340,000**	**$340,000**	**$0**		**$0**	
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	**25-50-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$12,500	$37,500	$50,000	$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	**25-50-02**
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	**25-50-03**
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	**25-50-04**
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	**25-50-05**
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 area vacuum.	$0	**25-50-06**
7	2	1	Miscellaneous flooring	$2,500	$7,500	$10,000	$3,000	$3,000	$0	Cyclical repairs/replacement of various flooring. Fitness rooms.	$0	**25-50-07**
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	**25-50-08**
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	**25-50-09**
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	**25-50-10**
11	2	1	Miscellaneous furniture replacement	$750	$2,250	$3,000	$3,000	$3,000	$0	Cyclical replacement of old furniture.	$0	**25-50-11**
12	1,2	1	Day School improvements and new office space additions	$137,500	$412,500	$550,000	$0	$0	$0	Updates to gym bathrooms and flooring. Renovations to upstairs bathrooms. Addition of office spaces and general updates to two classrooms. Updates to 3 stairwells (flooring, paint, ceiling and lighting).	$0	**25-50-12**
13	4,6,7	1	Willson gym sound mitigation	$31,250	$93,750	$125,000	$0	$0	$0	Addition of acoustic sound panels to gym.	$0	**25-50-13**
14	1,4,6,7	1	Day school courtyard playground	$31,250	$93,750	$125,000	$0	$0	$0	Addition of courtyard playground equipment. Accessbile play area. Fall surface and fence enclosure.	$0	**25-50-14**
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 drop off for Day School.	$0	**25-50-15**
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	**25-50-16**
17	1,2	4	Replace fire sprinkler heads	$3,750	$11,250	$15,000	$0	$0	$0	Sprinkler heads were recalled and require replacement. Includes all areas but auditorium, the library and corridors which were addressed during renovation projects.	$0	**25-50-17**
18	5	4	Replace HVAC system with variable refrigerant volume system	$125,000	$375,000	$500,000	$300,000	$300,000	$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. Design for entire building. Bid as add alternates.	$0	**25-50-18**

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	Description	Elementary Building Reserve (25%)	High School Building Reserve (75%)	Total Building Reserve Funds CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
		Annual Totals:		**$18,000**	**$54,000**	**$72,000**	**$12,000**	**$12,000**	**$0**		**$0**	
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	**25-AUD-01**
2	1, 2	1	Miscellaneous mechanical/plumbing updates & repairs	$6,250	$18,750	$25,000	$3,000	$3,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Additional stage heat. Smoke vents condensation treatment.	$0	**25-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	**25-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	**25-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	**25-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	**25-AUD-06**
7	2,5,7	1	Projector and cabling replacement	$6,250	$18,750	$25,000	$0	$0	$0	New main projector and associated cabling to replace old and failing unit. Will upgrade auditorium functionality.	$0	**25-AUD-07**
8	2	1	Auditorium computers and software updates	$1,500	$4,500	$6,000	$0	$0	$0	Replace old and outdated auditorium computers. New machines allow for control of sound and lighting	$0	**25-AUD-08**

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	Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$82,500**	**$82,500**	**$165,000**	**$259,000**	**$16,000**	**$0**		**$0**	
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	**25-61-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$25,000	$25,000	$50,000	$2,000	$2,000	$0	Cyclical repairs/replacement of mechanical/plumbing fixtures. Replace HVAC front end and add to supervisor.	$0	**25-61-02**
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	**25-61-03**
4	1,2,7	1	Miscellaneous doors, hardware, electronic access and security upgrades	$5,000	$5,000	$10,000	$2,000	$2,000	$0	Repairs and replacement of aging doors and frames. Electronic locks repairs and maintenance. New loading dock door w/ drop sweep.	$0	**25-61-04**
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	**25-61-05**
6	1,2	1	Miscellaneous roof repairs	$20,000	$20,000	$40,000	$5,000	$2,000	$0	Cyclical repairs to roof, snow cleats, down spouts, etc. Loading dock stairs ice issue. Gutters, heat tape and snow cleats.	$0	**25-61-06**
7	4,6	1	Miscellaneous landscape maintenance	$5,000	$5,000	$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. Includes irrigation system repairs.	$0	**25-61-07**
8	2,7	1	Chemistry control on high pressure steam boiler	$17,500	$17,500	$35,000	$0	$0	$0	Upgrades to chemistry	$0	**25-61-08**
9	2	1	Miscellaneous flooring	$2,500	$2,500	$5,000	$0	$0	$0	Cyclical repairs/replacement. Epoxy coating on kitchen floor.	$0	**25-61-09**
10			Replace space heating boiler	$0	$0	$0	$90,000	$0	$0	Future replacement.		
11	5,7	5	Upgrade makeup air heating system	$0	$0	$0	$150,000	$0	$0	System upgrades to VRF energy sharing.	$0	

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	Description	CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$0**	**$0**	**$0**	**$149,000**		**$0**	
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	**25-62-01**
2	1,2	1	Miscellaneous mechanical/plumbing updates & repairs	$0	$0	$0	$20,000	Cyclical repairs/replacement of mechanical/plumbing fixtures.	$0	**25-62-02**
3	2,6	1	Miscellaneous interior/exterior painting	$0	$0	$0	$2,000	Cyclical painting of various areas.	$0	**25-62-03**
4	2	1	Miscellaneous flooring	$0	$0	$0	$10,000	Cyclical repairs/replacement of various flooring.	$0	**25-62-04**
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.	$0	**25-62-05**
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	**25-62-06**
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	**25-62-07**
8	1,2	2	Miscellaneous doors/hardware	$0	$0	$0	$4,000	Cyclical repairs to office doors, garage doors, etc.	$0	**25-62-08**
9	1	2	Security cameras	$0	$0	$0	$15,000	Install security cameras around the exterior of the buildings and property.	$0	**25-62-09**

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	Description	Elementary Building Reserve (50%)	High School Building Reserve (50%)	Total Building Reserve Funds CY25	CY26	CY27	Other Funds	Comments	Unfunded / Unscheduled	Project Number
			Annual Totals:	**$410,000**	**$410,000**	**$820,000**	**$10,000**	**$10,000**	**$0**		**$0**	
1	1,2,3	1	Facilities Condition Inventory (FCI)	$75,000	$75,000	$150,000	$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	**25-99-01**
2	1,2	1	Asphalt maintenance program	$100,000	$100,000	$200,000	$0	$0	$0	Setup up maintenance program to address all parking lots in 2025.	$0	**25-99-02**
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	**25-99-03**
4	1,7	1	Main office lockdown control uniformity	$25,000	$25,000	$50,000	$0	$0	$0	Install yellow and red plungers for shelter in place and lockdown.	$0	**25-99-04**
5	2,3,5	2	Asset management / work order software	$75,000	$75,000	$150,000	$10,000	$10,000	$0	New software to track assets and routine and preventative maintenance. Also provide a more efficient work order ticketing sytem. Combined effort with technology department.	$0	**25-99-05**
6	1,2,5	2	Preventative maintenance contract	$125,000	$125,000	$250,000	$0	$0	$0	Preventative maintenance on all district mechanical equipment.	$0	**25-99-06**

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

Appendix II – Notice of Intent to Increase Levies

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

BOZEMAN SCHOOL DISTRICT #7
NOTICE OF INTENT TO INCREASE NONVOTED LEVIES
March 2025

The Bozeman School District is committed to financial transparency. State law requires the District to provide notice of its intent to increase non voted 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:

	Current Year Levies		2025-26 Projections Using 2024-25 Taxable Value					
Fund	$	Mills	$	Mills	Change $	Change Mills	Est. Annual Tax Impact $100K home	Est. Annual Tax Impact $200K home
General	$ 15,853,942	44.67	$ 16,266,845	45.83	412,902	1.16	1.57	3.14
Transportation	2,767,007	7.80	4,197,067	11.82	1,430,060	4.02	5.43	10.86
Bus Depreciation	-	-	-	-	-	-	-	-
Tuition	302,592	0.85	645,298	1.82	342,706	0.97	1.31	2.62
Adult Ed	-	-	-	-	-	-	-	-
Technology	694,487	1.96	709,898	2.00	15,411	0.04	0.05	0.10
Flexibility	-	-	-	-	-	-	-	-
Debt Service	4,789,544	13.49	4,847,502	13.66	57,958	0.17	0.23	0.46
Building Reserve	3,869,730	10.91	4,185,746	11.79	316,015	0.88	1.19	2.38
Grand Total - Elementary	**$ 28,277,304**	**79.68**	**$ 30,852,356**	**86.92**	**$ 2,575,052**	**7.24**	**$ 9.78**	**$ 19.56**

HIGH SCHOOL:

	Current Year Levies		2025-26 Projections Using 2024-25 Taxable Value					
Fund	$	Mills	$	Mills	Change $	Change Mills	Est. Annual Tax Impact $100K home	Est. Annual Tax Impact $200K home
General	$ 10,910,750	25.22	$ 11,146,716	25.76	235,966	0.54	0.73	1.46
Transportation	982,500	2.27	1,124,833	2.60	142,333	0.33	0.45	0.90
Bus Depreciation	-	-	-	-	-	-	-	-
Tuition	280,856	0.65	308,856	0.71	28,000	0.06	0.08	0.16
Adult Ed	828,414	1.91	851,758	1.97	23,344	0.06	0.08	0.16
Technology	428,396	0.99	432,722	1.00	4,326	0.01	0.01	0.02
Flexibility	-	-	-	-	-	-	-	-
Debt Service	11,475,000	25.18	11,858,747	26.07	383,747	0.89	1.20	2.40
Building Reserve	3,121,851	7.21	3,142,063	7.26	20,212	0.05	0.07	0.14
Grand Total - High School	**$ 28,027,768**	**63.43**	**$ 28,865,696**	**65.37**	**$ 837,928**	**1.94**	**$ 2.62**	**$ 5.24**
K12 TOTALS	**$ 56,305,072**	**143.11**	**$ 59,718,052**	**152.29**	**$ 3,412,980**	**9.18**	**$ 12.40**	**$ 24.80**

The Permissive Building Reserve levies and associated funding (estimated $876,230, 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, 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.

Appendix III –Elementary Submitted Budget

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

Budget Report
FY 2026

16 Gallatin

Submit ID:

0350 Bozeman Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	39,691,204.00	3,969,120.43	10%	10.00%	0.00	23,631,135.45	16,060,068.55	48.53
10 Transportation	4,100,132.00	820,026.40	20%	20.00%	15,985.92	725,963.94	3,358,182.14	10.15
11 Bus Depreciation Reserve	342,840.00	0.00	N/A	0.00%	342,340.11	499.89	0.00	0.00
13 Tuition	635,606.00		N/A		210,496.02	109.98	425,000.00	1.28
14 Retirement	6,300,000.00	1,260,000.00	20%	20.00%	438,737.62	5,861,262.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,002,140.00	0.00	N/A	0.00%	347,220.33	28,985.18	625,934.49	1.89
29 Flexibility	64,400.00	0.00	N/A	0.00%	6,154.61	58,245.39	0.00	0.00
61 Building Reserve	7,606,528.00	0.00	N/A	0.00%	3,297,566.24	95,392.47	4,213,569.29	12.73
Total of All Funds	59,742,850.00	6,049,146.83			4,658,500.85	30,401,594.68	24,682,754.47	74.58

50 Debt Service Tax Jurisdiction								
2006	5,674,300.00	0.00	20-9-438	0.00%	580,643.58	4,000.00	5,089,656.42	15.38

Budget Report
FY 2026

16 Gallatin **Submit ID:**

0350 Bozeman Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,774
M1	BOZEMAN 7-8	1,087

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

A.	Direct State Aid	(I-A)	14,894,165.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,689,198.51
D.	At Risk Student	(I-D)	77,668.46
E.	Indian Education For All	(I-E)	123,323.57
F.	American Indian Achievement Gap	(I-F)	37,848.00
G.	Data For Achievement	(I-G)	118,073.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,657,909.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	155,734.00
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)	4,862
B.	BASE Budget Limit	(II-B)	29,750,131.50
C.	Maximum Budget Limit	(II-C)	37,167,925.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,417,793.50
E.	Adopted Budget	(II-E)	37,167,925.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	32,023,410.71
H.	Maximum Budget Limit	(II-H)	41,158,391.04
I.	Highest Budget Without a Vote	(II-I)	39,441,204.21
J.	Highest Budget	(II-J)	41,158,391.04
K.	Highest Voted Amount	(II-K)	1,717,186.83
L.	Amount Approved on Ballot by Voters	(II-L)	250,000.00
M.	Adopted Budget	(II-M)	39,691,204.00

Budget Report
FY 2026

16 Gallatin **Submit ID:**

0350 Bozeman Elem

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

A.	Operating Reserve (961)	(III-A)		3,585,092.38
B.	TIF Operating Reserve (962)	(III-B)		384,028.02
C.	Excess Reserves	(III-C)		0.03
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.03	
	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)		3,969,120.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		39,691,204.00
	1. BASE Budget Limit	(V-A1)	32,023,410.71	
	2. Over-BASE Budget	(V-A2)	7,667,793.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,894,165.74
	1. Direct State Aid Paid By State	(V-B1)	14,894,165.74	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,689,198.51
D.	At Risk Student	(V-D)		77,668.46
E.	Indian Education For All	(V-E)		123,323.57
F.	American Indian Achievement Gap	(V-F)		37,848.00
G.	Data For Achievement	(V-G)		118,073.69
H.	Special Education Allowable Cost Payment	(V-H)		1,657,909.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		83,533.64
	1. Actual Non-Levy Revenue	(V-J1)	83,533.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		12,341,689.50
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,949,414.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,392,275.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		32,023,410.71

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. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,667,793.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,667,793.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.17
	1. District Property Tax Levy Mills	(V-U1)	23.17	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.53

* 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 2026
16 Gallatin

Submit ID:

0350 Bozeman Elem

01 General Fund

Adopted Budget	0001	39,691,204.00

Budget Uses

Expenditure Budget	0002	39,691,204.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	384,028.02

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,894,165.74
Quality Educator	3111	2,689,198.51
At Risk Student	3112	77,668.46
Indian Education For All	3113	123,323.57
American Indian Achievement Gap	3114	37,848.00
State Special Education Allowable Cost Payment to Districts	3115	1,657,909.60
Data For Achievement	3116	118,073.69
State - Guaranteed Tax Base Aid	3120	3,949,414.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	83,533.64
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

Tuition Revenue Used to Fund BASE Budget

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

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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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

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)	8,392,275.26		
Over-BASE Levy	1110(c)	7,667,793.29		
District Tax Levy			1110	16,060,068.55
Total Estimated Revenues to Fund Adopted Budget			0004	39,691,204.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

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0350 Bozeman Elem

10 Transportation Fund

Adopted Budget	0001	4,100,132.00

Budget Uses

Expenditure Budget	0002	4,100,132.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	658,604.65
Contingency	0006	65,860.47
Over-Schedule	0011	3,375,666.88
Fund Balance for Budget	TFS48	836,012.32
Operating Reserve	0961	820,026.40
Unreserved Fund Balance Reappropriated	0970	15,985.92

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	1,498.82
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	181,116.28
State - On-Schedule Transportation Reimbursement	3210	543,348.84
District Tax Levy	1110	3,358,182.14
District Mills	999	10.15
Total Estimated Revenues to Fund Adopted Budget	0004	4,100,132.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

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0350 Bozeman Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	342,840.00

Budget Uses

Expenditure Budget	0002	499.89
Add To Fund Balance	0003	342,340.11
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,340.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,340.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.89
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	342,840.00

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 2026

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Submit ID:

0350 Bozeman Elem

13 Tuition Fund

Adopted Budget	0001	635,606.00

Budget Uses

Expenditure Budget	0002	635,606.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	210,496.02
Unreserved Fund Balance Reappropriated	0970	210,496.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	109.98
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	425,000.00
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	635,606.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID:

0350 Bozeman Elem

14 Retirement Fund

Adopted Budget	0001	6,300,000.00

Budget Uses

Expenditure Budget	0002	5,861,262.38
Add To Fund Balance	0003	438,737.62
Fund Balance for Budget	TFS48	1,698,737.62
Operating Reserve	0961	1,260,000.00
Unreserved Fund Balance Reappropriated	0970	438,737.62

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	5,859,762.38
Total Estimated Revenues to Fund Adopted Budget	0004	6,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID:

0350 Bozeman Elem

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 2026

16 Gallatin

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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 2026

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Submit ID:

0350 Bozeman Elem

28 Technology Fund

Adopted Budget	0001	1,002,140.00

Budget Uses

Expenditure Budget	0002	1,002,140.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	347,220.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	347,220.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,501.13
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	27,484.05
District Tax Levy	1110	625,934.49
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,002,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID:

0350 Bozeman Elem

29 Flexibility Fund

Adopted Budget	0001	64,400.00

Budget Uses

Expenditure Budget	0002	64,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,154.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,154.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	54.33
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	0.00
State - Advanced Opportunity Aid	3770	58,191.06
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	64,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID:

50 Debt Service Fund

Budget Report
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2006

Taxable Value		330,910,948.00
Adopted Budget	0001	5,674,300.00

Budget Uses

Expenditure Budget	0002	5,674,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	573,607.06
Fund Balance for Budget	TFS48	7,036.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,036.52
TIF Fund Balance Reappropriated	0973	573,607.06

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	5,089,656.42
Jurisdiction Mills	999	15.38
Total Estimated Revenues to Fund Adopted Budget	0004	5,674,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	3,525,000.00	530,000.00	121,650.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	0.00	985,000.00	29,550.00	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	0.00	415,000.00	12,450.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	2,545,000.00	1,155,000.00	144,400.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	12,120,000.00	1,115,000.00	521,050.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	7,495,000.00	185,000.00	307,200.00	500.00

Total Bond Requirements 5,524,300.00

SIDs

Issue Type	Amount
Elementary	150,000.00

Total SID Requirements 150,000.00

Total Debt Service Requirements 0002 5,674,300.00

Budget Report
FY 2026

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Submit ID:

0350 Bozeman Elem

61 Building Reserve Fund

Adopted Budget		0001	7,606,528.00

Budget Uses

Expenditure Budget		0002	7,606,528.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,297,566.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,297,566.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,999.76
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	91,392.71
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,705,832.00	
Building Reserve Permissive Levy	1110(b)	507,737.29	
District Tax Levy		1110	4,213,569.29
District Mills		999	12.73
Building Reserve Voted Mills		0134	11.20
Building Reserve Permissive Mills		0135	1.53
Total Estimated Revenues to Fund Adopted Budget		0004	7,606,528.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	1,405,832.89	0	611	2,834,510.00	1,405,832.89	1,405,832.00
05/07/2025	13,800,000.00	6	612	0.00	2,300,000.00	2,300,000.00
Total						3,705,832.00

Appendix IV –High School Submitted Budget

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID:

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	27,093,903.00	2,721,552.10	10%	10.04%	0.00	16,055,051.51	11,038,851.49	26.78
10 Transportation	2,286,200.00	457,240.00	20%	20.00%	309,467.10	534,201.56	1,442,531.34	3.50
11 Bus Depreciation Reserve	343,115.00	0.00	N/A	0.00%	342,615.28	499.72	0.00	0.00
13 Tuition	848,410.00		N/A		723,321.10	88.90	125,000.00	0.30
14 Retirement	4,400,000.00	880,000.00	20%	20.00%	410,971.44	3,989,028.56		
17 Adult Education	886,348.00	310,221.80	35%	35.00%	88,297.36	10,999.26	787,051.38	1.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	604,865.00	0.00	N/A	0.00%	156,185.76	20,282.88	428,396.36	1.04
29 Flexibility	222,000.00	0.00	N/A	0.00%	12,135.39	209,864.61	0.00	0.00
61 Building Reserve	14,045,233.00	0.00	N/A	0.00%	10,615,375.59	63,264.14	3,366,593.27	8.17
Total of All Funds	50,730,074.00	4,369,013.90			12,658,369.02	20,883,281.14	17,188,423.84	41.70

50 Debt Service **Tax Jurisdiction**								
2006	2,980,350.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,978,850.00	5.44
2017A	9,483,175.00	0.00	20-9-438	0.00%	1,017,908.19	1,500.00	8,463,766.81	20.54

Budget Report
FY 2026

16 Gallatin **Submit ID:**

0351 Bozeman H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BOZEMAN HS 9-12	2,813
H2	BRIDGER CHARTER 9-12	56

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

A.	Direct State Aid	(I-A)	10,764,223.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,558,883.51
D.	At Risk Student	(I-D)	26,391.49
E.	Indian Education For All	(I-E)	72,786.53
F.	American Indian Achievement Gap	(I-F)	17,679.00
G.	Data For Achievement	(I-G)	69,688.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	625,814.97
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)	202,049.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,831
B.	BASE Budget Limit	(II-B)	20,152,512.15
C.	Maximum Budget Limit	(II-C)	25,120,017.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,967,504.85
E.	Adopted Budget	(II-E)	25,120,017.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	21,886,398.70
H.	Maximum Budget Limit	(II-H)	28,085,400.11
I.	Highest Budget Without a Vote	(II-I)	26,853,903.55
J.	Highest Budget	(II-J)	28,085,400.11
K.	Highest Voted Amount	(II-K)	1,231,496.56
L.	Amount Approved on Ballot by Voters	(II-L)	240,000.00
M.	Adopted Budget	(II-M)	27,093,903.00

Budget Report
FY 2026

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0351 Bozeman H S

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

A.	Operating Reserve (961)	(III-A)		2,416,484.19
B.	TIF Operating Reserve (962)	(III-B)		292,906.11
C.	Excess Reserves	(III-C)		12,161.80
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,161.80	
	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)		2,721,552.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		27,093,903.00
	1. BASE Budget Limit	(V-A1)	21,886,398.70	
	2. Over-BASE Budget	(V-A2)	5,207,504.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,764,223.31
	1. Direct State Aid Paid By State	(V-B1)	10,764,223.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,558,883.51
D.	At Risk Student	(V-D)		26,391.49
E.	Indian Education For All	(V-E)		72,786.53
F.	American Indian Achievement Gap	(V-F)		17,679.00
G.	Data For Achievement	(V-G)		69,688.01
H.	Special Education Allowable Cost Payment	(V-H)		625,814.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,591.34
	1. Actual Non-Levy Revenue	(V-J1)	60,591.34	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,690,340.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,858,993.35	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,831,347.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		21,886,398.70

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. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,207,504.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,207,504.30

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)		14.15
U.	Over-BASE Mills	(V-U)		12.63
	1. District Property Tax Levy Mills	(V-U1)	12.63	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.78

* 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 2026

16 Gallatin

0351 Bozeman H S

Submit ID:

01 General Fund

Adopted Budget	0001	27,093,903.00

Budget Uses

Expenditure Budget	0002	27,093,903.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	292,906.11

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,764,223.31
Quality Educator	3111	1,558,883.51
At Risk Student	3112	26,391.49
Indian Education For All	3113	72,786.53
American Indian Achievement Gap	3114	17,679.00
State Special Education Allowable Cost Payment to Districts	3115	625,814.97
Data For Achievement	3116	69,688.01
State - Guaranteed Tax Base Aid	3120	2,858,993.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60,591.34
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

Tuition Revenue Used to Fund BASE Budget

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

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

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

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)	5,831,347.19		
Over-BASE Levy	1110(c)	5,207,504.30		
District Tax Levy			1110	11,038,851.49
Total Estimated Revenues to Fund Adopted Budget			0004	27,093,903.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,286,200.00

Budget Uses

Expenditure Budget	0002	2,286,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	485,183.41
Contingency	0006	48,518.34
Over-Schedule	0011	1,752,498.25
Fund Balance for Budget	TFS48	766,707.10
Operating Reserve	0961	457,240.00
Unreserved Fund Balance Reappropriated	0970	309,467.10

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	499.80
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	133,425.44
State - On-Schedule Transportation Reimbursement	3210	400,276.32
District Tax Levy	1110	1,442,531.34
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	2,286,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID:

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	343,115.00

Budget Uses

Expenditure Budget	0002	499.72
Add To Fund Balance	0003	342,615.28
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,615.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,615.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.72
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	343,115.00

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
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16 Gallatin

0351 Bozeman H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	848,410.00

Budget Uses

Expenditure Budget	0002	848,410.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	723,321.10
Unreserved Fund Balance Reappropriated	0970	723,321.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	88.90
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	125,000.00
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	848,410.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,400,000.00

Budget Uses

Expenditure Budget	0002	3,989,028.56
Add To Fund Balance	0003	410,971.44
Fund Balance for Budget	TFS48	1,290,971.44
Operating Reserve	0961	880,000.00
Unreserved Fund Balance Reappropriated	0970	410,971.44

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	3,987,028.56
Total Estimated Revenues to Fund Adopted Budget	0004	4,400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	886,348.00

Budget Uses

Expenditure Budget	0002	798,050.64
Add To Fund Balance	0003	88,297.36
Fund Balance for Budget	TFS48	398,519.16
Operating Reserve	0961	310,221.80
Unreserved Fund Balance Reappropriated	0970	88,297.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	499.26
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	787,051.38
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	886,348.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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 2026

16 Gallatin

Submit ID:

0351 Bozeman H S

28 Technology Fund

Adopted Budget	0001	604,865.00

Budget Uses

Expenditure Budget	0002	604,865.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156,185.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,185.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,498.91
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 - Technology Aid	3281	18,783.97
District Tax Levy	1110	428,396.36
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	604,865.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	222,000.00

Budget Uses

Expenditure Budget	0002	222,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,135.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,135.39

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	558.70
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	209,305.91
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	222,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

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Submit ID:

50 Debt Service Fund

2006

Taxable Value		548,057,379.00
Adopted Budget	0001	2,980,350.00

Budget Uses

Expenditure Budget	0002	2,880,350.00
Add To Fund Balance	0003	100,000.00
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	2,978,850.00
Jurisdiction Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	2,980,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	0.00	1,025,000.00	30,750.00	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	0.00	1,090,000.00	32,700.00	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	0.00	680,000.00	20,400.00	500.00
Total Bond Requirements							2,880,350.00
Total Debt Service Requirements						0002	2,880,350.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID:

2017A

Taxable Value		412,161,850.00
Adopted Budget	0001	9,483,175.00

Budget Uses

Expenditure Budget	0002	9,483,175.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	1,017,908.19
Fund Balance for Budget	TFS48	-62,252.81
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	1,017,908.19

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	8,463,766.81
Jurisdiction Mills	999	20.54
Total Estimated Revenues to Fund Adopted Budget	0004	9,483,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	67,670,000.00	4,720,000.00	2,947,100.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	20,535,000.00	830,000.00	735,075.00	500.00
Total Bond Requirements							9,233,175.00

SIDs

Issue Type	Amount
High School	250,000.00
Total SID Requirements	250,000.00

Total Debt Service Requirements	0002	9,483,175.00

Budget Report
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Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	14,045,233.00

Budget Uses

Expenditure Budget	0002	14,045,233.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,615,375.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,615,375.59
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	7,500.41
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	55,763.73
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)	3,056,792.00		
Building Reserve Permissive Levy	1110(b)	309,801.27		
District Tax Levy			1110	3,366,593.27
District Mills			999	8.17
Building Reserve Voted Mills			0134	7.42
Building Reserve Permissive Mills			0135	0.75
Total Estimated Revenues to Fund Adopted Budget			0004	14,045,233.00

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	4,241,375.55	1,000,000.00	700,000.00
05/03/2022	9,000,000.00	6	612	4,257,966.10	1,500,000.00	1,500,000.00
05/02/2023	856,792.72	0	611	1,724,448.00	856,792.72	856,792.00
Total						3,056,792.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID:

Appendix V – FY2026 Line Item Budget

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

Employee ID	Account	FY26 Budget
10049	101.01.100.1250.0260.000.00	15,420.00
10049	101.01.100.1250.0260.000.00	15,420.00
10049	101.01.100.1250.0112.000.00	55,900.80
10049	101.01.100.1250.0112.000.00	37,267.20
10049	101.01.100.1250.0261.000.00	180.00
10049	101.01.100.1250.0261.000.00	120.00
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	10,032.00
10101	110.04.100.2700.0260.000.00	10,032.00
10101	101.04.100.2100.0261.000.00	243.75
10101	110.04.100.2700.0261.000.00	28.13
10146	201.42.100.1510.0260.000.00	17,844.00
10146	201.42.100.1510.0112.000.00	93,168.00
10146	201.42.100.1510.0261.000.00	300.00
10163	101.99.360.1680.0260.000.00	17,844.00
10163	115.99.360.1680.0260.149.00	17,844.00
10163	101.99.360.1680.0112.000.00	53,105.76
10163	115.99.360.1680.0112.149.00	40,062.24
10163	101.99.360.1680.0261.000.00	171.00
10163	115.99.360.1680.0261.149.00	129.00
10163	101.99.360.1680.0150.000.00	2,000.00
10167	101.31.100.1670.0260.000.00	17,844.00
10167	101.31.100.1670.0112.000.00	93,168.00
10167	101.31.100.1670.0261.000.00	300.00
10258	261.41.100.2120.0260.611.00	10,032.00
10258	261.41.100.2120.0113.611.00	98,150.25
10258	261.41.100.2120.0261.611.00	300.00
10258	201.41.100.2120.0150.000.00	2,000.00
10322	101.50.100.2330.0111.000.00	80,144.55
10322	201.50.100.2330.0111.000.00	80,144.55
10322	217.50.610.2490.0111.000.60	17,809.90
10550	201.41.100.1440.0260.000.00	17,844.00
10550	201.41.100.1440.0112.000.00	93,168.00
10550	201.41.100.1440.0261.000.00	300.00
10568	201.41.100.1440.0260.000.00	17,844.00
10568	201.41.100.1440.0112.000.00	93,168.00
10568	201.41.100.1440.0261.000.00	300.00
10759	201.41.100.1440.0260.000.00	13,200.00
10759	201.41.100.1440.0112.000.00	70,095.00
10759	201.41.100.1440.0261.000.00	300.00
10812	101.03.100.1670.0260.000.00	15,420.00
10812	101.03.100.1670.0112.000.00	88,192.00
10812	101.03.100.1670.0261.000.00	300.00
10826	261.41.100.2110.0260.613.00	17,844.00
10826	261.41.100.2110.0112.613.00	98,150.25
10826	261.41.100.2110.0261.613.00	300.00
10826	261.41.100.2110.0150.613.00	1,500.00
10839	201.41.100.1240.0260.000.00	10,032.00
10839	201.41.100.1240.0112.000.00	93,168.00
10839	201.41.100.1240.0261.000.00	300.00
10865	101.50.280.2490.0115.000.00	29,546.40
10865	201.50.280.2490.0115.000.00	29,546.40
10865	101.50.280.2490.0261.000.00	150.00
10865	201.50.280.2490.0261.000.00	150.00
10904	201.42.100.1240.0260.000.00	15,420.00
10904	201.42.100.1240.0112.000.00	77,329.44
10904	201.42.100.1240.0261.000.00	249.00

10930	115.04.456.1900.0260.132.51	17,844.00
10930	101.04.280.1900.0260.000.00	17,844.00
10930	115.04.456.1900.0112.132.51	25,155.36
10930	101.04.280.1900.0112.000.00	68,012.64
10930	115.04.456.1900.0261.132.51	81.00
10930	101.04.280.1900.0261.000.00	219.00
10948	201.41.100.1570.0260.000.00	17,844.00
10948	201.41.100.1570.0112.000.00	93,168.00
10948	201.41.100.1570.0261.000.00	300.00
10957	282.32.100.2400.0260.432.32	15,420.00
10957	101.32.100.2225.0260.000.00	15,420.00
10957	101.32.100.2225.0260.000.00	15,420.00
10957	282.32.100.2400.0115.432.32	4,117.92
10957	101.32.100.2225.0115.000.00	16,471.68
10957	282.32.100.2400.0261.432.32	37.50
10957	101.32.100.2225.0261.000.00	150.00
10957	101.32.100.2225.0261.000.00	93.75
10957	101.32.100.2225.0117.000.00	16,471.68
11001	201.42.100.1570.0260.000.00	10,032.00
11001	201.42.100.1570.0112.000.00	93,168.00
11001	201.42.100.1570.0261.000.00	300.00
11069	115.41.280.2160.0113.115.00	22,898.53
11069	115.31.280.2160.0113.115.00	18,318.83
11069	115.42.280.2160.0113.115.00	22,898.53
11069	115.04.280.2160.0113.115.00	18,318.83
11069	115.99.280.2160.0113.115.00	$16,000.00
11143	101.06.100.1670.0260.000.00	17,844.00
11159	101.05.100.2400.0260.000.00	15,420.00
11159	101.05.100.2100.0260.000.00	15,420.00
11159	101.05.100.2400.0115.000.00	26,467.98
11159	101.05.100.2400.0261.000.00	225.00
11159	101.05.100.2100.0261.000.00	75.00
11182	101.06.100.1670.0260.000.00	17,844.00
11182	101.06.100.1670.0112.000.00	93,168.00
11182	101.06.100.1670.0261.000.00	300.00
11235	101.01.100.1670.0260.000.00	13,200.00
11235	101.01.100.1670.0112.000.00	93,168.00
11235	101.01.100.1670.0261.000.00	300.00
11252	201.41.100.2225.0260.000.00	17,844.00
11252	201.41.100.2225.0113.000.00	98,150.25
11252	201.41.100.2225.0261.000.00	300.00
11337	101.50.280.2490.0119.000.00	96,738.66
11337	101.50.280.2490.0119.000.00	$16,000.00
11382	101.32.100.1670.0112.000.00	93,168.00
11390	201.41.390.1649.0260.000.00	17,844.00
11390	201.41.100.1340.0260.000.00	17,844.00
11390	201.41.390.1649.0112.000.00	62,422.56
11390	201.41.100.1340.0112.000.00	30,745.44
11390	201.41.390.1649.0261.000.00	99.00
11390	201.41.100.1340.0261.000.00	201.00
11443	201.42.100.1140.0260.000.00	15,420.00
11443	201.42.100.1140.0112.000.00	93,168.00
11443	201.42.100.1140.0261.000.00	300.00
11528	201.41.100.1570.0260.000.00	13,200.00
11528	201.41.100.1570.0112.000.00	93,168.00
11528	201.41.100.1570.0261.000.00	300.00
11593	201.41.100.1340.0260.000.00	17,844.00
11593	201.41.100.1340.0112.000.00	93,168.00
11593	201.41.100.1340.0261.000.00	300.00

11614	101.04.100.1670.0260.000.00	15,420.00
11614	101.04.100.1670.0112.000.00	93,168.00
11614	101.04.100.1670.0261.000.00	300.00
11615	101.99.100.2212.0150.000.00	270.00
11623	101.32.100.1470.0260.000.00	17,844.00
11623	101.32.100.1470.0112.000.00	93,168.00
11623	101.32.100.1470.0261.000.00	300.00
11636	101.06.280.1900.0260.000.00	13,200.00
11636	115.06.456.1900.0260.132.51	13,200.00
11636	101.06.100.1250.0112.000.00	42,559.50
11636	101.06.280.1900.0112.000.00	14,044.64
11636	115.06.456.1900.0112.132.51	28,514.87
11636	101.06.280.1900.0261.000.00	219.00
11636	115.06.456.1900.0261.132.51	81.00
11701	101.99.100.1470.0150.000.00	270.00
11716	115.42.420.1870.0260.155.00	17,844.00
11716	115.42.420.1870.0112.155.00	93,168.00
11716	115.42.420.1870.0210.155.00	89,413.00
11716	115.42.420.1870.0261.155.00	300.00
11719	217.50.610.1860.0260.000.60	13,200.00
11719	217.50.610.1860.0112.000.60	93,168.00
11719	217.50.610.1860.0261.000.60	300.00
11720	201.41.100.1570.0112.000.00	93,168.00
11720	201.41.100.1570.0261.000.00	300.00
11731	101.08.100.1670.0260.000.00	17,844.00
11731	101.08.100.1670.0112.000.00	46,584.00
11731	101.08.100.1670.0261.000.00	150.00
11809	115.03.456.1900.0260.132.51	13,200.00
11809	101.03.280.1900.0260.000.00	13,200.00
11809	115.03.456.1900.0112.132.51	25,155.36
11809	101.03.280.1900.0112.000.00	68,012.64
11809	115.03.456.1900.0261.132.51	81.00
11809	101.03.280.1900.0261.000.00	219.00
11845	201.42.390.1649.0260.000.00	15,420.00
11845	201.42.390.1649.0112.000.00	93,168.00
11845	201.42.390.1649.0261.000.00	300.00
11859	101.05.100.1250.0112.000.00	42,633.00
11866	101.50.100.2600.0260.000.00	10,032.00
11866	201.50.100.2600.0260.000.00	10,032.00
11866	101.50.100.2600.0261.000.00	150.00
11866	201.50.100.2600.0261.000.00	150.00
11866	101.50.100.2600.0114.000.00	30,284.80
11866	201.50.100.2600.0114.000.00	30,284.80
11877	101.03.100.2100.0260.000.00	10,032.00
11877	101.03.280.1900.0260.000.00	10,032.00
11877	110.03.100.2700.0260.000.00	10,032.00
11877	101.03.100.2100.0261.000.00	75.00
11877	101.03.280.1900.0261.000.00	103.13
11877	110.03.100.2700.0261.000.00	9.38
11881	101.50.100.2570.0111.000.00	76,817.00
11881	201.50.100.2570.0111.000.00	76,817.00
11881	101.50.100.2570.0150.000.00	50.00
11881	201.50.100.2570.0150.000.00	50.00
11962	101.03.100.1670.0112.000.00	75,851.00
11972	201.42.720.3500.0260.000.00	17,844.00
11972	201.42.720.3500.0112.000.00	93,168.00
11972	201.42.720.3500.0261.000.00	300.00
11972	101.32.100.1670.0261.000.00	300.00
11985	101.04.100.2225.0260.000.00	17,844.00

11985	101.04.100.2225.0113.000.00	98,150.25
11985	101.04.100.2225.0261.000.00	300.00
12012	101.32.100.1360.0260.000.00	17,844.00
12012	101.32.100.1360.0112.000.00	93,168.00
12012	101.32.100.1360.0261.000.00	300.00
12015	101.99.100.2600.0260.000.00	10,032.00
12015	201.99.100.2600.0260.000.00	10,032.00
12015	101.99.100.2600.0114.000.00	29,522.77
12015	201.99.100.2600.0114.000.00	29,522.77
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	286.50
12015	201.99.100.2600.0150.000.00	286.50
12015	101.99.100.2600.0261.000.00	150.00
12015	201.99.100.2600.0261.000.00	150.00
12091	101.04.100.2400.0260.000.00	10,032.00
12091	101.04.100.2400.0115.000.00	46,440.00
12100	101.31.100.1670.0260.000.00	17,844.00
12100	101.31.100.1670.0112.000.00	75,607.00
12100	101.31.100.1670.0261.000.00	300.00
12101	101.32.100.1670.0260.000.00	17,844.00
12101	101.32.100.1670.0112.000.00	83,119.00
12101	101.32.100.1670.0261.000.00	300.00
12128	201.41.100.1240.0260.000.00	13,200.00
12128	201.41.100.1240.0112.000.00	93,168.00
12128	201.41.100.1240.0261.000.00	300.00
12134	101.04.100.1670.0260.000.00	13,200.00
12134	101.04.100.1670.0112.000.00	93,168.00
12134	101.04.100.1670.0261.000.00	300.00
12150	101.05.100.1670.0260.000.00	17,844.00
12150	101.05.100.1670.0112.000.00	93,168.00
12150	101.05.100.1670.0261.000.00	300.00
12176	101.08.100.1670.0260.000.00	17,844.00
12176	101.08.100.1670.0112.000.00	59,998.00
12176	101.08.100.1670.0261.000.00	300.00
12235	101.06.100.2225.0260.000.00	10,032.00
12235	218.50.100.1770.0260.000.60	10,032.00
12235	101.06.100.2100.0260.000.00	10,032.00
12235	101.06.100.2225.0113.000.00	40,210.65
12235	101.06.100.2225.0261.000.00	150.00
12235	218.50.100.1770.0261.000.60	90.00
12235	101.06.100.2100.0261.000.00	21.88
12236	201.41.280.2140.0260.000.00	13,200.00
12236	201.41.280.2140.0260.000.00	13,200.00
12236	201.41.280.2140.0261.000.00	270.00
12236	201.41.280.2140.0261.000.00	30.00
12236	201.41.280.2140.0150.000.00	2,000.00
12238	101.31.100.1670.0112.000.00	88,192.00
12246	101.31.100.1670.0112.000.00	93,168.00
12246	101.31.100.1670.0261.000.00	300.00
12246	101.08.100.1670.0150.000.00	2,000.00
12528	101.31.100.2400.0115.000.00	57,235.20
12532	101.04.280.1900.0260.000.00	10,032.00
12532	101.04.280.1900.0261.000.00	262.50
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	573.00
12652	101.06.100.1670.0260.000.00	13,200.00

12652	101.06.100.1670.0112.000.00	93,168.00
12652	101.06.100.1670.0261.000.00	300.00
12711	101.06.100.1470.0260.000.00	17,844.00
12711	101.06.100.1470.0112.000.00	70,095.00
12711	101.06.100.1470.0261.000.00	300.00
12763	101.31.280.2490.0119.000.00	49,101.86
12763	101.32.280.2490.0119.000.00	49,101.86
12763	101.31.280.2490.0119.000.00	$8,000.00
12763	101.32.280.2490.0119.000.00	$8,000.00
12763	101.50.280.2490.0119.000.00	2,000.00
12809	101.50.316.2580.0115.000.00	33,696.00
12809	201.50.316.2580.0115.000.00	33,696.00
12809	101.50.316.2580.0261.000.00	150.00
12809	201.50.316.2580.0261.000.00	150.00
12837	115.04.494.1250.0260.197.00	15,420.00
12837	115.04.494.1250.0112.197.00	59,340.00
12837	115.04.494.1250.0261.197.00	225.00
12888	101.07.100.2100.0260.000.00	15,420.00
12888	101.07.100.2100.0261.000.00	187.50
12926	201.41.100.2600.0260.000.00	17,844.00
12926	101.50.100.2580.0260.000.00	17,844.00
12926	201.50.100.2580.0260.000.00	17,844.00
12926	101.50.100.2580.0115.000.00	31,104.00
12926	201.50.100.2580.0115.000.00	31,104.00
12926	201.41.100.2600.0261.000.00	300.00
12926	101.50.100.2580.0261.000.00	150.00
12926	201.50.100.2580.0261.000.00	150.00
12926	201.41.100.2600.0114.000.00	64,771.20
12946	201.42.100.2400.0260.000.00	15,420.00
12946	201.42.100.2400.0115.000.00	51,534.00
12946	201.42.100.2400.0261.000.00	300.00
12961	101.08.100.1670.0112.000.00	83,119.00
13008	101.06.100.1670.0260.000.00	17,844.00
13008	101.06.100.1670.0112.000.00	85,266.00
13008	101.06.100.1670.0261.000.00	300.00
13020	201.41.100.1510.0150.000.00	500.00
13037	101.01.100.2225.0260.000.00	17,844.00
13037	101.01.100.2225.0113.000.00	98,150.25
13037	101.01.100.2225.0261.000.00	300.00
13040	101.01.100.1670.0260.000.00	15,420.00
13040	101.01.100.1670.0112.000.00	93,168.00
13040	101.01.100.1670.0261.000.00	300.00
13156	115.99.430.2490.0111.153.00	149,721.00
13156	101.06.100.2400.0150.000.00	100.00
13173	101.04.100.1670.0260.000.00	17,844.00
13173	101.04.100.1670.0112.000.00	83,119.00
13173	101.04.100.1670.0261.000.00	300.00
13187	201.42.100.1340.0260.000.00	17,844.00
13187	201.42.100.1340.0261.000.00	300.00
13224	101.50.100.2320.0115.000.00	37,535.00
13224	201.50.100.2320.0115.000.00	37,535.00
13224	101.50.100.2510.0115.000.00	$8,000.00
13224	201.50.100.2510.0115.000.00	$8,000.00
13248	101.06.100.1250.0260.000.00	17,844.00
13248	101.06.100.1250.0112.000.00	46,584.00
13248	101.06.100.1250.0261.000.00	150.00
13253	201.41.100.1340.0112.000.00	69,475.15
13262	101.31.100.1250.0260.000.00	13,200.00
13262	101.31.100.1250.0112.000.00	93,168.00

13262	101.31.100.1250.0261.000.00	300.00
13263	101.32.100.1670.0150.000.00	2,000.00
13319	101.32.100.1670.0260.000.00	17,844.00
13319	101.32.100.1670.0112.000.00	85,558.00
13319	101.32.100.1670.0261.000.00	300.00
13363	201.42.100.2400.0111.000.00	144,828.00
13365	261.42.100.2110.0260.613.00	17,844.00
13365	261.42.100.2110.0112.613.00	87,563.87
13365	261.42.100.2110.0261.613.00	300.00
13365	261.42.100.2110.0150.613.00	1,500.00
13425	101.01.100.1670.0260.000.00	13,200.00
13425	101.01.100.1670.0112.000.00	93,168.00
13425	101.01.100.1670.0261.000.00	300.00
13567	212.02.910.3100.0260.000.00	15,420.00
13567	212.02.910.3100.0116.000.00	31,745.52
13567	212.02.910.3100.0261.000.00	253.13
13696	101.99.100.2600.0150.000.00	540.00
13696	101.99.100.2600.0150.000.00	573.00
13774	101.03.100.2400.0260.000.00	17,844.00
13774	101.03.100.2100.0260.000.00	17,844.00
13774	101.03.280.1900.0260.000.00	17,844.00
13774	110.03.100.2700.0260.000.00	17,844.00
13774	101.03.100.2400.0261.000.00	67.50
13774	101.03.100.2100.0261.000.00	52.50
13774	101.03.280.1900.0261.000.00	103.13
13774	110.03.100.2700.0261.000.00	16.87
13825	101.32.100.1250.0260.000.00	15,420.00
13825	101.32.100.1250.0112.000.00	86,632.00
13825	101.32.100.1250.0261.000.00	300.00
13849	101.05.100.1670.0112.000.00	78,095.00
13849	101.05.100.1670.0261.000.00	300.00
13888	201.42.100.1440.0260.000.00	10,032.00
13888	201.42.100.1440.0112.000.00	78,095.00
13888	201.42.100.1440.0261.000.00	300.00
13890	101.32.100.2400.0260.000.00	17,844.00
13890	101.07.100.2400.0115.000.00	53,136.00
13907	101.04.100.1670.0150.000.00	2,000.00
13935	201.41.100.2400.0115.000.00	32,073.60
13935	201.42.100.2400.0115.000.00	32,073.60
13969	212.06.910.3100.0116.000.00	18,812.16
14008	201.41.100.2600.0260.000.00	13,200.00
14008	201.41.100.2600.0261.000.00	300.00
14008	201.41.100.2600.0114.000.00	59,425.60
14014	101.02.100.1470.0260.000.00	10,032.00
14014	101.08.100.1470.0260.000.00	10,032.00
14014	101.02.100.1470.0112.000.00	54,666.50
14014	101.08.100.1470.0112.000.00	23,428.50
14014	101.99.100.1470.0150.000.00	270.00
14055	201.41.100.1240.0112.000.00	93,168.00
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	15,420.00
14133	101.32.100.2225.0113.000.00	98,150.25
14133	101.32.100.2225.0261.000.00	300.00
14166	101.04.100.1670.0260.000.00	17,844.00
14166	101.04.100.1670.0112.000.00	93,168.00
14166	101.04.100.1670.0261.000.00	300.00
14192	201.41.100.1470.0260.000.00	17,844.00

14192	201.41.100.1100.0260.000.00	17,844.00
14192	201.41.100.1470.0112.000.00	57,128.22
14192	201.41.100.2103.0112.000.00	28,137.78
14192	201.41.100.1470.0261.000.00	200.10
14192	201.41.100.1100.0261.000.00	99.90
14194	101.01.100.1670.0260.000.00	10,032.00
14194	101.01.100.1670.0112.000.00	75,168.00
14194	101.01.100.1670.0261.000.00	300.00
14301	115.99.420.1665.0260.155.00	15,420.00
14301	101.05.100.2100.0260.000.00	15,420.00
14301	110.05.100.2700.0260.000.00	15,420.00
14301	115.99.420.1665.0261.155.00	195.00
14301	101.05.100.2100.0261.000.00	48.75
14301	110.05.100.2700.0261.000.00	37.50
14375	101.50.316.2580.0260.000.00	15,420.00
14375	201.50.316.2580.0260.000.00	15,420.00
14375	101.50.316.2580.0115.000.00	31,293.60
14375	201.50.316.2580.0115.000.00	31,293.60
14375	101.50.316.2580.0261.000.00	150.00
14375	201.50.316.2580.0261.000.00	150.00
14405	201.41.720.3500.0260.000.00	17,844.00
14405	201.41.100.1240.0260.000.00	17,844.00
14405	201.41.100.1100.0260.000.00	17,844.00
14405	201.41.720.3500.0112.000.00	16,434.84
14405	201.41.100.1240.0112.000.00	46,584.00
14405	201.41.100.2103.0112.000.00	7,639.78
14405	201.41.720.3500.0261.000.00	120.00
14405	201.41.100.1240.0261.000.00	155.10
14405	201.41.100.1100.0261.000.00	24.90
14412	201.41.280.1900.0112.000.00	68,012.64
14412	115.41.456.1900.0112.132.51	25,155.36
14424	101.50.100.2510.0119.000.00	42,163.71
14424	201.50.100.2510.0119.000.00	42,163.71
14424	101.50.100.2510.0119.000.00	$8,000.00
14424	201.50.100.2510.0119.000.00	$8,000.00
14454	101.31.100.1250.0260.000.00	13,200.00
14454	101.31.100.1250.0112.000.00	93,168.00
14454	101.31.100.1250.0261.000.00	300.00
14488	101.06.100.1670.0260.000.00	17,844.00
14488	101.06.100.1670.0112.000.00	93,168.00
14488	101.06.100.1670.0261.000.00	300.00
14537	101.31.280.1900.0260.000.00	13,200.00
14537	115.31.456.1900.0260.132.51	13,200.00
14537	101.31.280.1900.0112.000.00	68,012.64
14537	115.31.456.1900.0112.132.51	25,155.36
14537	101.31.280.1900.0261.000.00	219.00
14537	115.31.456.1900.0261.132.51	81.00
14583	161.01.100.2120.0260.613.00	17,844.00
14583	101.01.280.2140.0260.000.00	17,844.00
14583	161.01.280.2140.0260.613.00	17,844.00
14583	161.01.100.2120.0113.613.00	34,352.59
14583	161.01.280.2140.0113.613.00	6,055.92
14583	101.01.280.2140.0113.000.00	54,503.28
14583	161.01.100.2120.0261.613.00	105.00
14583	101.01.280.2140.0261.000.00	175.50
14583	161.01.280.2140.0261.613.00	19.50
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	101.99.100.1670.0112.000.00	23,292.00
14650	201.99.100.1100.0112.000.00	23,292.00
14650	115.99.271.1670.0112.125.00	46,584.00
14660	101.06.100.1250.0260.000.00	13,200.00
14660	101.06.100.1250.0112.000.00	93,168.00
14660	101.06.100.1250.0261.000.00	300.00
14676	201.41.100.1100.0260.000.00	17,844.00
14676	201.42.100.2103.0112.000.00	29,248.23
14676	201.42.100.1470.0112.000.00	59,382.77
14749	115.99.280.2160.0113.115.00	76,991.64
14749	115.99.280.2160.0113.115.00	$12,000.00
14757	101.32.280.1900.0260.000.00	10,032.00
14757	110.32.100.2700.0260.000.00	10,032.00
14757	101.32.280.1900.0261.000.00	262.50
14757	110.32.100.2700.0261.000.00	18.75
14840	101.31.100.1670.0260.000.00	10,032.00
14840	101.31.100.1670.0112.000.00	93,168.00
14840	101.31.100.1670.0261.000.00	300.00
14863	101.61.100.2210.0115.000.00	27,799.20
14863	101.61.100.2210.0261.000.00	150.00
14950	201.42.100.2400.0260.000.00	10,032.00
14950	201.42.100.2400.0115.000.00	62,587.20
14950	201.42.100.2400.0261.000.00	300.00
14964	201.41.100.1240.0260.000.00	13,200.00
14964	201.41.100.1240.0112.000.00	93,168.00
14964	201.41.100.1240.0261.000.00	300.00
14975	101.32.100.1670.0112.000.00	77,412.00
15002	201.42.100.1570.0260.000.00	13,200.00
15002	201.42.100.1570.0112.000.00	93,168.00
15002	201.42.100.1570.0261.000.00	300.00
15067	101.05.100.2400.0115.000.00	56,322.00
15067	101.05.100.2400.0261.000.00	300.00
15130	101.31.100.1670.0260.000.00	15,420.00
15130	101.31.100.1670.0112.000.00	93,168.00
15130	101.31.100.1670.0261.000.00	300.00
15153	101.02.100.1670.0112.000.00	75,168.00
15167	101.02.100.2600.0150.000.00	540.00
15167	101.02.100.2600.0150.000.00	573.00
15182	212.61.910.3100.0260.000.00	17,844.00
15182	212.61.910.3100.0116.000.00	43,877.68
15182	212.61.910.3100.0261.000.00	300.00
15256	101.32.390.1410.0112.000.00	85,266.00
15256	101.32.390.1410.0261.000.00	300.00
15258	101.32.100.1670.0260.000.00	15,420.00
15258	101.32.100.1670.0261.000.00	300.00
15260	201.42.390.1410.0260.000.00	10,032.00
15260	201.42.390.1410.0112.000.00	93,168.00
15260	201.42.390.1410.0261.000.00	300.00
15282	115.02.494.1250.0260.197.00	15,420.00
15282	101.02.100.1250.0260.000.00	15,420.00
15282	115.02.494.1250.0112.197.00	46,584.00
15282	101.02.100.1250.0112.000.00	46,584.00
15282	115.02.494.1250.0261.197.00	150.00
15282	101.02.100.1250.0261.000.00	150.00
15292	115.07.494.1245.0260.197.00	15,420.00
15292	101.07.260.1245.0260.000.00	15,420.00
15292	115.07.494.1245.0112.197.00	46,584.00
15292	101.07.260.1245.0112.000.00	46,584.00
15292	115.07.494.1245.0210.197.00	44,706.50

15292	115.07.494.1245.0261.197.00	150.00
15292	101.07.260.1245.0261.000.00	150.00
15309	101.06.100.1670.0260.000.00	17,844.00
15309	101.06.100.1670.0112.000.00	93,168.00
15309	101.06.100.1670.0261.000.00	300.00
15423	201.42.100.1140.0260.000.00	15,420.00
15423	201.42.100.1140.0112.000.00	93,168.00
15423	201.42.100.1140.0261.000.00	300.00
15444	201.42.280.1900.0260.000.00	17,844.00
15444	201.42.280.1900.0112.000.00	93,168.00
15444	201.42.280.1900.0261.000.00	300.00
15496	101.31.100.1670.0260.000.00	17,844.00
15496	101.31.100.1670.0112.000.00	73,022.00
15496	101.31.100.1670.0261.000.00	300.00
15497	101.08.100.2400.0150.000.00	100.00
15497	101.31.100.2400.0111.000.00	154,614.00
15498	101.05.100.2120.0260.000.00	17,844.00
15498	101.05.100.2120.0113.000.00	41,559.50
15498	101.05.100.2120.0261.000.00	150.00
15503	101.04.100.1670.0260.000.00	10,032.00
15503	101.04.100.1670.0112.000.00	70,095.00
15503	101.04.100.1670.0261.000.00	300.00
15509	201.41.100.1140.0260.000.00	17,844.00
15509	201.41.100.1140.0112.000.00	93,168.00
15509	201.41.100.1140.0261.000.00	300.00
15511	161.31.100.2120.0260.613.00	10,032.00
15511	161.31.100.2120.0113.613.00	80,193.00
15511	115.32.420.1250.0210.155.00	
15520	101.32.280.1900.0260.000.00	13,200.00
15520	115.32.456.1900.0260.132.51	13,200.00
15520	101.32.280.1900.0112.000.00	64,700.63
15520	115.32.456.1900.0112.132.51	23,930.37
15520	101.32.280.1900.0261.000.00	219.00
15520	115.32.456.1900.0261.132.51	81.00
15547	201.41.100.1240.0260.000.00	10,032.00
15547	201.41.100.1240.0112.000.00	93,168.00
15547	201.41.100.1240.0261.000.00	300.00
15548	201.41.100.1470.0260.000.00	17,844.00
15548	201.42.100.1470.0260.000.00	17,844.00
15548	201.41.100.1470.0112.000.00	29,103.36
15548	201.42.100.1470.0112.000.00	59,088.64
15548	201.41.100.1470.0261.000.00	150.00
15548	201.42.100.1470.0261.000.00	150.00
15548	201.41.100.1470.0150.000.00	270.00
15617	101.32.100.1670.0260.000.00	17,844.00
15617	101.32.100.1670.0112.000.00	88,631.00
15617	101.32.100.1670.0261.000.00	300.00
15654	101.32.100.2120.0113.000.00	93,168.00
15718	101.31.280.1900.0260.000.00	17,844.00
15718	115.31.456.1900.0260.132.51	17,844.00
15718	101.31.280.1900.0112.000.00	62,244.18
15718	115.31.456.1900.0112.132.51	23,021.82
15718	101.31.280.1900.0261.000.00	219.00
15718	115.31.456.1900.0261.132.51	81.00
15737	115.01.456.1900.0260.132.51	17,844.00
15737	101.01.280.1900.0260.000.00	17,844.00
15737	115.01.456.1900.0112.132.51	21,085.65
15737	101.01.280.1900.0112.000.00	57,009.35
15737	115.01.456.1900.0261.132.51	81.00

15737	101.01.280.1900.0261.000.00	219.00
15762	261.42.100.2120.0260.611.00	17,844.00
15762	261.42.100.2120.0113.611.00	98,150.25
15762	261.42.100.2120.0261.611.00	300.00
15763	201.41.280.1900.0260.000.00	13,200.00
15763	115.41.456.1900.0260.132.51	13,200.00
15763	201.41.280.1900.0112.000.00	64,380.16
15763	115.41.456.1900.0112.132.51	23,811.84
15763	201.41.280.1900.0261.000.00	219.00
15763	115.41.456.1900.0261.132.51	81.00
15769	101.31.100.1670.0260.000.00	17,844.00
15769	101.31.100.1670.0112.000.00	93,168.00
15769	101.31.100.1670.0261.000.00	300.00
15773	101.31.100.1670.0260.000.00	13,200.00
15773	101.31.100.1670.0112.000.00	85,266.00
15773	101.31.100.1670.0261.000.00	300.00
15774	101.04.100.1670.0112.000.00	93,168.00
15774	101.04.100.1670.0261.000.00	300.00
15777	201.42.100.2225.0260.000.00	17,844.00
15777	201.42.100.2225.0113.000.00	98,150.25
15777	201.42.100.2225.0261.000.00	300.00
15783	201.42.100.2400.0111.000.00	16,733.50
15783	201.42.100.2400.0111.000.00	150,601.50
15793	101.06.100.1670.0260.000.00	17,844.00
15793	101.06.100.1670.0112.000.00	93,168.00
15793	101.06.100.1670.0261.000.00	300.00
15819	101.32.100.2100.0117.000.00	9,117.20
15822	201.42.100.2400.0111.000.00	127,591.00
15835	101.01.100.2100.0260.000.00	17,844.00
15835	110.01.100.2700.0260.000.00	17,844.00
15835	101.01.100.2400.0260.000.00	17,844.00
15886	101.32.100.2400.0115.000.00	16,052.16
15896	101.03.100.1340.0260.000.00	17,844.00
15896	101.03.100.1340.0112.000.00	83,119.00
15896	101.03.100.1340.0261.000.00	300.00
15899	101.31.280.2150.0260.000.00	10,032.00
15899	101.32.280.2150.0260.000.00	10,032.00
15899	101.31.280.2150.0113.000.00	37,267.20
15899	101.32.280.2150.0113.000.00	55,900.80
15899	101.31.280.2150.0261.000.00	60.00
15899	101.32.280.2150.0261.000.00	240.00
15899	101.99.280.2150.0150.000.00	2,000.00
15905	101.32.100.2100.0260.000.00	10,032.00
15905	110.32.100.2700.0260.000.00	10,032.00
15905	101.32.100.2100.0261.000.00	262.50
15905	110.32.100.2700.0261.000.00	18.75
15918	201.41.100.2600.0260.000.00	10,032.00
15918	201.41.100.2600.0114.000.00	60,008.00
15925	101.05.280.2150.0260.000.00	13,200.00
15925	101.05.280.2150.0113.000.00	93,168.00
15925	101.05.280.2150.0261.000.00	300.00
15956	201.42.280.1900.0260.000.00	10,032.00
15956	201.42.280.1900.0112.000.00	80,632.00
15956	201.42.280.1900.0261.000.00	300.00
15964	101.07.100.1670.0260.000.00	10,032.00
15964	101.07.100.1670.0112.000.00	85,266.00
15964	101.07.100.1670.0261.000.00	300.00
15969	212.61.910.3100.0119.000.00	59,587.63
15969	212.61.910.3100.0119.000.00	$16,000.00

15974	201.41.100.2400.0260.000.00	13,200.00
15974	201.41.100.2400.0115.000.00	55,065.60
15974	201.41.100.2400.0261.000.00	300.00
15985	101.08.100.1670.0260.000.00	17,844.00
15985	101.08.100.1670.0112.000.00	93,168.00
15985	101.08.100.1670.0261.000.00	300.00
16006	101.31.100.2100.0260.000.00	15,420.00
16006	101.31.280.1900.0260.000.00	15,420.00
16006	101.31.100.2100.0261.000.00	18.75
16006	101.31.280.1900.0261.000.00	262.50
16023	101.32.100.2400.0260.000.00	17,844.00
16023	101.32.100.2400.0115.000.00	16,052.16
16023	101.32.100.2400.0261.000.00	150.00
16052	101.05.100.1665.0260.000.00	17,844.00
16052	101.05.100.1665.0112.000.00	93,168.00
16052	101.05.100.1665.0261.000.00	300.00
16062	201.41.100.1340.0260.000.00	17,844.00
16062	201.41.100.1340.0112.000.00	70,095.00
16062	201.41.100.1340.0261.000.00	300.00
16113	101.01.100.1670.0260.000.00	10,032.00
16113	101.01.100.1670.0112.000.00	93,168.00
16113	101.01.100.1670.0261.000.00	300.00
16135	101.06.100.1670.0260.000.00	10,032.00
16135	101.06.100.1670.0112.000.00	70,095.00
16135	101.06.100.1670.0261.000.00	300.00
16141	201.41.390.1170.0112.000.00	80,924.00
16158	212.42.910.3100.0260.000.00	17,844.00
16158	212.42.910.3100.0116.000.00	40,538.88
16158	212.42.910.3100.0261.000.00	300.00
16164	101.06.100.2225.0260.000.00	13,200.00
16164	101.06.100.2225.0113.000.00	93,370.63
16164	101.06.100.2225.0261.000.00	300.00
16184	101.99.100.1470.0150.000.00	180.00
16186	101.06.100.2600.0260.000.00	10,032.00
16186	101.06.100.2600.0114.000.00	29,712.80
16230	101.05.100.2100.0260.000.00	17,844.00
16230	110.05.100.2700.0260.000.00	17,844.00
16230	101.05.100.2100.0261.000.00	243.75
16230	110.05.100.2700.0261.000.00	37.50
16245	212.61.910.3100.0114.000.00	47,704.80
16245	101.99.100.2530.0114.000.00	5,963.10
16245	201.99.100.2530.0114.000.00	5,963.10
16245	212.61.910.3100.0114.000.00	$12,800.00
16245	101.99.100.2530.0114.000.00	$1,600.00
16245	201.99.100.2530.0114.000.00	$1,600.00
16245	212.61.910.3100.0114.000.00	20,174.40
16245	101.99.100.2600.0261.000.00	93.75
16245	201.99.100.2600.0261.000.00	93.75
16245	212.61.910.3100.0261.000.00	112.50
16264	201.41.100.2600.0260.000.00	15,420.00
16264	201.41.100.2600.0114.000.00	58,822.40
16264	201.41.100.2600.0261.000.00	300.00
16281	101.31.100.1670.0260.000.00	17,844.00
16281	101.31.100.1670.0112.000.00	88,631.00
16281	101.31.100.1670.0261.000.00	300.00
16287	115.99.420.1245.0112.155.00	93,168.00
16287	115.99.420.1245.0210.155.00	89,413.00
16287	115.99.420.1245.0261.155.00	300.00
16298	101.04.100.2400.0111.000.00	147,763.00

16329	101.05.100.1670.0260.000.00	17,844.00
16329	101.05.100.1670.0112.000.00	85,266.00
16329	101.05.100.1670.0261.000.00	300.00
16340	101.07.280.2150.0150.000.00	2,000.00
16342	201.42.100.1240.0260.000.00	13,200.00
16342	201.42.100.1240.0112.000.00	85,266.00
16342	201.42.100.1240.0261.000.00	300.00
16349	101.31.280.1900.0260.000.00	17,844.00
16349	115.31.456.1900.0260.132.51	17,844.00
16349	101.31.280.1900.0112.000.00	68,012.64
16349	115.31.456.1900.0112.132.51	25,155.36
16349	101.31.280.1900.0261.000.00	219.00
16349	115.31.456.1900.0261.132.51	81.00
16350	101.08.100.2400.0111.000.00	139,935.00
16351	101.04.100.2400.0150.000.00	100.00
16353	101.04.100.1670.0260.000.00	13,200.00
16353	101.04.100.1670.0112.000.00	88,192.00
16353	101.04.100.1670.0261.000.00	300.00
16355	101.50.280.2490.0111.000.00	80,731.50
16355	101.50.280.2490.0111.000.00	80,731.50
16356	201.41.100.1570.0260.000.00	17,844.00
16356	201.41.100.1570.0112.000.00	93,168.00
16356	201.41.100.1570.0261.000.00	300.00
16357	101.08.100.2225.0260.000.00	10,032.00
16357	101.08.100.2225.0113.000.00	92,908.15
16357	101.08.100.2225.0261.000.00	300.00
16371	201.99.100.2130.0260.000.00	17,844.00
16371	101.99.100.2130.0260.000.00	17,844.00
16371	201.99.100.2130.0113.000.00	34,106.40
16371	101.99.100.2130.0113.000.00	51,159.60
16371	201.99.100.2130.0261.000.00	120.00
16371	101.99.100.2130.0261.000.00	180.00
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	10,032.00
16374	212.61.910.3100.0115.000.00	54,547.20
16374	212.61.910.3100.0261.000.00	300.00
16408	201.42.100.2400.0260.000.00	10,032.00
16408	201.42.100.2400.0115.000.00	36,218.16
16408	201.42.100.2400.0261.000.00	300.00
16428	101.31.100.2400.0260.000.00	15,420.00
16428	101.31.100.2400.0115.000.00	32,943.36
16428	101.31.100.2400.0261.000.00	300.00
16443	101.03.100.1670.0260.000.00	17,844.00
16443	101.03.100.1670.0112.000.00	63,510.00
16443	101.03.100.1670.0261.000.00	300.00
16446	201.42.390.1370.0260.000.00	17,844.00
16446	201.42.390.1370.0112.000.00	88,631.00
16446	201.42.390.1370.0261.000.00	300.00
16487	101.32.100.1670.0260.000.00	17,844.00
16487	101.32.100.1670.0112.000.00	93,168.00
16487	101.32.100.1670.0261.000.00	300.00
16508	101.07.100.1670.0260.000.00	17,844.00
16508	101.07.100.1670.0112.000.00	90,192.00
16508	101.07.100.1670.0261.000.00	300.00
16533	115.05.457.1660.0260.134.00	17,844.00
16533	115.05.456.1660.0260.132.00	17,844.00
16533	115.05.457.1660.0112.134.00	46,584.00
16533	115.05.456.1660.0112.132.00	46,584.00

16533	115.05.457.1660.0261.134.00	150.00
16533	115.05.456.1660.0261.132.00	150.00
16539	212.41.910.3100.0260.000.00	10,032.00
16539	212.41.910.3100.0116.000.00	27,232.92
16539	212.41.910.3100.0261.000.00	215.63
16575	101.06.100.1670.0260.000.00	13,200.00
16575	101.06.100.1670.0112.000.00	68,388.00
16575	101.06.100.1670.0261.000.00	300.00
16579	212.61.910.3100.0114.000.00	71,665.62
16579	212.61.910.3100.0114.000.00	$16,000.00
16584	101.03.100.1670.0260.000.00	17,844.00
16584	101.03.100.1670.0112.000.00	59,998.00
16584	101.03.100.1670.0261.000.00	300.00
16598	201.50.100.2490.0111.000.00	45,796.80
16598	101.50.100.2490.0111.000.00	45,796.80
16598	217.50.100.2490.0111.000.00	61,062.40
16602	101.31.100.1670.0112.000.00	67,315.00
16604	101.05.100.1670.0112.000.00	88,192.00
16611	101.50.100.2330.0111.000.00	86,114.00
16611	201.50.100.2330.0111.000.00	86,114.00
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	85,251.00
16613	101.50.280.2490.0119.000.00	$16,000.00
16618	101.07.100.2400.0115.000.00	24,885.96
16621	101.32.100.2100.0117.000.00	9,388.60
16640	101.32.100.1670.0260.000.00	17,844.00
16640	101.32.100.1670.0112.000.00	85,558.00
16640	101.32.100.1670.0261.000.00	300.00
16650	101.50.100.2580.0115.000.00	29,707.08
16650	201.50.100.2580.0115.000.00	29,707.08
16650	101.50.100.2580.0261.000.00	$8,000.00
16650	201.50.100.2580.0261.000.00	$8,000.00
16655	101.32.100.1670.0260.000.00	10,032.00
16655	101.32.100.1670.0112.000.00	70,388.00
16655	101.32.100.1670.0261.000.00	300.00
16678	101.08.100.2400.0260.000.00	17,844.00
16678	101.08.100.2400.0260.000.00	17,844.00
16678	101.08.100.2400.0115.000.00	31,657.50
16678	101.08.100.2400.0115.000.00	12,243.36
16678	101.08.100.2400.0261.000.00	187.50
16678	101.08.100.2400.0261.000.00	112.50
16682	101.07.100.2100.0260.000.00	17,844.00
16682	110.07.100.2700.0260.000.00	17,844.00
16682	101.07.100.2100.0261.000.00	234.38
16682	110.07.100.2700.0261.000.00	28.13
16687	101.02.280.2140.0260.000.00	17,844.00
16687	161.02.280.2140.0260.613.00	17,844.00
16687	101.05.280.2140.0260.000.00	17,844.00
16687	161.05.280.2140.0260.613.00	17,844.00
16687	161.05.280.2140.0113.613.00	8,404.60
16687	101.05.280.2140.0113.000.00	75,641.40
16687	101.02.280.2140.0261.000.00	108.00
16687	161.02.280.2140.0261.613.00	12.00
16687	101.05.280.2140.0261.000.00	162.00
16687	161.05.280.2140.0261.613.00	18.00
16687	101.08.280.2140.0150.000.00	2,000.00
16704	101.07.100.1670.0260.000.00	15,420.00
16704	101.07.100.1670.0112.000.00	59,998.00

16704	101.07.100.1670.0261.000.00	300.00
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	573.00
16766	101.99.100.1470.0150.000.00	270.00
16772	101.06.100.1470.0260.000.00	13,200.00
16772	101.03.100.1472.0260.000.00	13,200.00
16772	101.07.100.1472.0260.000.00	13,200.00
16772	101.02.100.1470.0260.000.00	13,200.00
16772	101.01.100.1470.0260.000.00	13,200.00
16772	101.08.100.1470.0260.000.00	13,200.00
16772	101.05.100.1470.0260.000.00	13,200.00
16772	101.04.100.1472.0260.000.00	13,200.00
16772	101.06.100.1470.0112.000.00	17,053.20
16772	101.03.100.1472.0112.000.00	4,263.30
16772	101.07.100.1472.0112.000.00	17,053.20
16772	101.02.100.1470.0112.000.00	4,263.30
16772	101.01.100.1470.0112.000.00	4,263.30
16772	101.08.100.1470.0112.000.00	17,053.20
16772	101.05.100.1470.0112.000.00	17,053.20
16772	101.04.100.1472.0112.000.00	4,263.30
16772	101.06.100.1470.0261.000.00	60.00
16772	101.03.100.1472.0261.000.00	15.00
16772	101.07.100.1472.0261.000.00	60.00
16772	101.02.100.1470.0261.000.00	15.00
16772	101.01.100.1470.0261.000.00	15.00
16772	101.08.100.1470.0261.000.00	60.00
16772	101.05.100.1470.0261.000.00	60.00
16772	101.04.100.1472.0261.000.00	15.00
16772	101.99.100.1470.0150.000.00	675.00
16792	101.50.100.2600.0119.000.00	41,730.86
16792	201.50.100.2600.0119.000.00	41,730.86
16792	101.50.100.2600.0119.000.00	$8,000.00
16792	201.50.100.2600.0119.000.00	$8,000.00
16808	101.07.100.1670.0112.000.00	93,168.00
16808	101.07.100.1670.0261.000.00	300.00
16809	101.31.280.2140.0260.000.00	17,844.00
16809	161.31.280.2140.0260.613.00	17,844.00
16809	161.31.280.2140.0113.613.00	8,663.20
16809	101.31.280.2140.0113.000.00	77,968.80
16809	101.31.280.2140.0261.000.00	270.00
16809	161.31.280.2140.0261.613.00	30.00
16809	101.04.280.2140.0150.000.00	1,000.00
16809	101.31.280.2140.0150.000.00	1,000.00
16811	201.41.280.1900.0112.000.00	60,559.20
16811	115.41.456.1900.0112.132.51	32,608.80
16819	101.02.280.2150.0260.000.00	10,032.00
16819	101.05.280.2150.0260.000.00	10,032.00
16819	101.32.280.2150.0113.000.00	9,316.80
16819	101.02.280.2150.0113.000.00	37,267.20
16819	101.05.280.2150.0113.000.00	46,584.00
16819	101.02.280.2150.0261.000.00	150.00
16819	101.05.280.2150.0261.000.00	150.00
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	17,844.00
16827	101.31.100.2100.0260.000.00	17,844.00
16827	110.31.100.2700.0260.000.00	17,844.00

16827	101.31.100.2100.0261.000.00	150.00
16827	101.31.100.2100.0261.000.00	131.25
16827	110.31.100.2700.0261.000.00	18.75
16842	101.04.100.1670.0260.000.00	17,844.00
16842	101.04.100.1670.0112.000.00	83,119.00
16842	101.04.100.1670.0261.000.00	300.00
16871	101.01.100.2600.0260.000.00	17,844.00
16871	101.01.100.2600.0114.000.00	57,740.80
16871	101.01.100.2600.0261.000.00	300.00
16871	101.01.100.2600.0150.000.00	573.00
16877	115.05.456.1660.0260.132.51	10,032.00
16877	101.05.280.1660.0260.000.00	10,032.00
16877	115.05.456.1660.0112.132.51	22,692.42
16877	101.05.280.1660.0112.000.00	61,353.58
16877	115.05.456.1660.0261.132.51	81.00
16877	101.05.280.1660.0261.000.00	219.00
16890	101.08.100.1670.0260.000.00	15,420.00
16890	101.08.100.1670.0112.000.00	79,120.00
16890	101.08.100.1670.0261.000.00	300.00
16904	101.03.100.2100.0260.000.00	17,844.00
16904	101.03.280.1900.0260.000.00	17,844.00
16904	110.03.100.2700.0260.000.00	17,844.00
16904	101.03.100.2100.0261.000.00	62.50
16904	101.03.280.1900.0261.000.00	125.01
16904	110.03.100.2700.0261.000.00	9.38
16911	101.06.100.1340.0260.000.00	10,032.00
16911	101.06.100.1340.0112.000.00	56,486.00
16911	101.06.100.1340.0261.000.00	300.00
16915	212.41.910.3100.0260.000.00	17,844.00
16915	212.41.910.3100.0116.000.00	31,955.28
16915	212.41.910.3100.0261.000.00	262.50
16917	101.61.100.2540.0260.000.00	10,032.00
16917	201.61.100.2540.0260.000.00	10,032.00
16917	101.61.100.2540.0115.000.00	39,639.60
16917	201.61.100.2540.0115.000.00	13,213.20
16917	101.61.100.2540.0261.000.00	225.00
16917	201.61.100.2540.0261.000.00	75.00
16923	101.01.100.1670.0112.000.00	84,046.00
16930	101.07.100.2600.0260.000.00	10,032.00
16930	101.07.100.2600.0114.000.00	57,200.00
16930	101.07.100.2600.0261.000.00	300.00
16952	101.08.100.1670.0260.000.00	10,032.00
16952	101.08.100.1670.0112.000.00	90,192.00
16952	101.08.100.1670.0261.000.00	300.00
16966	101.50.100.2580.0260.000.00	10,032.00
16966	201.50.100.2580.0260.000.00	10,032.00
16966	101.50.100.2580.0115.000.00	26,745.60
16966	201.50.100.2580.0115.000.00	26,745.60
16966	101.50.100.2580.0261.000.00	150.00
16966	201.50.100.2580.0261.000.00	150.00
16975	101.32.280.1900.0260.000.00	17,844.00
16975	101.32.280.1900.0261.000.00	262.50
16997	217.50.610.1860.0112.000.60	81,607.00
17012	101.07.100.1670.0112.000.00	72,778.00
17013	101.99.100.1470.0150.000.00	540.00
17015	101.32.100.1670.0260.000.00	10,032.00
17015	101.32.100.1670.0112.000.00	74,339.00
17015	101.32.100.1670.0261.000.00	300.00
17026	101.01.100.1670.0260.000.00	10,032.00

17026	101.01.100.1670.0112.000.00	93,168.00
17026	101.01.100.1670.0261.000.00	300.00
17027	101.31.100.1670.0260.000.00	17,844.00
17027	101.31.100.1670.0112.000.00	90,192.00
17027	101.31.100.1670.0261.000.00	300.00
17028	101.50.100.2400.0150.000.00	100.00
17030	201.42.100.1240.0150.000.00	2,000.00
17038	201.41.100.1470.0260.000.00	17,844.00
17038	201.41.100.1100.0260.000.00	17,844.00
17038	201.41.100.1470.0112.000.00	88,631.00
17038	201.41.100.1100.0112.000.00	14,801.38
17038	201.41.100.1470.0261.000.00	249.90
17038	201.41.100.1100.0261.000.00	50.10
17056	101.07.100.1670.0260.000.00	17,844.00
17056	101.07.100.1670.0112.000.00	85,558.00
17056	101.07.100.1670.0261.000.00	300.00
17061	101.07.100.1340.0260.000.00	17,844.00
17061	101.07.100.1340.0112.000.00	83,558.00
17061	101.07.100.1340.0261.000.00	300.00
17062	101.31.100.1670.0112.000.00	88,631.00
17065	201.42.100.1440.0112.000.00	83,119.00
17089	201.42.100.1340.0260.000.00	17,844.00
17089	201.42.100.1340.0112.000.00	88,631.00
17089	201.42.100.1340.0261.000.00	300.00
17091	201.41.100.1340.0260.000.00	15,420.00
17091	201.41.100.1340.0112.000.00	63,510.00
17091	201.41.100.1340.0261.000.00	300.00
17107	201.42.100.1440.0112.000.00	42,023.00
17119	101.06.100.1670.0260.000.00	17,844.00
17119	101.06.100.1670.0112.000.00	73,022.00
17119	101.06.100.1670.0261.000.00	300.00
17157	201.42.100.1570.0112.000.00	79,412.00
17159	201.41.100.1510.0260.000.00	13,200.00
17159	201.41.100.1510.0112.000.00	93,168.00
17159	201.41.100.1510.0261.000.00	300.00
17159	101.50.100.2212.0150.000.00	675.00
17161	101.32.100.2400.0111.000.00	143,849.00
17179	201.42.280.2150.0260.000.00	10,032.00
17179	101.01.280.2150.0260.000.00	10,032.00
17179	101.08.280.2150.0260.000.00	10,032.00
17179	201.42.280.2150.0113.000.00	16,623.80
17179	101.01.280.2150.0113.000.00	49,871.40
17179	201.42.280.2150.0261.000.00	60.00
17179	101.01.280.2150.0261.000.00	180.00
17179	101.08.280.2150.0261.000.00	60.00
17179	101.01.280.2150.0150.000.00	2,000.00
17179	101.99.100.2150.0150.000.00	270.00
17209	101.02.100.1670.0112.000.00	72,486.00
17212	201.41.100.1270.0260.000.00	13,200.00
17212	201.41.100.1270.0112.000.00	85,558.00
17212	201.41.100.1270.0261.000.00	300.00
17213	115.50.271.2510.0111.125.00	58,714.00
17213	178.50.920.3236.0111.000.00	29,357.00
17213	215.50.271.2510.0111.225.00	58,714.00
17245	101.05.100.1670.0260.000.00	13,200.00
17245	101.05.100.1670.0112.000.00	85,266.00
17245	101.05.100.1670.0261.000.00	300.00
17246	201.42.390.1649.0260.000.00	10,032.00
17246	201.42.100.1510.0260.000.00	10,032.00

17246	201.42.390.1649.0112.000.00	77,329.44
17246	201.42.100.1510.0112.000.00	15,838.56
17246	201.42.390.1649.0261.000.00	201.00
17246	201.42.100.1510.0261.000.00	99.00
17250	101.03.100.1670.0260.000.00	15,420.00
17250	101.03.100.1670.0112.000.00	93,168.00
17250	101.03.100.1670.0261.000.00	300.00
17251	101.99.100.2140.0150.000.00	270.00
17256	101.06.100.2400.0111.000.00	142,871.00
17258	115.99.420.2100.0113.155.00	7,993.63
17258	115.99.438.2100.0113.195.00	7,993.63
17258	115.99.494.2100.0113.197.00	22,382.16
17258	115.99.413.2100.0113.138.00	14,921.44
17258	115.99.413.2100.0113.138.00	$4,480.00
17258	115.99.420.2100.0113.155.00	$2,400.00
17258	115.99.438.2100.0113.195.00	$2,400.00
17258	115.99.494.2100.0113.197.00	$6,720.00
17259	160.50.100.2510.0111.000.00	32,684.00
17259	110.50.100.2510.0111.000.00	65,368.00
17259	210.50.100.2510.0111.000.00	65,368.00
17267	101.32.280.1900.0260.000.00	10,032.00
17267	115.32.456.1900.0260.132.51	10,032.00
17267	101.32.280.1900.0112.000.00	68,012.64
17267	115.32.456.1900.0112.132.51	25,155.36
17267	101.32.280.1900.0261.000.00	219.00
17267	115.32.456.1900.0261.132.51	81.00
17269	201.42.100.1240.0260.000.00	13,200.00
17269	201.42.100.1570.0112.000.00	57,323.86
17269	201.42.100.1240.0112.000.00	28,234.14
17269	201.42.100.1240.0261.000.00	300.00
17270	101.08.100.1670.0260.000.00	17,844.00
17270	101.08.100.1670.0112.000.00	93,168.00
17270	101.08.100.1670.0261.000.00	300.00
17271	261.42.100.2120.0260.611.00	15,420.00
17271	261.42.100.2120.0113.611.00	88,540.44
17271	261.42.100.2120.0261.611.00	300.00
17275	101.31.100.1670.0260.000.00	17,844.00
17275	101.31.100.1670.0112.000.00	76,339.00
17275	101.31.100.1670.0261.000.00	300.00
17279	101.05.100.1670.0260.000.00	17,844.00
17279	101.05.100.1670.0112.000.00	70,095.00
17279	101.05.100.1670.0261.000.00	300.00
17282	201.41.100.1240.0260.000.00	17,844.00
17282	201.49.100.1240.0260.000.00	17,844.00
17282	201.49.100.1240.0260.000.00	17,844.00
17282	201.41.100.1240.0112.000.00	15,849.11
17282	201.49.100.1240.0112.000.00	10,566.07
17282	201.49.100.1240.0112.000.00	53,630.82
17282	201.41.100.1240.0261.000.00	59.40
17282	201.49.100.1240.0261.000.00	39.60
17282	201.49.100.1240.0261.000.00	201.00
17290	101.05.100.1670.0260.000.00	17,844.00
17290	101.05.100.1670.0112.000.00	63,510.00
17290	101.05.100.1670.0261.000.00	300.00
17293	161.32.100.2400.0111.611.00	51,036.40
17293	101.32.100.2400.0111.000.00	76,554.60
17297	101.31.100.1670.0112.000.00	73,266.00
17300	201.42.280.1900.0112.000.00	64,700.63
17300	115.42.456.1900.0112.132.51	23,930.37

17317	101.08.100.1670.0260.000.00	13,200.00
17317	101.08.100.1670.0112.000.00	82,046.00
17317	101.08.100.1670.0261.000.00	300.00
17328	101.31.100.2225.0115.000.00	15,912.32
17339	201.42.100.2100.0115.000.00	37,235.44
17349	201.42.100.1340.0260.000.00	13,200.00
17349	201.42.100.1340.0112.000.00	88,631.00
17349	201.42.100.1340.0261.000.00	300.00
17418	101.03.100.1470.0260.000.00	10,032.00
17418	101.03.100.1470.0112.000.00	76,973.00
17418	101.03.100.1470.0261.000.00	300.00
17441	201.41.100.2130.0260.000.00	10,032.00
17441	201.41.100.2130.0113.000.00	28,918.29
17441	201.41.100.2130.0261.000.00	150.00
17464	101.03.100.2400.0260.000.00	10,032.00
17464	101.03.100.2400.0115.000.00	47,772.00
17472	101.50.100.2320.0150.000.00	5,000.00
17472	201.50.100.2320.0150.000.00	5,000.00
17472	101.50.100.2320.0111.000.00	116,850.00
17472	201.50.100.2320.0111.000.00	116,850.00
17476	201.42.100.1570.0260.000.00	10,032.00
17476	201.42.100.1570.0112.000.00	84,046.00
17476	201.42.100.1570.0261.000.00	300.00
17493	101.01.100.1670.0260.000.00	13,200.00
17493	101.01.100.1670.0112.000.00	82,485.00
17493	101.01.100.1670.0261.000.00	300.00
17498	101.50.316.2330.0115.000.00	27,632.09
17498	201.50.316.2330.0115.000.00	27,632.09
17498	101.50.316.2330.0115.000.00	$8,000.00
17498	201.50.316.2330.0115.000.00	$8,000.00
17500	201.42.100.1440.0260.000.00	15,420.00
17500	201.42.390.1410.0260.000.00	15,420.00
17500	201.42.100.1440.0112.000.00	67,166.92
17500	201.42.390.1410.0112.000.00	13,757.08
17509	201.42.100.1240.0260.000.00	17,844.00
17509	201.42.100.1240.0112.000.00	80,485.00
17509	201.42.100.1240.0261.000.00	300.00
17512	101.06.100.2600.0150.000.00	540.00
17515	101.01.100.1340.0260.000.00	17,844.00
17515	101.01.100.1340.0112.000.00	90,192.00
17515	101.01.100.1340.0261.000.00	300.00
17516	101.02.100.1670.0112.000.00	63,510.00
17518	101.05.100.2400.0111.000.00	139,935.00
17519	101.99.360.1680.0150.000.00	675.00
17523	101.50.280.2490.0119.000.00	67,599.75
17523	201.50.280.2490.0119.000.00	22,533.25
17523	101.50.280.2490.0119.000.00	$12,000.00
17523	201.50.280.2490.0119.000.00	$4,000.00
17524	101.08.100.1340.0112.000.00	88,192.00
17525	115.04.494.2120.0260.197.00	17,844.00
17525	101.04.100.2120.0260.000.00	17,844.00
17525	115.04.494.2120.0113.197.00	41,242.50
17525	101.04.100.2120.0113.000.00	41,242.50
17525	115.04.494.2120.0261.197.00	150.00
17525	101.04.100.2120.0261.000.00	150.00
17527	201.41.100.1240.0260.000.00	17,844.00
17527	201.41.100.1240.0112.000.00	85,266.00
17527	201.41.100.1240.0261.000.00	300.00
17528	201.42.100.1270.0260.000.00	10,032.00

17528	201.42.100.1270.0112.000.00	90,192.00
17528	201.42.100.1270.0261.000.00	300.00
17529	101.02.100.1340.0260.000.00	17,844.00
17529	115.02.494.1250.0260.197.00	17,844.00
17529	101.02.100.1250.0260.000.00	17,844.00
17529	101.02.100.1340.0112.000.00	39,047.50
17529	115.02.494.1250.0112.197.00	19,523.75
17529	101.02.100.1250.0112.000.00	19,523.75
17529	101.02.100.1340.0261.000.00	150.00
17529	115.02.494.1250.0261.197.00	75.00
17529	101.02.100.1250.0261.000.00	75.00
17531	101.32.100.1470.0260.000.00	17,844.00
17531	101.32.100.1470.0112.000.00	90,192.00
17531	101.32.100.1470.0261.000.00	300.00
17536	201.41.100.1440.0150.000.00	170.10
17536	101.99.100.2212.0150.000.00	108.00
17536	201.99.100.2212.0150.000.00	72.00
17537	101.08.100.1670.0260.000.00	10,032.00
17537	101.08.100.1670.0112.000.00	90,192.00
17538	201.41.390.1410.0112.000.00	69,705.00
17540	101.07.100.2225.0260.000.00	10,032.00
17540	101.07.100.2225.0113.000.00	82,733.68
17541	161.32.100.2120.0260.611.00	10,032.00
17541	161.32.100.2120.0113.611.00	85,251.49
17541	161.32.100.2120.0261.611.00	300.00
17542	101.03.100.1670.0112.000.00	59,998.00
17549	101.50.720.3500.0115.000.00	16,832.21
17549	201.50.720.3500.0115.000.00	50,496.62
17549	101.50.720.3500.0115.000.00	$4,000.00
17549	201.50.720.3500.0115.000.00	$12,000.00
17554	101.99.100.2600.0150.000.00	286.50
17554	201.99.100.2600.0150.000.00	286.50
17564	101.31.100.1340.0260.000.00	10,032.00
17564	101.32.100.1340.0260.000.00	10,032.00
17564	101.99.280.1900.0260.000.00	10,032.00
17564	101.31.100.1340.0112.000.00	20,740.80
17564	101.32.100.1340.0112.000.00	10,370.40
17564	101.99.280.1900.0112.000.00	20,740.80
17564	101.31.100.1340.0261.000.00	120.00
17564	101.32.100.1340.0261.000.00	60.00
17564	101.99.280.1900.0261.000.00	120.00
17575	101.05.100.1665.0112.000.00	56,486.00
17575	101.05.100.1665.0261.000.00	300.00
17605	115.02.494.2120.0260.197.00	17,844.00
17605	161.02.100.2120.0260.611.00	17,844.00
17605	161.01.100.2120.0260.611.00	17,844.00
17605	115.02.494.2120.0113.197.00	7,297.01
17605	161.02.100.2120.0113.611.00	29,188.03
17605	161.01.100.2120.0113.611.00	36,485.03
17605	115.02.494.2120.0261.197.00	30.00
17605	161.02.100.2120.0261.611.00	120.00
17605	161.01.100.2120.0261.611.00	150.00
17609	101.31.100.1670.0260.000.00	17,844.00
17609	101.31.100.1670.0112.000.00	88,631.00
17609	101.31.100.1670.0261.000.00	300.00
17625	161.05.100.2120.0260.611.00	13,200.00
17625	161.05.100.2120.0113.611.00	88,026.34
17625	161.05.100.2120.0261.611.00	300.00
17636	101.32.100.1670.0260.000.00	17,844.00

17636	101.32.100.1670.0112.000.00	65,461.00
17636	101.32.100.1670.0261.000.00	300.00
17649	201.41.100.1440.0260.000.00	10,032.00
17649	201.41.100.1440.0112.000.00	47,159.96
17649	201.41.100.1340.0112.000.00	23,931.92
17649	201.41.100.1440.0261.000.00	300.00
17656	101.06.100.2600.0260.000.00	10,032.00
17656	101.06.100.2600.0114.000.00	56,097.60
17656	101.99.100.2600.0150.000.00	270.00
17656	201.99.100.2600.0150.000.00	270.00
17656	101.06.100.2600.0150.000.00	573.00
17676	101.32.100.2600.0260.000.00	10,032.00
17676	212.32.910.3100.0260.000.00	10,032.00
17676	101.32.100.2600.0114.000.00	12,875.20
17676	212.32.910.3100.0116.000.00	25,071.84
17676	101.32.100.2600.0261.000.00	75.00
17676	212.32.910.3100.0261.000.00	225.00
17686	101.99.100.1470.0150.000.00	270.00
17687	101.08.100.2600.0260.000.00	17,844.00
17687	101.08.100.2600.0114.000.00	56,097.60
17687	101.08.100.2600.0261.000.00	300.00
17693	101.03.100.2600.0150.000.00	135.00
17693	101.03.100.2600.0150.000.00	573.00
17697	101.04.100.2600.0260.000.00	17,844.00
17697	101.04.100.2600.0114.000.00	56,097.60
17697	101.04.100.2600.0261.000.00	300.00
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	573.00
17711	201.42.280.1900.0260.000.00	10,032.00
17711	201.42.280.1900.0112.000.00	73,266.00
17711	201.42.280.1900.0261.000.00	300.00
17714	101.99.100.1000.0260.000.00	10,032.00
17714	101.99.100.1000.0261.000.00	300.00
17715	161.06.100.2120.0260.611.00	17,844.00
17715	161.06.100.2120.0260.611.00	17,844.00
17715	161.06.100.2120.0113.611.00	51,150.89
17715	161.06.100.2120.0261.611.00	180.00
17715	161.06.100.2120.0261.611.00	120.00
17721	101.32.280.1900.0112.000.00	57,614.52
17721	115.32.456.1900.0112.132.51	21,309.48
17725	201.41.100.1440.0112.000.00	40,462.00
17725	201.49.100.1440.0112.000.00	40,462.00
17725	201.41.100.1440.0261.000.00	150.00
17725	201.49.100.1440.0261.000.00	150.00
17734	201.42.100.1570.0260.000.00	17,844.00
17734	201.42.100.1570.0112.000.00	78,534.00
17734	201.42.100.1570.0261.000.00	300.00
17737	201.41.390.1410.0112.000.00	69,949.00
17745	101.31.100.1370.0112.000.00	87,119.00
17746	101.03.100.1250.0260.000.00	17,844.00
17746	115.03.456.1900.0112.132.51	22,270.95
17746	101.03.280.1900.0112.000.00	60,214.05
17746	101.03.100.1250.0261.000.00	300.00
17751	101.04.100.1340.0260.000.00	13,200.00
17751	101.04.100.1340.0112.000.00	70,095.00
17755	101.07.100.2100.0260.000.00	17,844.00
17755	101.07.100.2100.0261.000.00	243.75
17757	201.41.100.1510.0260.000.00	10,032.00

17757	201.41.100.1510.0112.000.00	77,851.00
17762	101.07.280.2150.0260.000.00	13,200.00
17762	101.08.280.2150.0260.000.00	13,200.00
17762	101.07.280.2150.0261.000.00	240.00
17762	101.08.280.2150.0261.000.00	60.00
17767	101.99.100.2600.0150.000.00	67.50
17767	201.99.100.2600.0150.000.00	67.50
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	286.50
17773	201.99.100.2600.0150.000.00	286.50
17780	161.32.100.2120.0260.611.00	10,032.00
17780	161.32.100.2120.0113.611.00	79,444.73
17780	161.32.100.2120.0261.611.00	300.00
17781	101.32.280.1900.0260.000.00	17,844.00
17781	115.32.456.1900.0260.132.51	17,844.00
17781	101.32.280.1900.0261.000.00	219.00
17781	115.32.456.1900.0261.132.51	81.00
17782	115.02.456.1900.0260.132.51	17,844.00
17782	101.02.280.1900.0260.000.00	17,844.00
17782	115.02.456.1900.0112.132.51	15,251.22
17782	101.02.280.1900.0112.000.00	41,234.78
17782	115.02.456.1900.0261.132.51	81.00
17782	101.02.280.1900.0261.000.00	219.00
17783	101.07.100.1340.0260.000.00	13,200.00
17783	101.08.100.1340.0260.000.00	13,200.00
17783	101.07.100.1340.0112.000.00	40,096.50
17783	101.08.100.1340.0112.000.00	40,096.50
17783	101.07.100.1340.0261.000.00	150.00
17783	101.08.100.1340.0261.000.00	150.00
17784	201.41.100.1240.0260.000.00	17,844.00
17784	201.41.100.1240.0112.000.00	88,631.00
17784	201.41.100.1240.0261.000.00	300.00
17785	115.32.420.1250.0260.155.00	13,200.00
17785	115.32.420.1250.0112.155.00	83,119.00
17785	115.32.420.1250.0261.155.00	300.00
17787	201.41.100.1270.0260.000.00	17,844.00
17787	201.41.100.1270.0112.000.00	73,022.00
17787	201.41.100.1270.0261.000.00	300.00
17791	101.31.100.1470.0112.000.00	73,022.00
17792	201.50.390.1640.0112.000.00	66,144.00
17792	101.50.390.1640.0112.000.00	22,048.00
17795	101.31.100.1270.0112.000.00	70,095.00
17796	101.99.360.1680.0260.000.00	17,844.00
17796	101.99.360.1680.0112.000.00	88,631.00
17797	101.99.100.2212.0150.000.00	135.00
17797	201.99.100.2212.0150.000.00	135.00
17798	101.02.100.1670.0260.000.00	13,200.00
17798	101.02.100.1670.0112.000.00	82,485.00
17798	101.02.100.1670.0261.000.00	300.00
17799	101.03.100.2225.0113.000.00	87,563.87
17803	101.32.100.1470.0260.000.00	17,844.00
17803	101.32.100.1470.0112.000.00	80,193.00
17803	101.32.100.1470.0261.000.00	300.00
17803	101.99.100.1470.0150.000.00	270.00
17805	101.06.100.2600.0260.000.00	10,032.00
17805	101.06.100.2600.0114.000.00	62,920.00
17805	101.06.100.2600.0261.000.00	300.00
17806	101.01.100.1670.0112.000.00	87,119.00

17806	101.01.100.1670.0261.000.00	300.00
17807	101.08.100.1670.0260.000.00	17,844.00
17807	101.08.100.1670.0261.000.00	300.00
17809	201.41.100.1510.0260.000.00	10,032.00
17809	201.41.100.1510.0261.000.00	300.00
17825	101.04.100.2600.0114.000.00	27,258.40
17825	101.05.100.2600.0114.000.00	27,258.40
17827	101.05.100.1670.0260.000.00	15,420.00
17827	101.05.100.1670.0112.000.00	72,925.00
17827	101.05.100.1670.0261.000.00	300.00
17829	101.07.280.1900.0112.000.00	37,851.96
17829	115.07.456.1900.0112.132.51	14,000.04
17831	115.02.840.3300.0260.124.00	10,032.00
17831	115.02.840.3300.0261.124.00	187.50
17850	101.02.100.2400.0115.000.00	47,772.00
17855	201.42.100.1240.0260.000.00	15,420.00
17855	201.42.100.1240.0112.000.00	68,388.00
17855	201.42.100.1240.0261.000.00	300.00
17864	201.42.100.1570.0260.000.00	10,032.00
17864	201.42.100.1570.0112.000.00	80,485.00
17864	201.42.100.1570.0261.000.00	300.00
17903	201.42.100.1440.0260.000.00	13,200.00
17903	201.42.100.1440.0112.000.00	73,022.00
17903	201.42.100.1440.0261.000.00	300.00
17904	201.42.260.1245.0260.000.00	17,844.00
17904	115.42.420.1245.0260.155.00	17,844.00
17904	201.42.260.1245.0112.000.00	18,755.50
17904	115.42.420.1245.0112.155.00	18,755.50
17904	201.42.260.1245.0261.000.00	75.00
17904	115.42.420.1245.0261.155.00	75.00
17906	201.42.280.1900.0112.000.00	79,412.00
17914	101.31.100.1140.0260.000.00	17,844.00
17914	101.31.100.1140.0112.000.00	87,119.00
17914	101.31.100.1140.0261.000.00	300.00
17929	101.06.100.1670.0260.000.00	10,032.00
17929	101.06.100.1670.0112.000.00	87,119.00
17929	101.06.100.1670.0261.000.00	300.00
17955	101.05.100.1665.0260.000.00	13,200.00
17955	101.05.100.1665.0112.000.00	82,485.00
17955	101.05.100.1665.0261.000.00	300.00
17967	115.99.420.1245.0260.155.00	10,032.00
17967	115.99.420.1245.0112.155.00	71,510.00
17967	115.99.420.1245.0210.155.00	68,628.00
17978	115.50.890.3300.0114.181.00	59,349.11
17978	115.50.890.3300.0114.181.00	$16,000.00
18013	101.07.100.2225.0113.000.00	45,888.89
18013	101.02.100.2225.0113.000.00	45,888.89
18019	115.99.420.1665.0260.155.00	15,420.00
18019	110.05.100.2700.0260.000.00	15,420.00
18019	115.99.420.1665.0261.155.00	225.00
18019	110.05.100.2700.0261.000.00	15.00
18027	101.05.100.1470.0260.000.00	13,200.00
18027	101.05.100.1470.0112.000.00	73,022.00
18027	101.05.100.1470.0261.000.00	300.00
18045	201.42.100.1240.0112.000.00	52,160.17
18046	101.07.100.1670.0260.000.00	17,844.00
18046	101.07.100.1670.0112.000.00	56,486.00
18046	101.07.100.1670.0261.000.00	300.00
18071	101.06.280.1900.0260.000.00	17,844.00

18071	115.06.456.1900.0260.132.51	17,844.00
18071	101.06.280.1900.0261.000.00	219.00
18071	115.06.456.1900.0261.132.51	81.00
18075	101.31.100.1670.0260.000.00	10,032.00
18075	101.31.100.1670.0112.000.00	79,412.00
18075	101.31.100.1670.0261.000.00	300.00
18084	201.42.390.1170.0260.000.00	13,200.00
18084	201.42.390.1170.0112.000.00	87,119.00
18084	201.42.390.1170.0261.000.00	300.00
18085	101.08.100.1670.0260.000.00	13,200.00
18085	101.08.100.1670.0112.000.00	85,558.00
18085	101.08.100.1670.0261.000.00	300.00
18090	101.32.280.2140.0260.000.00	13,200.00
18090	161.32.280.2140.0260.613.00	13,200.00
18090	161.32.280.2140.0113.613.00	8,863.10
18090	101.32.280.2140.0113.000.00	79,767.90
18090	101.32.280.2140.0261.000.00	270.00
18090	161.32.280.2140.0261.613.00	30.00
18091	101.31.100.1670.0112.000.00	83,119.00
18097	101.31.100.2600.0260.000.00	13,200.00
18097	101.31.100.2600.0114.000.00	55,556.80
18097	101.31.100.2600.0261.000.00	300.00
18099	201.42.100.1240.0260.000.00	15,420.00
18099	201.42.100.1240.0112.000.00	76,534.00
18099	201.42.100.1240.0261.000.00	300.00
18100	101.06.100.1470.0112.000.00	17,423.80
18100	101.07.100.1470.0112.000.00	69,695.20
18103	201.41.280.1900.0260.000.00	17,844.00
18103	115.41.456.1900.0260.132.51	17,844.00
18103	201.41.280.1900.0112.000.00	56,190.29
18103	115.41.456.1900.0112.132.51	20,782.71
18103	201.41.280.1900.0261.000.00	219.00
18103	115.41.456.1900.0261.132.51	81.00
18105	101.06.100.2130.0260.000.00	13,200.00
18105	101.06.100.2130.0261.000.00	225.00
18106	201.42.100.2100.0260.000.00	17,844.00
18106	201.42.100.2100.0115.000.00	37,624.40
18106	201.42.100.2100.0261.000.00	300.00
18108	101.31.100.1670.0260.000.00	17,844.00
18108	101.31.100.1670.0112.000.00	87,119.00
18108	101.31.100.1670.0261.000.00	300.00
18109	101.06.100.1670.0260.000.00	10,032.00
18109	101.06.100.1670.0112.000.00	80,924.00
18109	101.06.100.1670.0261.000.00	300.00
18117	101.01.100.1470.0112.000.00	73,022.00
18137	201.42.100.1440.0260.000.00	17,844.00
18137	201.42.100.1440.0112.000.00	84,046.00
18137	201.42.100.1440.0261.000.00	300.00
18154	161.50.100.2120.0260.613.00	10,032.00
18154	261.50.100.2120.0260.613.00	10,032.00
18154	161.50.100.2120.0113.613.00	36,633.00
18154	261.50.100.2120.0113.613.00	36,633.00
18154	161.50.100.2120.0261.613.00	150.00
18154	261.50.100.2120.0261.613.00	150.00
18155	161.31.100.2120.0117.613.00	47,473.62
18155	161.31.100.2120.0117.613.00	$16,000.00
18156	161.31.100.2120.0260.611.00	17,844.00
18156	161.31.100.2120.0113.611.00	90,133.29
18156	161.31.100.2120.0261.611.00	300.00

18162	161.32.100.2120.0117.613.00	46,085.59
18162	161.32.100.2120.0117.613.00	$16,000.00
18164	101.32.100.1670.0260.000.00	17,844.00
18164	101.32.100.1670.0112.000.00	74,778.00
18165	101.07.100.1670.0112.000.00	71,705.00
18171	101.05.100.1670.0260.000.00	17,844.00
18171	101.05.100.1670.0112.000.00	59,998.00
18171	101.05.100.1670.0261.000.00	300.00
18187	261.42.100.2120.0113.611.00	79,907.20
18208	201.41.280.1900.0260.000.00	17,844.00
18208	201.42.280.1900.0260.000.00	17,844.00
18208	115.42.456.1900.0260.132.51	17,844.00
18208	201.41.280.1900.0112.000.00	51,852.00
18208	201.41.280.1900.0261.000.00	150.00
18208	201.42.280.1900.0261.000.00	109.50
18208	115.42.456.1900.0261.132.51	40.50
18222	101.03.100.1670.0260.000.00	17,844.00
18222	101.03.100.1670.0112.000.00	76,973.00
18222	101.03.100.1670.0261.000.00	300.00
18230	212.61.910.3100.0260.000.00	13,200.00
18230	101.61.100.2540.0260.000.00	13,200.00
18230	201.61.100.2540.0260.000.00	13,200.00
18230	101.61.100.2540.0260.000.00	13,200.00
18230	201.61.100.2540.0260.000.00	13,200.00
18230	212.61.910.3100.0116.000.00	22,664.40
18230	101.61.100.2540.0115.000.00	6,330.89
18230	201.61.100.2540.0115.000.00	6,330.89
18230	212.61.910.3100.0261.000.00	187.50
18230	101.61.100.2540.0261.000.00	56.25
18230	201.61.100.2540.0261.000.00	56.25
18230	101.61.100.2540.0261.000.00	75.00
18230	201.61.100.2540.0261.000.00	75.00
18242	101.50.100.2570.0115.000.00	35,822.80
18242	201.50.100.2570.0115.000.00	35,822.80
18242	101.50.100.2570.0115.000.00	$8,000.00
18242	201.50.100.2570.0115.000.00	$8,000.00
18288	101.32.100.1670.0112.000.00	84,046.00
18294	201.42.100.1340.0260.000.00	17,844.00
18294	201.42.100.1340.0112.000.00	74,486.00
18294	201.42.100.1340.0261.000.00	300.00
18303	201.41.100.1270.0260.000.00	10,032.00
18303	201.41.100.1270.0112.000.00	61,949.00
18303	201.41.100.1270.0261.000.00	300.00
18321	115.01.456.1900.0112.132.51	23,100.66
18321	101.01.280.1900.0112.000.00	62,457.34
18327	101.50.100.2330.0115.000.00	29,240.87
18327	201.50.100.2330.0115.000.00	29,240.87
18327	101.50.100.2330.0115.000.00	$8,000.00
18327	201.50.100.2330.0115.000.00	$8,000.00
18344	161.31.100.2120.0260.611.00	10,032.00
18344	161.31.100.2120.0113.611.00	72,045.11
18344	161.31.100.2120.0261.611.00	300.00
18348	161.08.100.2120.0260.611.00	17,844.00
18348	161.08.100.2120.0113.611.00	83,658.63
18348	115.02.494.2120.02XX.197.00	15,242.40
18348	161.08.100.2120.0261.611.00	300.00
18351	101.06.100.1670.0260.000.00	17,844.00
18351	101.06.100.1670.0112.000.00	56,486.00
18351	101.06.100.1670.0261.000.00	300.00

18359	201.41.100.1570.0112.000.00	11,965.96
18359	201.49.100.1570.0112.000.00	35,194.00
18362	115.50.890.3300.0111.181.00	42,273.90
18362	101.50.100.2600.0111.000.00	49,319.55
18362	201.50.100.2600.0111.000.00	49,319.55
18383	101.32.100.2600.0114.000.00	56,638.40
18389	101.07.100.1470.0260.000.00	10,032.00
18389	101.07.100.1470.0112.000.00	65,315.00
18389	101.07.100.1470.0261.000.00	300.00
18393	101.50.280.2490.0260.000.00	17,844.00
18393	201.50.280.2490.0260.000.00	17,844.00
18393	101.50.280.2490.0115.000.00	26,476.80
18393	201.50.280.2490.0115.000.00	26,476.80
18393	101.50.280.2490.0261.000.00	150.00
18393	201.50.280.2490.0261.000.00	150.00
18397	101.03.100.1670.0260.000.00	17,844.00
18397	101.03.100.1670.0112.000.00	83,558.00
18397	101.03.100.1670.0261.000.00	300.00
18400	201.41.100.1510.0260.000.00	10,032.00
18400	201.41.100.1510.0112.000.00	70,827.00
18400	201.41.100.1510.0261.000.00	300.00
18401	201.41.100.1570.0260.000.00	17,844.00
18401	201.41.100.1570.0112.000.00	82,485.00
18401	201.41.100.1570.0261.000.00	300.00
18402	101.06.100.1670.0112.000.00	78,095.00
18403	261.42.100.2120.0260.611.00	17,844.00
18403	261.42.100.2120.0113.611.00	85,251.49
18403	261.42.100.2120.0261.611.00	300.00
18405	115.07.494.1250.0260.197.00	17,844.00
18405	115.07.494.1250.0112.197.00	80,924.00
18405	115.07.494.1250.0261.197.00	300.00
18410	101.03.100.1670.0112.000.00	59,998.00
18412	101.32.100.1270.0260.000.00	17,844.00
18412	101.32.100.1270.0112.000.00	81,607.00
18412	101.32.100.1270.0261.000.00	300.00
18418	101.08.100.1670.0260.000.00	10,032.00
18418	101.08.100.1670.0112.000.00	59,998.00
18418	101.08.100.1670.0261.000.00	300.00
18422	101.01.100.2400.0260.000.00	17,844.00
18422	101.01.100.2400.0115.000.00	49,176.00
18422	101.01.100.2400.0261.000.00	300.00
18427	101.08.100.2400.0260.000.00	13,200.00
18427	101.08.100.2400.0260.000.00	13,200.00
18427	110.08.100.2700.0260.000.00	13,200.00
18427	101.08.100.2400.0115.000.00	18,083.25
18427	101.08.100.2400.0115.000.00	11,707.92
18427	101.08.100.2400.0261.000.00	112.50
18427	101.08.100.2400.0261.000.00	112.50
18427	110.08.100.2700.0261.000.00	37.50
18432	161.03.100.2120.0260.611.00	13,200.00
18432	161.03.100.2120.0113.611.00	82,271.20
18432	161.03.100.2120.0261.611.00	300.00
18442	115.05.456.1900.0112.132.51	23,100.66
18442	101.05.280.1900.0112.000.00	62,457.34
18447	201.42.100.1440.0260.000.00	10,032.00
18447	201.42.100.1440.0112.000.00	56,486.00
18447	201.42.100.1440.0261.000.00	300.00
18448	201.42.390.1410.0260.000.00	17,844.00
18448	201.42.390.1410.0112.000.00	65,754.00

18448	201.42.390.1410.0261.000.00	300.00
18453	115.07.494.1250.0260.197.00	17,844.00
18453	115.07.494.1250.0112.197.00	85,558.00
18453	115.07.494.1250.0261.197.00	300.00
18454	212.31.910.3100.0260.000.00	15,420.00
18454	212.31.910.3100.0116.000.00	37,079.68
18456	101.31.100.2100.0117.000.00	9,798.00
18457	101.03.100.1670.0260.000.00	17,844.00
18457	101.03.100.1670.0112.000.00	56,486.00
18457	101.03.100.1670.0261.000.00	300.00
18459	101.32.100.1670.0260.000.00	10,032.00
18459	101.32.100.1670.0112.000.00	82,485.00
18459	101.32.100.1670.0261.000.00	300.00
18469	101.01.280.1900.0260.000.00	13,200.00
18469	110.01.100.2700.0260.000.00	13,200.00
18469	101.01.280.1900.0261.000.00	262.50
18469	110.01.100.2700.0261.000.00	9.38
18472	212.32.910.3100.0260.000.00	10,032.00
18472	212.61.910.3100.0260.000.00	10,032.00
18472	212.32.910.3100.0116.000.00	21,518.80
18472	212.61.910.3100.0116.000.00	12,911.28
18472	212.32.910.3100.0261.000.00	187.50
18472	212.61.910.3100.0261.000.00	112.50
18473	101.02.100.2600.0150.000.00	286.50
18473	201.99.100.2600.0150.000.00	286.50
18476	201.42.100.1340.0260.000.00	13,200.00
18476	201.42.100.1340.0112.000.00	78,924.00
18476	201.42.100.1340.0261.000.00	300.00
18500	101.07.100.1670.0112.000.00	68,388.00
18504	101.99.280.1900.0260.000.00	17,844.00
18504	101.99.280.1900.0112.000.00	80,924.00
18504	101.99.280.1900.0261.000.00	300.00
18517	212.42.910.3100.0116.000.00	34,472.40
18563	101.01.100.1670.0260.000.00	15,420.00
18563	101.01.100.1670.0261.000.00	300.00
18564	101.08.100.1670.0260.000.00	10,032.00
18564	101.08.100.1670.0112.000.00	54,925.00
18564	101.08.100.1670.0261.000.00	300.00
18600	101.08.280.1900.0261.000.00	75.00
18600	101.08.280.1900.0261.000.00	187.50
18612	101.07.100.1670.0260.000.00	13,200.00
18612	101.07.100.1670.0112.000.00	56,486.00
18612	101.07.100.1670.0261.000.00	300.00
18615	101.32.100.1140.0260.000.00	10,032.00
18615	101.32.100.1140.0112.000.00	82,485.00
18615	101.32.100.1140.0261.000.00	300.00
18657	101.05.100.1670.0260.000.00	10,032.00
18657	101.05.100.1670.0112.000.00	66,876.00
18657	101.05.100.1670.0261.000.00	300.00
18669	201.42.100.1140.0260.000.00	10,032.00
18669	201.42.100.1140.0112.000.00	77,851.00
18669	201.42.100.1140.0261.000.00	300.00
18710	101.04.100.2400.0260.000.00	17,844.00
18710	101.04.100.2100.0260.000.00	17,844.00
18710	110.04.100.2700.0260.000.00	17,844.00
18710	101.04.100.2400.0261.000.00	37.50
18710	101.04.100.2100.0261.000.00	196.88
18710	110.04.100.2700.0261.000.00	37.50
18724	217.50.610.1860.0112.000.00	45,900.69

18724	101.05.100.2212.0112.000.00	45,900.69
18724	217.50.610.1860.0112.000.00	$8,000.00
18724	101.05.100.2212.0112.000.00	$8,000.00
18725	101.01.100.1670.0260.000.00	10,032.00
18725	101.01.100.1670.0112.000.00	75,412.00
18725	101.01.100.1670.0261.000.00	300.00
18726	201.42.100.1470.0112.000.00	50,526.04
18726	201.42.100.2103.0112.000.00	24,885.96
18728	201.41.100.1240.0112.000.00	77,851.00
18729	101.06.280.2150.0260.000.00	13,200.00
18729	101.06.280.2150.0113.000.00	78,534.00
18729	101.06.280.2150.0261.000.00	300.00
18730	201.41.100.1270.0260.000.00	17,844.00
18730	201.41.100.1270.0112.000.00	71,900.00
18730	201.41.100.1270.0261.000.00	300.00
18731	201.41.390.1649.0260.000.00	10,032.00
18731	201.41.100.1510.0260.000.00	10,032.00
18731	201.41.390.1649.0112.000.00	69,758.18
18731	201.41.100.1510.0112.000.00	14,287.82
18731	201.41.390.1649.0261.000.00	249.00
18731	201.41.100.1510.0261.000.00	51.00
18732	101.03.100.1670.0260.000.00	17,844.00
18732	101.03.100.1670.0112.000.00	80,046.00
18732	101.03.100.1670.0261.000.00	300.00
18733	201.42.100.1240.0260.000.00	10,032.00
18733	201.42.100.1240.0112.000.00	84,046.00
18733	201.42.100.1240.0261.000.00	300.00
18735	101.06.100.2120.0260.000.00	10,032.00
18735	101.06.100.2120.0261.000.00	300.00
18738	201.41.100.2225.0113.000.00	86,433.49
18741	101.01.100.2400.0111.000.00	137,978.00
18744	101.31.100.1470.0260.000.00	10,032.00
18744	201.42.100.1470.0260.000.00	10,032.00
18744	201.42.100.1470.0112.000.00	60,608.26
18744	201.42.100.2103.0112.000.00	12,413.74
18744	101.31.100.1470.0261.000.00	60.00
18744	201.42.100.1470.0261.000.00	240.00
18746	201.41.280.1900.0260.000.00	17,844.00
18746	201.41.280.1900.0112.000.00	74,339.00
18746	201.41.280.1900.0261.000.00	300.00
18748	101.02.100.2130.0260.000.00	17,844.00
18748	101.01.100.2130.0260.000.00	17,844.00
18748	101.02.100.2130.0113.000.00	7,523.86
18748	101.01.100.2130.0113.000.00	26,333.50
18748	101.02.100.2130.0261.000.00	37.50
18748	101.01.100.2130.0261.000.00	131.25
18756	101.04.100.1470.0260.000.00	13,200.00
18756	101.04.100.1470.0112.000.00	80,046.00
18756	101.04.100.1470.0261.000.00	300.00
18757	201.41.100.1440.0260.000.00	17,844.00
18757	201.41.100.1440.0112.000.00	84,046.00
18757	201.41.100.1440.0261.000.00	300.00
18762	101.05.280.1900.0260.000.00	17,844.00
18762	110.05.100.2700.0260.000.00	17,844.00
18762	101.05.280.1900.0261.000.00	253.13
18762	110.05.100.2700.0261.000.00	28.13
18765	101.07.100.1670.0112.000.00	70,388.00
18766	201.41.100.2100.0260.000.00	15,420.00
18766	201.41.100.2100.0115.000.00	36,891.36

18766	201.41.100.2100.0261.000.00	300.00
18780	101.31.280.1900.0260.000.00	10,032.00
18780	115.31.456.1900.0260.132.51	10,032.00
18780	101.31.280.1900.0112.000.00	53,127.94
18780	115.31.456.1900.0112.132.51	19,650.06
18780	101.31.280.1900.0261.000.00	219.00
18780	115.31.456.1900.0261.132.51	81.00
18789	161.04.100.2120.0260.611.00	15,420.00
18789	161.04.100.2120.0113.611.00	80,421.30
18789	161.04.100.2120.0261.611.00	300.00
18802	101.05.100.1670.0260.000.00	10,032.00
18802	101.05.100.1670.0112.000.00	54,925.00
18802	101.05.100.1670.0261.000.00	300.00
18816	201.42.280.1900.0261.000.00	262.50
18826	212.42.910.3100.0116.000.00	28,416.96
18832	101.31.280.1900.0260.000.00	10,032.00
18844	201.41.280.1900.0260.000.00	17,844.00
18844	115.41.456.1900.0260.132.51	17,844.00
18844	261.41.100.2120.0113.611.00	73,895.02
18844	201.41.280.1900.0261.000.00	219.00
18844	115.41.456.1900.0261.132.51	81.00
18852	201.41.100.1510.0260.000.00	10,032.00
18852	201.49.100.1510.0260.000.00	10,032.00
18852	201.41.100.1510.0112.000.00	30,198.00
18852	201.49.100.1510.0112.000.00	23,727.00
18852	201.41.100.1510.0261.000.00	125.01
18852	201.49.100.1510.0261.000.00	99.00
18877	201.41.100.2120.0113.000.00	45,887.94
18877	201.49.100.2120.0113.000.00	28,726.60
18878	101.02.100.1670.0260.000.00	17,844.00
18878	101.02.100.1670.0112.000.00	76,339.00
18878	101.02.100.1670.0261.000.00	300.00
18922	101.06.280.1900.0260.000.00	10,032.00
18922	101.06.280.1900.0261.000.00	262.50
18947	101.32.100.1670.0260.000.00	10,032.00
18947	101.32.100.1670.0112.000.00	56,486.00
18947	101.32.100.1670.0261.000.00	300.00
18960	101.32.100.1670.0260.000.00	10,032.00
18960	101.32.100.1670.0112.000.00	70,144.00
18960	101.32.100.1670.0261.000.00	300.00
18966	201.41.100.1240.0260.000.00	10,032.00
18966	201.41.100.1240.0112.000.00	59,998.00
18978	110.50.100.2700.0119.000.00	31,571.90
18978	210.50.100.2700.0119.000.00	31,571.90
18978	110.50.100.2700.0119.000.00	$8,000.00
18978	210.50.100.2700.0119.000.00	$8,000.00
18981	201.41.100.2400.0115.000.00	41,400.00
18984	201.42.100.1240.0260.000.00	10,032.00
18984	201.42.100.1570.0260.000.00	10,032.00
18984	201.42.100.1240.0112.000.00	5,861.28
18984	201.42.100.1570.0112.000.00	67,404.72
18992	201.42.280.2140.0260.000.00	17,844.00
18992	201.42.280.2140.0260.000.00	17,844.00
18992	201.42.280.2140.0113.000.00	72,831.60
18992	201.42.280.2140.0113.000.00	8,092.40
18992	201.42.280.2140.0261.000.00	270.00
18992	201.42.280.2140.0261.000.00	30.00
18992	201.42.280.2140.0150.000.00	2,000.00
18996	201.42.100.1510.0260.000.00	10,032.00

18996	201.42.100.1510.0112.000.00	82,485.00
18996	201.42.100.1510.0261.000.00	300.00
18999	101.02.100.2400.0111.000.00	141,892.00
19001	101.07.100.1670.0260.000.00	17,844.00
19001	101.07.100.1670.0112.000.00	76,534.00
19001	101.07.100.1670.0261.000.00	300.00
19003	201.42.100.1510.0112.000.00	96,507.45
19003	201.42.100.2600.0114.000.00	11,715.60
19004	161.99.100.2135.0119.611.00	41,063.74
19004	261.99.100.2135.0119.611.00	41,063.74
19004	161.99.100.2135.0119.611.00	$8,000.00
19004	261.99.100.2135.0119.611.00	$8,000.00
19004	101.99.280.2140.0150.000.00	2,000.00
19007	101.03.100.1670.0260.000.00	15,420.00
19007	101.03.100.1670.0112.000.00	77,851.00
19007	101.03.100.1670.0261.000.00	300.00
19009	201.42.100.1440.0260.000.00	10,032.00
19009	201.42.100.1440.0112.000.00	79,412.00
19009	201.42.100.1440.0261.000.00	300.00
19018	201.42.100.1510.0260.000.00	10,032.00
19018	201.42.100.1510.0112.000.00	80,924.00
19018	201.42.100.1510.0261.000.00	300.00
19020	212.61.910.3100.0260.000.00	15,420.00
19020	212.61.910.3100.0116.000.00	35,185.92
19020	212.61.910.3100.0261.000.00	300.00
19033	101.06.100.2100.0260.000.00	17,844.00
19033	101.06.280.1900.0260.000.00	17,844.00
19033	110.06.100.2700.0260.000.00	17,844.00
19033	101.06.100.2100.0261.000.00	52.50
19033	101.06.280.1900.0261.000.00	191.25
19033	110.06.100.2700.0261.000.00	18.75
19035	101.05.100.2130.0260.000.00	13,200.00
19035	101.05.100.2130.0260.000.00	13,200.00
19035	101.05.100.2130.0113.000.00	25,538.31
19035	101.05.100.2130.0261.000.00	146.25
19035	101.05.100.2130.0261.000.00	135.00
19036	101.02.280.1900.0260.000.00	13,200.00
19044	215.41.329.2100.0117.248.41	24,189.09
19044	215.42.329.2100.0117.248.42	24,189.09
19044	215.41.329.2100.0117.248.41	$16,000.00
19045	212.32.910.3100.0116.000.00	35,975.68
19057	201.41.100.2400.0260.000.00	10,032.00
19057	201.41.100.2400.0115.000.00	53,664.00
19068	101.31.100.2225.0260.000.00	13,200.00
19068	101.31.100.2225.0113.000.00	63,206.45
19074	101.07.100.2100.0260.000.00	15,420.00
19074	110.07.100.2700.0260.000.00	15,420.00
19074	101.07.100.2100.0261.000.00	234.38
19074	110.07.100.2700.0261.000.00	28.13
19090	201.42.100.2225.0260.000.00	10,032.00
19090	201.42.100.2225.0113.000.00	75,744.92
19090	201.42.100.2225.0261.000.00	300.00
19102	212.61.910.3100.0116.000.00	17,772.48
19102	212.01.910.3100.0116.000.00	17,045.76
19105	101.02.100.1670.0260.000.00	15,420.00
19105	101.02.100.1670.0112.000.00	65,218.00
19105	101.02.100.1670.0261.000.00	300.00
19106	115.50.890.3300.0114.181.00	51,889.81
19106	115.50.890.3300.0114.181.00	$16,000.00

19118	101.02.100.1670.0260.000.00	10,032.00
19118	101.02.100.1670.0112.000.00	68,144.00
19118	101.02.100.1670.0261.000.00	300.00
19171	101.06.100.1670.0260.000.00	15,420.00
19171	101.06.100.1670.0112.000.00	68,827.00
19171	101.06.100.1670.0261.000.00	300.00
19174	201.42.100.2600.0260.000.00	17,844.00
19174	201.42.100.2600.0261.000.00	300.00
19174	201.42.100.2600.0114.000.00	57,449.60
19192	201.42.280.1900.0260.000.00	10,032.00
19192	201.42.280.1900.0112.000.00	67,705.00
19192	201.42.280.1900.0261.000.00	300.00
19199	101.03.100.2100.0260.000.00	10,032.00
19199	101.03.280.1900.0260.000.00	10,032.00
19199	110.03.100.2700.0260.000.00	10,032.00
19199	101.03.100.2100.0261.000.00	78.12
19199	101.03.280.1900.0261.000.00	165.62
19199	110.03.100.2700.0261.000.00	18.75
19224	101.05.100.1670.0260.000.00	10,032.00
19224	101.05.100.1670.0112.000.00	65,315.00
19225	101.07.100.1670.0260.000.00	13,200.00
19225	101.07.100.1670.0112.000.00	54,925.00
19225	101.07.100.1670.0261.000.00	300.00
19258	161.06.100.2120.0260.611.00	10,032.00
19258	161.08.100.2120.0260.611.00	10,032.00
19258	161.07.100.2120.0260.611.00	10,032.00
19258	161.06.100.2120.0113.611.00	38,591.98
19258	161.07.100.2120.0113.611.00	38,591.98
19258	161.06.100.2120.0261.611.00	225.00
19258	161.08.100.2120.0261.611.00	75.00
19258	161.07.100.2120.0261.611.00	99.00
19262	101.06.100.1340.0260.000.00	10,032.00
19262	101.06.100.1340.0112.000.00	56,486.00
19262	101.06.100.1340.0261.000.00	300.00
19283	201.41.100.2400.0111.000.00	16,929.10
19283	201.49.100.2400.0111.000.00	16,929.10
19283	201.41.100.2400.0111.000.00	135,432.80
19285	201.41.390.1170.0260.000.00	10,032.00
19285	201.42.390.1170.0260.000.00	10,032.00
19285	201.41.390.1170.0112.000.00	37,389.00
19285	201.41.100.1570.0112.000.00	37,389.00
19285	201.41.390.1170.0261.000.00	150.00
19285	201.42.390.1170.0261.000.00	150.00
19287	201.42.100.1440.0112.000.00	65,911.96
19290	201.41.720.3500.0111.000.00	71,924.50
19290	201.42.720.3500.0111.000.00	71,924.50
19291	201.49.100.2400.0111.000.00	14,482.80
19291	201.41.100.2400.0111.000.00	130,345.20
19293	115.42.420.1870.0260.155.00	13,200.00
19293	115.42.420.1870.0113.155.00	80,924.00
19293	115.42.420.1870.0210.155.00	77,663.00
19293	115.42.420.1870.0261.155.00	300.00
19294	201.42.100.1440.0260.000.00	17,844.00
19294	201.42.100.1440.0112.000.00	75,022.00
19295	101.05.100.1340.0260.000.00	17,844.00
19295	101.05.100.1340.0112.000.00	80,924.00
19295	101.05.100.1340.0261.000.00	300.00
19296	101.07.100.1670.0260.000.00	15,420.00
19296	101.07.100.1670.0112.000.00	70,095.00

19296	101.07.100.1670.0261.000.00	300.00
19297	201.42.390.1410.0260.000.00	17,844.00
19297	201.41.390.1410.0112.000.00	28,243.00
19297	201.42.390.1410.0112.000.00	28,243.00
19297	201.42.390.1410.0261.000.00	300.00
19302	101.04.280.2150.0113.000.00	80,924.00
19303	101.08.100.1670.0112.000.00	66,876.00
19308	101.31.390.1410.0260.000.00	17,844.00
19308	101.31.390.1410.0112.000.00	75,022.00
19308	101.31.390.1410.0261.000.00	300.00
19309	101.31.100.1470.0260.000.00	17,844.00
19309	101.31.100.1470.0112.000.00	76,973.00
19309	101.31.100.1470.0261.000.00	300.00
19312	101.32.100.2130.0260.000.00	17,844.00
19312	101.32.100.2130.0113.000.00	45,143.14
19323	101.06.100.1670.0260.000.00	15,420.00
19323	101.06.100.1670.0112.000.00	56,486.00
19323	101.06.100.1670.0261.000.00	300.00
19326	101.04.280.1900.0260.000.00	10,032.00
19326	101.04.280.1900.0261.000.00	243.75
19331	101.07.100.1670.0112.000.00	76,339.00
19332	101.01.280.1900.0260.000.00	17,844.00
19332	101.01.280.1900.0261.000.00	180.00
19349	101.99.100.2600.0119.000.00	69,952.58
19349	101.50.100.2600.0119.000.00	$16,000.00
19357	101.08.100.1670.0260.000.00	10,032.00
19357	101.08.100.1670.0112.000.00	68,388.00
19357	101.08.100.1670.0261.000.00	300.00
19394	201.42.100.1470.0117.000.00	2,762.21
19394	201.41.100.1470.0117.000.00	7,672.80
19394	101.31.100.1470.0117.000.00	12,276.48
19394	101.32.100.1470.0117.000.00	24,552.96
19398	101.06.100.1670.0260.000.00	10,032.00
19398	101.06.100.1670.0112.000.00	51,852.00
19399	101.32.100.1670.0112.000.00	63,803.00
19439	101.07.100.2120.0260.000.00	10,032.00
19439	101.07.100.2120.0113.000.00	56,486.00
19439	101.07.100.2120.0261.000.00	300.00
19461	115.99.420.1665.0260.155.00	10,032.00
19471	201.41.390.1370.0260.000.00	10,032.00
19471	201.41.390.1370.0112.000.00	54,925.00
19474	201.42.390.1649.0260.000.00	10,032.00
19474	201.42.100.1510.0260.000.00	10,032.00
19474	201.42.100.1510.0112.000.00	51,147.13
19474	201.42.390.1649.0261.000.00	99.00
19474	201.42.100.1510.0261.000.00	201.00
19477	201.41.100.1570.0260.000.00	10,032.00
19477	201.41.100.1570.0112.000.00	54,925.00
19477	201.41.100.1570.0261.000.00	300.00
19484	101.07.100.1670.0260.000.00	10,032.00
19484	101.07.100.1670.0112.000.00	58,437.00
19484	101.07.100.1670.0261.000.00	300.00
19486	201.42.100.1340.0260.000.00	10,032.00
19486	201.42.100.1340.0112.000.00	62,388.00
19486	201.42.100.1340.0261.000.00	300.00
19515	101.06.280.1900.0260.000.00	10,032.00
19515	115.06.456.1900.0260.132.51	10,032.00
19515	101.06.280.1900.0112.000.00	56,510.76
19515	115.06.456.1900.0112.132.51	20,901.24

19515	101.06.280.1900.0261.000.00	219.00
19515	115.06.456.1900.0261.132.51	81.00
19522	101.50.100.2580.0115.000.00	45,436.95
19522	201.50.100.2580.0115.000.00	45,436.95
19522	101.50.100.2580.0115.000.00	$8,000.00
19522	201.50.100.2580.0115.000.00	$8,000.00
19525	101.31.100.2600.0260.000.00	10,032.00
19525	101.31.100.2600.0114.000.00	55,036.80
19525	101.31.100.2600.0261.000.00	300.00
19531	101.32.100.1670.0260.000.00	10,032.00
19531	101.32.100.1670.0112.000.00	68,388.00
19544	201.42.100.1340.0260.000.00	17,844.00
19544	201.42.100.1340.0112.000.00	79,412.00
19544	201.42.100.1340.0261.000.00	300.00
19550	201.42.280.1900.0112.000.00	66,802.55
19551	201.49.100.2400.0111.000.00	14,287.10
19551	201.41.100.2400.0111.000.00	128,583.90
19554	201.41.100.1340.0112.000.00	46,114.09
19554	201.41.100.1100.0112.000.00	11,494.11
19554	201.41.100.1100.0112.000.00	11,494.11
19554	201.49.100.1340.0112.000.00	22,712.91
19555	201.41.100.1270.0260.000.00	17,844.00
19555	201.41.100.1270.0112.000.00	73,461.00
19555	201.41.100.1270.0261.000.00	300.00
19556	201.42.100.1570.0260.000.00	17,844.00
19556	201.42.100.1570.0112.000.00	69,949.00
19556	201.42.100.1570.0261.000.00	300.00
19562	201.41.100.1470.0260.000.00	13,200.00
19562	201.42.100.1470.0260.000.00	13,200.00
19562	201.41.100.1470.0261.000.00	112.50
19562	201.42.100.1470.0261.000.00	112.50
19563	201.42.100.1240.0112.000.00	75,412.00
19563	201.42.100.1240.0261.000.00	300.00
19564	201.41.280.1900.0260.000.00	17,844.00
19564	115.41.456.1900.0260.132.51	17,844.00
19564	201.41.280.1900.0112.000.00	49,139.95
19564	115.41.456.1900.0112.132.51	18,175.05
19564	201.41.280.1900.0261.000.00	219.00
19564	115.41.456.1900.0261.132.51	81.00
19570	101.03.100.2400.0111.000.00	138,956.00
19570	101.03.100.2400.0150.000.00	100.00
19573	201.41.100.1510.0112.000.00	13,500.04
19573	201.49.100.1100.0112.000.00	39,706.00
19573	201.49.100.1510.0112.000.00	26,205.96
19575	101.05.100.2600.0260.000.00	10,032.00
19575	101.05.100.2600.0114.000.00	50,544.00
19575	101.05.100.2600.0261.000.00	300.00
19577	101.07.100.2400.0111.000.00	140,913.00
19578	101.03.280.2140.0113.000.00	42,882.48
19578	161.03.280.2140.0113.613.00	4,764.72
19578	101.03.100.1250.0112.000.00	7,941.20
19579	201.41.100.1240.0260.000.00	10,032.00
19579	201.41.100.1570.0260.000.00	10,032.00
19579	201.49.100.1240.0260.000.00	10,032.00
19579	201.41.100.1240.0112.000.00	25,187.61
19579	201.41.100.1570.0112.000.00	24,885.96
19579	201.49.100.1240.0112.000.00	25,338.43
19579	201.41.100.1240.0261.000.00	100.20
19579	201.41.100.1570.0261.000.00	99.00

19579	201.49.100.1240.0261.000.00	100.80
19583	101.32.100.1670.0112.000.00	75,412.00
19585	201.42.100.2600.0114.000.00	54,516.80
19589	101.06.100.1470.0260.000.00	15,420.00
19589	101.08.100.1470.0260.000.00	15,420.00
19589	101.32.100.1470.0260.000.00	15,420.00
19589	101.06.100.1470.0112.000.00	47,120.40
19589	101.08.100.1470.0112.000.00	31,413.60
19589	101.06.100.1470.0261.000.00	180.00
19589	101.08.100.1470.0261.000.00	120.00
19589	101.32.100.1470.0261.000.00	150.00
19590	101.01.100.1670.0112.000.00	76,339.00
19590	101.01.100.1670.0261.000.00	300.00
19610	201.42.100.2600.0260.000.00	10,032.00
19610	201.42.100.2600.0261.000.00	300.00
19610	201.42.100.2600.0114.000.00	52,478.40
19628	101.05.100.1670.0260.000.00	17,844.00
19628	101.05.100.1670.0112.000.00	77,412.00
19628	101.05.100.1670.0261.000.00	300.00
19662	212.42.910.3100.0260.000.00	10,032.00
19662	212.31.910.3100.0116.000.00	18,258.84
19678	201.41.280.1900.0260.000.00	10,032.00
19678	201.41.280.1900.0112.000.00	66,778.00
19678	201.41.280.1900.0261.000.00	300.00
19709	201.41.100.2600.0260.000.00	10,032.00
19709	201.41.100.2600.0114.000.00	56,305.60
19709	201.41.100.2600.0261.000.00	300.00
19775	212.42.910.3100.0260.000.00	13,200.00
19775	212.42.910.3100.0116.000.00	37,534.64
19775	212.42.910.3100.0261.000.00	300.00
19776	101.31.100.1670.0260.000.00	13,200.00
19776	101.31.100.1670.0112.000.00	68,144.00
19776	101.31.100.1670.0261.000.00	300.00
19785	201.41.100.2600.0260.000.00	10,032.00
19785	201.41.100.2600.0114.000.00	52,478.40
19785	201.41.100.2600.0261.000.00	300.00
19828	201.41.100.1570.0112.000.00	51,852.00
19850	201.41.100.1570.0112.000.00	35,786.71
19850	201.49.100.1570.0112.000.00	17,626.29
19861	101.06.280.1900.0260.000.00	10,032.00
19895	101.32.100.2600.0260.000.00	15,420.00
19895	101.32.100.2600.0114.000.00	54,516.80
19895	101.32.100.2600.0261.000.00	300.00
19919	101.08.100.1670.0260.000.00	17,844.00
19919	101.08.100.1670.0112.000.00	65,754.00
19919	101.08.100.1670.0261.000.00	300.00
19928	212.41.910.3100.0116.000.00	31,736.71
19938	101.07.100.1670.0112.000.00	62,681.00
19939	101.03.100.2600.0114.000.00	54,516.80
19941	212.41.910.3100.0116.000.00	29,808.00
19942	201.41.100.1440.0260.000.00	10,032.00
19942	201.49.100.1440.0260.000.00	10,032.00
19942	201.41.100.1440.0112.000.00	48,042.35
19942	201.49.100.1440.0112.000.00	23,662.65
19942	201.41.100.1440.0261.000.00	201.00
19942	201.49.100.1440.0261.000.00	99.00
19945	101.05.100.2225.0260.000.00	17,844.00
19945	101.05.100.2225.0113.000.00	73,689.59
19945	101.05.100.2225.0261.000.00	300.00

19946	201.41.100.1140.0112.000.00	77,851.00
19948	101.32.100.1670.0260.000.00	10,032.00
19948	101.32.100.1670.0112.000.00	77,851.00
19948	101.32.100.1670.0261.000.00	300.00
19949	201.42.100.1240.0261.000.00	201.00
19953	261.41.100.2120.0260.611.00	15,420.00
19953	261.41.100.2120.0113.611.00	82,014.16
19953	261.41.100.2120.0261.611.00	300.00
19956	101.05.100.1670.0260.000.00	10,032.00
19956	101.05.100.1670.0112.000.00	56,486.00
19956	101.05.100.1670.0261.000.00	300.00
19957	201.50.280.2150.0113.000.00	3,892.55
19957	101.50.280.2150.0113.000.00	3,892.55
19957	201.41.280.2150.0113.000.00	38,925.50
19957	101.03.280.2150.0113.000.00	31,140.40
19958	101.32.280.1900.0260.000.00	17,844.00
19958	115.32.456.1900.0260.132.51	17,844.00
19958	101.32.280.1900.0112.000.00	51,062.77
19958	115.32.456.1900.0112.132.51	18,886.23
19958	101.32.280.1900.0261.000.00	219.00
19958	115.32.456.1900.0261.132.51	81.00
19973	101.32.100.1670.0260.000.00	10,032.00
19973	101.32.100.1670.0112.000.00	71,900.00
19973	101.32.100.1670.0261.000.00	300.00
19974	101.50.100.2212.0260.000.00	10,032.00
19974	201.50.100.2212.0260.000.00	10,032.00
19974	115.50.890.3300.0260.181.00	10,032.00
19974	101.50.100.2212.0112.000.00	27,979.60
19974	201.50.100.2212.0112.000.00	27,979.60
19974	115.50.890.3300.0112.181.00	13,989.80
19976	101.08.100.1670.0260.000.00	10,032.00
19976	101.08.100.1670.0112.000.00	56,925.00
19976	101.08.100.1670.0261.000.00	300.00
19988	101.02.100.2600.0114.000.00	53,476.80
19995	212.03.910.3100.0116.000.00	9,588.24
20007	101.01.100.2400.0260.000.00	10,032.00
20007	101.01.100.2100.0260.000.00	10,032.00
20007	101.01.280.1900.0260.000.00	10,032.00
20007	110.01.100.2700.0260.000.00	10,032.00
20013	201.42.100.1570.0260.000.00	10,032.00
20013	201.42.100.1570.0112.000.00	63,803.00
20017	201.42.100.2600.0260.000.00	10,032.00
20017	201.42.100.2600.0261.000.00	150.00
20017	201.42.100.2600.0114.000.00	26,738.40
20021	201.42.100.1140.0260.000.00	10,032.00
20021	201.42.100.1140.0112.000.00	65,218.00
20021	201.42.100.1140.0261.000.00	300.00
20027	101.32.100.1670.0112.000.00	51,852.00
20033	115.50.430.2212.0260.153.00	17,844.00
20033	115.50.430.2212.0112.153.00	77,851.00
20033	115.50.430.2212.0261.153.00	300.00
20043	115.50.420.2210.0115.155.00	3,599.98
20043	101.50.316.2330.0115.000.00	26,399.84
20043	201.50.316.2330.0115.000.00	26,399.84
20043	115.50.494.2210.0115.197.00	3,599.98
20043	115.50.420.2210.0115.155.00	$960.00
20043	101.50.316.2330.0115.000.00	$7,040.00
20043	201.50.316.2330.0115.000.00	$7,040.00
20043	115.50.494.2210.0115.197.00	$960.00

20045	101.02.100.1670.0260.000.00	10,032.00
20045	101.02.100.1670.0112.000.00	57,754.00
20045	101.02.100.1670.0261.000.00	300.00
20069	101.32.100.1670.0112.000.00	68,388.00
20113	101.03.100.2100.0260.000.00	10,032.00
20113	101.03.280.1900.0260.000.00	10,032.00
20113	110.03.100.2700.0260.000.00	10,032.00
20113	101.03.100.2100.0261.000.00	28.13
20113	101.03.280.1900.0261.000.00	215.63
20113	110.03.100.2700.0261.000.00	18.75
20117	101.32.100.2400.0261.000.00	150.00
20120	101.32.280.1900.0260.000.00	10,032.00
20120	115.32.456.1900.0260.132.51	10,032.00
20120	101.32.280.1900.0112.000.00	47,181.36
20120	115.32.456.1900.0112.132.51	17,450.64
20120	101.32.280.1900.0261.000.00	219.00
20120	115.32.456.1900.0261.132.51	81.00
20137	101.03.100.1670.0112.000.00	53,413.00
20143	101.31.280.1900.0261.000.00	262.50
20149	101.31.100.2120.0260.000.00	17,844.00
20149	101.31.100.2120.0115.000.00	33,805.20
20162	101.07.280.2140.0260.000.00	17,844.00
20162	161.07.280.2140.0260.613.00	17,844.00
20162	101.07.280.2140.0113.000.00	71,470.80
20162	161.07.280.2140.0113.613.00	7,941.20
20162	101.07.280.2140.0261.000.00	270.00
20162	161.07.280.2140.0261.613.00	30.00
20169	212.41.910.3100.0260.000.00	15,420.00
20169	212.31.910.3100.0116.000.00	26,231.04
20169	212.07.910.3100.0116.000.00	8,743.68
20169	212.41.910.3100.0261.000.00	300.00
20179	101.07.100.1670.0112.000.00	61,266.00
20208	201.41.100.1140.0260.000.00	10,032.00
20208	201.49.100.1140.0260.000.00	10,032.00
20208	201.49.100.1140.0260.000.00	10,032.00
20208	201.41.100.1140.0112.000.00	39,183.78
20208	201.49.100.1140.0112.000.00	14,229.22
20208	201.41.100.1140.0261.000.00	220.08
20208	201.49.100.1140.0261.000.00	55.02
20208	201.49.100.1140.0261.000.00	24.90
20236	101.07.100.2600.0260.000.00	10,032.00
20236	101.07.100.2600.0114.000.00	52,478.40
20238	212.42.910.3100.0116.000.00	34,091.52
20242	201.41.100.2400.0260.000.00	10,032.00
20242	201.42.100.2400.0260.000.00	10,032.00
20242	201.42.100.2120.0115.000.00	48,796.80
20242	201.41.100.2400.0261.000.00	150.00
20242	201.42.100.2400.0261.000.00	150.00
20273	215.50.271.2510.0119.225.50	91,679.95
20273	215.50.271.2510.0119.225.50	$16,000.00
20275	161.31.100.2400.0111.611.00	53,234.00
20275	101.31.100.2400.0111.000.00	79,851.00
20276	101.50.100.2600.0260.000.00	17,844.00
20276	201.50.100.2600.0260.000.00	17,844.00
20276	201.42.100.2600.0260.000.00	17,844.00
20276	101.08.100.2600.0260.000.00	17,844.00
20276	101.50.100.2600.0261.000.00	150.00
20276	201.50.100.2600.0261.000.00	150.00
20276	201.42.100.2600.0261.000.00	300.00

20276	101.08.100.2600.0261.000.00	300.00
20276	101.50.100.2600.0114.000.00	25,272.00
20276	201.50.100.2600.0114.000.00	25,272.00
20280	201.41.280.1900.0112.000.00	55,727.47
20280	115.41.456.1900.0112.132.51	20,611.53
20280	201.41.280.1900.0261.000.00	219.00
20280	115.41.456.1900.0261.132.51	81.00
20281	201.42.100.1510.0260.000.00	10,032.00
20281	201.42.100.1510.0112.000.00	71,412.00
20281	201.42.100.1510.0261.000.00	300.00
20284	101.31.280.2150.0260.000.00	10,032.00
20284	201.42.280.2150.0260.000.00	10,032.00
20284	101.07.280.2150.0113.000.00	70,144.00
20285	201.41.100.1510.0260.000.00	10,032.00
20285	201.41.100.1510.0112.000.00	70,144.00
20285	201.41.100.1510.0261.000.00	300.00
20288	201.41.390.1410.0112.000.00	57,364.00
20289	101.32.100.1670.0260.000.00	17,844.00
20289	101.32.100.1670.0112.000.00	66,876.00
20289	101.32.100.1670.0261.000.00	300.00
20290	101.08.280.1900.0112.000.00	56,831.23
20290	115.08.456.1900.0112.132.51	21,019.77
20291	201.41.390.1410.0260.000.00	10,032.00
20291	201.41.390.1410.0112.000.00	59,998.00
20293	115.07.494.2120.0260.197.00	17,844.00
20293	161.07.100.2120.0260.611.00	17,844.00
20293	115.07.494.2120.0113.197.00	36,716.27
20293	161.07.100.2120.0113.611.00	36,716.27
20293	115.07.494.2120.0210.197.00	33,448.00
20293	115.07.494.2120.0261.197.00	150.00
20293	161.07.100.2120.0261.611.00	150.00
20295	101.07.100.1670.0260.000.00	15,420.00
20295	101.07.100.1670.0112.000.00	66,876.00
20295	101.07.100.1670.0261.000.00	300.00
20296	201.41.100.1510.0260.000.00	10,032.00
20296	201.41.100.1510.0112.000.00	74,339.00
20296	201.41.100.1510.0261.000.00	300.00
20297	201.42.100.1510.0260.000.00	13,200.00
20297	201.42.100.1510.0112.000.00	72,339.00
20297	201.42.100.1510.0261.000.00	300.00
20298	101.31.100.1670.0260.000.00	13,200.00
20298	101.31.100.1670.0112.000.00	69,413.00
20298	101.31.100.1670.0261.000.00	300.00
20299	201.42.100.2130.0113.000.00	52,667.00
20299	201.42.100.2130.0261.000.00	262.50
20300	201.42.100.1240.0260.000.00	10,032.00
20300	201.42.100.1240.0112.000.00	76,339.00
20300	201.42.100.1240.0261.000.00	300.00
20301	212.61.910.3100.0119.000.00	58,586.83
20301	212.61.910.3100.0119.000.00	$16,000.00
20302	101.07.100.1340.0260.000.00	17,844.00
20302	101.07.100.1340.0112.000.00	76,339.00
20302	101.07.100.1340.0261.000.00	300.00
20304	101.08.280.2150.0113.000.00	22,755.30
20304	101.50.280.2150.0113.000.00	18,962.75
20304	201.50.280.2150.0113.000.00	18,962.75
20308	101.06.100.2400.0115.000.00	22,944.90
20310	201.41.280.1900.0260.000.00	10,032.00
20310	210.41.100.2700.0260.000.00	10,032.00

20317	201.41.100.1440.0112.000.00	70,827.00
20317	201.41.100.1100.0112.000.00	12,040.59
20318	201.42.100.1440.0112.000.00	68,144.00
20319	201.42.100.1270.0260.000.00	17,844.00
20319	201.42.100.1270.0112.000.00	79,412.00
20319	201.42.100.1270.0261.000.00	300.00
20322	201.42.100.1240.0260.000.00	10,032.00
20322	201.42.100.1240.0112.000.00	74,486.00
20322	201.42.100.1240.0261.000.00	300.00
20326	101.07.100.1670.0260.000.00	10,032.00
20326	101.07.100.1670.0112.000.00	66,876.00
20326	101.07.100.1670.0261.000.00	300.00
20331	201.42.100.1510.0112.000.00	68,583.00
20331	201.42.100.1510.0261.000.00	300.00
20342	201.41.100.2120.0115.000.00	44,200.00
20352	212.61.910.3100.0116.000.00	37,040.96
20354	201.50.100.2580.0115.000.00	26,832.00
20354	101.50.100.2580.0115.000.00	26,832.00
20355	101.01.100.2400.0260.000.00	10,032.00
20355	101.01.100.2100.0260.000.00	10,032.00
20355	110.01.100.2700.0260.000.00	10,032.00
20360	101.07.280.1900.0260.000.00	15,420.00
20360	101.07.280.1900.0260.000.00	15,420.00
20360	110.07.100.2700.0260.000.00	15,420.00
20360	101.07.280.1900.0261.000.00	225.00
20360	101.07.280.1900.0261.000.00	28.13
20360	110.07.100.2700.0261.000.00	9.38
20364	101.01.100.1670.0112.000.00	51,852.00
20369	101.08.100.1670.0260.000.00	10,032.00
20369	101.08.100.1670.0112.000.00	51,852.00
20369	101.08.100.1670.0261.000.00	300.00
20383	101.32.100.2600.0114.000.00	23,878.40
20386	101.02.280.1900.0260.000.00	10,032.00
20396	101.32.260.1245.0260.000.00	17,844.00
20396	101.32.260.1245.0112.000.00	73,266.00
20396	115.99.494.1245.0210.197.00	45.84
20396	115.99.494.1245.0210.197.00	23.04
20396	115.99.420.1245.0210.155.00	14,653.20
20396	115.99.420.1245.0210.155.00	3,568.80
20396	101.32.260.1245.0261.000.00	300.00
20406	101.32.100.2120.0115.000.00	32,472.00
20408	201.42.100.1240.0260.000.00	15,420.00
20408	201.42.100.1570.0260.000.00	15,420.00
20408	201.42.100.1240.0112.000.00	51,852.00
20408	201.42.100.1240.0261.000.00	99.00
20408	201.42.100.1570.0261.000.00	99.00
20415	212.06.910.3100.0116.000.00	27,854.84
20449	201.42.280.1900.0260.000.00	17,844.00
20449	201.42.280.1900.0112.000.00	68,632.00
20452	212.31.910.3100.0116.000.00	25,071.84
20460	201.41.100.2100.0115.000.00	34,408.00
20464	101.08.280.1900.0261.000.00	262.50
20472	101.03.100.2600.0114.000.00	26,239.20
20473	101.03.100.2600.0114.000.00	26,239.20
20486	101.31.100.2130.0260.000.00	17,844.00
20486	101.31.100.2130.0113.000.00	43,377.43
20486	101.31.100.2130.0261.000.00	225.00
20502	201.41.100.1570.0260.000.00	10,032.00
20502	201.41.100.1570.0112.000.00	51,852.00

20502	201.41.100.1570.0261.000.00	300.00
20524	101.07.100.1670.0112.000.00	51,852.00
20527	178.50.920.3235.0115.000.00	62,794.37
20527	178.50.920.3235.0115.000.00	$16,000.00
20536	201.41.100.2600.0260.000.00	10,032.00
20536	201.41.100.2600.0114.000.00	48,651.20
20552	115.03.280.2160.0113.115.00	14,036.22
20552	115.01.280.2160.0113.115.00	28,072.44
20552	115.03.280.2160.0113.115.00	$3,200.00
20552	115.01.280.2160.0113.115.00	$6,400.00
20555	101.50.100.2510.0115.000.00	17,603.07
20555	201.50.100.2510.0115.000.00	17,603.07
20555	115.50.890.3300.0115.181.00	18,136.50
20555	101.50.100.2510.0115.000.00	$5,280.00
20555	201.50.100.2510.0115.000.00	$5,280.00
20555	115.50.890.3300.0115.181.00	$5,440.00
20561	101.50.100.2580.0115.000.00	30,777.94
20561	201.50.100.2580.0115.000.00	30,777.94
20561	101.50.100.2580.0115.000.00	$8,000.00
20561	201.50.100.2580.0115.000.00	$8,000.00
20574	101.31.100.2225.0113.000.00	36,485.03
20574	101.32.100.2225.0113.000.00	36,485.03
20578	201.42.100.2400.0260.000.00	10,032.00
20578	201.42.100.2400.0115.000.00	48,595.20
20584	201.41.100.1440.0260.000.00	10,032.00
20584	201.41.100.1440.0112.000.00	68,827.00
20585	101.07.280.1900.0260.000.00	10,032.00
20585	115.07.456.1900.0260.132.51	10,032.00
20585	101.07.280.1900.0112.000.00	39,311.96
20585	115.07.456.1900.0112.132.51	14,540.04
20585	101.07.280.1900.0261.000.00	219.00
20585	115.07.456.1900.0261.132.51	81.00
20587	101.01.100.2600.0114.000.00	25,750.40
20587	101.02.100.2600.0114.000.00	25,750.40
20590	101.31.100.2600.0114.000.00	49,587.20
20592	101.31.100.1670.0260.000.00	15,420.00
20592	101.31.100.1670.0112.000.00	70,827.00
20592	101.31.100.1670.0261.000.00	300.00
20593	101.08.100.1670.0260.000.00	13,200.00
20593	101.08.100.1670.0112.000.00	56,486.00
20593	101.08.100.1670.0261.000.00	300.00
20594	101.06.100.1670.0260.000.00	10,032.00
20594	101.06.100.1670.0112.000.00	61,949.00
20594	101.06.100.1670.0261.000.00	300.00
20595	101.32.100.1270.0260.000.00	10,032.00
20595	101.32.100.1270.0112.000.00	64,193.00
20595	101.32.100.1270.0261.000.00	300.00
20596	201.41.390.1170.0260.000.00	10,032.00
20596	201.41.100.1440.0260.000.00	10,032.00
20596	201.41.390.1170.0112.000.00	10,655.77
20596	201.41.100.1440.0112.000.00	52,025.23
20596	201.41.390.1170.0261.000.00	51.00
20596	201.41.100.1440.0261.000.00	249.00
20597	101.06.280.2140.0260.000.00	10,032.00
20597	161.06.280.2140.0260.613.00	10,032.00
20597	161.06.280.2140.0113.613.00	7,785.10
20597	101.06.280.2140.0113.000.00	70,065.90
20597	101.06.280.2140.0261.000.00	270.00
20597	161.06.280.2140.0261.613.00	30.00

20600	201.42.100.1440.0260.000.00	10,032.00
20600	201.42.100.1440.0112.000.00	56,486.00
20600	201.42.100.1440.0261.000.00	300.00
20603	101.32.280.1900.0112.000.00	53,947.00
20603	115.32.456.1900.0112.132.51	19,953.00
20604	115.99.420.1245.0260.155.00	17,844.00
20604	115.99.420.1245.0112.155.00	74,778.00
20604	115.99.420.1245.0261.155.00	300.00
20606	101.50.100.2330.0115.000.00	25,802.40
20606	201.50.100.2330.0115.000.00	25,802.40
20609	101.05.100.1665.0260.000.00	10,032.00
20609	101.05.100.1665.0112.000.00	64,632.00
20609	101.05.100.1665.0261.000.00	300.00
20610	201.42.100.1270.0260.000.00	13,200.00
20610	201.42.100.1270.0112.000.00	77,851.00
20614	101.07.280.1900.0261.000.00	140.63
20614	110.07.100.2700.0261.000.00	9.38
20620	212.08.910.3100.0116.000.00	25,712.16
20622	101.04.100.1670.0260.000.00	10,032.00
20622	101.04.100.1670.0112.000.00	66,876.00
20622	101.04.100.1670.0261.000.00	300.00
20623	201.42.100.1270.0260.000.00	10,032.00
20623	201.42.100.2103.0112.000.00	9,154.84
20623	201.42.100.1270.0112.000.00	44,697.16
20623	201.42.100.1270.0261.000.00	300.00
20625	101.06.280.1900.0112.000.00	52,487.00
20625	115.06.456.1900.0112.132.51	19,413.00
20626	101.32.280.1900.0260.000.00	10,032.00
20626	115.32.456.1900.0260.132.51	10,032.00
20626	101.32.280.1900.0261.000.00	219.00
20626	115.32.456.1900.0261.132.51	81.00
20627	101.05.100.2100.0260.000.00	17,844.00
20627	110.05.100.2700.0260.000.00	17,844.00
20627	101.05.100.2100.0261.000.00	243.75
20627	110.05.100.2700.0261.000.00	37.50
20631	212.42.910.3100.0116.000.00	29,250.48
20632	201.41.720.3500.0119.000.00	70,668.16
20632	201.41.720.3500.0119.000.00	$16,000.00
20633	101.03.100.2130.0260.000.00	13,200.00
20633	101.04.100.2130.0260.000.00	13,200.00
20633	101.03.100.2130.0113.000.00	7,375.14
20633	101.04.100.2130.0113.000.00	44,250.86
20633	101.03.100.2130.0261.000.00	37.50
20633	101.04.100.2130.0261.000.00	225.00
20634	212.03.910.3100.0260.000.00	17,844.00
20634	212.03.910.3100.0116.000.00	19,890.40
20634	212.03.910.3100.0261.000.00	187.50
20635	212.07.910.3100.0116.000.00	24,759.50
20636	101.32.100.2600.0260.000.00	10,032.00
20636	101.32.100.2600.0114.000.00	49,587.20
20643	101.01.100.2400.0260.000.00	17,844.00
20643	101.01.100.2100.0260.000.00	17,844.00
20643	101.01.280.1900.0260.000.00	17,844.00
20643	110.01.100.2700.0260.000.00	17,844.00
20643	101.01.100.2400.0261.000.00	37.50
20643	101.01.100.2100.0261.000.00	159.38
20643	101.01.280.1900.0261.000.00	37.50
20643	110.01.100.2700.0261.000.00	9.38
20661	101.08.100.2100.0261.000.00	225.00

20661	101.08.280.1900.0261.000.00	37.50
20666	212.07.910.3100.0116.000.00	12,467.79
20667	212.08.910.3100.0116.000.00	12,331.53
20669	212.04.910.3100.0116.000.00	25,690.69
20671	101.31.280.1900.0260.000.00	10,032.00
20679	101.31.280.1900.0112.000.00	39,311.96
20679	115.31.456.1900.0112.132.51	14,540.04
20686	212.06.910.3100.0116.000.00	6,576.80
20721	101.99.100.1000.0260.000.00	10,032.00
20721	101.99.100.1000.0261.000.00	300.00
20744	101.50.100.1470.0115.000.00	8,163.10
20744	201.50.100.1470.0115.000.00	8,163.10
20745	101.05.100.2130.0113.000.00	19,175.37
20746	201.41.100.2100.0260.000.00	10,032.00
20747	212.41.910.3100.0116.000.00	4,481.00
20756	201.41.100.2400.0115.000.00	29,112.16
20757	101.31.100.2600.0260.000.00	10,032.00
20757	101.31.100.2600.0114.000.00	48,925.76
20765	101.31.280.1900.0260.000.00	10,032.00
20765	115.31.456.1900.0260.132.51	10,032.00
20765	101.31.280.1900.0112.000.00	50,101.36
20765	115.31.456.1900.0112.132.51	18,530.64
20765	101.31.280.1900.0261.000.00	219.00
20765	115.31.456.1900.0261.132.51	81.00
20778	101.99.280.1900.0260.000.00	10,032.00
20778	101.99.280.1900.0261.000.00	262.50
20787	101.99.280.1900.0260.000.00	10,032.00
20794	101.06.100.1670.0260.000.00	10,032.00
20794	101.06.100.1670.0112.000.00	51,852.00
20794	101.06.100.1670.0261.000.00	300.00
20796	101.06.280.1900.0260.000.00	10,032.00
20796	101.06.280.1900.0261.000.00	262.50
20799	101.99.100.1000.0260.000.00	10,032.00
20799	101.99.100.1000.0261.000.00	300.00
20812	101.99.100.1000.0260.000.00	10,032.00
20820	101.31.100.1270.0260.000.00	10,032.00
20820	101.31.100.1270.0112.000.00	51,852.00
20820	101.31.100.1270.0261.000.00	300.00
20830	201.41.100.2600.0260.000.00	10,032.00
20833	101.50.100.2580.0115.000.00	26,161.75
20833	201.50.100.2580.0115.000.00	26,161.75
20833	101.50.100.2580.0115.000.00	$8,000.00
20833	201.50.100.2580.0115.000.00	$8,000.00
20838	201.41.100.2600.0114.000.00	24,793.60
20845	101.31.100.1270.0260.000.00	17,844.00
20845	101.31.100.1270.0112.000.00	70,388.00
20845	101.31.100.1270.0261.000.00	300.00
20848	101.08.280.1900.0261.000.00	262.50
20853	101.04.100.1670.0260.000.00	10,032.00
20853	101.04.100.1670.0112.000.00	66,193.00
20853	101.04.100.1670.0261.000.00	300.00
20863	101.50.100.2510.0115.000.00	29,109.52
20863	201.50.100.2510.0115.000.00	29,109.52
20863	101.50.100.2510.0115.000.00	$8,000.00
20863	201.50.100.2510.0115.000.00	$8,000.00
20871	101.31.100.2600.0114.000.00	24,325.60
20884	201.41.100.2600.0260.000.00	10,032.00
20884	201.41.100.2600.0114.000.00	24,325.60
20889	201.42.100.1240.0112.000.00	43,761.05

20889	201.41.100.1100.0112.000.00	43,761.05
20897	101.05.100.2600.0260.000.00	15,420.00
20897	101.99.100.2600.0260.000.00	15,420.00
20897	201.99.100.2600.0260.000.00	15,420.00
20897	101.05.100.2600.0114.000.00	51,500.80
20897	101.05.100.2600.0261.000.00	300.00
20897	101.99.100.2600.0261.000.00	150.00
20897	201.99.100.2600.0261.000.00	150.00
20898	101.32.100.2600.0260.000.00	13,200.00
20898	101.32.100.2600.0114.000.00	49,587.20
20908	101.32.280.1900.0260.000.00	17,844.00
20908	101.32.280.1900.0261.000.00	150.00
20909	261.41.100.2120.0117.611.00	45,726.89
20909	261.41.100.2120.0117.611.00	$16,000.00
20917	101.08.280.1900.0117.000.00	49,815.65
20917	101.08.280.1900.0117.000.00	$14,000.00
20928	101.07.100.2400.0260.000.00	17,844.00
20928	101.07.100.2400.0261.000.00	300.00
20929	201.42.100.1270.0260.000.00	15,420.00
20929	201.42.100.1270.0112.000.00	68,388.00
20929	201.42.100.1270.0261.000.00	300.00
20934	201.42.100.1100.0260.000.00	10,032.00
20934	201.42.100.2103.0112.000.00	10,315.77
20934	201.42.100.1440.0112.000.00	50,972.04
20934	201.41.100.1100.0261.000.00	300.00
20935	101.31.100.1470.0260.000.00	10,032.00
20935	101.31.100.1470.0112.000.00	51,852.00
20935	101.31.100.1470.0261.000.00	300.00
20937	201.41.390.1370.0260.000.00	17,844.00
20937	201.42.390.1370.0260.000.00	17,844.00
20937	201.41.390.1370.0112.000.00	17,316.50
20937	201.42.390.1370.0112.000.00	51,949.50
20937	201.41.390.1370.0261.000.00	90.00
20937	201.42.390.1370.0261.000.00	210.00
20938	201.41.100.1440.0112.000.00	73,266.00
20939	201.42.100.1510.0112.000.00	51,852.00
20940	101.31.100.1670.0260.000.00	13,200.00
20940	101.31.100.1670.0112.000.00	69,266.00
20940	101.31.100.1670.0261.000.00	300.00
20941	101.31.100.1670.0112.000.00	65,315.00
20944	201.41.390.1410.0260.000.00	10,032.00
20944	201.41.390.1410.0261.000.00	300.00
20945	201.41.100.1510.0260.000.00	10,032.00
20945	201.41.100.1510.0112.000.00	76,339.00
20945	201.41.100.1510.0261.000.00	300.00
20946	101.04.100.1670.0260.000.00	10,032.00
20946	101.04.100.1670.0112.000.00	65,315.00
20946	101.04.100.1670.0261.000.00	300.00
20947	101.32.100.1270.0260.000.00	10,032.00
20947	101.32.100.1270.0112.000.00	51,852.00
20947	101.32.100.1270.0261.000.00	300.00
20948	201.41.100.1470.0112.000.00	34,740.84
20948	201.41.100.2103.0112.000.00	17,111.16
20949	201.42.280.1900.0260.000.00	10,032.00
20949	201.42.280.1900.0112.000.00	76,339.00
20949	201.42.280.1900.0261.000.00	300.00
20952	218.50.100.2490.0115.000.60	14,560.00
20952	217.50.610.2490.0115.000.60	43,680.00
20952	218.50.100.2490.0115.000.60	$4,000.00

20952	217.50.610.2490.0115.000.60	$12,000.00
20953	201.41.100.2120.0260.000.00	13,200.00
20953	201.41.100.2120.0261.000.00	300.00
20954	201.41.100.1100.0260.000.00	10,032.00
20954	201.42.100.1140.0260.000.00	10,032.00
20954	201.41.100.1140.0112.000.00	10,315.77
20954	201.42.100.1140.0112.000.00	50,365.23
20954	201.41.100.1100.0261.000.00	99.00
20954	201.42.100.1140.0261.000.00	201.00
20956	101.08.100.2600.0260.000.00	10,032.00
20956	201.42.100.2600.0260.000.00	10,032.00
20956	101.08.100.2600.0114.000.00	50,544.00
20957	201.42.260.1245.0260.000.00	13,200.00
20957	115.42.420.1245.0260.155.00	13,200.00
20957	201.42.260.1245.0260.000.00	13,200.00
20957	115.42.420.1245.0260.155.00	13,200.00
20957	201.42.260.1245.0112.000.00	17,816.50
20957	115.42.420.1245.0112.155.00	17,816.50
20957	201.42.260.1245.0261.000.00	75.00
20957	115.42.420.1245.0261.155.00	75.00
20957	201.42.260.1245.0261.000.00	75.00
20957	115.42.420.1245.0261.155.00	75.00
20963	101.07.100.1670.0112.000.00	65,315.00
20964	101.31.100.1670.0260.000.00	10,032.00
20964	101.31.100.1670.0112.000.00	51,852.00
20969	201.41.280.1900.0112.000.00	51,852.00
20970	201.42.720.3500.0119.000.00	68,282.92
20970	201.42.720.3500.0119.000.00	$16,000.00
20977	201.41.280.1900.0260.000.00	10,032.00
20977	201.41.280.1900.0261.000.00	262.50
20978	115.08.456.1900.0112.132.51	16,805.34
20978	101.08.280.1900.0112.000.00	45,436.66
20979	212.04.910.3100.0261.000.00	206.25
20980	115.99.432.1245.0115.190.00	15,499.06
20980	115.99.420.1245.0115.155.00	7,749.53
20980	115.99.494.1245.0115.197.00	7,749.53
20980	115.99.420.1245.0115.155.00	$4,000.00
20980	115.99.494.1245.0115.197.00	$4,000.00
20980	115.99.432.1245.0115.190.00	$8,000.00
20981	101.32.100.1470.0260.000.00	10,032.00
20981	101.32.100.1470.0112.000.00	53,852.00
20981	101.32.100.1470.0261.000.00	240.00
20982	101.02.100.2400.0260.000.00	10,032.00
20982	101.02.100.2100.0260.000.00	10,032.00
20982	110.02.100.2700.0260.000.00	10,032.00
20985	101.08.100.1470.0112.000.00	51,852.00
20986	212.31.910.3100.0260.000.00	13,200.00
20986	212.31.910.3100.0261.000.00	225.00
20989	101.50.100.2570.0115.000.00	26,000.00
20989	201.50.100.2570.0115.000.00	26,000.00
20989	101.50.100.2570.0115.000.00	$8,000.00
20989	201.50.100.2570.0115.000.00	$8,000.00
20990	101.32.280.1900.0260.000.00	10,032.00
20990	101.32.280.1900.0261.000.00	262.50
20993	101.99.280.1900.0260.000.00	10,032.00
20993	101.99.280.1900.0261.000.00	262.50
20999	101.31.100.2600.0260.000.00	10,032.00
20999	101.31.100.2600.0114.000.00	46,862.40
21001	201.41.100.2600.0114.000.00	11,939.20

21001	201.42.100.2600.0114.000.00	11,939.20
21006	261.42.100.2120.0117.611.00	45,726.89
21006	261.42.100.2120.0117.611.00	$16,000.00
21012	101.08.100.2100.0260.000.00	10,032.00
21012	101.08.280.1900.0260.000.00	10,032.00
21012	110.08.100.2700.0260.000.00	10,032.00
21012	101.08.100.2100.0261.000.00	138.75
21012	101.08.280.1900.0261.000.00	118.13
21012	110.08.100.2700.0261.000.00	43.12
21016	201.42.100.2600.0260.000.00	10,032.00
21016	201.42.100.2600.0261.000.00	225.00
21016	201.42.100.2600.0114.000.00	37,908.00
21019	201.41.100.2600.0260.000.00	10,032.00
21019	201.41.100.2600.0114.000.00	37,489.92
21037	201.42.100.2600.0260.000.00	10,032.00
21037	201.42.100.2600.0114.000.00	46,862.40
21042	101.50.100.2580.0260.000.00	17,844.00
21042	201.50.100.2580.0260.000.00	17,844.00
21050	201.42.100.2600.0114.000.00	23,431.20
21051	201.42.100.2600.0261.000.00	300.00
21051	201.42.100.2600.0114.000.00	46,862.40
21063	201.42.100.2600.0114.000.00	34,749.00
21065	201.42.100.2600.0114.000.00	41,004.60
21075	212.61.910.3100.0260.000.00	13,200.00
21075	212.61.910.3100.0261.000.00	300.00
21076	201.42.100.2600.0114.000.00	50,544.00
21205	212.61.910.3100.0114.000.00	30,077.38
21205	101.99.100.2530.0114.000.00	3,759.67
21205	201.99.100.2530.0114.000.00	3,759.67
21205	212.61.910.3100.0114.000.00	$12,800.00
21205	201.99.100.2530.0114.000.00	$1,600.00
21205	101.99.100.2530.0114.000.00	$1,600.00
21283	115.06.280.2160.0113.115.00	65,824.00
21283	115.99.280.2160.0113.115.00	$16,000.00
21299	212.61.910.3100.0119.000.00	71,250.00
21299	101.61.100.2540.0119.000.00	11,875.00
21299	201.61.100.2540.0119.000.00	11,875.00
21299	212.61.910.3100.0119.000.00	$12,000.00
21299	101.61.100.2540.0119.000.00	$2,000.00
21299	201.61.100.2540.0119.000.00	$2,000.00
STRUCTURAL IMBALANCE	101.99.100.1670.0112.000.00	(3,463,506.00)
STRUCTURAL IMBALANCE	201.99.100.1670.0112.000.00	222,344.15
2025 CAPITAL PROJECTS LIST	161.99.100.2600.0725.612.59	3,664,750.00
2025 CAPITAL PROJECTS LIST	261.99.100.2600.0725.612.59	3,957,250.00
BUDGET ADJUSTMENT ELEMENTARY SAFETY LEVY AMOUN	161.99.100.2120.0113.611.00	(111,539.88)
BUDGET ADJUSTMENT HS SAFETY LEVY AMOUNT	261.99.100.2120.0113.611.00	(149,694.30)
BUDGET ADJUSTMENT ELEMENTARY PERMISSIVE/STATE L	161.99.100.2120.0113.613.00	45,752.61
FUTURE CAPITAL PROJECTS	161.99.100.2600.0725.612.59	1,936,816.00
BUDGET ADJUSTMENT HS PERMISSIVE/STATE LEVY	261.99.100.2120.0113.613.00	93,262.74
UNEMPLOYMENT	115.99.456.1900.0240.132.51	1,622.14
FICA	115.99.456.1900.0210.132.51	65,312.54
FICA	115.99.456.1000.0210.132.51	65,312.54
TRS	115.99.456.1900.0220.132.51	78,289.67
BOZEMAN READS - SCHOOL YEAR COSTS	101.05.100.1665.0112.000.00	80,000.00
BOZEMAN READS - SCHOOL YEAR COSTS	115.05.420.1660.0117.000.00	20,866.50
TO BALANCE EGRANTS BUDGET	115.99.420.1000.0112.155.00	
BUILDING/DEPT BUDGET	101.99.100.1670.0260.000.00	(854,372.00)
BUILDING/DEPT BUDGET	201.99.100.1100.0260.000.00	(565,068.00)
TRANSITION TO TEACHING	217.99.610.1860.0112.000.00	50,000.00

PRE-K PARA	115.04.494.1900.0210.197.00	5,960.48
PRE-K PARA	115.07.494.1900.0210.197.00	56,436.48
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	32,897.12
BUILDING/DEPT BUDGET	201.99.100.1100.0261.000.00	11,490.99
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	14,904.64
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	9,752.00
BUILDING/DEPT BUDGET	201.41.999.6200.0920.000.41	275,388.00
BUILDING/DEPT BUDGET	101.01.999.6200.0920.000.01	36,864.00
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	22,144.00
BUILDING/DEPT BUDGET	101.03.999.6200.0920.000.03	44,544.00
BUILDING/DEPT BUDGET	101.04.999.6200.0920.000.04	33,024.00
BUILDING/DEPT BUDGET	101.05.999.6200.0920.000.05	63,232.00
MT ADVANCED OPPORTUNITY ACT - COORDINATOR SALA	129.99.377.1000.0112.000.00	14,547.77
MT ADVANCED OPPORTUNITY ACT - COORDINATOR SALA	229.99.377.1000.0112.000.00	52,326.48

MT ADVANCED OPPORTUNITY ACT - OUT OF POCKET COS	129.99.377.1000.0330.000.00	49,797.91
MT ADVANCED OPPORTUNITY ACT - OUT OF POCKET COS	229.99.377.1000.0330.000.00	169,114.82
BUILDING/DEPT BUDGET	129.99.100.1000.0112.000.00	54.33
BUILDING/DEPT BUDGET	229.99.100.1000.0112.000.00	558.70
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	5,589.24
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	282.06.100.1670.0271.406.06	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	101.50.100.2570.0250.000.00	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	201.50.100.2570.0250.000.00	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	113,100.00
BUILDING/DEPT BUDGET	101.32.999.6200.0920.000.32	121,650.00
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	101.50.100.2570.0610.000.52	26,100.00
BUILDING/DEPT BUDGET	101.50.100.2130.0610.000.53	104,900.00
BUILDING/DEPT BUDGET	101.50.100.2212.0271.000.53	99.83
BUILDING/DEPT BUDGET	201.50.100.2570.0610.000.52	26,100.00
BUILDING/DEPT BUDGET	101.50.100.2213.0271.000.53	133.10
BUILDING/DEPT BUDGET	201.50.100.2212.0610.000.53	51,575.00
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.53	66.55
BUILDING/DEPT BUDGET	101.50.100.1470.0610.000.54	15,705.00
BUILDING/DEPT BUDGET	101.50.100.1670.0610.000.55	63,659.93
BUILDING/DEPT BUDGET	101.01.100.1050.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.01.100.1340.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.01.100.1470.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.01.100.1670.0271.000.00	1,778.22
BUILDING/DEPT BUDGET	101.01.100.2100.0271.000.00	223.61
BUILDING/DEPT BUDGET	101.01.100.2130.0271.000.00	85.18
BUILDING/DEPT BUDGET	101.01.100.2225.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.01.100.2400.0271.000.00	777.30
BUILDING/DEPT BUDGET	101.01.100.2600.0271.000.00	95.83
BUILDING/DEPT BUDGET	101.01.260.1240.0271.000.00	21.30
BUILDING/DEPT BUDGET	101.01.280.1900.0271.000.00	266.20
BUILDING/DEPT BUDGET	101.01.280.2140.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.01.280.2150.0271.000.00	74.54
BUILDING/DEPT BUDGET	101.02.100.1250.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.02.100.1340.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.02.100.1470.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.02.100.1670.0271.000.00	1,650.44
BUILDING/DEPT BUDGET	101.02.100.2100.0271.000.00	149.07
BUILDING/DEPT BUDGET	101.02.100.2225.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.02.100.2400.0271.000.00	809.25
BUILDING/DEPT BUDGET	101.02.100.2600.0271.000.00	85.18
BUILDING/DEPT BUDGET	101.02.260.1240.0271.000.00	95.83
BUILDING/DEPT BUDGET	101.02.280.1900.0271.000.00	298.14
BUILDING/DEPT BUDGET	101.02.280.2140.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.02.280.2150.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.03.100.1050.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.03.100.1250.0271.000.00	117.13
BUILDING/DEPT BUDGET	101.03.100.1340.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.03.100.1470.0271.000.00	149.07
BUILDING/DEPT BUDGET	101.03.100.1670.0271.000.00	1,778.22
BUILDING/DEPT BUDGET	101.03.100.2100.0271.000.00	117.13
BUILDING/DEPT BUDGET	101.03.100.2225.0271.000.00	85.18
BUILDING/DEPT BUDGET	101.03.100.2400.0271.000.00	798.60
BUILDING/DEPT BUDGET	101.03.100.2600.0271.000.00	74.54
BUILDING/DEPT BUDGET	101.03.280.1900.0271.000.00	425.92
BUILDING/DEPT BUDGET	101.03.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.03.280.2150.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.04.100.1340.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.04.100.1470.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.04.100.1670.0271.000.00	1,394.89
BUILDING/DEPT BUDGET	101.04.100.2100.0271.000.00	244.90

BUILDING/DEPT BUDGET	101.04.100.2225.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.04.100.2400.0271.000.00	756.01
BUILDING/DEPT BUDGET	101.04.100.2600.0271.000.00	106.48
BUILDING/DEPT BUDGET	101.04.280.1900.0271.000.00	372.68
BUILDING/DEPT BUDGET	101.04.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.04.280.2150.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.05.100.1050.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.05.100.1250.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.05.100.1340.0271.000.00	255.55
BUILDING/DEPT BUDGET	101.05.100.1470.0271.000.00	319.44
BUILDING/DEPT BUDGET	101.05.100.1670.0271.000.00	2,491.63
BUILDING/DEPT BUDGET	101.05.100.2100.0271.000.00	319.44
BUILDING/DEPT BUDGET	101.05.100.2225.0271.000.00	149.07
BUILDING/DEPT BUDGET	101.05.100.2400.0271.000.00	937.02
BUILDING/DEPT BUDGET	101.05.100.2600.0271.000.00	138.42
BUILDING/DEPT BUDGET	101.05.280.1900.0271.000.00	330.09
BUILDING/DEPT BUDGET	101.05.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.05.280.2150.0271.000.00	202.31
BUILDING/DEPT BUDGET	101.06.100.1050.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.06.100.1250.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.06.100.1340.0271.000.00	255.55
BUILDING/DEPT BUDGET	101.06.100.1470.0271.000.00	223.61
BUILDING/DEPT BUDGET	101.06.100.1670.0271.000.00	2,427.74
BUILDING/DEPT BUDGET	101.06.100.2100.0271.000.00	276.85
BUILDING/DEPT BUDGET	101.06.100.2130.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.06.100.2225.0271.000.00	149.07
BUILDING/DEPT BUDGET	101.06.100.2400.0271.000.00	958.32
BUILDING/DEPT BUDGET	101.06.100.2600.0271.000.00	159.72
BUILDING/DEPT BUDGET	101.06.280.1900.0271.000.00	702.77
BUILDING/DEPT BUDGET	101.06.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.06.280.2150.0271.000.00	85.18
BUILDING/DEPT BUDGET	101.07.100.1250.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.07.100.1340.0271.000.00	255.55
BUILDING/DEPT BUDGET	101.07.100.1470.0271.000.00	181.02
BUILDING/DEPT BUDGET	101.07.100.1670.0271.000.00	2,278.67
BUILDING/DEPT BUDGET	101.07.100.2100.0271.000.00	276.85
BUILDING/DEPT BUDGET	101.07.100.2120.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.07.100.2225.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.07.100.2400.0271.000.00	851.84
BUILDING/DEPT BUDGET	101.07.100.2600.0271.000.00	138.42
BUILDING/DEPT BUDGET	101.07.280.1900.0271.000.00	628.23
BUILDING/DEPT BUDGET	101.07.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.07.280.2150.0271.000.00	106.48
BUILDING/DEPT BUDGET	101.08.100.1050.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.08.100.1250.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.08.100.1340.0271.000.00	255.55
BUILDING/DEPT BUDGET	101.08.100.1470.0271.000.00	149.07
BUILDING/DEPT BUDGET	101.08.100.1670.0271.000.00	2,406.45
BUILDING/DEPT BUDGET	101.08.100.2100.0271.000.00	319.44
BUILDING/DEPT BUDGET	101.08.100.2130.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.08.100.2225.0271.000.00	159.72
BUILDING/DEPT BUDGET	101.08.100.2400.0271.000.00	1,224.52
BUILDING/DEPT BUDGET	101.08.100.2600.0271.000.00	106.48
BUILDING/DEPT BUDGET	101.08.280.1900.0271.000.00	212.96
BUILDING/DEPT BUDGET	101.08.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.08.280.2150.0271.000.00	31.94
BUILDING/DEPT BUDGET	101.31.100.1140.0271.000.00	255.55
BUILDING/DEPT BUDGET	101.31.100.1240.0271.000.00	585.64
BUILDING/DEPT BUDGET	101.31.100.1250.0271.000.00	63.89

BUILDING/DEPT BUDGET	101.31.100.1270.0271.000.00	276.85
BUILDING/DEPT BUDGET	101.31.100.1340.0271.000.00	606.94
BUILDING/DEPT BUDGET	101.31.100.1370.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.31.100.1440.0271.000.00	713.42
BUILDING/DEPT BUDGET	101.31.100.1470.0271.000.00	724.06
BUILDING/DEPT BUDGET	101.31.100.1510.0271.000.00	532.40
BUILDING/DEPT BUDGET	101.31.100.1570.0271.000.00	362.03
BUILDING/DEPT BUDGET	101.31.100.1670.0271.000.00	1,032.86
BUILDING/DEPT BUDGET	101.31.100.2100.0271.000.00	85.18
BUILDING/DEPT BUDGET	101.31.100.2120.0271.000.00	234.26
BUILDING/DEPT BUDGET	101.31.100.2225.0271.000.00	276.85
BUILDING/DEPT BUDGET	101.31.100.2400.0271.000.00	1,852.75
BUILDING/DEPT BUDGET	101.31.100.2600.0271.000.00	308.79
BUILDING/DEPT BUDGET	101.31.280.1900.0271.000.00	883.78
BUILDING/DEPT BUDGET	101.31.280.2140.0271.000.00	85.18
BUILDING/DEPT BUDGET	101.31.280.2150.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.31.390.1410.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.31.720.3500.0271.000.00	31.94
BUILDING/DEPT BUDGET	101.32.100.1140.0271.000.00	191.66
BUILDING/DEPT BUDGET	101.32.100.1141.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.32.100.1240.0271.000.00	436.57
BUILDING/DEPT BUDGET	101.32.100.1241.0271.000.00	159.72
BUILDING/DEPT BUDGET	101.32.100.1270.0271.000.00	383.33
BUILDING/DEPT BUDGET	101.32.100.1340.0271.000.00	383.33
BUILDING/DEPT BUDGET	101.32.100.1440.0271.000.00	330.09
BUILDING/DEPT BUDGET	101.32.100.1450.0271.000.00	31.94
BUILDING/DEPT BUDGET	101.32.100.1470.0271.000.00	606.94
BUILDING/DEPT BUDGET	101.32.100.1510.0271.000.00	362.03
BUILDING/DEPT BUDGET	101.32.100.1570.0271.000.00	287.50
BUILDING/DEPT BUDGET	101.32.100.1670.0271.000.00	1,299.06
BUILDING/DEPT BUDGET	101.32.100.2100.0271.000.00	95.83
BUILDING/DEPT BUDGET	101.32.100.2101.0271.000.00	42.59
BUILDING/DEPT BUDGET	101.32.100.2120.0271.000.00	287.50
BUILDING/DEPT BUDGET	101.32.100.2225.0271.000.00	308.79
BUILDING/DEPT BUDGET	101.32.100.2400.0271.000.00	1,831.46
BUILDING/DEPT BUDGET	101.32.100.2600.0271.000.00	234.26
BUILDING/DEPT BUDGET	101.32.280.1900.0271.000.00	734.71
BUILDING/DEPT BUDGET	101.32.280.2140.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.32.280.2150.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.32.390.1410.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.32.720.3500.0271.000.00	31.94
BUILDING/DEPT BUDGET	101.50.100.1470.0271.000.00	31.94
BUILDING/DEPT BUDGET	101.50.100.2212.0271.000.00	649.53
BUILDING/DEPT BUDGET	101.50.100.2320.0271.000.00	777.30
BUILDING/DEPT BUDGET	101.50.100.2330.0271.000.00	638.88
BUILDING/DEPT BUDGET	101.50.100.2570.0271.000.00	596.29
BUILDING/DEPT BUDGET	101.50.100.2400.0271.000.00	372.68
BUILDING/DEPT BUDGET	101.50.100.2510.0271.000.00	383.33
BUILDING/DEPT BUDGET	101.50.100.2580.0271.000.00	734.71
BUILDING/DEPT BUDGET	101.50.100.2600.0271.000.00	234.26
BUILDING/DEPT BUDGET	101.50.280.2490.0271.000.00	745.36
BUILDING/DEPT BUDGET	101.50.316.2330.0271.000.00	42.59
BUILDING/DEPT BUDGET	101.50.316.2580.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.61.100.2210.0271.000.00	53.24
BUILDING/DEPT BUDGET	101.61.100.2540.0271.000.00	170.37
BUILDING/DEPT BUDGET	101.61.100.2600.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.100.1000.0271.000.00	42.59
BUILDING/DEPT BUDGET	101.99.100.1670.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.99.100.2100.0271.000.00	10.65

BUILDING/DEPT BUDGET	101.99.100.2124.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.100.2130.0271.000.00	159.72
BUILDING/DEPT BUDGET	101.99.100.2135.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.99.100.2210.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.100.2213.0271.000.00	255.55
BUILDING/DEPT BUDGET	101.99.100.2300.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.100.2510.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.100.2580.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.100.2600.0271.000.00	63.89
BUILDING/DEPT BUDGET	101.99.280.1900.0271.000.00	298.14
BUILDING/DEPT BUDGET	101.99.280.2150.0271.000.00	212.96
BUILDING/DEPT BUDGET	101.99.280.2160.0271.000.00	127.78
BUILDING/DEPT BUDGET	101.99.280.2490.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.99.360.1680.0271.000.00	234.26
BUILDING/DEPT BUDGET	201.41.100.1100.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.41.100.1140.0271.000.00	638.88
BUILDING/DEPT BUDGET	201.41.100.1141.0271.000.00	53.24
BUILDING/DEPT BUDGET	201.41.100.1240.0271.000.00	2,981.44
BUILDING/DEPT BUDGET	201.41.100.1270.0271.000.00	1,118.04
BUILDING/DEPT BUDGET	201.41.100.1340.0271.000.00	1,139.34
BUILDING/DEPT BUDGET	201.41.100.1440.0271.000.00	2,097.66
BUILDING/DEPT BUDGET	201.41.100.1470.0271.000.00	532.40
BUILDING/DEPT BUDGET	201.41.100.1510.0271.000.00	1,575.90
BUILDING/DEPT BUDGET	201.41.100.1570.0271.000.00	2,012.47
BUILDING/DEPT BUDGET	201.41.100.1682.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.41.100.2100.0271.000.00	276.85
BUILDING/DEPT BUDGET	201.41.100.2110.0271.000.00	255.55
BUILDING/DEPT BUDGET	201.41.100.2120.0271.000.00	1,139.34
BUILDING/DEPT BUDGET	201.41.100.2212.0271.000.00	95.83
BUILDING/DEPT BUDGET	201.41.100.2225.0271.000.00	425.92
BUILDING/DEPT BUDGET	201.41.100.2400.0271.000.00	3,364.77
BUILDING/DEPT BUDGET	201.41.100.2600.0271.000.00	894.43
BUILDING/DEPT BUDGET	201.41.260.1240.0271.000.00	31.94
BUILDING/DEPT BUDGET	201.41.280.1900.0271.000.00	1,650.44
BUILDING/DEPT BUDGET	201.41.280.1913.0271.000.00	21.30
BUILDING/DEPT BUDGET	201.41.280.2100.0271.000.00	74.54
BUILDING/DEPT BUDGET	201.41.280.2140.0271.000.00	127.78
BUILDING/DEPT BUDGET	201.41.280.2145.0271.000.00	457.86
BUILDING/DEPT BUDGET	201.41.280.2150.0271.000.00	53.24
BUILDING/DEPT BUDGET	201.41.280.2400.0271.000.00	53.24
BUILDING/DEPT BUDGET	201.41.360.1680.0271.000.00	21.30
BUILDING/DEPT BUDGET	201.41.390.1170.0271.000.00	383.33
BUILDING/DEPT BUDGET	201.41.390.1370.0271.000.00	319.44
BUILDING/DEPT BUDGET	201.41.390.1410.0271.000.00	383.33
BUILDING/DEPT BUDGET	201.41.390.1450.0271.000.00	127.78
BUILDING/DEPT BUDGET	201.41.390.1649.0271.000.00	255.55
BUILDING/DEPT BUDGET	201.41.390.1650.0271.000.00	181.02
BUILDING/DEPT BUDGET	201.41.710.3418.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.41.720.3500.0271.000.00	1,852.75
BUILDING/DEPT BUDGET	201.41.720.3505.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.50.100.1470.0271.000.00	31.94
BUILDING/DEPT BUDGET	201.50.100.2212.0271.000.00	521.75
BUILDING/DEPT BUDGET	201.50.100.1470.0610.000.54	55,305.00
BUILDING/DEPT BUDGET	201.50.100.2320.0271.000.00	777.30
BUILDING/DEPT BUDGET	201.50.100.2330.0271.000.00	638.88
BUILDING/DEPT BUDGET	201.50.100.2570.0271.000.00	596.29
BUILDING/DEPT BUDGET	201.50.100.2400.0271.000.00	372.68
BUILDING/DEPT BUDGET	201.50.100.2510.0271.000.00	383.33
BUILDING/DEPT BUDGET	201.50.100.2580.0271.000.00	756.01

BUILDING/DEPT BUDGET	201.50.100.2600.0271.000.00	234.26
BUILDING/DEPT BUDGET	201.50.280.2490.0271.000.00	745.36
BUILDING/DEPT BUDGET	201.50.316.2330.0271.000.00	42.59
BUILDING/DEPT BUDGET	201.50.316.2580.0271.000.00	31.94
BUILDING/DEPT BUDGET	201.61.100.2540.0271.000.00	149.07
BUILDING/DEPT BUDGET	201.61.100.2600.0271.000.00	42.59
BUILDING/DEPT BUDGET	201.99.100.1000.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.99.100.1100.0271.000.00	85.18
BUILDING/DEPT BUDGET	201.99.100.2124.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.99.100.2130.0271.000.00	106.48
BUILDING/DEPT BUDGET	201.99.100.2135.0271.000.00	63.89
BUILDING/DEPT BUDGET	201.99.100.2300.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.99.100.2510.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.99.100.2580.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.99.100.2600.0271.000.00	74.54
BUILDING/DEPT BUDGET	201.99.280.1900.0271.000.00	21.30
BUILDING/DEPT BUDGET	201.99.280.2490.0271.000.00	10.65
BUILDING/DEPT BUDGET	201.99.720.3500.0271.000.00	10.65
BUILDING/DEPT BUDGET	101.01.100.1250.0271.000.00	10.65
BUILDING/DEPT BUDGET	110.03.100.2700.0271.000.00	21.30
BUILDING/DEPT BUDGET	110.04.100.2700.0271.000.00	21.30
BUILDING/DEPT BUDGET	110.05.100.2700.0271.000.00	53.24
BUILDING/DEPT BUDGET	110.06.100.2700.0271.000.00	42.59
BUILDING/DEPT BUDGET	110.07.100.2700.0271.000.00	31.94
BUILDING/DEPT BUDGET	110.08.100.2700.0271.000.00	31.94
BUILDING/DEPT BUDGET	110.31.100.2700.0271.000.00	10.65
BUILDING/DEPT BUDGET	110.32.100.2700.0271.000.00	10.65
BUILDING/DEPT BUDGET	110.50.100.2700.0271.000.00	63.89
BUILDING/DEPT BUDGET	110.50.100.2510.0271.000.00	574.99
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	31,347.00
BUILDING/DEPT BUDGET	201.99.999.6200.0920.000.62	90,000.00
BUILDING/DEPT BUDGET	215.42.720.3501.0610.284.64	150,839.70
BUILDING/DEPT BUDGET	215.41.720.3501.0610.284.64	150,839.70
BUILDING/DEPT BUDGET	201.42.720.3500.0582.000.64	150,839.70
BUILDING/DEPT BUDGET	201.41.720.3500.0582.000.64	150,839.70
BUILDING/DEPT BUDGET	111.99.100.2700.0730.000.00	342,840.00
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	343,115.00
BUILDING/DEPT BUDGET	128.99.100.1670.0660.000.00	986,774.62
BUILDING/DEPT BUDGET	228.99.100.1100.0660.000.00	598,718.85
BUILDING/DEPT BUDGET	261.99.100.2600.0725.612.59	5,028,912.63
BOZEMAN READS COMMUNITY ENGAGEMENT BUDGET	217.50.610.2123.0330.000.60	12,500.00
BUILDING/DEPT BUDGET	217.50.610.2123.0120.000.60	6,000.00
BUILDING/DEPT BUDGET	217.50.610.2123.0320.000.60	1,000.00
BUILDING/DEPT BUDGET	217.50.610.2123.0682.000.60	2,000.00
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	355.78
BUILDING DISCRETION	101.02.100.2400.0272.000.00	369.53
BUILDING DISCRETION	101.04.100.2400.0272.000.00	378.13
BUILDING DISCRETION	101.05.100.2400.0272.000.00	364.38
BUILDING DISCRETION	101.06.100.2400.0272.000.00	395.31
BUILDING DISCRETION	101.07.100.2400.0272.000.00	360.94
BUILDING DISCRETION	101.08.100.2400.0272.000.00	393.59
BUILDING DISCRETION	101.31.100.2400.0272.000.00	773.44
BUILDING DISCRETION	101.31.280.1900.0272.000.00	113.44
BUILDING DISCRETION	101.32.100.2400.0272.000.00	752.81
BUILDING DISCRETION	101.50.100.2320.0272.000.00	402.19
BUILDING DISCRETION	101.50.100.2330.0272.000.00	532.81
BUILDING DISCRETION	101.50.100.2570.0272.000.00	309.38
BUILDING DISCRETION	101.50.100.2400.0272.000.00	189.06
BUILDING DISCRETION	101.50.100.2510.0272.000.00	482.97
BUILDING DISCRETION	101.50.100.2580.0272.000.00	347.19
BUILDING DISCRETION	101.50.100.2600.0272.000.00	278.44
BUILDING DISCRETION	101.50.280.2490.0272.000.00	867.97
BUILDING DISCRETION	101.50.316.2330.0272.000.00	158.13
BUILDING DISCRETION	101.61.100.2540.0272.000.00	36.09
BUILDING DISCRETION	101.99.100.2135.0272.000.00	127.19
BUILDING DISCRETION	101.99.100.2600.0272.000.00	220.00
BUILDING DISCRETION	110.50.100.2510.0272.000.00	213.13
BUILDING DISCRETION	110.50.100.2700.0272.000.00	101.41
BUILDING DISCRETION	115.01.280.2160.0272.115.00	108.28
BUILDING DISCRETION	115.02.280.2160.0272.115.00	51.56
BUILDING DISCRETION	115.03.280.2160.0272.115.00	46.41
BUILDING DISCRETION	115.03.786.2400.0272.786.00	359.22
BUILDING DISCRETION	115.04.280.2160.0272.115.00	113.44
BUILDING DISCRETION	115.05.280.2160.0272.115.00	49.84
BUILDING DISCRETION	115.06.280.2160.0272.115.00	87.66
BUILDING DISCRETION	115.07.280.2160.0272.115.00	108.28
BUILDING DISCRETION	115.07.756.1900.0272.756.00	30.94
BUILDING DISCRETION	115.31.280.2160.0272.115.00	63.59
BUILDING DISCRETION	115.32.280.2160.0272.115.00	53.28
BUILDING DISCRETION	115.41.280.2160.0272.115.00	84.22
BUILDING DISCRETION	115.41.786.2400.0272.786.00	185.63
BUILDING DISCRETION	115.42.280.2160.0272.115.00	61.88
BUILDING DISCRETION	115.50.271.2510.0272.125.00	116.88
BUILDING DISCRETION	115.50.737.2490.0272.163.00	94.53
BUILDING DISCRETION	115.99.280.2160.0272.115.00	287.03
BUILDING DISCRETION	115.99.413.2100.0272.138.00	41.25
BUILDING DISCRETION	115.99.438.2100.0272.195.00	20.63
BUILDING DISCRETION	115.50.890.3300.0272.000.00	280.16
BUILDING DISCRETION	161.31.100.2120.0272.613.00	163.28
BUILDING DISCRETION	161.32.100.2120.0272.613.00	163.28
BUILDING DISCRETION	178.50.920.3235.0272.000.00	120.31
BUILDING DISCRETION	178.50.920.3236.0272.000.00	17.19
BUILDING DISCRETION	178.99.920.3235.0272.000.00	6.88

BUILDING DISCRETION	201.41.100.2120.0272.000.00	170.16
BUILDING DISCRETION	201.41.100.2400.0272.000.00	916.09
BUILDING DISCRETION	201.49.100.2400.0272.000.00	87.66
BUILDING DISCRETION	201.41.720.3500.0272.000.00	438.28
BUILDING DISCRETION	201.42.100.2120.0272.000.00	120.31
BUILDING DISCRETION	201.42.100.2400.0272.000.00	1,189.38
BUILDING DISCRETION	201.42.720.3500.0272.000.00	417.66
BUILDING DISCRETION	201.50.100.2320.0272.000.00	402.19
BUILDING DISCRETION	201.50.100.2330.0272.000.00	532.81
BUILDING DISCRETION	201.50.100.2570.0272.000.00	309.38
BUILDING DISCRETION	201.50.100.2400.0272.000.00	189.06
BUILDING DISCRETION	201.50.100.2510.0272.000.00	481.25
BUILDING DISCRETION	201.50.100.2580.0272.000.00	345.47
BUILDING DISCRETION	201.50.100.2600.0272.000.00	278.44
BUILDING DISCRETION	201.50.280.2490.0272.000.00	182.19
BUILDING DISCRETION	201.50.316.2330.0272.000.00	158.13
BUILDING DISCRETION	201.61.100.2540.0272.000.00	36.09
BUILDING DISCRETION	201.99.100.2135.0272.000.00	127.19
BUILDING DISCRETION	201.99.100.2600.0272.000.00	32.66
BUILDING DISCRETION	210.50.100.2510.0272.000.00	213.13
BUILDING DISCRETION	210.50.100.2700.0272.000.00	101.41
BUILDING DISCRETION	212.42.910.3100.0272.000.00	142.66
BUILDING DISCRETION	212.50.910.2510.0272.000.00	13.75
BUILDING DISCRETION	212.61.910.3100.0272.000.00	653.13
BUILDING DISCRETION	215.41.329.2100.0272.248.41	79.06
BUILDING DISCRETION	215.42.329.2100.0272.248.42	79.06
BUILDING DISCRETION	215.50.271.2510.0272.225.50	287.03
BUILDING DISCRETION	215.50.737.2490.0272.274.00	94.53
BUILDING DISCRETION	217.50.610.2490.0272.000.60	374.69
BUILDING DISCRETION	218.50.100.2490.0272.000.60	32.66
BUILDING DISCRETION	260.50.100.2600.0272.263.00	58.44
BUILDING/DEPT BUDGET	210.99.280.2700.0610.000.00	3,327.50
BUILDING/DEPT BUDGET	110.99.280.2700.0610.000.00	3,327.50
BUILDING/DEPT BUDGET	210.99.280.2700.0532.000.00	998.25
BUILDING/DEPT BUDGET	110.99.280.2700.0532.000.00	998.25
BUILDING/DEPT BUDGET	114.01.100.1250.0210.000.00	
BUILDING/DEPT BUDGET	114.01.100.1250.0210.000.00	10,710.00
BUILDING/DEPT BUDGET	114.01.100.1250.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.01.100.1340.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.01.100.1340.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.01.100.1470.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.01.100.1470.0220.000.00	6,300.00
BUILDING/DEPT BUDGET	114.01.100.1670.0210.000.00	86,940.00
BUILDING/DEPT BUDGET	114.01.100.1670.0220.000.00	108,990.00
BUILDING/DEPT BUDGET	114.01.100.1670.0240.000.00	3,780.00
BUILDING/DEPT BUDGET	114.01.100.2100.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.01.100.2100.0220.000.00	5,670.00
BUILDING/DEPT BUDGET	114.01.100.2120.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.01.100.2120.0220.000.00	6,300.00
BUILDING/DEPT BUDGET	114.01.100.2130.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.01.100.2130.0220.000.00	1,890.00
BUILDING/DEPT BUDGET	114.01.100.2225.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.01.100.2225.0220.000.00	9,450.00
BUILDING/DEPT BUDGET	114.01.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.01.100.2400.0210.000.00	13,860.00
BUILDING/DEPT BUDGET	114.01.100.2400.0220.000.00	14,490.00
BUILDING/DEPT BUDGET	114.01.100.2400.0230.000.00	3,780.00
BUILDING/DEPT BUDGET	114.01.100.2400.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.01.100.2600.0210.000.00	5,670.00

BUILDING/DEPT BUDGET	114.01.100.2600.0230.000.00	6,930.00
BUILDING/DEPT BUDGET	114.01.100.2700.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.01.100.2700.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	114.01.280.1900.0210.000.00	18,270.00
BUILDING/DEPT BUDGET	114.01.280.1900.0220.000.00	22,680.00
BUILDING/DEPT BUDGET	114.01.280.1900.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.01.280.2140.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.01.280.2140.0220.000.00	6,300.00
BUILDING/DEPT BUDGET	114.01.280.2150.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.01.280.2150.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.01.280.2160.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.01.280.2160.0220.000.00	3,150.00
BUILDING/DEPT BUDGET	114.01.910.3100.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.01.910.3100.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	114.02.100.1250.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.02.100.1250.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.02.100.1340.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.02.100.1340.0220.000.00	7,560.00
BUILDING/DEPT BUDGET	114.02.100.1470.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.02.100.1470.0220.000.00	6,930.00
BUILDING/DEPT BUDGET	114.02.100.1670.0210.000.00	70,560.00
BUILDING/DEPT BUDGET	114.02.100.1670.0220.000.00	118,440.00
BUILDING/DEPT BUDGET	114.02.100.1670.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.02.100.1670.0240.000.00	3,150.00
BUILDING/DEPT BUDGET	114.02.100.2100.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.02.100.2100.0220.000.00	4,410.00
BUILDING/DEPT BUDGET	114.02.100.2100.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.02.100.2120.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.02.100.2120.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.02.100.2225.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	114.02.100.2225.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.02.100.2400.0210.000.00	14,490.00
BUILDING/DEPT BUDGET	114.02.100.2400.0220.000.00	14,490.00
BUILDING/DEPT BUDGET	114.02.100.2400.0230.000.00	4,410.00
BUILDING/DEPT BUDGET	114.02.100.2400.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.02.100.2600.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.02.100.2600.0230.000.00	6,300.00
BUILDING/DEPT BUDGET	114.02.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.02.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.02.100.2700.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.02.280.1900.0210.000.00	11,340.00
BUILDING/DEPT BUDGET	114.02.280.1900.0220.000.00	13,860.00
BUILDING/DEPT BUDGET	114.02.280.1900.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.02.280.2140.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.02.280.2140.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.02.280.2150.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.02.280.2150.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.02.280.2160.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.02.280.2160.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.02.910.3100.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.02.910.3100.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.03.100.2600.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.03.100.2600.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.03.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.03.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.03.280.1900.0210.000.00	10,710.00
BUILDING/DEPT BUDGET	114.03.280.1900.0220.000.00	15,120.00
BUILDING/DEPT BUDGET	114.03.280.1900.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.03.280.2140.0210.000.00	3,150.00

BUILDING/DEPT BUDGET	114.03.280.2140.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.03.280.2150.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	114.03.280.2150.0220.000.00	3,150.00
BUILDING/DEPT BUDGET	114.03.280.2160.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.03.280.2160.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	114.04.100.1340.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.04.100.1340.0220.000.00	5,670.00
BUILDING/DEPT BUDGET	114.04.100.1470.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.04.100.1470.0220.000.00	6,930.00
BUILDING/DEPT BUDGET	114.04.100.1472.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.04.100.1660.0210.000.00	5,670.00
BUILDING/DEPT BUDGET	114.04.100.1660.0220.000.00	7,560.00
BUILDING/DEPT BUDGET	114.04.100.1670.0210.000.00	71,190.00
BUILDING/DEPT BUDGET	114.04.100.1670.0220.000.00	114,660.00
BUILDING/DEPT BUDGET	114.04.100.1670.0240.000.00	3,150.00
BUILDING/DEPT BUDGET	114.04.100.1674.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.04.100.1674.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.04.100.2100.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.04.100.2100.0220.000.00	4,410.00
BUILDING/DEPT BUDGET	114.04.100.2120.0210.000.00	5,670.00
BUILDING/DEPT BUDGET	114.04.100.2120.0220.000.00	6,930.00
BUILDING/DEPT BUDGET	114.04.100.2130.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.04.100.2130.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.04.100.2225.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.04.100.2225.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.04.100.2400.0210.000.00	11,340.00
BUILDING/DEPT BUDGET	114.04.100.2400.0220.000.00	13,230.00
BUILDING/DEPT BUDGET	114.04.100.2400.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.04.100.2600.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.04.100.2600.0230.000.00	5,670.00
BUILDING/DEPT BUDGET	114.04.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.04.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.04.280.1900.0210.000.00	23,940.00
BUILDING/DEPT BUDGET	114.04.280.1900.0220.000.00	28,350.00
BUILDING/DEPT BUDGET	114.04.280.1900.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.04.280.2140.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.04.280.2140.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.04.280.2150.0210.000.00	10,710.00
BUILDING/DEPT BUDGET	114.04.280.2150.0220.000.00	13,860.00
BUILDING/DEPT BUDGET	114.04.280.2150.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.04.280.2160.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.04.280.2160.0230.000.00	3,150.00
BUILDING/DEPT BUDGET	114.04.910.3100.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.04.910.3100.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.1250.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.05.100.1250.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.05.100.1340.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.05.100.1340.0220.000.00	10,710.00
BUILDING/DEPT BUDGET	114.05.100.1340.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.1470.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	114.05.100.1470.0220.000.00	10,080.00
BUILDING/DEPT BUDGET	114.05.100.1470.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.1670.0210.000.00	118,440.00
BUILDING/DEPT BUDGET	114.05.100.1670.0220.000.00	218,610.00
BUILDING/DEPT BUDGET	114.05.100.1670.0240.000.00	5,040.00
BUILDING/DEPT BUDGET	114.05.100.2100.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.05.100.2100.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.05.100.2100.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	114.05.100.2100.0240.000.00	630.00

BUILDING/DEPT BUDGET	114.05.100.2120.0210.000.00	8,190.00
BUILDING/DEPT BUDGET	114.05.100.2120.0220.000.00	11,970.00
BUILDING/DEPT BUDGET	114.05.100.2120.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.2130.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.2130.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.05.100.2225.0210.000.00	6,930.00
BUILDING/DEPT BUDGET	114.05.100.2225.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.05.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.2400.0210.000.00	21,420.00
BUILDING/DEPT BUDGET	114.05.100.2400.0220.000.00	22,680.00
BUILDING/DEPT BUDGET	114.05.100.2400.0230.000.00	5,040.00
BUILDING/DEPT BUDGET	114.05.100.2400.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.05.100.2600.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.05.100.2600.0230.000.00	10,080.00
BUILDING/DEPT BUDGET	114.05.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.05.100.2700.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.05.100.2700.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.05.280.1900.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.05.280.1900.0220.000.00	11,970.00
BUILDING/DEPT BUDGET	114.05.280.1900.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.05.280.2140.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.05.280.2140.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.05.280.2150.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	114.05.280.2150.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.05.280.2160.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.05.280.2160.0220.000.00	1,890.00
BUILDING/DEPT BUDGET	114.05.910.3100.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.05.910.3100.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.1250.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.06.100.1250.0220.000.00	11,340.00
BUILDING/DEPT BUDGET	114.06.100.1340.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.06.100.1340.0220.000.00	10,710.00
BUILDING/DEPT BUDGET	114.06.100.1340.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.1470.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.06.100.1470.0220.000.00	11,340.00
BUILDING/DEPT BUDGET	114.06.100.1470.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.1670.0210.000.00	124,110.00
BUILDING/DEPT BUDGET	114.06.100.1670.0220.000.00	162,540.00
BUILDING/DEPT BUDGET	114.06.100.1670.0240.000.00	5,670.00
BUILDING/DEPT BUDGET	114.06.100.1674.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.06.100.1674.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.06.100.2100.0210.000.00	8,190.00
BUILDING/DEPT BUDGET	114.06.100.2100.0220.000.00	11,340.00
BUILDING/DEPT BUDGET	114.06.100.2100.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2100.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2120.0210.000.00	12,600.00
BUILDING/DEPT BUDGET	114.06.100.2120.0220.000.00	15,750.00
BUILDING/DEPT BUDGET	114.06.100.2120.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2130.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2130.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.06.100.2225.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	114.06.100.2225.0220.000.00	11,340.00
BUILDING/DEPT BUDGET	114.06.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2400.0210.000.00	12,600.00
BUILDING/DEPT BUDGET	114.06.100.2400.0220.000.00	10,710.00
BUILDING/DEPT BUDGET	114.06.100.2400.0230.000.00	5,670.00
BUILDING/DEPT BUDGET	114.06.100.2400.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2600.0210.000.00	10,710.00
BUILDING/DEPT BUDGET	114.06.100.2600.0230.000.00	12,600.00

BUILDING/DEPT BUDGET	114.06.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.06.100.2700.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.06.100.2700.0220.000.00	1,890.00
BUILDING/DEPT BUDGET	114.06.280.1900.0210.000.00	31,500.00
BUILDING/DEPT BUDGET	114.06.280.1900.0220.000.00	41,580.00
BUILDING/DEPT BUDGET	114.06.280.1900.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.06.280.2140.0210.000.00	6,930.00
BUILDING/DEPT BUDGET	114.06.280.2140.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.06.280.2150.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.06.280.2150.0220.000.00	5,670.00
BUILDING/DEPT BUDGET	114.06.280.2160.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.06.280.2160.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.06.910.3100.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.06.910.3100.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	114.07.100.1250.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.07.100.1250.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.07.100.1340.0210.000.00	9,450.00
BUILDING/DEPT BUDGET	114.07.100.1340.0220.000.00	11,340.00
BUILDING/DEPT BUDGET	114.07.100.1340.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.1470.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.07.100.1470.0220.000.00	10,080.00
BUILDING/DEPT BUDGET	114.07.100.1470.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.1472.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.1472.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.1660.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.07.100.1660.0220.000.00	6,930.00
BUILDING/DEPT BUDGET	114.07.100.1670.0210.000.00	114,660.00
BUILDING/DEPT BUDGET	114.07.100.1670.0220.000.00	147,420.00
BUILDING/DEPT BUDGET	114.07.100.1670.0240.000.00	5,040.00
BUILDING/DEPT BUDGET	114.07.100.1674.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.1674.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2100.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.07.100.2100.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.07.100.2100.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2120.0210.000.00	8,190.00
BUILDING/DEPT BUDGET	114.07.100.2120.0220.000.00	9,450.00
BUILDING/DEPT BUDGET	114.07.100.2120.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2130.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.07.100.2130.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	114.07.100.2225.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	114.07.100.2225.0220.000.00	9,450.00
BUILDING/DEPT BUDGET	114.07.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2400.0210.000.00	16,380.00
BUILDING/DEPT BUDGET	114.07.100.2400.0220.000.00	15,120.00
BUILDING/DEPT BUDGET	114.07.100.2400.0230.000.00	6,930.00
BUILDING/DEPT BUDGET	114.07.100.2400.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2600.0210.000.00	9,450.00
BUILDING/DEPT BUDGET	114.07.100.2600.0230.000.00	11,340.00
BUILDING/DEPT BUDGET	114.07.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.07.100.2700.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.07.280.1900.0210.000.00	14,490.00
BUILDING/DEPT BUDGET	114.07.280.1900.0220.000.00	18,900.00
BUILDING/DEPT BUDGET	114.07.280.1900.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.07.280.2140.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.07.280.2140.0220.000.00	6,300.00
BUILDING/DEPT BUDGET	114.07.280.2150.0210.000.00	10,080.00
BUILDING/DEPT BUDGET	114.07.280.2150.0220.000.00	12,600.00
BUILDING/DEPT BUDGET	114.07.280.2150.0240.000.00	630.00

BUILDING/DEPT BUDGET	114.07.280.2160.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.07.280.2160.0230.000.00	3,150.00
BUILDING/DEPT BUDGET	114.07.910.3100.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.07.910.3100.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.08.100.1250.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.08.100.1250.0220.000.00	4,410.00
BUILDING/DEPT BUDGET	114.08.100.1340.0210.000.00	10,710.00
BUILDING/DEPT BUDGET	114.08.100.1340.0220.000.00	13,860.00
BUILDING/DEPT BUDGET	114.08.100.1340.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.1470.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	114.08.100.1470.0220.000.00	9,450.00
BUILDING/DEPT BUDGET	114.08.100.1470.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.1670.0210.000.00	117,810.00
BUILDING/DEPT BUDGET	114.08.100.1670.0220.000.00	155,610.00
BUILDING/DEPT BUDGET	114.08.100.1670.0240.000.00	5,670.00
BUILDING/DEPT BUDGET	114.08.100.1674.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.08.100.1674.0220.000.00	1,890.00
BUILDING/DEPT BUDGET	114.08.100.2100.0210.000.00	6,930.00
BUILDING/DEPT BUDGET	114.08.100.2100.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.08.100.2100.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2100.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2120.0210.000.00	11,970.00
BUILDING/DEPT BUDGET	114.08.100.2120.0220.000.00	15,750.00
BUILDING/DEPT BUDGET	114.08.100.2120.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2225.0210.000.00	9,450.00
BUILDING/DEPT BUDGET	114.08.100.2225.0220.000.00	12,600.00
BUILDING/DEPT BUDGET	114.08.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2400.0210.000.00	17,010.00
BUILDING/DEPT BUDGET	114.08.100.2400.0220.000.00	15,120.00
BUILDING/DEPT BUDGET	114.08.100.2400.0230.000.00	5,670.00
BUILDING/DEPT BUDGET	114.08.100.2400.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2600.0210.000.00	9,450.00
BUILDING/DEPT BUDGET	114.08.100.2600.0230.000.00	10,710.00
BUILDING/DEPT BUDGET	114.08.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.08.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.08.280.1900.0210.000.00	22,050.00
BUILDING/DEPT BUDGET	114.08.280.1900.0220.000.00	28,350.00
BUILDING/DEPT BUDGET	114.08.280.1900.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.08.280.2140.0210.000.00	5,670.00
BUILDING/DEPT BUDGET	114.08.280.2140.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.08.280.2150.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.08.280.2150.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.08.280.2160.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.08.280.2160.0220.000.00	3,150.00
BUILDING/DEPT BUDGET	114.08.910.3100.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.08.910.3100.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.100.1140.0210.000.00	12,600.00
BUILDING/DEPT BUDGET	114.31.100.1140.0220.000.00	15,750.00
BUILDING/DEPT BUDGET	114.31.100.1140.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.1240.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.31.100.1240.0220.000.00	4,410.00
BUILDING/DEPT BUDGET	114.31.100.1250.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.31.100.1250.0220.000.00	4,410.00
BUILDING/DEPT BUDGET	114.31.100.1270.0210.000.00	13,230.00
BUILDING/DEPT BUDGET	114.31.100.1270.0220.000.00	17,640.00
BUILDING/DEPT BUDGET	114.31.100.1270.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.1370.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.31.100.1370.0220.000.00	8,190.00

BUILDING/DEPT BUDGET	114.31.100.1470.0210.000.00	24,570.00
BUILDING/DEPT BUDGET	114.31.100.1470.0220.000.00	32,130.00
BUILDING/DEPT BUDGET	114.31.100.1470.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.100.1472.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.1472.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.1670.0210.000.00	161,910.00
BUILDING/DEPT BUDGET	114.31.100.1670.0220.000.00	222,390.00
BUILDING/DEPT BUDGET	114.31.100.1670.0240.000.00	7,560.00
BUILDING/DEPT BUDGET	114.31.100.2100.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.31.100.2100.0220.000.00	4,410.00
BUILDING/DEPT BUDGET	114.31.100.2120.0210.000.00	15,120.00
BUILDING/DEPT BUDGET	114.31.100.2120.0220.000.00	14,490.00
BUILDING/DEPT BUDGET	114.31.100.2120.0230.000.00	3,780.00
BUILDING/DEPT BUDGET	114.31.100.2120.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.2130.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	114.31.100.2130.0220.000.00	3,150.00
BUILDING/DEPT BUDGET	114.31.100.2225.0210.000.00	13,230.00
BUILDING/DEPT BUDGET	114.31.100.2225.0220.000.00	15,750.00
BUILDING/DEPT BUDGET	114.31.100.2225.0230.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.2400.0210.000.00	32,130.00
BUILDING/DEPT BUDGET	114.31.100.2400.0220.000.00	35,280.00
BUILDING/DEPT BUDGET	114.31.100.2400.0230.000.00	5,040.00
BUILDING/DEPT BUDGET	114.31.100.2400.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.100.2600.0210.000.00	19,530.00
BUILDING/DEPT BUDGET	114.31.100.2600.0230.000.00	22,680.00
BUILDING/DEPT BUDGET	114.31.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.280.1900.0210.000.00	55,440.00
BUILDING/DEPT BUDGET	114.31.280.1900.0220.000.00	72,450.00
BUILDING/DEPT BUDGET	114.31.280.1900.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.31.280.1900.0240.000.00	2,520.00
BUILDING/DEPT BUDGET	114.31.280.2140.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.31.280.2140.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.31.280.2150.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.31.280.2150.0220.000.00	6,300.00
BUILDING/DEPT BUDGET	114.31.280.2160.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.280.2160.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.31.329.1670.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.329.1670.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.390.1410.0210.000.00	6,930.00
BUILDING/DEPT BUDGET	114.31.390.1410.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.31.390.1410.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3409.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3409.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3410.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3410.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3411.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3420.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.710.3420.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.720.3500.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.720.3500.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.720.3501.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.720.3502.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.720.3502.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.31.720.3504.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.31.720.3507.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.720.3508.0210.000.00	630.00

BUILDING/DEPT BUDGET	114.31.720.3510.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.31.910.3100.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.31.910.3100.0230.000.00	3,780.00
BUILDING/DEPT BUDGET	114.32.100.1140.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.32.100.1140.0220.000.00	5,670.00
BUILDING/DEPT BUDGET	114.32.100.1250.0210.000.00	9,450.00
BUILDING/DEPT BUDGET	114.32.100.1250.0220.000.00	11,970.00
BUILDING/DEPT BUDGET	114.32.100.1250.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.1270.0210.000.00	31,500.00
BUILDING/DEPT BUDGET	114.32.100.1270.0220.000.00	39,690.00
BUILDING/DEPT BUDGET	114.32.100.1270.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.100.1470.0210.000.00	32,760.00
BUILDING/DEPT BUDGET	114.32.100.1470.0220.000.00	41,580.00
BUILDING/DEPT BUDGET	114.32.100.1470.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.100.1472.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.1670.0210.000.00	185,850.00
BUILDING/DEPT BUDGET	114.32.100.1670.0220.000.00	238,770.00
BUILDING/DEPT BUDGET	114.32.100.1670.0240.000.00	8,190.00
BUILDING/DEPT BUDGET	114.32.100.2100.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.100.2100.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.2120.0210.000.00	21,420.00
BUILDING/DEPT BUDGET	114.32.100.2120.0220.000.00	22,680.00
BUILDING/DEPT BUDGET	114.32.100.2120.0230.000.00	2,520.00
BUILDING/DEPT BUDGET	114.32.100.2120.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.2130.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.32.100.2130.0220.000.00	3,150.00
BUILDING/DEPT BUDGET	114.32.100.2225.0210.000.00	17,010.00
BUILDING/DEPT BUDGET	114.32.100.2225.0220.000.00	44,730.00
BUILDING/DEPT BUDGET	114.32.100.2225.0230.000.00	2,520.00
BUILDING/DEPT BUDGET	114.32.100.2225.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.2400.0210.000.00	30,240.00
BUILDING/DEPT BUDGET	114.32.100.2400.0220.000.00	30,870.00
BUILDING/DEPT BUDGET	114.32.100.2400.0230.000.00	7,560.00
BUILDING/DEPT BUDGET	114.32.100.2400.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.100.2600.0210.000.00	16,380.00
BUILDING/DEPT BUDGET	114.32.100.2600.0230.000.00	18,270.00
BUILDING/DEPT BUDGET	114.32.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.2700.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.280.1900.0210.000.00	45,990.00
BUILDING/DEPT BUDGET	114.32.280.1900.0220.000.00	57,330.00
BUILDING/DEPT BUDGET	114.32.280.1900.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.32.280.1900.0240.000.00	1,890.00
BUILDING/DEPT BUDGET	114.32.280.2140.0210.000.00	7,560.00
BUILDING/DEPT BUDGET	114.32.280.2140.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.32.280.2150.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.32.280.2150.0220.000.00	7,560.00
BUILDING/DEPT BUDGET	114.32.280.2160.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.280.2160.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.32.390.1410.0210.000.00	6,930.00
BUILDING/DEPT BUDGET	114.32.390.1410.0220.000.00	8,820.00
BUILDING/DEPT BUDGET	114.32.710.3400.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3400.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3409.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3409.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3410.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3411.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3411.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3420.0210.000.00	630.00

BUILDING/DEPT BUDGET	114.32.710.3420.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3429.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.710.3429.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.720.3500.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.720.3500.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.720.3501.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.720.3502.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.720.3504.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.720.3507.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.720.3508.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.32.720.3508.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.32.720.3510.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.32.910.3100.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	114.32.910.3100.0230.000.00	3,150.00
BUILDING/DEPT BUDGET	114.50.100.1470.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.50.100.1470.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.50.100.2212.0210.000.00	8,820.00
BUILDING/DEPT BUDGET	114.50.100.2212.0220.000.00	22,680.00
BUILDING/DEPT BUDGET	114.50.100.2212.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.50.100.2320.0210.000.00	15,750.00
BUILDING/DEPT BUDGET	114.50.100.2320.0220.000.00	8,190.00
BUILDING/DEPT BUDGET	114.50.100.2320.0230.000.00	3,150.00
BUILDING/DEPT BUDGET	114.50.100.2320.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.50.100.2330.0210.000.00	17,640.00
BUILDING/DEPT BUDGET	114.50.100.2330.0220.000.00	13,860.00
BUILDING/DEPT BUDGET	114.50.100.2330.0230.000.00	8,190.00
BUILDING/DEPT BUDGET	114.50.100.2330.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.50.100.2570.0210.000.00	13,230.00
BUILDING/DEPT BUDGET	114.50.100.2570.0230.000.00	15,750.00
BUILDING/DEPT BUDGET	114.50.100.2570.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.50.100.2400.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.50.100.2400.0220.000.00	7,560.00
BUILDING/DEPT BUDGET	114.50.100.2510.0210.000.00	22,050.00
BUILDING/DEPT BUDGET	114.50.100.2510.0220.000.00	1,890.00
BUILDING/DEPT BUDGET	114.50.100.2510.0230.000.00	25,830.00
BUILDING/DEPT BUDGET	114.50.100.2510.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.50.100.2580.0210.000.00	22,050.00
BUILDING/DEPT BUDGET	114.50.100.2580.0230.000.00	24,570.00
BUILDING/DEPT BUDGET	114.50.100.2580.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.50.100.2600.0210.000.00	15,750.00
BUILDING/DEPT BUDGET	114.50.100.2600.0220.000.00	3,150.00
BUILDING/DEPT BUDGET	114.50.100.2600.0230.000.00	16,380.00
BUILDING/DEPT BUDGET	114.50.100.2600.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.50.100.2700.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.50.100.2700.0230.000.00	3,780.00
BUILDING/DEPT BUDGET	114.50.271.2510.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.50.271.2510.0220.000.00	2,520.00
BUILDING/DEPT BUDGET	114.50.280.2490.0210.000.00	30,870.00
BUILDING/DEPT BUDGET	114.50.280.2490.0220.000.00	37,170.00
BUILDING/DEPT BUDGET	114.50.280.2490.0230.000.00	4,410.00
BUILDING/DEPT BUDGET	114.50.280.2490.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.50.316.2330.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.50.316.2330.0230.000.00	5,670.00
BUILDING/DEPT BUDGET	114.50.316.2580.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.50.316.2580.0230.000.00	5,670.00
BUILDING/DEPT BUDGET	114.50.890.3300.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.50.890.3300.0230.000.00	7,560.00
BUILDING/DEPT BUDGET	114.50.920.3235.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.50.920.3235.0230.000.00	1,890.00

BUILDING/DEPT BUDGET	114.50.920.3236.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	114.50.920.3236.0230.000.00	4,410.00
BUILDING/DEPT BUDGET	114.50.920.3237.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.50.920.3237.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.61.100.2210.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.61.100.2210.0230.000.00	2,520.00
BUILDING/DEPT BUDGET	114.61.100.2540.0210.000.00	5,040.00
BUILDING/DEPT BUDGET	114.61.100.2540.0230.000.00	5,670.00
BUILDING/DEPT BUDGET	114.61.100.2600.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.61.100.2600.0230.000.00	1,890.00
BUILDING/DEPT BUDGET	114.61.910.3100.0210.000.00	19,530.00
BUILDING/DEPT BUDGET	114.61.910.3100.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.61.910.3100.0230.000.00	23,940.00
BUILDING/DEPT BUDGET	114.61.910.3100.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.1000.0210.000.00	95,130.00
BUILDING/DEPT BUDGET	114.99.100.1000.0220.000.00	83,790.00
BUILDING/DEPT BUDGET	114.99.100.1000.0240.000.00	3,150.00
BUILDING/DEPT BUDGET	114.99.100.1470.0210.000.00	5,670.00
BUILDING/DEPT BUDGET	114.99.100.1470.0220.000.00	6,930.00
BUILDING/DEPT BUDGET	114.99.100.1670.0210.000.00	5,670.00
BUILDING/DEPT BUDGET	114.99.100.1670.0220.000.00	32,130.00
BUILDING/DEPT BUDGET	114.99.100.2100.0210.000.00	2,520.00
BUILDING/DEPT BUDGET	114.99.100.2100.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.99.100.2130.0210.000.00	3,780.00
BUILDING/DEPT BUDGET	114.99.100.2130.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.99.100.2135.0210.000.00	4,410.00
BUILDING/DEPT BUDGET	114.99.100.2135.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.99.100.2213.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.2213.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.2300.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.99.100.2300.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.2400.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.99.100.2400.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.2400.0230.000.00	2,520.00
BUILDING/DEPT BUDGET	114.99.100.2510.0210.000.00	1,890.00
BUILDING/DEPT BUDGET	114.99.100.2510.0220.000.00	7,560.00
BUILDING/DEPT BUDGET	114.99.100.2540.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.2540.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.99.100.2600.0210.000.00	23,940.00
BUILDING/DEPT BUDGET	114.99.100.2600.0220.000.00	5,670.00
BUILDING/DEPT BUDGET	114.99.100.2600.0230.000.00	25,200.00
BUILDING/DEPT BUDGET	114.99.100.2600.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.99.100.2700.0210.000.00	1,260.00
BUILDING/DEPT BUDGET	114.99.100.2700.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.99.260.1245.0210.000.00	3,150.00
BUILDING/DEPT BUDGET	114.99.260.1245.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.99.271.1670.0220.000.00	5,040.00
BUILDING/DEPT BUDGET	114.99.280.1900.0210.000.00	22,680.00
BUILDING/DEPT BUDGET	114.99.280.1900.0220.000.00	25,830.00
BUILDING/DEPT BUDGET	114.99.280.1900.0240.000.00	1,260.00
BUILDING/DEPT BUDGET	114.99.280.2145.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.99.280.2150.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.99.280.2150.0220.000.00	630.00
BUILDING/DEPT BUDGET	114.99.280.2160.0210.000.00	10,080.00
BUILDING/DEPT BUDGET	114.99.280.2160.0220.000.00	1,260.00
BUILDING/DEPT BUDGET	114.99.280.2160.0230.000.00	13,230.00
BUILDING/DEPT BUDGET	114.99.280.2160.0240.000.00	630.00
BUILDING/DEPT BUDGET	114.99.360.1680.0210.000.00	6,300.00
BUILDING/DEPT BUDGET	114.99.360.1680.0220.000.00	8,190.00

BUILDING/DEPT BUDGET	114.99.720.3500.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.99.910.3100.0210.000.00	630.00
BUILDING/DEPT BUDGET	114.99.910.3100.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.99.920.3235.0210.000.00	10,080.00
BUILDING/DEPT BUDGET	114.99.920.3235.0220.000.00	3,780.00
BUILDING/DEPT BUDGET	114.99.920.3235.0230.000.00	630.00
BUILDING/DEPT BUDGET	114.99.920.3235.0240.000.00	630.00
BUILDING/DEPT BUDGET	214.41.100.1100.0210.000.00	
ROUNDING ERROR	214.41.100.1100.0210.000.00	52,800.00
BUILDING/DEPT BUDGET	214.41.100.1100.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.100.1140.0210.000.00	25,960.00
BUILDING/DEPT BUDGET	214.41.100.1140.0220.000.00	32,560.00
BUILDING/DEPT BUDGET	214.41.100.1140.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.100.1240.0210.000.00	97,680.00
BUILDING/DEPT BUDGET	214.41.100.1240.0220.000.00	121,880.00
BUILDING/DEPT BUDGET	214.41.100.1240.0240.000.00	4,400.00
BUILDING/DEPT BUDGET	214.41.100.1270.0210.000.00	31,680.00
BUILDING/DEPT BUDGET	214.41.100.1270.0220.000.00	41,360.00
BUILDING/DEPT BUDGET	214.41.100.1270.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.100.1340.0210.000.00	33,880.00
BUILDING/DEPT BUDGET	214.41.100.1340.0220.000.00	41,800.00
BUILDING/DEPT BUDGET	214.41.100.1340.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.100.1440.0210.000.00	74,800.00
BUILDING/DEPT BUDGET	214.41.100.1440.0220.000.00	138,600.00
BUILDING/DEPT BUDGET	214.41.100.1440.0240.000.00	3,520.00
BUILDING/DEPT BUDGET	214.41.100.1470.0210.000.00	21,560.00
BUILDING/DEPT BUDGET	214.41.100.1470.0220.000.00	25,960.00
BUILDING/DEPT BUDGET	214.41.100.1470.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.41.100.1510.0210.000.00	53,240.00
BUILDING/DEPT BUDGET	214.41.100.1510.0220.000.00	66,880.00
BUILDING/DEPT BUDGET	214.41.100.1510.0240.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.100.1570.0210.000.00	81,840.00
BUILDING/DEPT BUDGET	214.41.100.1570.0220.000.00	130,680.00
BUILDING/DEPT BUDGET	214.41.100.1570.0240.000.00	3,520.00
BUILDING/DEPT BUDGET	214.41.100.1900.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2100.0210.000.00	8,800.00
BUILDING/DEPT BUDGET	214.41.100.2100.0220.000.00	7,480.00
BUILDING/DEPT BUDGET	214.41.100.2100.0230.000.00	3,960.00
BUILDING/DEPT BUDGET	214.41.100.2100.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2110.0210.000.00	9,240.00
BUILDING/DEPT BUDGET	214.41.100.2110.0220.000.00	12,320.00
BUILDING/DEPT BUDGET	214.41.100.2110.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2120.0210.000.00	58,080.00
BUILDING/DEPT BUDGET	214.41.100.2120.0220.000.00	70,840.00
BUILDING/DEPT BUDGET	214.41.100.2120.0230.000.00	10,560.00
BUILDING/DEPT BUDGET	214.41.100.2120.0240.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.100.2123.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2123.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2130.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.41.100.2130.0220.000.00	5,280.00
BUILDING/DEPT BUDGET	214.41.100.2213.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2213.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2225.0210.000.00	14,520.00
BUILDING/DEPT BUDGET	214.41.100.2225.0220.000.00	18,040.00
BUILDING/DEPT BUDGET	214.41.100.2225.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.100.2400.0210.000.00	62,920.00
BUILDING/DEPT BUDGET	214.41.100.2400.0220.000.00	58,520.00
BUILDING/DEPT BUDGET	214.41.100.2400.0230.000.00	18,480.00
BUILDING/DEPT BUDGET	214.41.100.2400.0240.000.00	2,640.00

BUILDING/DEPT BUDGET	214.41.100.2600.0210.000.00	61,160.00
BUILDING/DEPT BUDGET	214.41.100.2600.0230.000.00	69,520.00
BUILDING/DEPT BUDGET	214.41.100.2600.0240.000.00	2,640.00
BUILDING/DEPT BUDGET	214.49.100.1100.0210.000.00	3,960.00
BUILDING/DEPT BUDGET	214.49.100.1100.0220.000.00	5,280.00
BUILDING/DEPT BUDGET	214.49.100.1140.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.49.100.1140.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.49.100.1240.0210.000.00	6,160.00
BUILDING/DEPT BUDGET	214.49.100.1240.0220.000.00	8,360.00
BUILDING/DEPT BUDGET	214.49.100.1240.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.49.100.1340.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.49.100.1340.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.49.100.1440.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.49.100.1440.0220.000.00	3,520.00
BUILDING/DEPT BUDGET	214.49.100.1570.0210.000.00	4,840.00
BUILDING/DEPT BUDGET	214.49.100.1570.0220.000.00	5,720.00
BUILDING/DEPT BUDGET	214.49.100.2400.0210.000.00	2,200.00
BUILDING/DEPT BUDGET	214.49.100.2400.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.260.1245.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.260.1245.0220.000.00	1,760.00
BUILDING/DEPT BUDGET	214.41.280.1900.0210.000.00	52,360.00
BUILDING/DEPT BUDGET	214.41.280.1900.0220.000.00	67,760.00
BUILDING/DEPT BUDGET	214.41.280.1900.0240.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.280.1913.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.280.2140.0210.000.00	9,680.00
BUILDING/DEPT BUDGET	214.41.280.2140.0220.000.00	11,440.00
BUILDING/DEPT BUDGET	214.41.280.2140.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.280.2150.0210.000.00	4,840.00
BUILDING/DEPT BUDGET	214.41.280.2150.0220.000.00	6,600.00
BUILDING/DEPT BUDGET	214.41.280.2150.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.280.2490.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.280.2490.0230.000.00	3,520.00
BUILDING/DEPT BUDGET	214.41.329.2100.0210.000.00	3,960.00
BUILDING/DEPT BUDGET	214.41.329.2100.0220.000.00	4,400.00
BUILDING/DEPT BUDGET	214.41.390.1170.0210.000.00	13,200.00
BUILDING/DEPT BUDGET	214.41.390.1170.0220.000.00	16,720.00
BUILDING/DEPT BUDGET	214.41.390.1170.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.390.1370.0210.000.00	18,480.00
BUILDING/DEPT BUDGET	214.41.390.1370.0220.000.00	42,240.00
BUILDING/DEPT BUDGET	214.41.390.1370.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.41.390.1410.0210.000.00	28,160.00
BUILDING/DEPT BUDGET	214.41.390.1410.0220.000.00	50,160.00
BUILDING/DEPT BUDGET	214.41.390.1410.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.390.1640.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.390.1640.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.390.1649.0210.000.00	17,600.00
BUILDING/DEPT BUDGET	214.41.390.1649.0220.000.00	21,560.00
BUILDING/DEPT BUDGET	214.41.390.1649.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3400.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3400.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3401.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3401.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.710.3402.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.41.710.3402.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3406.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3406.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3409.0210.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.710.3409.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.710.3410.0210.000.00	880.00

BUILDING/DEPT BUDGET	214.41.710.3410.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3411.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3411.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3412.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.41.710.3412.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.41.710.3413.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3413.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3414.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3414.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3418.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3418.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.41.710.3420.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3420.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3424.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3424.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3429.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3429.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3441.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3441.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3453.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.710.3453.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.720.3500.0210.000.00	25,080.00
BUILDING/DEPT BUDGET	214.41.720.3500.0220.000.00	14,080.00
BUILDING/DEPT BUDGET	214.41.720.3500.0230.000.00	17,160.00
BUILDING/DEPT BUDGET	214.41.720.3500.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3501.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3501.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.720.3502.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.41.720.3502.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.720.3503.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3504.0210.000.00	5,280.00
BUILDING/DEPT BUDGET	214.41.720.3504.0220.000.00	3,960.00
BUILDING/DEPT BUDGET	214.41.720.3504.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.41.720.3505.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3505.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3506.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.41.720.3506.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.720.3507.0210.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.720.3507.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.720.3508.0210.000.00	4,840.00
BUILDING/DEPT BUDGET	214.41.720.3508.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.720.3509.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.720.3509.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.41.720.3510.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.41.720.3510.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.41.720.3511.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.720.3512.0210.000.00	3,520.00
BUILDING/DEPT BUDGET	214.41.720.3512.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.41.720.3515.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.41.720.3515.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.41.720.3517.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.41.720.3517.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.41.910.3100.0210.000.00	6,160.00
BUILDING/DEPT BUDGET	214.41.910.3100.0230.000.00	7,040.00
BUILDING/DEPT BUDGET	214.41.910.3100.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.1100.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.1100.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.1140.0210.000.00	14,520.00
BUILDING/DEPT BUDGET	214.42.100.1140.0220.000.00	18,040.00

BUILDING/DEPT BUDGET	214.42.100.1140.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.1240.0210.000.00	66,880.00
BUILDING/DEPT BUDGET	214.42.100.1240.0220.000.00	84,040.00
BUILDING/DEPT BUDGET	214.42.100.1240.0240.000.00	3,080.00
BUILDING/DEPT BUDGET	214.42.100.1270.0210.000.00	25,520.00
BUILDING/DEPT BUDGET	214.42.100.1270.0220.000.00	30,800.00
BUILDING/DEPT BUDGET	214.42.100.1270.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.100.1340.0210.000.00	35,640.00
BUILDING/DEPT BUDGET	214.42.100.1340.0220.000.00	46,200.00
BUILDING/DEPT BUDGET	214.42.100.1340.0240.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.100.1440.0210.000.00	51,920.00
BUILDING/DEPT BUDGET	214.42.100.1440.0220.000.00	65,120.00
BUILDING/DEPT BUDGET	214.42.100.1440.0240.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.100.1470.0210.000.00	13,640.00
BUILDING/DEPT BUDGET	214.42.100.1470.0220.000.00	16,720.00
BUILDING/DEPT BUDGET	214.42.100.1470.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.1510.0210.000.00	46,200.00
BUILDING/DEPT BUDGET	214.42.100.1510.0220.000.00	57,200.00
BUILDING/DEPT BUDGET	214.42.100.1510.0240.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.100.1570.0210.000.00	44,440.00
BUILDING/DEPT BUDGET	214.42.100.1570.0220.000.00	55,440.00
BUILDING/DEPT BUDGET	214.42.100.1570.0240.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.100.2100.0210.000.00	8,800.00
BUILDING/DEPT BUDGET	214.42.100.2100.0220.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.100.2100.0230.000.00	7,480.00
BUILDING/DEPT BUDGET	214.42.100.2100.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2110.0210.000.00	8,360.00
BUILDING/DEPT BUDGET	214.42.100.2110.0220.000.00	11,000.00
BUILDING/DEPT BUDGET	214.42.100.2110.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2120.0210.000.00	31,240.00
BUILDING/DEPT BUDGET	214.42.100.2120.0220.000.00	36,080.00
BUILDING/DEPT BUDGET	214.42.100.2120.0230.000.00	4,840.00
BUILDING/DEPT BUDGET	214.42.100.2120.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.100.2123.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2130.0210.000.00	3,520.00
BUILDING/DEPT BUDGET	214.42.100.2130.0220.000.00	4,840.00
BUILDING/DEPT BUDGET	214.42.100.2213.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2213.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2225.0210.000.00	14,960.00
BUILDING/DEPT BUDGET	214.42.100.2225.0220.000.00	18,480.00
BUILDING/DEPT BUDGET	214.42.100.2225.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2400.0210.000.00	46,200.00
BUILDING/DEPT BUDGET	214.42.100.2400.0220.000.00	35,200.00
BUILDING/DEPT BUDGET	214.42.100.2400.0230.000.00	21,120.00
BUILDING/DEPT BUDGET	214.42.100.2400.0240.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.100.2600.0210.000.00	40,040.00
BUILDING/DEPT BUDGET	214.42.100.2600.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.100.2600.0230.000.00	44,880.00
BUILDING/DEPT BUDGET	214.42.100.2600.0240.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.260.1245.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.260.1245.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.280.1900.0210.000.00	53,680.00
BUILDING/DEPT BUDGET	214.42.280.1900.0220.000.00	66,000.00
BUILDING/DEPT BUDGET	214.42.280.1900.0240.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.280.2140.0210.000.00	7,040.00
BUILDING/DEPT BUDGET	214.42.280.2140.0220.000.00	8,800.00
BUILDING/DEPT BUDGET	214.42.280.2140.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.280.2150.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.42.280.2150.0220.000.00	4,400.00

BUILDING/DEPT BUDGET	214.42.329.2100.0210.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.329.2100.0220.000.00	2,640.00
BUILDING/DEPT BUDGET	214.42.390.1170.0210.000.00	7,040.00
BUILDING/DEPT BUDGET	214.42.390.1170.0220.000.00	9,240.00
BUILDING/DEPT BUDGET	214.42.390.1170.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.390.1370.0210.000.00	7,040.00
BUILDING/DEPT BUDGET	214.42.390.1370.0220.000.00	8,800.00
BUILDING/DEPT BUDGET	214.42.390.1370.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.390.1410.0210.000.00	27,720.00
BUILDING/DEPT BUDGET	214.42.390.1410.0220.000.00	49,720.00
BUILDING/DEPT BUDGET	214.42.390.1410.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.390.1640.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.390.1640.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.390.1649.0210.000.00	10,120.00
BUILDING/DEPT BUDGET	214.42.390.1649.0220.000.00	12,760.00
BUILDING/DEPT BUDGET	214.42.390.1649.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3400.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.42.710.3400.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.42.710.3402.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3409.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.710.3409.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.710.3410.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.42.710.3410.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.42.710.3411.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.42.710.3411.0220.000.00	880.00
BUILDING/DEPT BUDGET	214.42.710.3412.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.710.3412.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.710.3413.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3413.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3414.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3414.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3420.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3420.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3422.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3422.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3453.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.710.3453.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.720.3500.0210.000.00	19,800.00
BUILDING/DEPT BUDGET	214.42.720.3500.0220.000.00	13,640.00
BUILDING/DEPT BUDGET	214.42.720.3500.0230.000.00	9,680.00
BUILDING/DEPT BUDGET	214.42.720.3500.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.42.720.3501.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.720.3501.0220.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.720.3502.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.42.720.3502.0220.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.720.3503.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.720.3503.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.720.3504.0210.000.00	3,960.00
BUILDING/DEPT BUDGET	214.42.720.3504.0220.000.00	1,320.00
BUILDING/DEPT BUDGET	214.42.720.3505.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.42.720.3505.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.720.3506.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.42.720.3506.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.42.720.3507.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.42.720.3507.0220.000.00	3,080.00
BUILDING/DEPT BUDGET	214.42.720.3508.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.42.720.3508.0220.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.720.3510.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.42.720.3510.0220.000.00	440.00

BUILDING/DEPT BUDGET	214.42.720.3511.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.42.720.3512.0210.000.00	2,200.00
BUILDING/DEPT BUDGET	214.42.720.3515.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.42.910.3100.0210.000.00	10,560.00
BUILDING/DEPT BUDGET	214.42.910.3100.0230.000.00	11,880.00
BUILDING/DEPT BUDGET	214.42.910.3100.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.100.1470.0210.000.00	1,760.00
BUILDING/DEPT BUDGET	214.50.100.1470.0230.000.00	2,200.00
BUILDING/DEPT BUDGET	214.50.100.1770.0210.000.00	15,400.00
BUILDING/DEPT BUDGET	214.50.100.1770.0220.000.00	21,120.00
BUILDING/DEPT BUDGET	214.50.100.1770.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.100.2212.0210.000.00	6,160.00
BUILDING/DEPT BUDGET	214.50.100.2212.0220.000.00	20,680.00
BUILDING/DEPT BUDGET	214.50.100.2212.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.100.2320.0210.000.00	18,480.00
BUILDING/DEPT BUDGET	214.50.100.2320.0220.000.00	9,680.00
BUILDING/DEPT BUDGET	214.50.100.2320.0230.000.00	3,960.00
BUILDING/DEPT BUDGET	214.50.100.2320.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.2330.0210.000.00	21,120.00
BUILDING/DEPT BUDGET	214.50.100.2330.0220.000.00	16,720.00
BUILDING/DEPT BUDGET	214.50.100.2330.0230.000.00	9,680.00
BUILDING/DEPT BUDGET	214.50.100.2330.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.50.100.2570.0210.000.00	16,280.00
BUILDING/DEPT BUDGET	214.50.100.2570.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.50.100.2570.0230.000.00	19,360.00
BUILDING/DEPT BUDGET	214.50.100.2570.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.50.100.2400.0210.000.00	6,160.00
BUILDING/DEPT BUDGET	214.50.100.2400.0220.000.00	8,800.00
BUILDING/DEPT BUDGET	214.50.100.2400.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.100.2490.0210.000.00	4,400.00
BUILDING/DEPT BUDGET	214.50.100.2490.0220.000.00	1,760.00
BUILDING/DEPT BUDGET	214.50.100.2490.0230.000.00	3,520.00
BUILDING/DEPT BUDGET	214.50.100.2510.0210.000.00	25,520.00
BUILDING/DEPT BUDGET	214.50.100.2510.0220.000.00	1,760.00
BUILDING/DEPT BUDGET	214.50.100.2510.0230.000.00	29,480.00
BUILDING/DEPT BUDGET	214.50.100.2510.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.2580.0210.000.00	26,840.00
BUILDING/DEPT BUDGET	214.50.100.2580.0230.000.00	29,040.00
BUILDING/DEPT BUDGET	214.50.100.2580.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.2600.0210.000.00	26,400.00
BUILDING/DEPT BUDGET	214.50.100.2600.0230.000.00	31,240.00
BUILDING/DEPT BUDGET	214.50.100.2600.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.100.2700.0210.000.00	3,520.00
BUILDING/DEPT BUDGET	214.50.100.2700.0230.000.00	4,400.00
BUILDING/DEPT BUDGET	214.50.271.2510.0210.000.00	9,680.00
BUILDING/DEPT BUDGET	214.50.271.2510.0230.000.00	12,320.00
BUILDING/DEPT BUDGET	214.50.271.2510.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.280.2490.0210.000.00	24,200.00
BUILDING/DEPT BUDGET	214.50.280.2490.0220.000.00	25,520.00
BUILDING/DEPT BUDGET	214.50.280.2490.0230.000.00	5,280.00
BUILDING/DEPT BUDGET	214.50.280.2490.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.50.316.2330.0210.000.00	4,840.00
BUILDING/DEPT BUDGET	214.50.316.2330.0230.000.00	6,600.00
BUILDING/DEPT BUDGET	214.50.316.2330.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.316.2580.0210.000.00	6,160.00
BUILDING/DEPT BUDGET	214.50.316.2580.0230.000.00	6,600.00
BUILDING/DEPT BUDGET	214.50.316.2580.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.50.610.1860.0210.000.00	15,400.00
BUILDING/DEPT BUDGET	214.50.610.1860.0220.000.00	19,800.00

BUILDING/DEPT BUDGET	214.50.610.1860.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.50.610.2123.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.50.610.2123.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.50.610.2490.0210.000.00	20,680.00
BUILDING/DEPT BUDGET	214.50.610.2490.0220.000.00	17,600.00
BUILDING/DEPT BUDGET	214.50.610.2490.0230.000.00	7,480.00
BUILDING/DEPT BUDGET	214.50.610.2490.0240.000.00	880.00
BUILDING/DEPT BUDGET	214.61.100.2540.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.61.100.2540.0230.000.00	3,520.00
BUILDING/DEPT BUDGET	214.61.100.2600.0210.000.00	2,200.00
BUILDING/DEPT BUDGET	214.61.100.2600.0230.000.00	2,640.00
BUILDING/DEPT BUDGET	214.61.910.3100.0210.000.00	7,920.00
BUILDING/DEPT BUDGET	214.61.910.3100.0230.000.00	7,920.00
BUILDING/DEPT BUDGET	214.61.910.3100.0240.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.1000.0210.000.00	27,720.00
BUILDING/DEPT BUDGET	214.99.100.1000.0220.000.00	24,200.00
BUILDING/DEPT BUDGET	214.99.100.1000.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.99.100.1100.0210.000.00	2,640.00
BUILDING/DEPT BUDGET	214.99.100.1100.0220.000.00	3,960.00
BUILDING/DEPT BUDGET	214.99.100.2100.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.2120.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.2123.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.99.100.2123.0230.000.00	1,320.00
BUILDING/DEPT BUDGET	214.99.100.2130.0210.000.00	3,080.00
BUILDING/DEPT BUDGET	214.99.100.2130.0220.000.00	3,960.00
BUILDING/DEPT BUDGET	214.99.100.2135.0210.000.00	5,280.00
BUILDING/DEPT BUDGET	214.99.100.2135.0220.000.00	6,160.00
BUILDING/DEPT BUDGET	214.99.100.2300.0210.000.00	1,320.00
BUILDING/DEPT BUDGET	214.99.100.2300.0230.000.00	880.00
BUILDING/DEPT BUDGET	214.99.100.2400.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.2400.0230.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.2510.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.99.100.2510.0220.000.00	3,520.00
BUILDING/DEPT BUDGET	214.99.100.2540.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.2540.0230.000.00	440.00
BUILDING/DEPT BUDGET	214.99.100.2600.0210.000.00	26,400.00
BUILDING/DEPT BUDGET	214.99.100.2600.0230.000.00	28,600.00
BUILDING/DEPT BUDGET	214.99.100.2600.0240.000.00	1,320.00
BUILDING/DEPT BUDGET	214.99.260.1245.0210.000.00	3,520.00
BUILDING/DEPT BUDGET	214.99.260.1245.0220.000.00	4,400.00
BUILDING/DEPT BUDGET	214.99.280.1900.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.99.280.1900.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.99.329.2213.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.329.2213.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.99.610.2400.0210.000.00	880.00
BUILDING/DEPT BUDGET	214.99.610.2400.0220.000.00	3,520.00
BUILDING/DEPT BUDGET	214.99.720.3500.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.720.3500.0220.000.00	440.00
BUILDING/DEPT BUDGET	214.99.910.3100.0210.000.00	440.00
BUILDING/DEPT BUDGET	214.99.910.3100.0230.000.00	440.00
BUILDING/DEPT BUDGET	210.99.100.2700.0440.000.59	13,310.00
BUILDING/DEPT BUDGET	110.99.100.2700.0440.000.59	13,310.00
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	16,693.20
BUS DUTY PARAS	210.42.100.2700.0117.000.00	14,904.64
BUS DUTY PARAS	110.01.100.2700.0117.000.00	8,197.55
BUS DUTY PARAS	110.02.100.2700.0117.000.00	4,098.78
BUS DUTY PARAS	110.03.100.2700.0117.000.00	4,098.78

BUS DUTY PARAS	110.04.100.2700.0117.000.00	4,098.78
BUS DUTY PARAS	110.05.100.2700.0117.000.00	12,296.33
BUS DUTY PARAS	110.06.100.2700.0117.000.00	8,197.55
BUS DUTY PARAS	110.07.100.2700.0117.000.00	8,197.55
BUS DUTY PARAS	110.08.100.2700.0117.000.00	8,197.55
COMBO CLASS PARAS	101.99.100.1670.0117.000.00	67,070.88
CONTINGENCY	110.62.100.2700.0421.000.00	65,860.47
CONTINGENCY	210.62.100.2700.0421.000.00	48,518.34
CROSSWALK GUARDS	110.01.100.2700.0117.000.00	10,060.63
CROSSWALK GUARDS	110.02.100.2700.0117.000.00	16,395.10
CROSSWALK GUARDS	110.03.100.2700.0117.000.00	8,197.55
CROSSWALK GUARDS	110.04.100.2700.0117.000.00	19,376.03
CROSSWALK GUARDS	110.05.100.2700.0117.000.00	12,296.33
CROSSWALK GUARDS	110.06.100.2700.0117.000.00	16,395.10
CROSSWALK GUARDS	110.07.100.2700.0117.000.00	8,197.55
CROSSWALK GUARDS	110.08.100.2700.0117.000.00	8,197.55
CROSSWALK GUARDS	110.31.100.2700.0117.000.00	7,452.32
CROSSWALK GUARDS	110.32.100.2700.0117.000.00	7,452.32
CROSSWALK GUARDS	110.99.100.2700.0117.000.00	5,589.24
DAY TREATMENT	213.99.280.2140.0330.000.00	39,037.50
IN-DISTRICT SPED COSTS - SB191	113.99.280.1900.0112.000.00	332,606.00
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	12,500.00
DETENTION FEES	113.99.100.1670.0563.000.00	3,000.00
DISCRETIONARY PARAS	101.01.100.2100.0117.000.00	64,239.00
DISCRETIONARY PARAS	101.02.100.2100.0117.000.00	70,797.04
DISCRETIONARY PARAS	101.03.100.2100.0117.000.00	99,861.09
DISCRETIONARY PARAS	101.04.100.2100.0117.000.00	74,523.20
DISCRETIONARY PARAS	101.05.100.2100.0117.000.00	115,510.96
DISCRETIONARY PARAS	101.06.100.2100.0117.000.00	67,070.88
DISCRETIONARY PARAS	101.07.100.2100.0117.000.00	130,415.60
DISCRETIONARY PARAS	101.08.100.2100.0117.000.00	104,332.48
DISCRETIONARY PARAS	101.99.100.2100.0117.000.00	726,750.25
ELECTIONS	101.99.100.2314.0310.000.00	40,000.00
ELECTIONS	201.99.100.2314.0310.000.00	40,000.00
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	2,156,622.40
FIRST STUDENT CONTRACT	110.99.280.2700.0513.000.00	870,779.90
FIRST STUDENT CONTRACT	210.99.100.2700.0513.000.00	1,257,160.00
FIRST STUDENT CONTRACT	210.99.280.2700.0513.000.00	728,347.50
HOMELESS SET ASIDE	115.99.420.1670.0610.155.00	20,000.00
INDIVIDUAL CONTRACTS	210.99.100.2700.0514.000.00	5,000.00
INDIVIDUAL CONTRACTS	110.99.100.2700.0514.000.00	25,000.00
INTERMOUNTAIN	101.99.280.1900.0117.000.00	96,020.40
MEDICAID REIMBURSEMENT BUDGET ADDITION	101.99.280.1900.0330.000.00	150,000.00

MEDICAID REIMBURSEMENT BUDGET ADDITION	201.99.280.1900.0330.000.00	150,000.00
INTERMOUNTAIN DIRECT PAYMENTS - NON MEDICAID ELI	101.99.280.1900.0330.000.00	13,310.00
HB203 - OPEN ENROLLMENT COSTS	113.99.100.1670.0561.000.00	225,000.00
HB203 - OPEN ENROLLMENT COSTS	213.99.100.1100.0561.000.00	125,000.00
OUT OF DISTRICT PLACEMENTS - FOSTER/GROUP HOME F	113.99.100.1670.0561.000.00	5,000.00
OUT OF DISTRICT PLACEMENTS - FOSTER/GROUP HOME F	213.99.280.1900.0561.000.00	5,000.00
OUT OF DISTRICT PLACEMENTS - ANTICIPATED COSTS PEI	113.99.280.1900.0561.000.00	25,000.00
IN-DISTRICT SPED COSTS - SB191	213.99.280.1900.0112.000.00	256,873.00
OUT OF DISTRICT PLACEMENTS - ANTICIPATED COSTS PEI	213.99.280.1900.0561.000.00	390,000.00
COST REALLOCATION TO SPED LEVY	101.99.280.1900.0112.000.00	(375,510.00)
OVERFLOW PARAS	101.99.100.1674.0117.000.00	80,000.00
P&L INSURANCE - PAYNE WEST	101.99.100.2300.0520.000.00	100,398.50
P&L INSURANCE - PAYNE WEST	201.99.100.2300.0520.000.00	100,398.50
P&L INSURANCE - PAYNE WEST	101.99.100.2600.0520.000.00	299,333.30
P&L INSURANCE - PAYNE WEST	201.99.100.2600.0520.000.00	447,190.70
P&L INSURANCE - PAYNE WEST	110.99.100.2700.0520.000.00	885.00
P&L INSURANCE - PAYNE WEST	210.99.100.2700.0520.000.00	885.00
P&L INSURANCE - PAYNE WEST	110.99.100.2600.0520.000.00	2,086.00
P&L INSURANCE - PAYNE WEST	210.99.100.2600.0520.000.00	2,086.00
P&L INSURANCE - PAYNE WEST	218.99.100.1770.0520.000.60	9,500.00
PARA - HEALTH AIDE	101.03.100.2130.0117.000.00	23,165.86
PARA - HEALTH AIDE	101.04.100.2130.0117.000.00	2,564.94
PARA - HEALTH AIDE	101.05.100.2130.0117.000.00	5,089.16
PARA - HEALTH AIDE	101.06.100.2130.0117.000.00	30,534.96
PARA - HEALTH AIDE	101.99.100.2130.0117.000.00	86,515.72
PRE-K PARA	115.99.494.1660.0117.197.00	282,182.40
CAPITAL PROJECTS - BUS BARN	110.99.100.2600.0725.000.00	74,500.00
CAPITAL PROJECTS - BUS BARN	110.99.100.2600.0725.000.00	74,500.00
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	97,980.00
SELF CONTAINED PARA	101.02.280.1900.0117.000.00	86,222.40
SELF CONTAINED PARA	101.03.280.1900.0117.000.00	113,343.26
SELF CONTAINED PARA	101.04.280.1900.0117.000.00	106,602.24
SELF CONTAINED PARA	101.05.280.1900.0117.000.00	87,128.17
SELF CONTAINED PARA	101.06.280.1900.0117.000.00	22,543.24
SELF CONTAINED PARA	101.07.280.1900.0117.000.00	100,739.12
SELF CONTAINED PARA	101.08.280.1900.0117.000.00	74,464.80
SELF CONTAINED PARA	101.31.280.1900.0117.000.00	190,081.20
SELF CONTAINED PARA	101.32.280.1900.0117.000.00	164,606.40
SELF CONTAINED PARA	101.29.280.1900.0117.000.00	(22,799.21)
SELF CONTAINED PARA	101.29.280.1900.0117.000.00	24,005.10
SELF CONTAINED PARA	201.41.280.1900.0117.000.00	141,091.20
SELF CONTAINED PARA	201.42.280.1900.0117.000.00	109,737.60
SERIES 2012	150.99.100.5100.0840.000.00	530,000.00
SERIES 2012	150.99.100.5100.0850.000.00	121,650.00
SERIES 2012	150.99.100.5100.0860.000.00	500.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0840.000.00	185,000.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0850.000.00	307,200.00
SERIES 2022 (REFINANCED 2013)	150.99.100.5100.0860.000.00	500.00
SERIES 2014	150.99.100.5100.0840.000.00	1,400,000.00
SERIES 2014	150.99.100.5100.0850.000.00	42,000.00
SERIES 2014	150.99.100.5100.0860.000.00	1,000.00
SERIES 2014	250.99.100.5100.0840.000.00	2,115,000.00
SERIES 2014	250.99.100.5100.0850.000.00	63,450.00

SERIES 2014	250.99.100.5100.0860.000.00	1,000.00
SERIES 2015	150.99.100.5100.0840.000.00	1,155,000.00
SERIES 2015	150.99.100.5100.0850.000.00	144,400.00
SERIES 2015	150.99.100.5100.0860.000.00	500.00
SERIES 2016	150.99.100.5100.0840.000.00	1,115,000.00
SERIES 2016	150.99.100.5100.0850.000.00	521,050.00
SERIES 2016	150.99.100.5100.0860.000.00	500.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0840.000.00	4,720,000.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0850.000.00	2,947,100.00
SERIES 2017 - HS2 ISSUE	250.99.100.5100.0860.000.00	500.00
SERIES 2017 - REFUNDING	250.99.100.5100.0840.000.00	680,000.00
SERIES 2017 - REFUNDING	250.99.100.5100.0850.000.00	20,400.00
SERIES 2017 - REFUNDING	250.99.100.5100.0860.000.00	500.00
SERIES 2019	250.99.100.5100.0840.000.00	830,000.00
SERIES 2019	250.99.100.5100.0850.000.00	735,075.00
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	34,729.00
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	150,000.00
SIDS	250.99.100.5100.0440.000.00	250,000.00
SRO CONTRACT	161.99.100.2660.0330.611.00	210,000.00
SRO CONTRACT	261.99.100.2660.0330.611.00	150,000.00
STEP UPS	101.99.100.1670.0112.000.00	300,000.00
STEP UPS	201.99.100.1100.0112.000.00	160,000.00
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	63,669.38
SWMSS	115.50.100.2510.0810.115.51	3,300.00
VACANCY PARA	101.99.280.1900.0117.000.00	20,698.28
VACANCY PARA	201.99.280.1900.0117.000.00	20,698.28
TECH MENTOR STIPEND	128.01.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.02.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.03.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.04.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.05.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.06.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.07.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.08.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.31.100.2213.0150.000.55	1,536.54
TECH MENTOR STIPEND	128.32.100.2213.0150.000.55	1,536.54
ROUNDING	128.99.100.1670.0660.000.00	
TECH MENTOR STIPEND	228.41.100.2213.0150.000.55	3,073.08
TECH MENTOR STIPEND	228.42.100.2213.0150.000.55	3,073.08
TELEPHONE	101.99.100.2600.0531.000.00	77,416.00
TELEPHONE	201.99.100.2600.0531.000.00	53,596.00
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	150,491.00
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	15,915.00
THRIVE	115.99.494.1670.0320.197.00	35,010.00
ADDITIONAL ADJUSTMENTS	217.99.100.1860.0320.000.00	150,000.00
THRIVE - PARENT LIAISON	217.99.100.1860.0320.000.00	267,345.00
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 CONTRA	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	3,836,713.37
UTILITIES	101.01.100.2600.0411.000.00	14,339.00
UTILITIES	101.02.100.2600.0411.000.00	14,090.00
UTILITIES	101.03.100.2600.0411.000.00	10,013.00
UTILITIES	101.04.100.2600.0411.000.00	8,484.00
UTILITIES	101.05.100.2600.0411.000.00	12,134.00
UTILITIES	101.06.100.2600.0411.000.00	10,167.00
UTILITIES	101.07.100.2600.0411.000.00	11,358.00
UTILITIES	101.08.100.2600.0411.000.00	13,598.00
UTILITIES	101.31.100.2600.0411.000.00	28,071.00
UTILITIES	101.32.100.2600.0411.000.00	30,019.00
UTILITIES	101.50.100.2600.0411.000.00	29,164.00
UTILITIES	101.61.100.2600.0411.000.00	14,447.00
UTILITIES	201.41.100.2600.0411.000.00	156,366.00
UTILITIES	201.42.100.2600.0411.000.00	156,366.00
UTILITIES	201.50.100.2600.0411.000.00	29,164.00
UTILITIES	201.61.100.2600.0411.000.00	7,223.00
UTILITIES	101.01.100.2600.0412.000.00	27,875.00
UTILITIES	101.02.100.2600.0412.000.00	22,453.00
UTILITIES	101.03.100.2600.0412.000.00	50,024.00
UTILITIES	101.04.100.2600.0412.000.00	22,429.00
UTILITIES	101.05.100.2600.0412.000.00	41,662.00
UTILITIES	101.06.100.2600.0412.000.00	40,025.00
UTILITIES	101.07.100.2600.0412.000.00	33,613.00
UTILITIES	101.08.100.2600.0412.000.00	28,572.00
UTILITIES	101.31.100.2600.0412.000.00	75,828.00
UTILITIES	101.32.100.2600.0412.000.00	75,281.00
UTILITIES	101.50.100.2600.0412.000.00	21,646.00
UTILITIES	101.61.100.2600.0412.000.00	29,676.00
UTILITIES	101.99.100.2600.0412.000.00	26,204.00
UTILITIES	201.41.100.2600.0412.000.00	343,620.00
UTILITIES	201.42.100.2600.0412.000.00	343,620.00
UTILITIES	201.50.100.2600.0412.000.00	21,647.00
UTILITIES	201.61.100.2600.0412.000.00	14,839.00
UTILITIES	101.01.100.2600.0421.000.00	5,912.00
UTILITIES	101.02.100.2600.0421.000.00	7,147.00
UTILITIES	101.03.100.2600.0421.000.00	8,496.00
UTILITIES	101.04.100.2600.0421.000.00	9,902.00
UTILITIES	101.05.100.2600.0421.000.00	5,590.00
UTILITIES	101.06.100.2600.0421.000.00	5,587.00

UTILITIES	101.07.100.2600.0421.000.00	3,872.00
UTILITIES	101.08.100.2600.0421.000.00	10,720.00
UTILITIES	101.31.100.2600.0421.000.00	6,038.00
UTILITIES	101.32.100.2600.0421.000.00	14,294.00
UTILITIES	101.50.100.2600.0421.000.00	2,828.00
UTILITIES	101.61.100.2600.0421.000.00	3,458.00
UTILITIES	101.99.100.2600.0421.000.00	232,249.00
UTILITIES	201.41.100.2600.0421.000.00	136,967.00
UTILITIES	201.42.100.2600.0421.000.00	32,996.00
UTILITIES	201.50.100.2600.0421.000.00	2,830.00
UTILITIES	201.61.100.2600.0421.000.00	1,730.00
UTILITIES	201.99.100.2600.0421.000.00	145,305.00
UTILITIES	101.01.100.2600.0431.000.00	1,883.00
UTILITIES	101.02.100.2600.0431.000.00	1,883.00
UTILITIES	101.03.100.2600.0431.000.00	2,450.00
UTILITIES	101.04.100.2600.0431.000.00	1,883.00
UTILITIES	101.05.100.2600.0431.000.00	4,195.00
UTILITIES	101.06.100.2600.0431.000.00	4,195.00
UTILITIES	101.07.100.2600.0431.000.00	4,195.00
UTILITIES	101.08.100.2600.0431.000.00	4,239.00
UTILITIES	101.31.100.2600.0431.000.00	21,977.00
UTILITIES	101.32.100.2600.0431.000.00	7,971.00
UTILITIES	101.50.100.2600.0431.000.00	1,772.00
UTILITIES	101.61.100.2600.0431.000.00	2,926.00
UTILITIES	201.41.100.2600.0431.000.00	18,337.00
UTILITIES	201.42.100.2600.0431.000.00	18,337.00
UTILITIES	201.50.100.2600.0431.000.00	1,771.00
UTILITIES	201.61.100.2600.0431.000.00	1,463.00
UTILITIES	201.99.100.2600.0431.000.00	2,256.00
Y ACHIEVERS (SUMMER SCHOOL)	115.99.494.1670.0610.197.00	5,000.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDEI	101.99.280.1900.0330.000.00	39,930.00
YDI DIRECT PAYMENTS - NON MEDICAID ELIGIBLE STUDEI	101.99.280.1900.0330.000.00	39,930.00
SPED STIPENDS - 5TH EVALUATION	101.99.280.1900.0150.000.00	15,000.00
SPED STIPENDS - 5TH EVALUATION	201.99.280.1900.0150.000.00	5,000.00
SPED STIPENDS - 5TH EVALUATION	113.99.280.1900.0150.000.00	15,000.00
SPED STIPENDS - 5TH EVALUATION	213.99.280.1900.0150.000.00	15,000.00
BASEBALL ASST COACH	201.42.720.3501.0150.000.00	9,004.60
BASEBALL ASST COACH	201.41.720.3501.0150.000.00	9,004.60
BASEBALL HEAD COACH	201.42.720.3501.0150.000.00	7,468.06
BASEBALL HEAD COACH	201.41.720.3501.0150.000.00	7,468.06
BBB ASST COACH	201.42.720.3501.0150.000.00	13,506.91
BBB ASST COACH	201.41.720.3501.0150.000.00	13,506.91
BBB HEAD COACH	201.42.720.3501.0150.000.00	7,468.06
BBB HEAD COACH	201.41.720.3501.0150.000.00	7,468.06
CHEERLEADING COACH - ASST	201.41.710.3402.0150.000.00	7,238.80
CHEERLEADING COACH - ASST	201.42.710.3402.0150.000.00	7,238.80
CHEERLEADING COACH - HEAD	201.41.710.3402.0150.000.00	6,585.17
CHEERLEADING COACH - HEAD	201.42.710.3402.0150.000.00	6,585.17
CROSS COUNTRY COACH - ASST	201.41.720.3503.0150.000.00	7,238.80
CROSS COUNTRY COACH - ASST	201.42.720.3503.0150.000.00	7,238.80
CROSS COUNTRY COACH - HEAD	201.41.720.3503.0150.000.00	4,502.30
CROSS COUNTRY COACH - HEAD	201.42.720.3503.0150.000.00	4,502.30
DANCE COACH	201.41.710.3402.0150.000.00	4,502.30
DANCE COACH	201.42.710.3402.0150.000.00	4,502.30
EXTRACURR - CLUB - A/V - HAWK TALK	201.41.710.3400.0150.000.00	4,502.30
EXTRACURR - CLUB - A/V - HAWK TALK	201.42.710.3400.0150.000.00	4,502.30
EXTRACURR - CLUB - AERIE	201.41.710.3429.0150.000.00	3,619.40
EXTRACURR - CLUB - AERIE	201.42.710.3429.0150.000.00	3,619.40
EXTRACURR - CLUB - ART ASST	201.41.710.3401.0150.000.00	1,536.54

EXTRACURR - CLUB - ART ASST	201.42.710.3401.0150.000.00	1,536.54
EXTRACURR - CLUB - ART HEAD	201.41.710.3401.0150.000.00	3,619.40
EXTRACURR - CLUB - ART HEAD	201.42.710.3401.0150.000.00	3,619.40
EXTRACURR - CLUB - COLOR GUARD ADVISOR	201.41.710.3427.0150.000.00	3,619.40
EXTRACURR - CLUB - COLOR GUARD ADVISOR	201.42.710.3427.0150.000.00	3,619.40
EXTRACURR - CLUB - DECA	215.41.390.1170.0150.223.00	3,619.40
EXTRACURR - CLUB - DECA	215.42.390.1170.0150.223.00	3,619.40
EXTRACURR - CLUB - DRAMA COACH	201.41.710.3413.0150.000.00	3,619.40
EXTRACURR - CLUB - DRAMA COACH	201.42.710.3413.0150.000.00	3,619.40
EXTRACURR - CLUB - DRAMA COACH - ASST	201.41.710.3413.0150.000.00	1,536.54
EXTRACURR - CLUB - DRAMA COACH - ASST	201.42.710.3413.0150.000.00	1,536.54
EXTRACURR - CLUB - FRENCH	201.41.710.3424.0150.000.00	1,536.54
EXTRACURR - CLUB - FRENCH	201.42.710.3424.0150.000.00	1,536.54
EXTRACURR - CLUB - GERMAN	201.41.710.3424.0150.000.00	1,536.54
EXTRACURR - CLUB - GERMAN	201.42.710.3424.0150.000.00	1,536.54
EXTRACURR - CLUB - HOSA ASST	215.41.390.1649.0150.223.00	1,536.54
EXTRACURR - CLUB - HOSA ASST	215.42.390.1649.0150.223.00	1,536.54
EXTRACURR - CLUB - HOSA HEAD	215.41.390.1649.0150.223.00	2,414.56
EXTRACURR - CLUB - HOSA HEAD	215.42.390.1649.0150.223.00	2,414.56
EXTRACURR - CLUB - MODEL UN ADVISOR	201.41.710.3406.0150.000.00	2,414.56
EXTRACURR - CLUB - MODEL UN ADVISOR	201.42.710.3406.0150.000.00	2,414.56
EXTRACURR - CLUB - MODEL UN ASST	201.41.710.3406.0150.000.00	1,536.54
EXTRACURR - CLUB - MODEL UN ASST	201.42.710.3406.0150.000.00	1,536.54
EXTRACURR - CLUB - NATIONAL HONOR SOCIETY ADVISO	201.41.710.3403.0150.000.00	1,536.54
EXTRACURR - CLUB - NATIONAL HONOR SOCIETY ADVISO	201.42.710.3403.0150.000.00	1,536.54
EXTRACURR - CLUB - PEER MEDIATION	201.41.710.3400.0150.000.00	2,414.56
EXTRACURR - CLUB - PEER MEDIATION	201.42.710.3400.0150.000.00	2,414.56
EXTRACURR - CLUB - PROM ADVISOR	201.41.710.3435.0150.000.00	814.61
EXTRACURR - CLUB - PROM ADVISOR	201.42.710.3435.0150.000.00	814.61
EXTRACURR - CLUB - PROSTART STIPEND	215.42.390.1370.0150.223.00	2,414.56
EXTRACURR - CLUB - PROSTART STIPEND	215.41.390.1370.0150.223.00	2,414.56
EXTRACURR - CLUB - SCIENCE	201.41.710.3422.0150.000.00	2,414.56
EXTRACURR - CLUB - SCIENCE	201.42.710.3422.0150.000.00	2,414.56
EXTRACURR - CLUB - SPANISH	201.41.710.3424.0150.000.00	1,536.54
EXTRACURR - CLUB - SPANISH	201.42.710.3424.0150.000.00	1,536.54
EXTRACURR - CLUB - STUDENT COUNCIL ADVISOR	201.41.710.3420.0150.000.00	2,414.56
EXTRACURR - CLUB - STUDENT COUNCIL ADVISOR	201.42.710.3420.0150.000.00	2,414.56
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR	201.41.710.3408.0150.000.00	2,414.56
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR	201.42.710.3408.0150.000.00	2,414.56
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR ASST	201.41.710.3408.0150.000.00	1,536.54
EXTRACURR - CLUB - YOUTH LEGISLATURE ADVISOR ASST	201.42.710.3408.0150.000.00	1,536.54
FOOTBALL COACH - 9TH GRADE	201.41.720.3504.0150.000.00	4,502.30
FOOTBALL COACH - 9TH GRADE	201.42.720.3504.0150.000.00	4,502.30
FOOTBALL COACH - ASST	201.41.720.3504.0150.000.00	36,018.41
FOOTBALL COACH - ASST	201.42.720.3504.0150.000.00	36,018.41
FOOTBALL COACH - HEAD	201.41.720.3504.0150.000.00	7,468.06
FOOTBALL COACH - HEAD	201.42.720.3504.0150.000.00	7,468.06
GBB ASST COACH	201.41.720.3502.0150.000.00	13,506.91
GBB ASST COACH	201.42.720.3502.0150.000.00	13,506.91
GBB HEAD COACH	201.41.720.3502.0150.000.00	7,468.06
GBB HEAD COACH	201.42.720.3502.0150.000.00	7,468.06
GOLF COACH - ASST	201.41.720.3505.0150.000.00	3,619.40
GOLF COACH - ASST	201.42.720.3505.0150.000.00	3,619.40
GOLF COACH - HEAD	201.41.720.3505.0150.000.00	4,502.30
GOLF COACH - HEAD	201.42.720.3505.0150.000.00	4,502.30
HIGH SCHOOL CLASS OFFICERS ADVISOR	201.41.710.3420.0150.000.00	1,536.54
HIGH SCHOOL CLASS OFFICERS ADVISOR	201.42.710.3420.0150.000.00	1,536.54
INTRAMURAL COACH - HS SPRING	201.41.710.3419.0150.000.00	1,536.54
INTRAMURAL COACH - HS SPRING	201.42.710.3419.0150.000.00	1,536.54

INTRAMURAL COACH - HS WINTER BBALL	201.41.710.3418.0150.000.00	3,073.08
INTRAMURAL COACH - HS WINTER BBALL	201.42.710.3418.0150.000.00	3,073.08
SOCCER COACH - BOYS 9TH GRADE	201.41.720.3512.0150.000.00	3,619.40
SOCCER COACH - BOYS 9TH GRADE	201.42.720.3512.0150.000.00	3,619.40
SOCCER COACH - BOYS ASST	201.41.720.3512.0150.000.00	3,619.40
SOCCER COACH - BOYS ASST	201.42.720.3512.0150.000.00	3,619.40
SOCCER COACH - BOYS HEAD	201.41.720.3512.0150.000.00	4,502.30
SOCCER COACH - BOYS HEAD	201.42.720.3512.0150.000.00	4,502.30
SOCCER COACH - GIRLS 9TH GRADE	201.41.720.3512.0150.000.00	3,619.40
SOCCER COACH - GIRLS 9TH GRADE	201.42.720.3512.0150.000.00	3,619.40
SOCCER COACH - GIRLS ASST	201.41.720.3512.0150.000.00	3,619.40
SOCCER COACH - GIRLS ASST	201.42.720.3512.0150.000.00	3,619.40
SOCCER COACH - GIRLS HEAD	201.41.720.3512.0150.000.00	4,502.30
SOCCER COACH - GIRLS HEAD	201.42.720.3512.0150.000.00	4,502.30
SOFTBALL COACH - ASST	201.41.720.3511.0150.000.00	9,004.60
SOFTBALL COACH - ASST	201.42.720.3511.0150.000.00	9,004.60
SOFTBALL COACH - HEAD	201.41.720.3511.0150.000.00	6,585.17
SOFTBALL COACH - HEAD	201.42.720.3511.0150.000.00	6,585.17
SPEECH AND DEBATE COACH - ASST	201.41.710.3412.0150.000.00	18,009.21
SPEECH AND DEBATE COACH - ASST	201.42.710.3412.0150.000.00	18,009.21
SPEECH AND DEBATE COACH - HEAD	201.41.710.3412.0150.000.00	6,585.17
SPEECH AND DEBATE COACH - HEAD	201.42.710.3412.0150.000.00	6,585.17
SWIMMING COACH - ASST	201.41.720.3509.0150.000.00	3,619.40
SWIMMING COACH - ASST	201.42.720.3509.0150.000.00	3,619.40
SWIMMING COACH - HEAD	201.41.720.3509.0150.000.00	2,251.15
SWIMMING COACH - HEAD	201.42.720.3509.0150.000.00	2,251.15
TENNIS COACH - ASST	201.41.720.3506.0150.000.00	7,238.80
TENNIS COACH - ASST	201.42.720.3506.0150.000.00	7,238.80
TENNIS COACH - HEAD	201.41.720.3506.0150.000.00	4,502.30
TENNIS COACH - HEAD	201.42.720.3506.0150.000.00	4,502.30
TRACK COACH - ADMIN ASST	201.41.720.3508.0150.000.00	814.61
TRACK COACH - ADMIN ASST	201.42.720.3508.0150.000.00	814.61
TRACK COACH - ASST	201.41.720.3508.0150.000.00	31,516.11
TRACK COACH - ASST	201.42.720.3508.0150.000.00	31,516.11
TRACK COACH - HEAD	201.41.720.3508.0150.000.00	6,585.17
TRACK COACH - HEAD	201.42.720.3508.0150.000.00	6,585.17
VOLLEYBALL COACH - 9TH GRADE - B TEAM	201.41.720.3510.0150.000.00	4,502.30
VOLLEYBALL COACH - 9TH GRADE - B TEAM	201.42.720.3510.0150.000.00	4,502.30
VOLLEYBALL COACH - 9TH GRADE	201.41.720.3510.0150.000.00	4,502.30
VOLLEYBALL COACH - 9TH GRADE	201.42.720.3510.0150.000.00	4,502.30
VOLLEYBALL COACH - ASST	201.41.720.3510.0150.000.00	9,004.60
VOLLEYBALL COACH - ASST	201.42.720.3510.0150.000.00	9,004.60
VOLLEYBALL COACH - HEAD	201.41.720.3510.0150.000.00	6,585.17
VOLLEYBALL COACH - HEAD	201.42.720.3510.0150.000.00	6,585.17
WRESTLING COACH - 9TH GRADE	201.41.720.3507.0150.000.00	4,502.30
WRESTLING COACH - 9TH GRADE	201.42.720.3507.0150.000.00	4,502.30
WRESTLING COACH - ASST	201.41.720.3507.0150.000.00	4,502.30
WRESTLING COACH - ASST	201.42.720.3507.0150.000.00	4,502.30
WRESTLING COACH - HEAD	201.41.720.3507.0150.000.00	6,585.17
WRESTLING COACH - HEAD	201.42.720.3507.0150.000.00	6,585.17
VACANCY	101.06.100.1670.0260.000.00	17,844.00
VACANCY	101.03.100.1670.0260.000.00	10,032.00
VACANCY	101.31.280.1900.0260.000.00	17,844.00
VACANCY	115.31.456.1900.0260.132.51	17,844.00
VACANCY	115.04.456.1900.0260.132.51	10,032.00
VACANCY	101.04.280.1900.0260.000.00	10,032.00
BEHAVIOR SUPPORT SPECIALIST - ML	101.08.100.2120.0260.000.00	17,844.00
BEHAVIOR SUPPORT SPECIALIST - ML	161.08.100.2120.0260.613.00	17,844.00
VACANCY	101.07.280.1900.0260.000.00	10,032.00

VACANCY	115.07.456.1900.0260.132.51	10,032.00
VACANCY	101.32.100.1670.0260.000.00	15,420.00
ML/EL CERT ADDITION - CJMS	101.31.100.1245.0112.000.00	78,095.00
ML/EL CERT ADDITION - TOSA	101.50.100.1245.0112.000.00	78,095.00
WH/HY TOSA	101.04.100.1670.0112.000.00	39,047.50
WH/HY TOSA	101.07.100.1670.0112.000.00	39,047.50
SUMMER SCHOOL - CREDIT RECOVERY	201.50.100.1100.0112.000.00	11,500.00
VACANCY - BHS STUDY HALL	201.41.100.2103.0112.000.00	13,367.68
VACANCY	101.04.100.1250.0112.000.00	60,034.50
VACANCY - GHS SOCIAL STUDIES	201.42.100.1570.0112.000.00	64,818.85
VACANCY	101.50.100.1670.0112.000.00	80,046.00
VACANCY	101.06.100.1670.0112.000.00	79,412.00
VACANCY	101.32.100.1670.0112.000.00	80,046.00
VACANCY	101.07.100.1670.0112.000.00	80,046.00
VACANCY	101.08.100.1670.0112.000.00	80,046.00
VACANCY	101.06.100.1670.0112.000.00	80,485.00
VACANCY - BEHAVIOR EMILY DICKINSON	101.06.100.2120.0113.000.00	80,485.00
VACANCY - SPED MEADOWLARK	101.08.280.1900.0112.000.00	28,415.62
VACANCY - SPED MEADOWLARK	115.08.456.1900.0112.132.51	10,509.89
VACANCY - BHS ML/EL	201.41.260.1245.0112.000.00	40,023.00
BHS VACANCY - SCIENCE	201.41.100.1510.0112.000.00	73,642.32
VACANCY - GHS FRENCH	201.42.100.1270.0112.000.00	66,438.18
BHS - ART VACANCY	201.41.100.1140.0112.000.00	40,023.00
VACANCY	101.32.100.1670.0112.000.00	56,486.00
VACANCY - GHC ICTE	201.42.390.1410.0112.000.00	53,630.82
VACANCY - GHC ICTE	201.42.390.1410.0112.000.00	80,046.00
VACANCY	101.99.280.1900.0112.000.00	58,433.58
VACANCY	115.99.456.1900.0112.132.51	21,612.42
VACANCY BHS - PSYCH	201.41.280.2140.0113.000.00	72,041.40
VACANCY BHS - PSYCH	201.41.280.2140.0113.000.00	8,004.60
VACANCY	161.02.280.2140.0113.613.00	3,201.84
VACANCY	101.02.280.2140.0113.000.00	28,816.56
VACANCY	161.04.280.2140.0113.613.00	4,802.76
VACANCY	101.04.280.2140.0113.000.00	43,224.84
VACANCY - SPED HYALITE	101.07.280.1900.0112.000.00	29,377.03
VACANCY - SPED HYALITE	115.07.456.1900.0112.132.51	10,865.48
VACANCY	161.08.280.2140.0113.613.00	8,004.60
VACANCY	101.08.280.2140.0113.000.00	72,041.40
VACANCY	101.06.100.1670.0112.000.00	80,046.00
VACANCY - GHS MARKETING	201.42.390.1170.0112.000.00	66,438.18
VACANCY	101.05.100.1670.0112.000.00	80,046.00
VACANCY - GHS FRENCH	201.42.100.2103.0112.000.00	13,607.82
VACANCY	101.31.280.1900.0112.000.00	58,754.05
VACANCY	115.31.456.1900.0112.132.51	21,730.95
VACANCY	115.04.456.1900.0112.132.51	21,612.42
VACANCY	101.04.280.1900.0112.000.00	58,433.58
BHS VACANCY - MATH	201.41.100.1440.0112.000.00	34,413.50
VACANCY	101.08.100.1670.0112.000.00	80,046.00
VACANCY	115.04.456.1900.0112.132.51	21,730.95
VACANCY	101.04.280.1900.0112.000.00	58,754.05
VACANCY - GHS ELA	201.42.100.1240.0112.000.00	20,011.50
VACANCY	101.08.100.1670.0112.000.00	40,023.00
VACANCY	101.08.100.2225.0113.000.00	42,163.27
BEHAVIOR SUPPORT SPECIALIST - ML	101.08.100.2120.0113.000.00	39,047.50
BEHAVIOR SUPPORT SPECIALIST - ML	161.08.100.2120.0113.613.00	39,047.50
VACANCY	161.07.100.2120.0113.611.00	31,622.45
VACANCY	101.32.100.1670.0112.000.00	80,046.00
VACANCY	101.08.100.1670.0112.000.00	80,046.00
VACANCY	101.07.280.1900.0112.000.00	58,754.05

VACANCY	115.07.456.1900.0112.132.51	21,730.95
VACANCY	101.08.100.1250.0112.000.00	80,046.00
VACANCY	201.42.280.2150.0113.000.00	32,194.00
VACANCY	101.08.280.2150.0113.000.00	48,291.00
BHS VACANCY - ELA	201.41.100.1240.0112.000.00	13,607.82
VACANCY	101.06.100.1670.0112.000.00	80,046.00
VACANCY	101.32.100.1670.0112.000.00	80,924.00
VACANCY - GHS SCIENCE	201.42.100.1510.0112.000.00	33,619.32
VACANCY	101.31.100.1470.0112.000.00	40,023.00
VACANCY	101.07.100.1470.0112.000.00	40,023.00
BHS VACANCY - SPANISH	201.41.100.1270.0112.000.00	40,023.00
VACANCY - GHS HE	201.42.100.1340.0112.000.00	80,046.00
HOMELESS LIAISON	101.99.100.2100.0113.000.00	13,750.00
HOMELESS LIAISON	201.99.100.2100.0113.000.00	13,750.00
VACANCY	115.99.280.2160.0113.115.00	6,358.00
VACANCY	115.99.280.2160.0113.115.00	$1,600.00
VACANCY	115.07.280.2160.0113.115.00	31,790.00
VACANCY	115.07.280.2160.0113.115.00	$8,000.00
VACANCY	115.08.280.2160.0113.115.00	25,432.00
VACANCY	115.08.280.2160.0113.115.00	$6,400.00
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
HEAD CUSTODIAN RATE	101.01.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.01.100.2600.0114.000.00	2,080.00
HEAD CUSTODIAN RATE	101.02.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.02.100.2600.0114.000.00	2,080.00
HEAD CUSTODIAN RATE	101.03.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.03.100.2600.0114.000.00	2,080.00
HEAD CUSTODIAN RATE	101.04.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.04.100.2600.0114.000.00	2,080.00
HEAD CUSTODIAN RATE	101.05.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.05.100.2600.0114.000.00	2,080.00
HEAD CUSTODIAN RATE	101.06.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.06.100.2600.0114.000.00	2,080.00
VACANCY - CUSTODIAN HYALITE	101.07.100.2600.0114.000.00	26,239.20
HEAD CUSTODIAN RATE	101.07.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.07.100.2600.0114.000.00	2,080.00
VACANCY - CUSTODIAN MEADOWLARK	101.08.100.2600.0114.000.00	28,048.80
HEAD CUSTODIAN RATE	101.08.100.2600.0114.000.00	3,432.00
SHIFT DIFFERENTIAL	101.08.100.2600.0114.000.00	2,080.00
VACANCY - CUSTODIAN CJMS	101.31.100.2600.0114.000.00	2,751.84
HEAD CUSTODIAN RATE	101.31.100.2600.0114.000.00	4,368.00
SHIFT DIFFERENTIAL	101.31.100.2600.0114.000.00	2,080.00
VACANCY - CUSTODIAN SAC	101.32.100.2600.0114.000.00	47,107.84
HEAD CUSTODIAN RATE	101.32.100.2600.0114.000.00	4,368.00
SHIFT DIFFERENTIAL	101.32.100.2600.0114.000.00	2,080.00
ADVANCED PLACEMENT STIPEND	215.41.100.2123.0150.253.41	6,500.00
VACANCY	212.41.910.3100.0116.000.00	30,127.24
VACANCY	212.42.910.3100.0116.000.00	34,430.08
VACANCY	212.07.910.3100.0116.000.00	21,859.20
VACANCY	212.05.910.3100.0116.000.00	7,956.16
VACANCY	212.04.910.3100.0116.000.00	10,446.60
VACANCY	101.31.100.2400.0115.000.00	3,554.88
VACANCY	101.32.100.2400.0115.000.00	51,436.80
VACANCY	101.06.100.2400.0115.000.00	47,322.00
AP STIPEND	215.41.100.2123.0150.253.41	573.00
BAND - 9-12	201.41.710.3409.0150.000.00	6,585.17
BAND - JAZZ I	201.41.710.3409.0150.000.00	3,619.40
BAND - JAZZ II	201.41.710.3409.0150.000.00	3,619.40

BAND - MARCHING	201.41.710.3409.0150.000.00	4,502.30
BAND - MARCHING ASST	201.41.710.3409.0150.000.00	4,609.62
BAND - MS JAZZ	101.31.710.3409.0150.000.00	2,414.56
BAND - MS JAZZ	101.32.710.3409.0150.000.00	2,414.56
BAND - PEP	201.41.710.3409.0150.000.00	2,414.56
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-T/	101.31.710.3409.0150.000.00	3,619.40
BAND (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-T/	101.32.710.3409.0150.000.00	3,619.40
BBB ASST COACH 7-8	101.31.720.3501.0150.000.00	7,682.69
BBB ASST COACH 7-8	101.32.720.3501.0150.000.00	7,682.69
BBB COACH 7-8	101.31.720.3501.0150.000.00	12,072.80
BBB COACH 7-8	101.32.720.3501.0150.000.00	12,072.80
VACANCY - SOCIAL STUDIES	201.42.100.1570.0261.000.00	300.00
VACANCY	101.06.100.1670.0261.000.00	300.00
VACANCY	101.03.100.1670.0261.000.00	300.00
VACANCY	101.31.280.1900.0261.000.00	219.00
VACANCY	115.31.456.1900.0261.132.51	81.00
VACANCY	115.04.456.1900.0261.132.51	81.00
VACANCY	101.04.280.1900.0261.000.00	219.00
BEHAVIOR SUPPORT SPECIALIST - ML	101.08.100.2120.0261.000.00	150.00
BEHAVIOR SUPPORT SPECIALIST - ML	161.08.100.2120.0261.613.00	150.00
VACANCY	101.07.280.1900.0261.000.00	219.00
VACANCY	115.07.456.1900.0261.132.51	81.00
VACANCY	101.32.100.1670.0261.000.00	300.00
VACANCY	201.41.100.1470.0150.000.00	202.50
CHOIR	201.41.710.3411.0150.000.00	6,585.17
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-T	101.31.710.3411.0150.000.00	5,067.16
CHOIR (.2 STIPEND PER SECTION, .1 STIPEND PER TEAM-T	101.32.710.3411.0150.000.00	5,067.16
CONTINGENCY	101.99.720.3500.0150.000.00	10,000.00
EXTRACUR	215.41.390.1100.0150.223.00	3,619.40
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	3,619.40
EXTRACURR - CLUB - PHOTO	215.41.390.1100.0150.223.00	1,536.54
EXTRACURR - CLUB - SCIENCE	101.31.710.3422.0150.000.00	2,414.56
EXTRACURR - CLUB - SCIENCE	101.32.710.3422.0150.000.00	2,414.56
EXTRACURR - CLUB - SCRIBBLINGS ADVISOR	201.41.710.3407.0150.000.00	814.61
EXTRACURR - CLUB - SCRIBBLINGS ADVISOR	201.42.710.3407.0150.000.00	814.61
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	7,243.68
EXTRACURR - COACH - TRACK - 7-8	101.32.720.3508.0150.000.00	7,243.68
FOOTBALL COACH - 7-8	101.31.720.3504.0150.000.00	9,658.24
FOOTBALL COACH - 7-8	101.32.720.3504.0150.000.00	9,658.24
FOOTBALL COACH - 7-8 ASST	101.31.720.3504.0150.000.00	7,682.69
FOOTBALL COACH - 7-8 ASST	101.32.720.3504.0150.000.00	7,682.69
G&T STIPEND	201.41.360.1680.0150.000.00	4,502.30
G&T STIPEND	201.42.360.1680.0150.000.00	4,502.30
GBB ASST COACH 7-8	101.32.720.3502.0150.000.00	4,609.62
GBB ASST COACH 7-8	101.31.720.3502.0150.000.00	4,609.62
GBB COACH 7-8	101.32.720.3502.0150.000.00	9,658.24
GBB COACH 7-8	101.31.720.3502.0150.000.00	9,658.24
VACANCY - CUSTODIAN BHS	201.41.100.2600.0114.000.00	222,899.04
HEAD CUSTODIAN RATE	201.41.100.2600.0114.000.00	2,912.00
SHIFT DIFFERENTIAL	201.41.100.2600.0114.000.00	2,080.00
VACANCY - CUSTODIAN GHS	201.42.100.2600.0114.000.00	102,511.50
INTRAMURAL COACH - FALL	101.31.710.3417.0150.000.00	7,243.68
INTRAMURAL COACH - FALL	101.32.710.3417.0150.000.00	7,243.68

INTRAMURAL COACH - GRADE 6 SPRING	101.31.710.3419.0150.000.00	3,073.08
INTRAMURAL COACH - GRADE 6 SPRING	101.32.710.3419.0150.000.00	3,073.08
INTRAMURAL COACH - WINTER	101.31.710.3418.0150.000.00	7,243.68
INTRAMURAL COACH - WINTER	101.32.710.3418.0150.000.00	7,243.68
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, M	101.99.710.3410.0150.000.00	1,536.54
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER T	101.31.710.3410.0150.000.00	2,414.56
ORCHESTRA (.2 STIPEND PER SECTION, .1 STIPEND PER T	101.32.710.3410.0150.000.00	2,414.56
ORCHESTRA ADVISOR	201.41.710.3410.0150.000.00	6,585.17
HEAD CUSTODIAN RATE	201.42.100.2600.0114.000.00	2,912.00
SHIFT DIFFERENTIAL	201.42.100.2600.0114.000.00	2,080.00
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
SHIFT DIFFERENTIAL	101.50.100.2600.0114.000.00	2,080.00
SHIFT DIFFERENTIAL	201.50.100.2600.0114.000.00	2,080.00
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SOFTBALL COACH - 7-8	101.31.720.3511.0150.000.00	2,414.56
SOFTBALL COACH - 7-8	101.32.720.3511.0150.000.00	2,414.56
SOFTBALL COACH - 7-8 ASST	101.31.720.3511.0150.000.00	1,536.54
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VOLLEYBALL COACH - 7-8 ASST	101.32.720.3510.0150.000.00	4,609.62
VACANCY	101.32.100.2120.0150.000.00	2,000.00
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WEIGHT ROOM - WINTER	201.42.720.3515.0150.000.00	2,414.56
WRESTLING COACH - 7-8	101.31.720.3507.0150.000.00	2,414.56
WRESTLING COACH - 7-8	101.32.720.3507.0150.000.00	2,414.56
WRESTLING COACH - 7-8 ASST	101.31.720.3507.0150.000.00	1,536.54
WRESTLING COACH - 7-8 ASST	101.32.720.3507.0150.000.00	1,536.54
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VACANCY - BOOKKEEPER	101.50.100.2510.0115.000.00	$8,000.00
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Appendix VI – Long Range Strategic Plan

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

BSD7 Long Range Strategic Plan (LRSP)
Five-Year Plan 2025-2026

Bozeman Public Schools 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 goal-setting process; to ensure the wants, preferences, and needs of the community are well understood; and to strategically focus District resources.

During the 2023-2024 school year, the District undertook a comprehensive revisioning process for the LRSP. That process is detailed HERE, and the final result of the process was updates to the District's mission, vision, core values, measurable goals, and Profile of a Graduate, HERE.

The LRSP is operationalized in Bozeman Public Schools in a variety of ways. The three areas below are key in focusing resources and attention on the goals of the District and the LRSP.

i. BSD7 Five-Year Plan - District Goals
ii. School Site LRSP Action Plans Using LRSP Implementation Framework Template
iii. School Site Board Luncheons

The focus of this five-year plan document is the measurable district goals and district action plans associated with those goals. School site action plans and board luncheons are built off of the district goals. Additionally, this five-year plan will also detail steps being taken to bring the LRSP Profile of a Graduate to life across Bozeman Public Schools.

A key theme for the 2025-2026 five-year plan is *Massive Action.* Because the LRSP sets the priorities for Bozeman's public school system, the District is rolling out a robust action plan related to each one of the District's six measurable goals.

Long Range Strategic Plan (LRSP) District Measurable 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.

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 2028, BSD7 will increase staff well-being to 85% or above as measured by the Panorama survey.
- ***Student Well-Being Goal:*** By 2031, fewer than 15% of students will self-report depression symptoms as measured by the Youth Risk Behavior Survey (YRBS). This represents an almost 60% decrease in self-reported depression symptoms at the high school level, and an almost 50% decrease at the middle school.

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.

Most Recent Progress Towards Measurable Goal:
Spring 2025 = ***79%*** *6.76% Increase From Prior Year*

The 2023-2024 LRSP revision process adjusted the end date of this stretch goal to spring 2029. That expanded timeline takes into account current trends in performance, as well as substantial increases in the percentage of multilingual English learners. The District continues to prioritize literacy instruction as a foundation for all students. Below is a synopsis of the ongoing work, as well as new areas of focus for 2025-2026.

1. Sustain - 2020-2023 three-year comprehensive professional development rollout K-5 - Science of Reading (SOR) focus - All new teachers receive SOR training.
2. Sustain - 2021-2022 rollout of comprehensive core English Language Arts (ELA) curriculum aligned to the SOR K-2 (SuperKids).
3. Sustain - 2022-2023 rollout of comprehensive core ELA curriculum aligned to the SOR 3-5 (Wonders).
4. Sustain - 2023-2024 rollout of comprehensive core ELA curriculum aligned to the SOR 6-8 (Amplify).
5. Sustain - 2023-2024 rollout of the District multi-tiered system of support (MTSS) handbook that serves as a roadmap and guide for school sites in implementing braided MTSS and PLC systems.
6. Sustain - Targeted early literacy summer jump start programming serving incoming K-3 students at three locations (Emily Dickinson, Meadowlark, and Hyalite - BELLA)
7. NEW 1.0 Literacy/Language Coach who will support teachers at Hyalite and Whittier (0.5 FTE / 0.5 FTE), as well as provide district or grade band literacy professional development. The student demographics and literacy needs at those two elementary sites are fundamentally different from those of the other K-5 sites. This FTE allocation is equity in action.
8. NEW The District will be rolling out new tools to support the Language side of the reading rope. *Language Screen* and associated language intervention tool *NELI* will be implemented as a kindergarten pilot in all PK and K-5 settings. The District will establish a cut point for whole-class *NELI* intervention versus targeted Tier II/III intervention. Additionally, all K-5 schools will have access to *Language Screen* and *NELI* for 1st - 5th grade students needing that type of targeted language assessment and intervention at Tier III. Professional development will be provided in the fall for kindergarten teachers and Tier III site intervention teams.
9. NEW Hyalite and Whittier will be implementing and piloting a differentiated core instructional model for literacy foundational skills K-2 beginning in 2025-2026. In simplified terms, pathway one involves the use of the core instructional resource (SuperKids) for both language comprehension and word recognition skills. Pathway two continues to use the core instructional resource for the language comprehension skills, but substitutes a small menu of evidence-based curriculum tools for the word recognition skills. This is not a movement away from essential standards, but rather creating a system for teaching K-2 foundational skills in literacy that is diagnostic and prescriptive to meeting grade-level standards. This differentiated pilot for K-2 literacy foundational skills at Hyalite and Whittier is equity in action.

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

Most Recent Progress Towards Measurable Goal:
2023-2024 Cohort Graduation Rate = 85.92%

The 2023-2024 LRSP revision process adjusted the end date of this stretch goal to 2029. That expanded timeline takes into account current trends in graduation rates, as well as substantial increases in the percentage of multilingual English learners.

Bozeman Public Schools added the HiSET Options Program beginning the 2022-2023 school year as an additional pathway for graduation. The HiSET pathway is in addition to graduation pathways available via SB18 and the exceptional circumstances diploma. The HiSET Options Program is a Montana OPI-approved program that serves as an alternative pathway to graduation for up to 3% of seniors and 5th-year seniors who are capable of graduating but at risk of not doing so due to being credit deficient. Upon completion of the HiSet Options Program requirements, students earn a high school diploma.

The combination of expanded pathways for student graduation at the high school, along with changes to the high school master schedule that now include teacher collaboration time and dedicated intervention/extension supports, is expected to result in increases in the cohort graduation rates.

NEW Beginning 2025-2026, the District will use the LRSP goal tied to graduation as a place to document the support being provided for multilingual English learners (ML/EL). ML/EL students are disproportionately part of District achievement and graduation rate gaps, and are the fastest-growing subgroup in the District.

NEW In 2025-2026, the District is adding a 1.0 FTE ESL Teacher providing direct services to students in grades 6-12, as well as a 1.0 FTE ML/EL TOSA/Coach to support teacher teams and departments, as well as providing PK-12 district professional Development on evidence-based practices to support English learners. The addition of the 1.0 FTE ESL Teacher brings the total ESL teachers in the District providing direct services to students to 8.0 FTE.

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.

Most Recent Progress Towards Measurable Goal:
2024-2025 Model PLC Schools = 4 Promising Practices Schools = 1

The 2023-2024 LRSP revision process adjusted the end date of this stretch goal to spring 2028. That expanded timeline takes into account that the high schools launched master schedules that include teacher collaboration time and systematic intervention/extension periods last school year, 2024-2025. Designation as a Model PLC School or District requires 3+ years of documented implementation efforts of MTSS/PLC and 3+ years of associated increases in student achievement levels. Key action items related to the PLC goal include:

1. Sustain - all school sites K-12 have: 1) designated teacher collaboration time in the master schedule, and 2) designated and systematic intervention/extension (MTSS) time built into the master schedule.
2. Sustain - All school sites have site-based guiding coalitions (shared leadership teams) in place to support PLC implementation.
3. Sustain - Sarah Hays will continue to serve as an administrative PLC coach providing professional development, coaching, support, and accountability for building principals and guiding coalitions. This is a two-year project with year one (2024-2025) focused on K-8, and year two (2025-2026) focused on 6-12.
4. NEW Beginning 2025-2026, the District will add aimswebPLUS as an universal benchmark screener for math at grades 1-5. The District took a pause on math benchmark screening tools during the 2024-2025 school year as the new state assessment, MAST, was rolled out. After experiencing a year with the MAST assessment, the need for a high-quality universal screener remains.
5. NEW Beginning 2025-2026, the District will be adding aimswebPLUS as an universal benchmark screener for reading and math at grades 6-8. The District took a pause on reading/math benchmark screening tools at the middle schools during the 2024-2025 school year as the new state assessment, MAST, was rolled out. After experiencing a year with the MAST assessment, the need for high-quality universal screeners remains.
6. NEW During the 2025-2026 school year, the District will pursue the competitive transformational learning phase II grant. The grant application will couple together the work being done to implement braided MTSS/PLC systems with a focus on building student agency and student investment in the learning process. If selected, grant proceeds will provide robust professional learning for K-12 educators and an expansion of community-based, experiential, online, and work-based learning opportunities for students.
7. NEW During the 2025-2026 school year, the District will launch a build team focused on moving away from the Discrepancy model for special education eligibility determination for specific learning disabilities (SLD). Under the Individuals with Disabilities Education Act (IDEA), districts may elect to use a Response to Intervention (RtI) model for determining a child's eligibility under Specific Learning Disability (SLD) criteria. This shift requires a greater emphasis on timely, targeted, intensive general education interventions in order to determine if special education is needed.

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.

Most Recent Progress Towards Measurable Goal: Fall 2024 = 63%

The 2023-2024 LRSP revision process removed the end date tied to this goal to clearly articulate that it is the goal of the District to see a high percentage of incoming kindergarten students proficient in literacy skills every year. The Bozeman Reads Early Learning Center (BRELC) was opened in the fall of 2024 and served approximately 72 students via four general education classrooms. Additionally, the District's special education preschool services were co-located at the BRELC. Key action items related to the early literacy goal include:

1. Sustain - Bozeman Reads Jump Start Summer Program - for students entering kindergarten.
2. Sustain - Bozeman Reads Classroom-Based Program - for four-year-olds during the school year.
3. Sustain - Literacy-focused outreach and training to community preschool and childcare providers and community partner organizations.
4. Sustain - Ongoing collaboration with community partner organizations (Bozeman Schools Foundation, HRDC/Head Start, THRIVE, Greater Gallatin United Way, WLI-MT/BELLA, and Montana State University).
5. NEW Capacity at BRELC for 2025-2026 is increasing from 72 to 90 students.
6. NEW Gallatin Early Learning Fellows is (will be) a collaborative network of early childhood educators and family support professionals serving children from birth to age five. A partnership between Bozeman Reads and Montana State University, the program supports professional growth and builds expertise, specifically in language and literacy, to help ensure all children enter kindergarten thriving. Fellows gain a strong sense of community, invest in their learning, and take responsibility for sharing their knowledge through data-driven action.
7. NEW Bozeman Reads is currently pursuing membership in the Campaign for Grade-Level Reading, a nationally recognized network focused on improving early literacy outcomes for children, particularly those from underserved communities. Joining this coalition will align our local efforts with proven, evidence-based strategies to support school readiness, reduce chronic absenteeism, and strengthen family engagement—all of which contribute to ensuring students are reading proficiently by the end of third grade.

Goal Area 4 - Student and Staff Well-Being

Staff Well-Being Goal: By 2028, BSD7 will increase staff well-being to 85% or above as measured by the Panorama survey.

Most Recent Progress Towards Measurable Goal:
Spring 2025: Classified/Professional = ***65.75%*** *Certified =* ***61.75%***

The District and Bozeman Education Association (BEA) brought together in 2025 a consensus committee of 51 individuals inclusive of PK-12 certified, classified, professional, and administrative staff, as well as members of the BSD7 Board of Trustees. A facilitated consensus process was successfully used to accomplish the following:

1. Assess the current state of staff well-being in the district by unpacking Panorama culture and climate survey data.
2. Develop and recommend a measurable goal and related action plan to improve staff well-being.

The consensus committee met for three full-day sessions in April, and much was accomplished. A detailed action plan was developed during the consensus process HERE. Below is a synopsis of a few key pieces of the staff well-being action plan. The District's Ongoing Collaboration Committee (DOCC) serves as the group to monitor and problem-solve the implementation of the staff well-being goal action plan.

1. NEW During 2025 BEA negotiations, the District and the BEA co-developed a teacher workload and support guidance document, HERE, that outlines very specific steps that will be taken to achieve an appropriate and manageable workload for teachers, which in turn translates into a high-quality educational environment for students. Click HERE for details.
2. NEW Bozeman Public Schools was awarded a $20K grant from Bozeman Health to implement a Wellness Champions Program. This initiative will establish a dedicated Wellness Champion at each school site, focused on tailoring wellness efforts to the unique needs of individual schools. This innovative, tailored approach responds to growing concerns about chronic stress and burnout among educators. Wellness Champions will serve as on-the-ground leaders, co-developing initiatives that include behavioral health education, mental health awareness, preventive care incentives, and annual wellness events, all designed to strengthen morale and promote long-term health.
3. NEW Communication between staff and site/central office administration will be strengthened via regular site visits by the superintendent to all sites, annual staff feedback surveys sent out by all building principals, weekly check-in surveys sent to staff by building principals, and consistent opportunities to share and celebrate staff accomplishments.
4. NEW Launch PK-12 attendance committee during the 2025-2026 school year. The goals would be to 1) make recommendations and updates to the District's attendance policy and procedures, and 2) explore accuracy, automation, and efficiency of the tools used to take and report student attendance. Regular school attendance continues to be a barrier for some students in achieving high-levels of learning, and attendance issues continue to be a source of frustration for staff.
5. NEW The High School grade band will build an internal stakeholder process (certified, admin, central office, school board) during the 2025-2026 school year to dive deeply into the curriculum and staffing realities of *One Bozeman* - clarify what needs to be the same between both buildings, what areas have flexibility, including intervention, curriculum, and SPED models.

Student Well-Being Goal: By 2031, fewer than 15% of students will self-report depression symptoms as measured by the Youth Risk Behavior Survey (YRBS). This represents an almost 60% decrease in self-reported depression symptoms at the high school level, and an almost 50% decrease at the middle school.

Most Recent Progress Towards Measurable Goal:
2023: Middle School = 28.95% High School = 36.25%

During the 2024-2025 school year the District brought together a working group of 17 individuals, inclusive of high school students, school counselors, administrators, parents, community partners, and trustees, who were tasked with the following:

1. Assess the current state of youth mental health in our district.
2. Develop and recommend measurable goals and related action plans to improve student well-being.
3. Read and utilize Jonathan Haidt's 2024 book, *The Anxious Generation: How the Great Rewiring of Childhood is Causing an Epidemic of Mental Illness*, as a foundational resource.
4. Propose potential board actions regarding cell phone and/or social media policies within our schools.

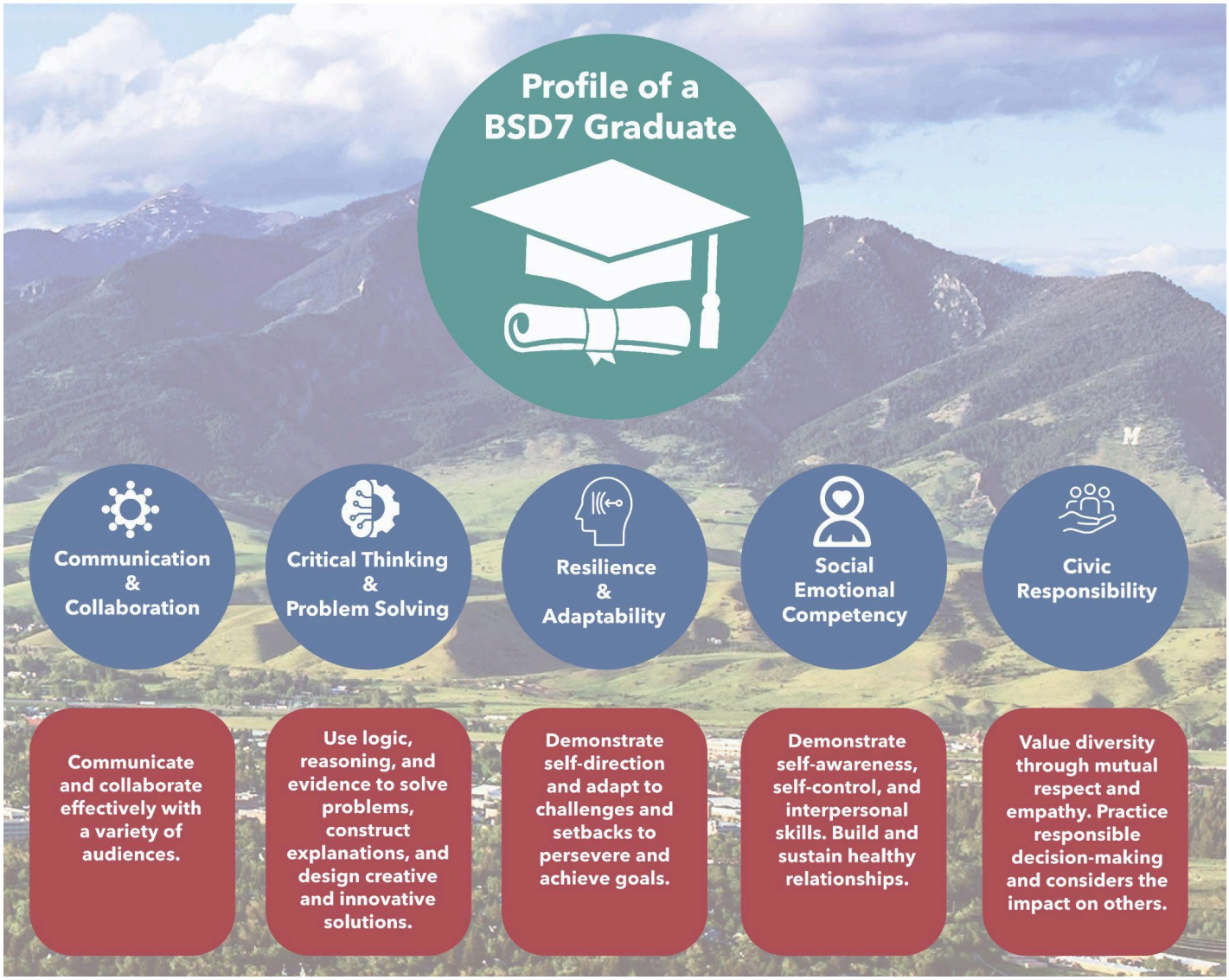
The working group met for 16 hours during the fall of 2024, and much was accomplished. THIS document provides details related to the work of the consensus group and the associated goal/action plan. Below is a synopsis of a few key pieces of the student well-being action plan:

1. NEW The District will conduct community surveys on the topic of cell phone-free schools during the 2025-2026 school year for students, parents/guardians, and community members. These data will help inform the work needed to effectively launch cell phone-free high schools during the 2026-2027 school year. High school admin will work collaboratively with District staff to engage students and build collective knowledge and understanding during the 2025-2026 school year to support the 2026-2027 launch.
2. NEW The District will launch a community engagement campaign focused on youth mental health during the 2025-2026 school year. The theme of the campaign is "*Youth Resilience Project*" - a campaign to build awareness of youth mental health concerns and build a proactive network of youth-serving organization partners who purposely engage in focused conversations with youth.The campaign will engage community partners in youth-serving organizations and will include professional development on facilitating conversations with youth around mental health.
3. NEW The District will be making a financial partnership ask of Bozeman Schools Foundation to help seed fund a suicide prevention specialist. This position will be focused on 1) developing and implementing a peer-to-peer suicide prevention program at the middle and high school level, and 2) facilitating and delivering Signs of Suicide program to middle and high school students. The position will work closely with the District's student assistance coordinator on other aspects of the District's social emotional learning (SEL) programming and systems.

PROFILE OF A GRADUATE - *What Attributes Should Students Have When They Graduate?*

The revisions to the LRSP in 2023-2024 included the adoption of the *Profile of a BSD7 Graduate.* This visual defines the durable skills and behaviors we desire all students to have developed upon graduation from Bozeman Public Schools. Durable skills are those skills/behaviors that help students succeed in school, work, and life. The skills/behaviors in the profile are similar to academic essential standards in that they must be directly taught and assessed across our K-12 continuum of education.

1. NEW During the 2025-2026 school year, teams of educators will unpack and build out a K-12 continuum of essential academic and social behaviors for each of the five main durable skill areas in the *Profile of a BSD7 Graduate.* The identified essential academic and social behaviors will be recommended to the BSD7 Board of Trustees for approval as the updated K-12 counseling standards for Bozeman Public Schools. Future work will include mapping where specific instruction of the essential standards fits within content areas, designing assessments and reporting tools to show student proficiency for the essential standards, and building out tiered response systems for students who need extra support and/or extensions with the essential standards.



Adopted 7.14.2025

Appendix VII – 2024-2025 Annual Report

Bozeman Public Schools

404 W Main Street, Bozeman, MT 59715

Gallatin County

Report to Our Community 2024-2025

Bozeman

Public Schools





WHITTIER Elementary School A Wonderful Place To Grow

HAWTHORNE ELEMENTARY SCHOOL

MEADOWLARK ELEMENTARY SCHOOL Where Your Song Will Soar

LONGFELLOW ELEMENTARY SCHOOL C.A.R.E.S.

HYALITE ELEMENTARY SCHOOL Outdoor Education

MORNING STAR ELEMENTARY BISON

IRVING ELEMENTARY SCHOOL

EMILY DICKINSON SCHOOL HUSKIES

SMS

CHIEF JOSEPH MIDDLE SCHOOL Make Connections. Make a difference. Make learning real.

GALLATIN RAPTORS

BOZEMAN HIGH SCHOOL

Bridger Charter Academy

QUALITY BOZEMAN EDUCATION

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Literacy Matters	Pages 4-5
2024-2025 District Finances	Page 6
AA District Data	Page 7
Stay in Touch	Page 8



MISSION

Bozeman Public Schools exists 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.

School Board Trustees

Greg Neil - Chair
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Photo credit: Patrick Bouman, Bozeman Daily Chronicle

Greetings - I welcome you to this year's Annual Report for Bozeman Public Schools with gratitude and optimism. Thank you to our students, families, educators, staff, and community partners for supporting high-quality public education. Your dedication helps our schools thrive and achieve excellence.

Together, we have much to celebrate. Our commitment to academic excellence and holistic student development is evident in our students' achievements. This past year, our community updated the District's Long Range Strategic Plan (LRSP) with measurable goals, including:

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.
  Spring 2024 3rd Grade Reading Proficiency = 74%
- ***Graduation Goal:*** By 2029, 95% of BSD7 students in each graduation cohort will earn a high school diploma in four years or fewer.
  2022-2023 Cohort Graduation Rate = 89.62%

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.
  2024-2025 Model PLC Schools = 4, Promising Practices Schools = 1
  Model Schools: Emily Dickinson, Hawthorne, Irving, Longfellow
  Promising Practices School: Meadowlark
- *Non-Instructional Operations Goal Placeholder:* 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.
  Fall 2024 Incoming Kindergarten Proficiency = 62%

Goal Area 4 - Student and Staff Well-Being

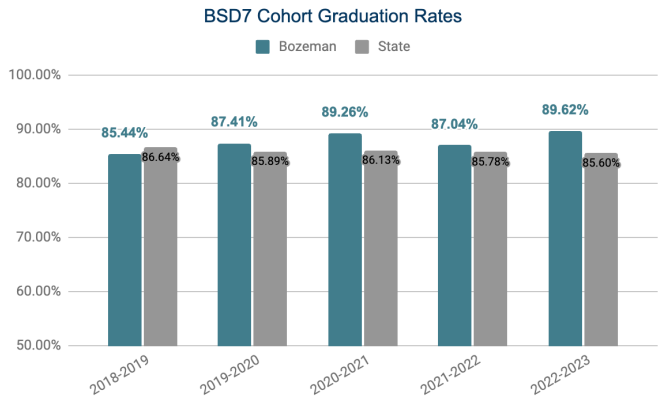
- *Staff Well-Being Goal Placeholder:* By 2025, the District will establish a system that will measure and respond to the culture and climate of district employees which includes staff morale, job satisfaction, and well-being.
- *Student Well-Being Goal Placeholder:* By 2025, the District will establish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

While we are proud of our progress, important work remains. Our mission is to ensure high levels of learning for all students by addressing achievement gaps, expanding resources, and promoting equity while supporting every student's success. With our shared vision and efforts, Bozeman Public Schools will continue empowering every child to reach their potential. Thank you for being part of this journey.

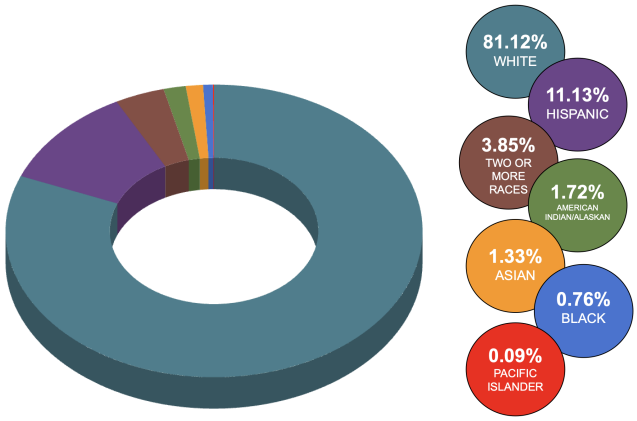
Casey Bertram, Superintendent

ABOUT YOUR BOZEMAN PUBLIC SCHOOLS

GRADUATION RATES



TOTAL STUDENTS 2024-2025 7,519



STUDENT : TEACHER RATIOS

K-8 DISTRICT **15:1**

9-12 DISTRICT **16:1**

OPI Reported Staffing Ratios Include All Certified Staff in The District (Counselors, School Psychologists, Intervention/SPED Staff, etc.)

ATTENDANCE RATES

K-8 DISTRICT **91.8%**

9-12 DISTRICT **91.6%**

PK - 5 **3,142** Students + 6 - 8 **1,568** Students + 9 -12 **2,809** Students = **7,519 Students**







Literacy Matters

"Literacy is the most basic currency of the knowledge economy" - Barack Obama

Providing a firm foundation of literacy (reading, writing, speaking, and listening) is essential to student success. Bozeman Public Schools is incredibly grateful for the work of the 2023 Legislature that created funding for targeted early literacy programs via HB352. The District hit the ground running by offering summer jump start and home-based programming, as well as expanding opportunities for four-year old programming during the school year.

BOZEMAN READS
Early Learning Center

The Bozeman Reads Early Learning Center (BRELC) at Morning Star Elementary is focused on the District's early literacy goal. Bozeman Reads was launched in 2021 in collaboration with the Bozeman Schools Foundation to provide programming and coordination with community partners to make the early literacy goal a reality.

85% of all children entering kindergarten will have requisite literacy skills as measured by Acadience.

The BRELC opened its doors to **86** students in August 2024. The center currently includes **four** regular education and **two** special education classrooms. The BRELC coordinator, Megan Roth**,** coordinates and collaborates with community early childhood providers and families to conduct screenings for the BRELC, as well as providing professional development on the science of reading and associated early literacy skills.



Bozeman Public Schools is incredibly grateful for the community partners below who are working in collaboration with the BRELC to achieve the LRSP early literacy goal:

BOZEMAN SCHOOLS FOUNDATION

MONTANA STATE UNIVERSITY

United Way
Greater Gallatin United Way

WORLD LANGUAGE INITIATIVE MONTANA

HRDC
BUILDING A BETTER COMMUNITY



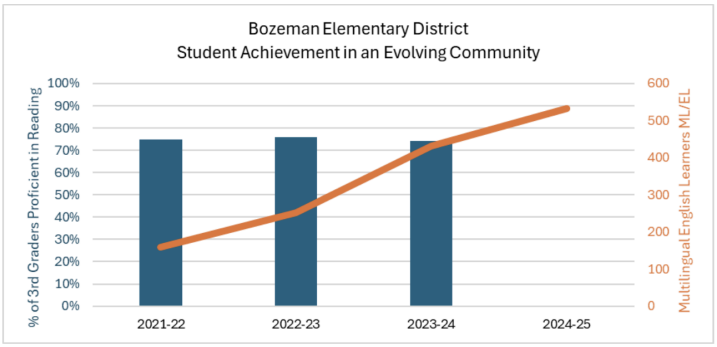
To learn more about the Bozeman Reads Early Learning Center (BRELC), visit its website via the QR code, or reach out to program coordinator Megan Roth megan.roth@bsd7.org

Literacy Matters Cont.



Bozeman Public Schools launched summer jump start programming during summer 2024. The program served over **200** students entering kindergarten through third grade. The District operated summer jump start at **three** elementary school locations. The program is directly tied to the District's 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.



While the District saw a large increase (**70.8%)** in multilingual English learners from 2022-2023 to 2023-2024, the percentage of literacy proficiency was relatively unchanged, thus showing that instruction and intervention/extension supports are having a positive impact on students within the District.

The District partnered with the **Greater Gallatin United Way** to operate a full-day summer camp at **two** of the jump start locations. This provided families a full-day camp option after students wrapped up their jump start literacy programming. **Bozeman Schools Foundation** generously supported scholarships for identified families to offer the full-day summer camp option at no cost.



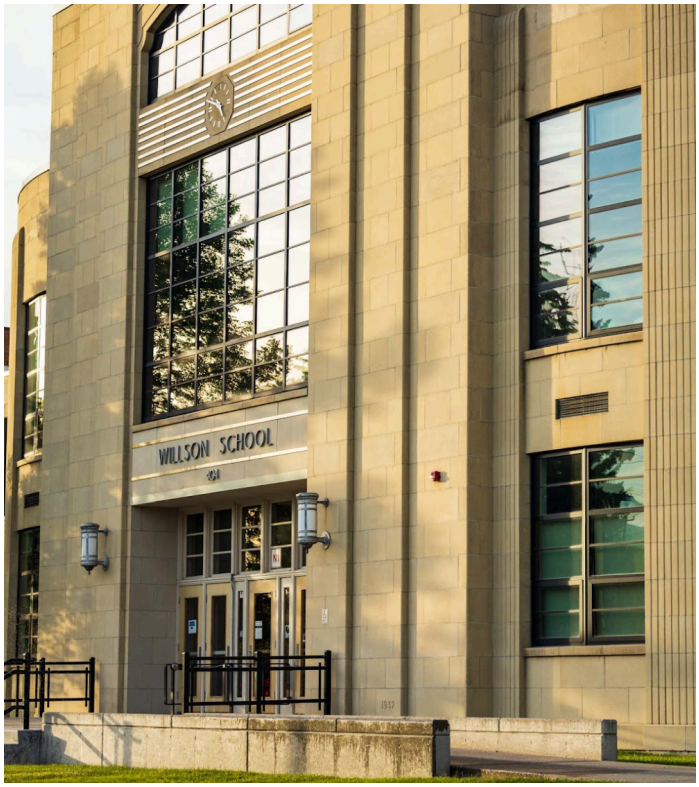
The District partnered with **World Language Initiative MT (WLI) BELLA** to provide a third jump start location focused on meeting the literacy needs of multilingual-English learners. The camp served approximately **40** students in a full-day model focused on literacy and social-emotional education skills.

To learn more about the District's literacy efforts, and to view achievement data from each site, click on the QR code to access the 2023-2024 LRSP Annual Report.

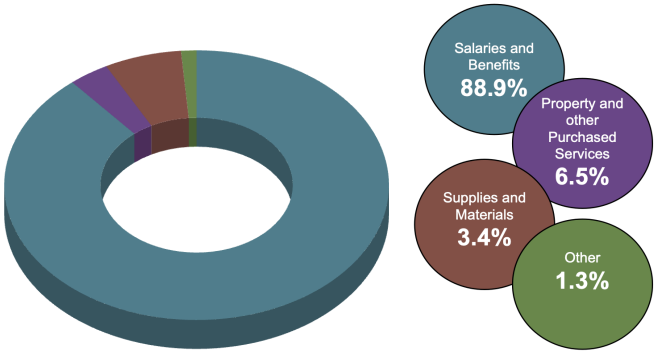
2024-2025 DISTRICT FINANCES

TRANSPARENCY AND ACCOUNTABILITY

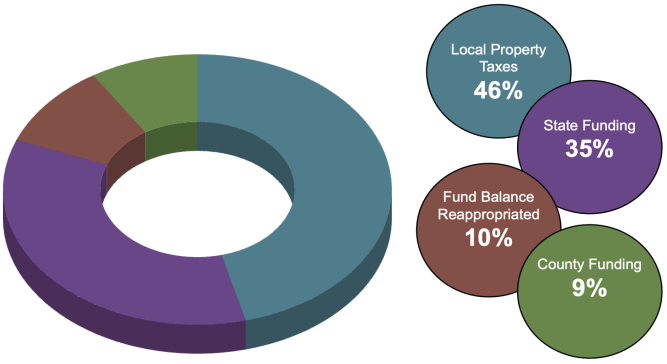
Fiscal responsibility and transparency are core values for Bozeman Public Schools. BSD7 is the only Montana school to receive the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting and Association of School Business Officials (ASBO) International Meritorious Budget Award. The District has received the GFOA and ASBO awards for 35 and 10 consecutive years, respectively.



GENERAL FUND BUDGETED EXPENDITURES



BUDGETED REVENUE SOURCES





DISTRICT BOND RATING

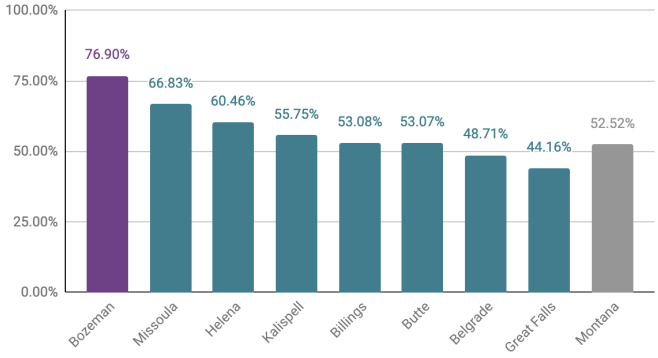
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BSD7's current bond rating from Moody's is the best of any K-12 public school district in Montana. The bond rating is an independent measure of financial soundness and risk, and the District's score keeps interest costs on debt as low as possible.

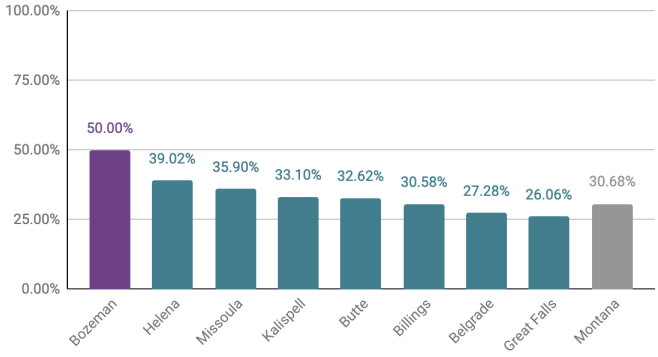
AA District Data - Achievement and Demographics

High School ACT (Grade 11) - English Language Arts (ELA) and Math - % Proficient or Advanced

AA District ACT ELA 2023-2024 (Grade 11)

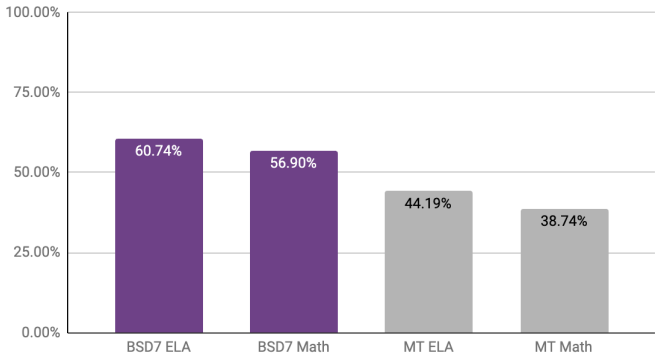


AA District ACT Math 2023-2024 (Grade 11)



Grades 3-8 SBAC - % Proficient or Advanced

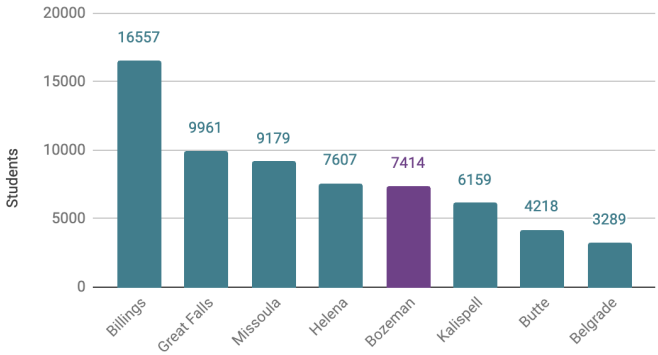
AA District ELA SBAC 2023-2024 (Grades 3-8)



There are no AA district comparisons for 2023-2024 SBAC as most other AA districts took part in the MAST pilot and didn't use the SBAC.

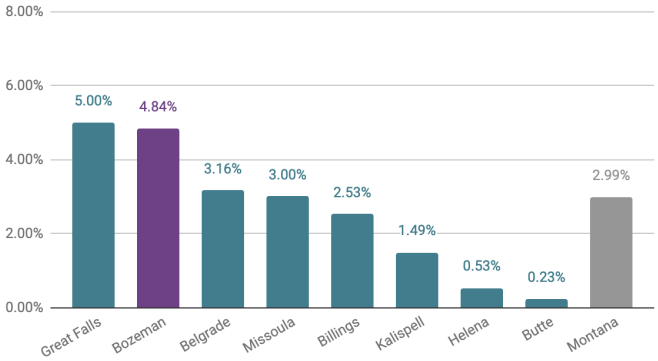
District Enrollment

AA District - District Enrollment Total 2023-2024



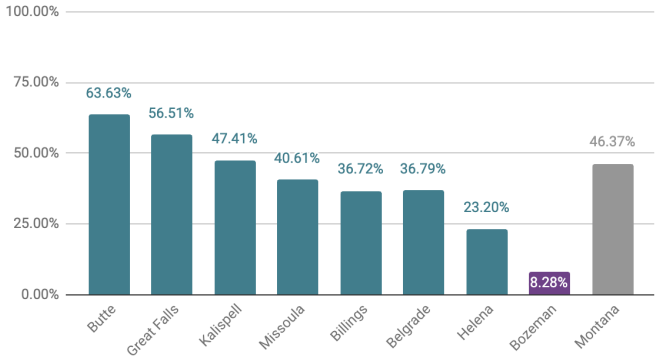
% Multilingual / English Learners

AA District - % English Learner 2023-2024



% Economically Disadvantaged

AA District - % Economically Disadvantaged 2023-2024



Data source: MT OPI GEMS Data Warehouse, https://gems.opi.mt.gov

STAY IN TOUCH WITH BOZEMAN PUBLIC SCHOOLS!

LET'S CONNECT - Communication is a priority for BSD7 and our educational team. Below is a reminder of the options we have in place to keep our students, staff, families, and community updated on all things BSD7:

Monthly Newsletter - BSD7 publishes a monthly newsletter. To view the current or past newsletters, or to subscribe to the monthly newsletter, follow this link: http://bit.ly/bsd7news Please feel free to share the subscription link with your friends and family across the country.

Weekly Emails - BSD7 publishes a weekly email that is pushed out to staff and parents/guardians. To access an archive of all weekly emails, follow this link: http://bit.ly/4j5CvT5

Website - Bozeman Public Schools and each school site has a website that can be accessed from our homepage: https://www.bsd7.org

Social Media - Follow and like us on the social media platforms below!

Follow us on facebook

https://www.facebook.com/BSD7Schools **@bsd7schools**

https://twitter.com/bsd7schools **@bsd7schools**

Follow us on Instagram

https://www.instagram.com/bsd7schools **@bsd7schools**

CALL YOUR SCHOOL

Emily Dickinson: 406-522-6650	**Hawthorne:** 406-522-6700	**Hyalite:** 406-582-6800	**Irving:** 406-522-6600
Longfellow: 406-522-6150	**Meadowlark**: 406-582-6860	**Morning Star:** 406-522-6500	**Whittier:** 406-522-6750
CJMS: 406-522-6318	**SMS:** 406-522-6470	**BHS/BCA:** 406-522-6262	**GHS:** 406-522-4603

BOZEMAN PUBLIC SCHOOLS IS HIRING!

FULL OR PART TIME
FLEXIBLE SCHEDULES
We have openings dedicated to helping our students achieve their goals. Find all of our open positions via the QR code.

The Bozeman School District is an Equal Opportunity district in education programs, activities, services, and employment. Bozeman School District does not discriminate on the basis of race, color, national origin, ancestry, sex, ethnicity, language barrier, religious belief, physical or mental handicap or disability, economic or social condition, actual or potential marital or parental status, gender, or sexual orientation. We comply with the Americans with Disabilities Act of 1990, Title IX of the Education Amendments of 1972 (20 USC Section 1681), the 1975 Implementing Regulation, and any memoranda, directives, guidelines, or subsequent legislation that may be issued or enacted, 1964 Civil Rights Act, Title VI (401 FEP Manual 1), Title VII as amended (401 FEP Manual II), Title IX (401 FEP Manual 41), Title IX of the Education Amendments of 1972 (401 FEP Manual 83), Age Discrimination Act of 1967 and 1975 as amended, Equal Pay Act of 1963, Section 504 of The Rehabilitation Act of 1973, The Constitution of the State of Montana, The Montana Human Rights Act, The Montana Code of Governmental Fair Practices, and implementing federal and state rules and regulations. If you have a physical or mental disability that causes you to need assistance to access school facilities, programs, or services, please notify the school principal. This district endeavors to maintain an atmosphere free from discrimination and harassment. Any person who believes he or she has been discriminated against should contact the appropriate administrator or the following district designee: Title IX / Americans with Disabilities Act / Section 504 / Civil Rights Compliance Coordinator, Patrick Strauss, Human Resource Director, pat.strauss@bsd7.org, 406-522-6006.