



# CASCADE SCHOOLS BUDGET





# SCHOOL FUNDS

## BUDGETED FUNDS

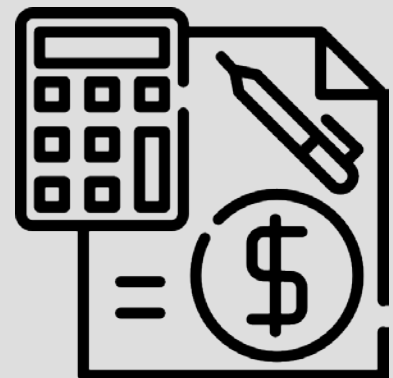
Trustees must adopt a budget in order to spend money.  
Revenue comes from tax levies most commonly.

- X01 – General
- X10 – Transportation
- X11 – Bus Depreciation
- X13 – Tuition
- X14 – Retirement
- X17 – Adult Ed
- X28 – Technology
- X29 – Flex
- X50 – Debt Service
- X61 – Building Reserve

## NON-BUDGETED FUNDS

No budget is needed in order to spend money. Revenue comes from miscellaneous sources that are not acquired from tax levies. Limited to cash balance.

- X12 – Food Service Fund
- X15 – Miscellaneous (Grants)
- X18 – Traffic Ed
- X21 – Compensated Absences
- X60 – Building
- X82 – Interlocal



# BUDGET AUTHORITY VS CASH

## BUDGET AUTHORITY

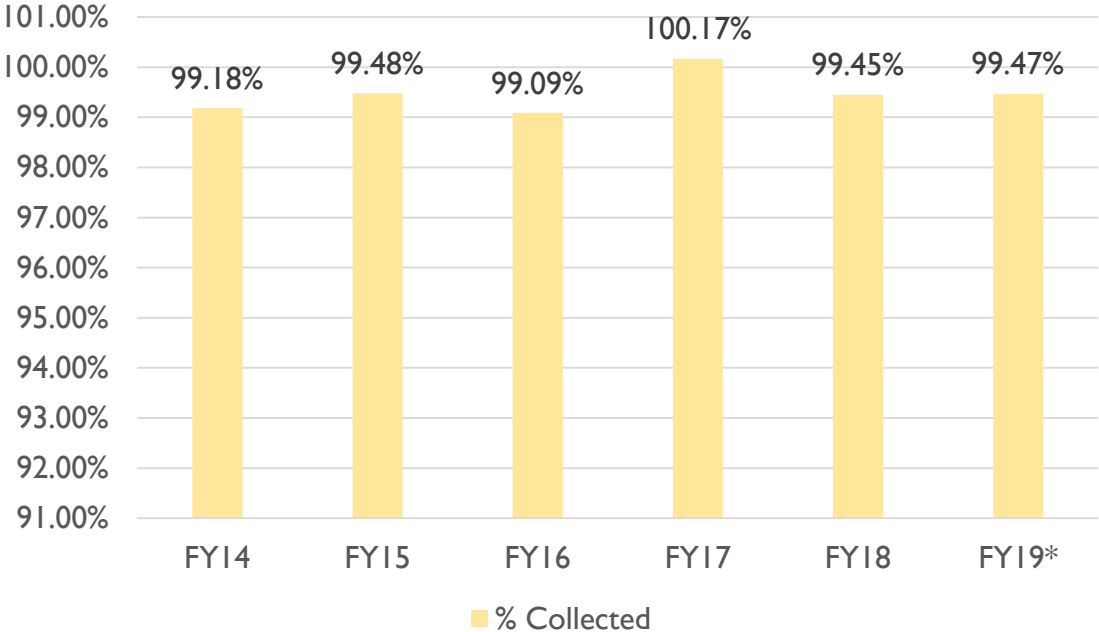
- Budget amounts are estimates of what you intend to receive in revenue and what you intend to spend to operate the school for the year. The school may spend *less* than the adopted budget, but must never spend *more*, regardless of cash balance.
- 20-9-133, MCA:
  - Trustees must formally approve an expenditure budget in order to spend money during the fiscal year.
  - Total expenditures made during the year must be within the approved budget.

## CASH

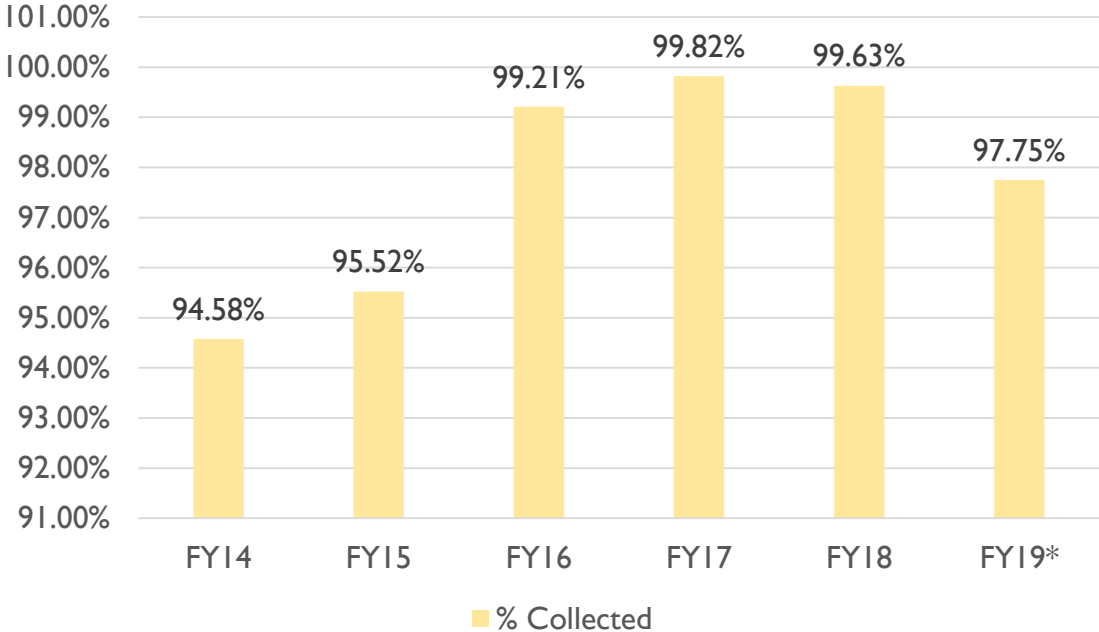
- The actual amount of money you have on hand in the bank to spend.
- Why is there a difference?
  - Not everyone pays their tax bill on time, or at all, which means the amount you budgeted may not equal the amount of revenue you actually receive.
  - There will most likely *always* be some protested taxes.
- If at the close of the fiscal year, budget authority remains and the District has adequate cash balance, those funds may be “*reappropriated*” for the next year’s budget.

# HISTORY OF COLLECTED TAXES

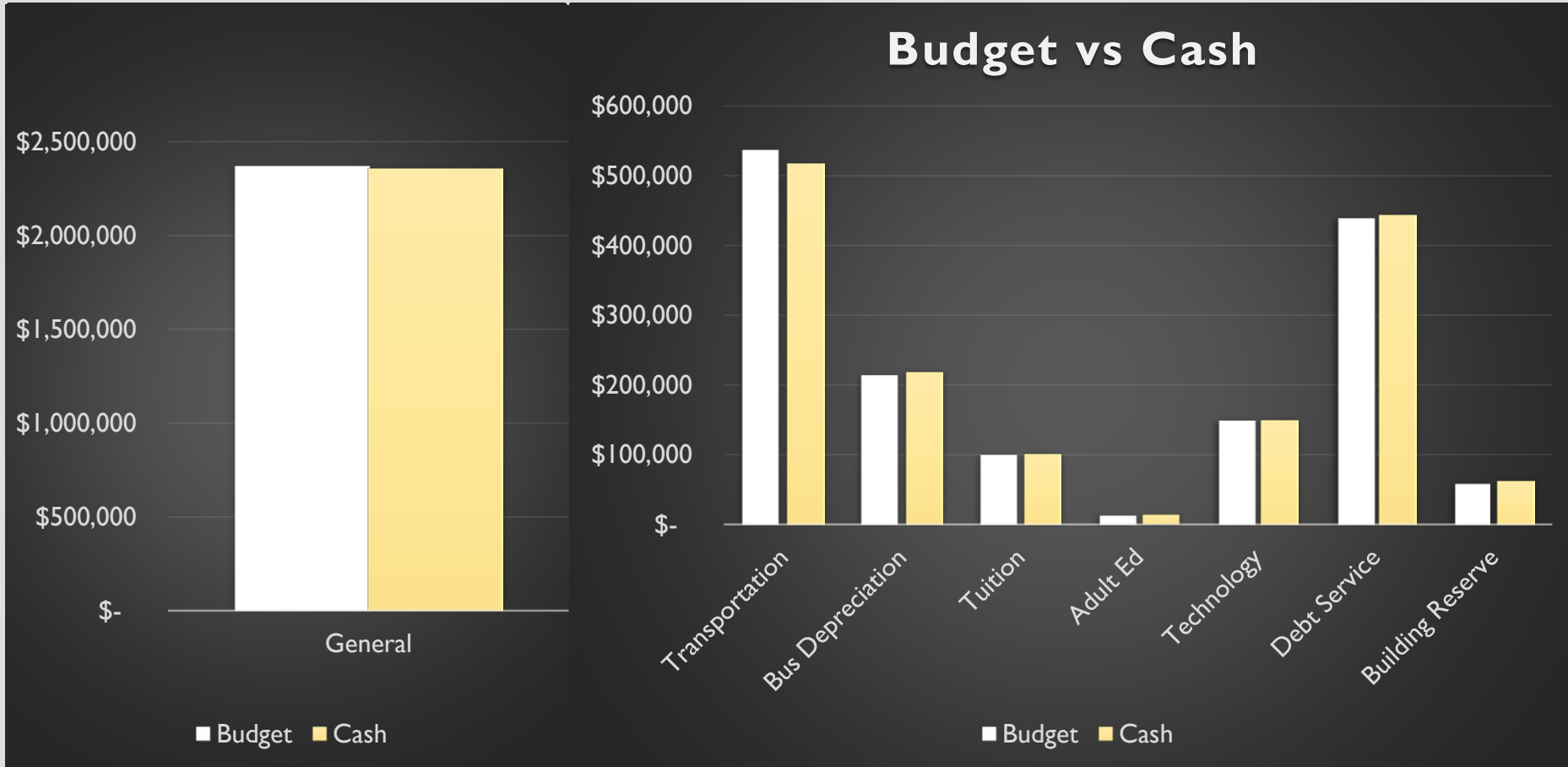
## Elementary



## High School



# CASCADE'S BUDGET VS CASH 2018 YEAR END

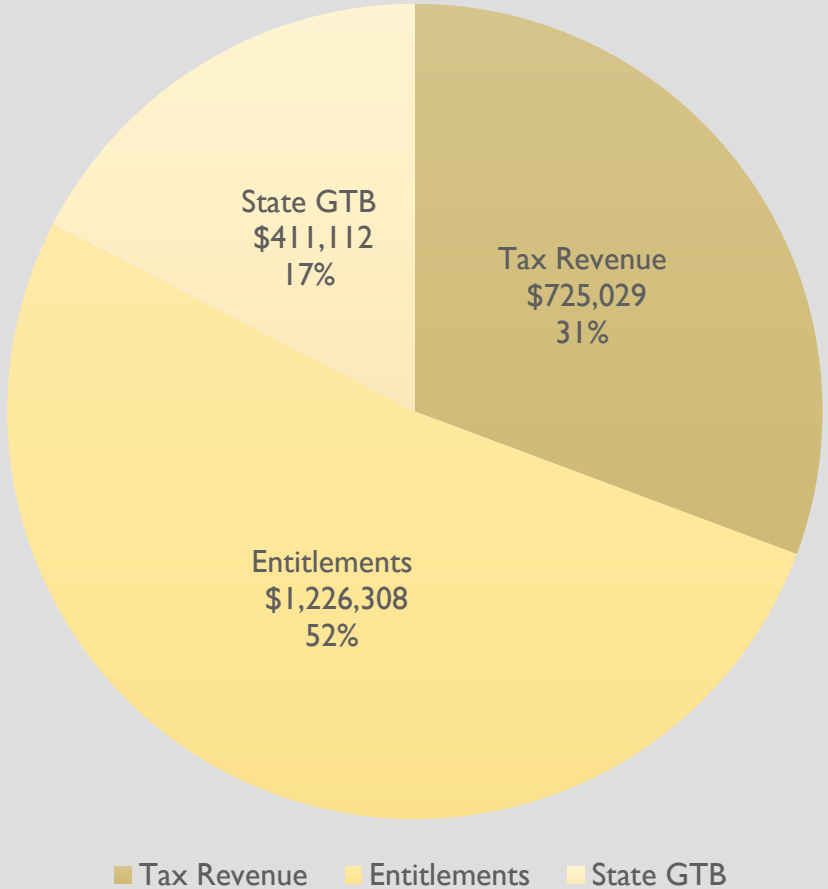


# GENERAL FUND

- The General Fund is used to fund the basic operations of the school.
- It is funded through several sources:
  - District Tax Levy
  - State/Fed entitlement payments
    - Direct State Aid, Quality Educator, At Risk Student, Indian Ed for All, American Indian Achievement Gap, Data For Achievement, Special Ed Allowable Cost Payment
  - State GTB – Guaranteed Tax Base
  - Reappropriated Funds



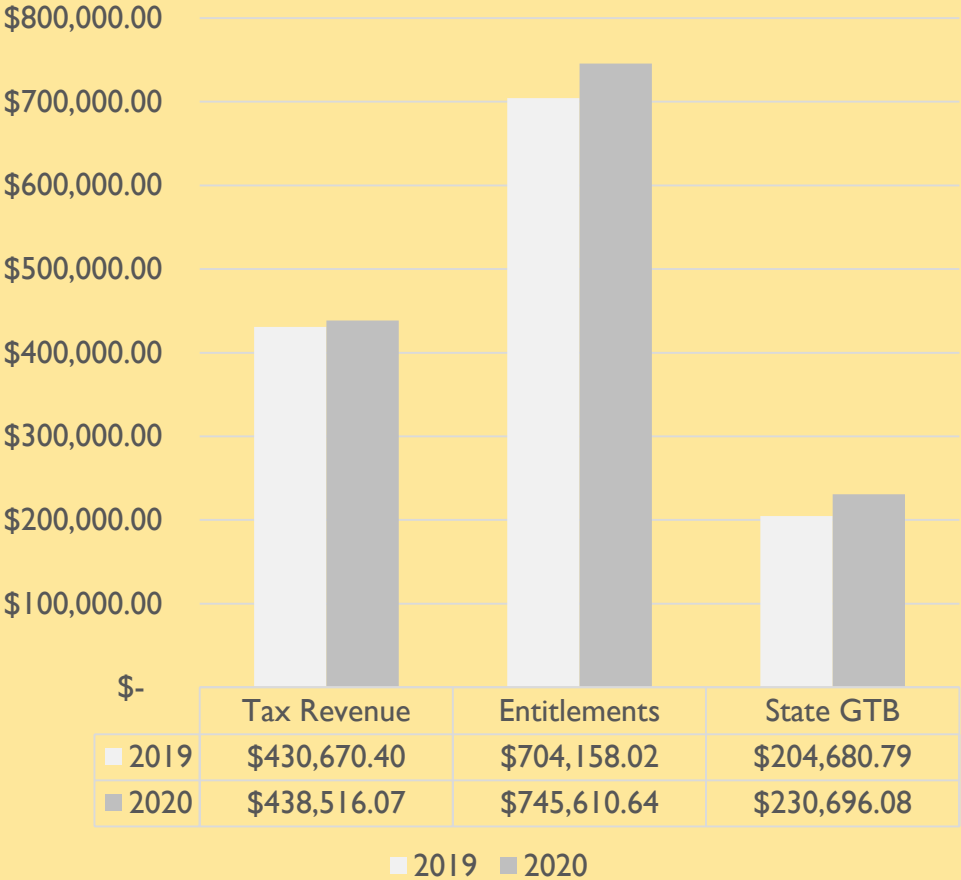
## FY2019 General Funds





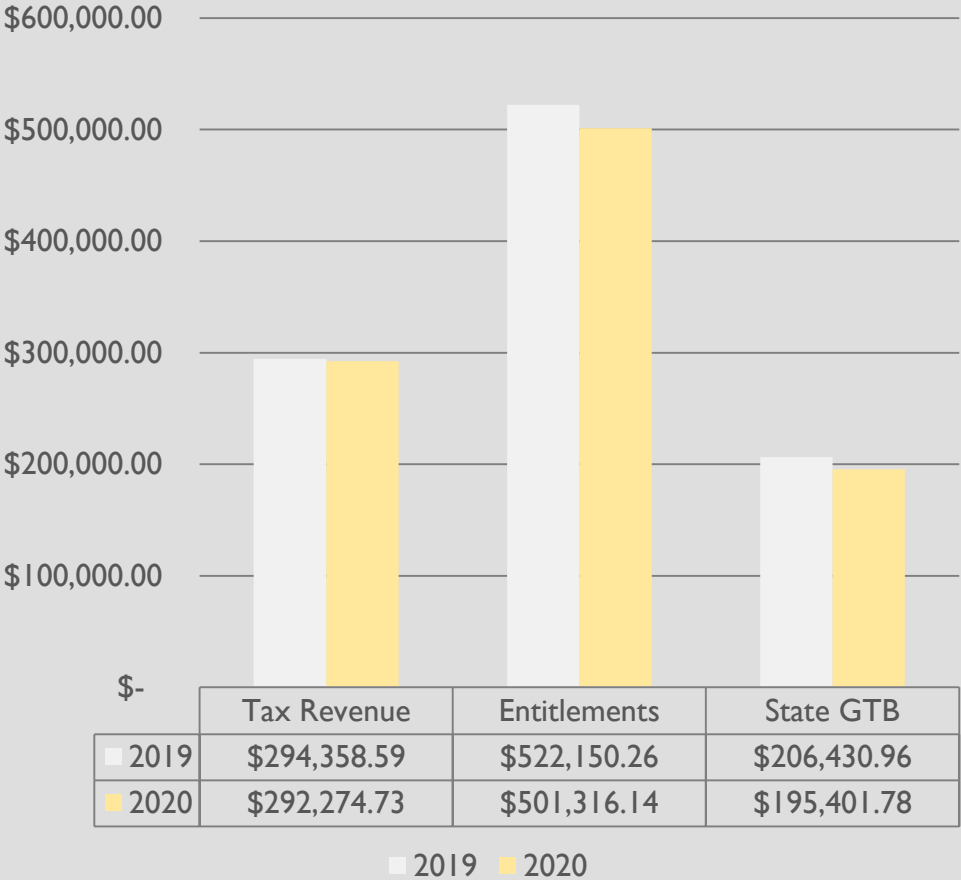
# FY2020 GENERAL FUND REVENUE PROJECTIONS

## Elementary



<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$1.53</b> <b>\$200K home - ⬆️\$3.06</b>
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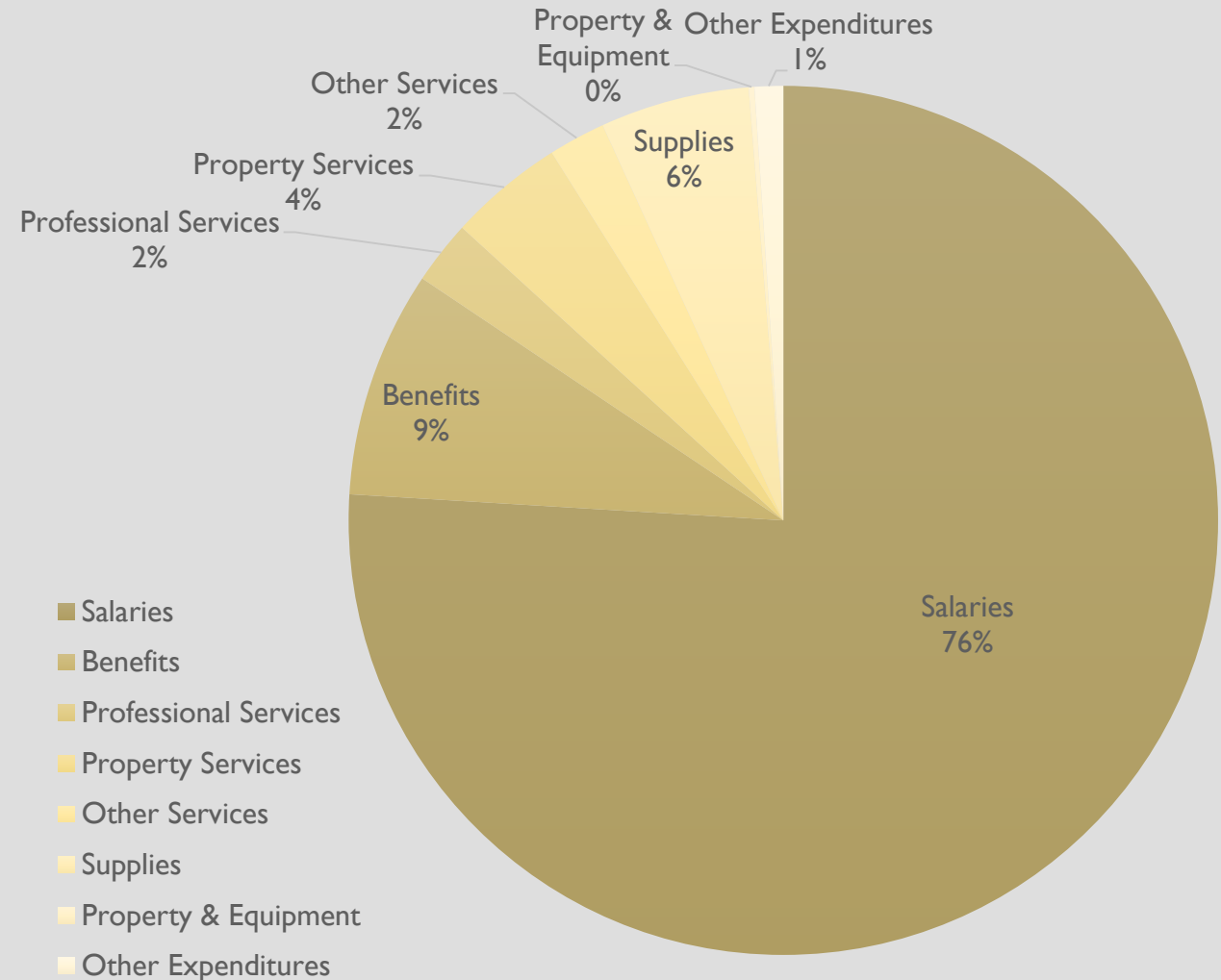
## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬇️\$0.32</b> <b>\$200K home - ⬇️\$0.64</b>
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# GENERAL FUND EXPENDITURES

- 100 – 199 : Salaries
- 200 – 299: Benefits
- 300 – 399: Professional/Technical Services
- 400 – 499: Purchased Property Services
- 500 – 599: Other Purchased Services
- 600 – 699: Supplies/Materials
- 700 – 799: Property & Equipment Acquisition
- 800 – 899: Other Expenditures





## AREAS OF PROJECTED INCREASE 2020 GENERAL FUND

### ELEMENTARY

- Salaries - \$46,140
- Benefits - \$12,000
- Professional Development - \$7,500
- Utilities – \$3,000
- Curriculum, Property/Liability Services, Audit Contract

### HIGH SCHOOL

- Salaries - \$35,343
- Benefits - \$30,413
- Professional Development - \$7,500
- Utilities – \$3,000
- Curriculum, Property/Liability Services, Audit Contract, Athletic/Activity Travel expenses, Uniform Rotation, etc.

#### **THINGS TO START PLANNING FOR/CONSIDERING:**

- NEGOTIATIONS - % RAISE ON THE BASE
- HEALTH INSURANCE COSTS
- CURRICULUM UPDATES
- PROFESSIONAL DEVELOPMENT
- MODIFIED SCHOOL DAY
- ATHLETICS
- DECLINING ENROLLMENT
- LEGISLATIVE CHANGES – HB159, HB175, HB218, HB300, HB692

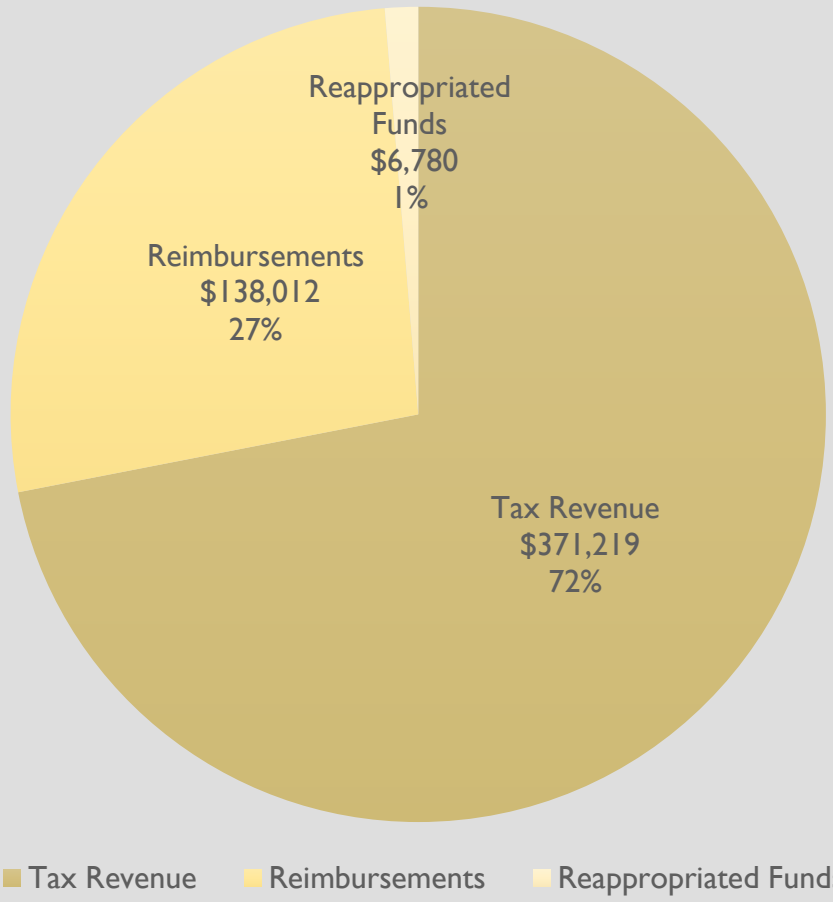


# TRANSPORTATION FUND

- The Transportation Fund is used to fund the maintenance and operation of district owned school buses.
- It is funded through:
  - District Tax levy
  - State/County On-Schedule Reimbursements
  - Reappropriated Funds



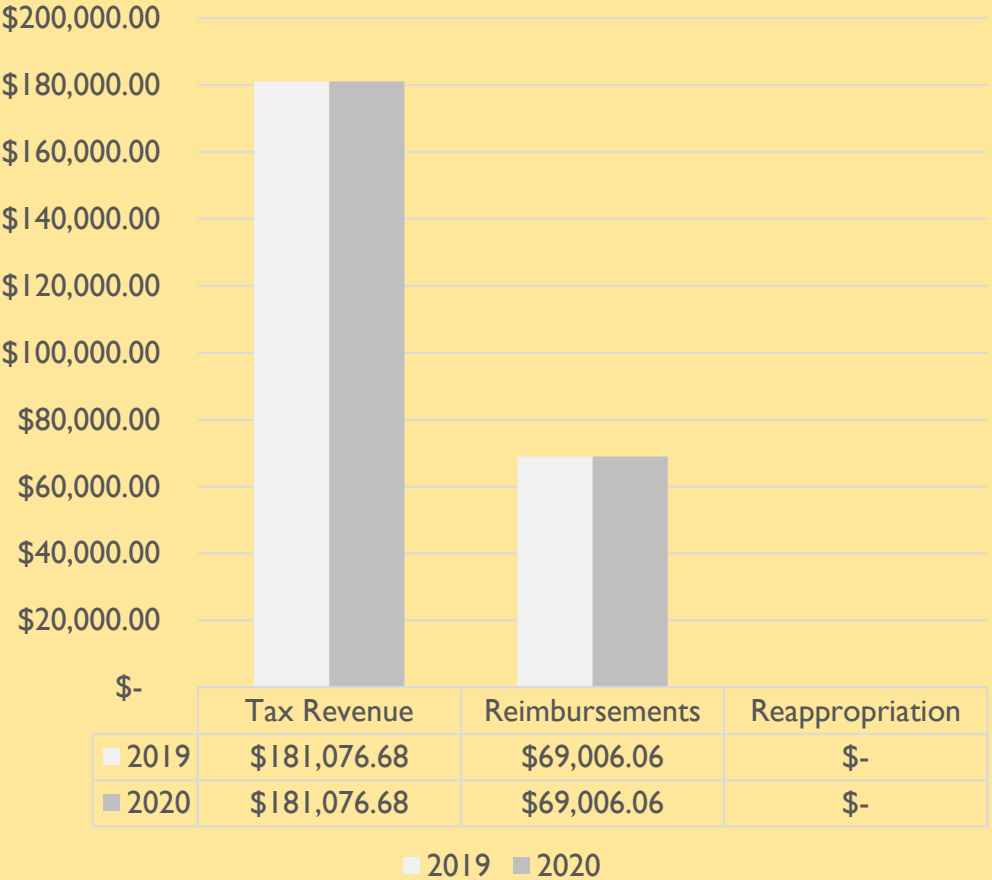
## FY2019 Transportation Funds





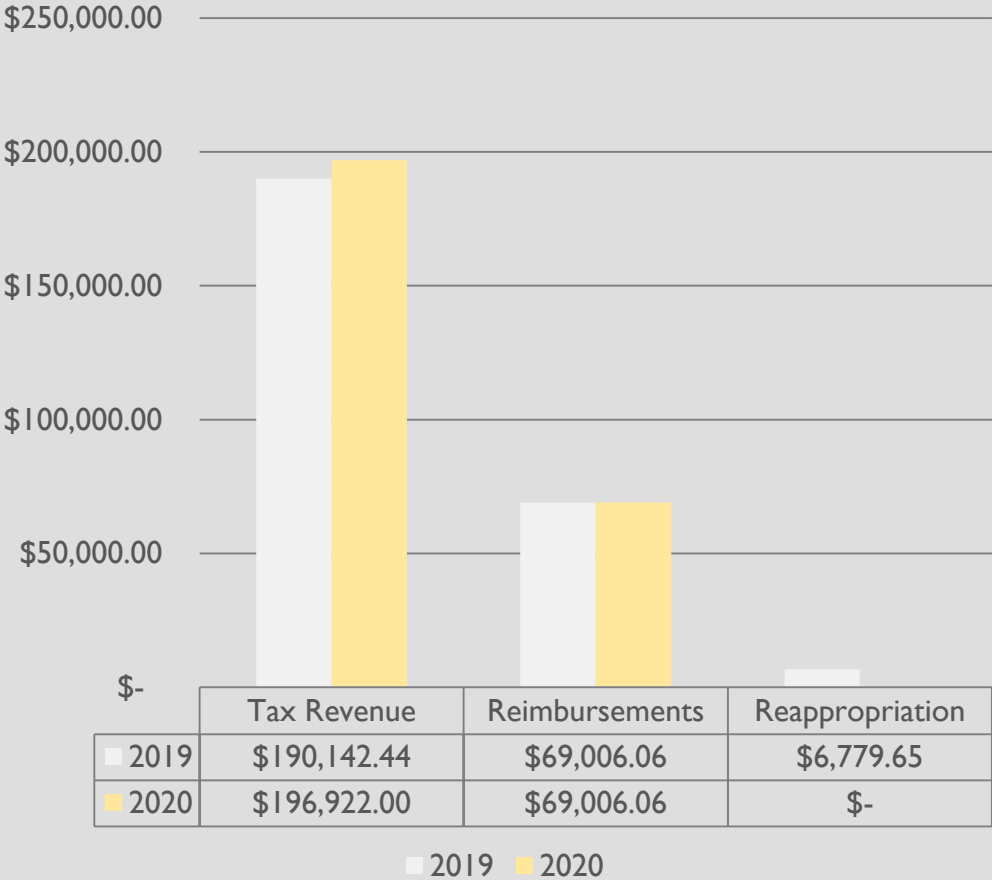
# FY2020 TRANSPORTATION FUND REVENUE PROJECTIONS

## Elementary



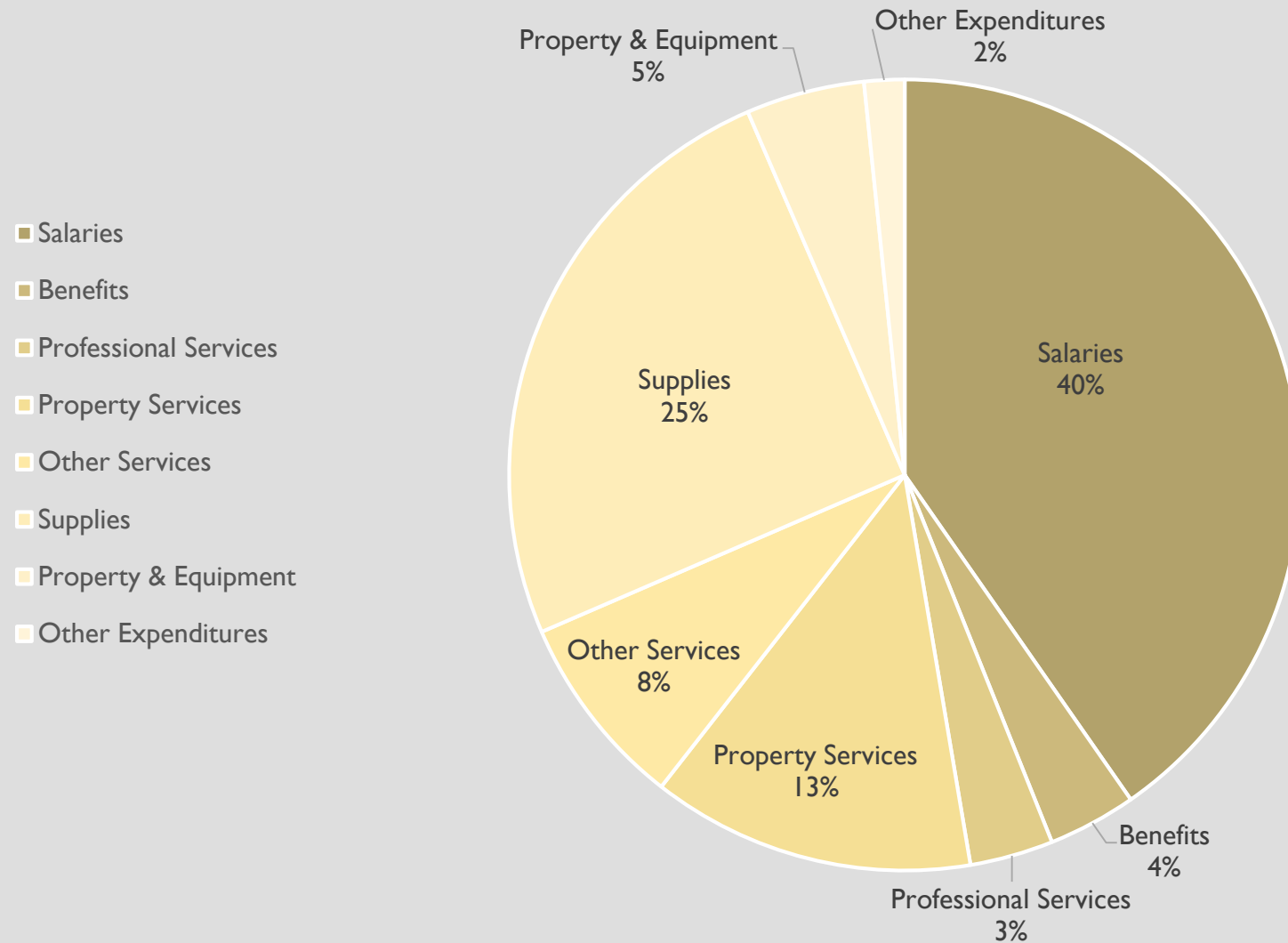
<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$0.00</b> <b>\$200K home - ⬆️\$0.00</b>
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## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️ \$1.11</b> <b>\$200K home - ⬆️ \$2.22</b>
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# TRANSPORTATION FUND EXPENDITURES





## AREAS OF PROJECTED INCREASE 2020 TRANSPORTATION FUND

### ELEMENTARY

- Salaries - \$4,500
- Benefits - \$750
- Utilities – \$3,000
- ITC Contracts, Fuel, Equipment

### HIGH SCHOOL

- Salaries - \$4,500
- Benefits - \$750
- Utilities – \$3,000
- ITC Contracts, Fuel, Equipment

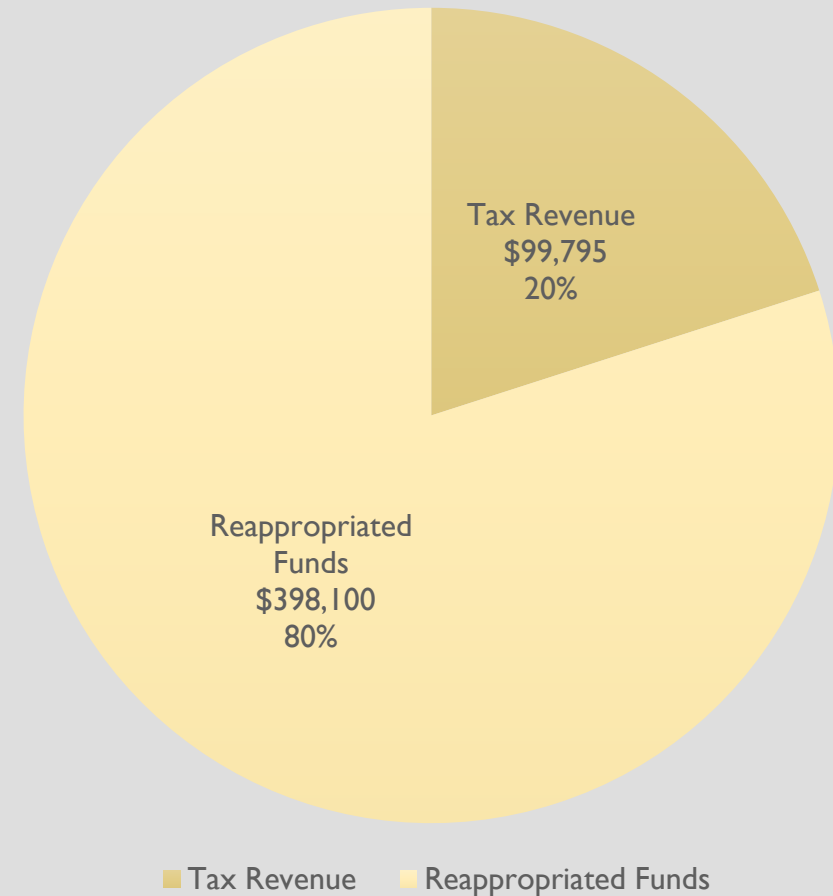
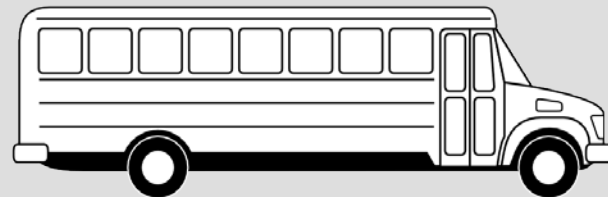
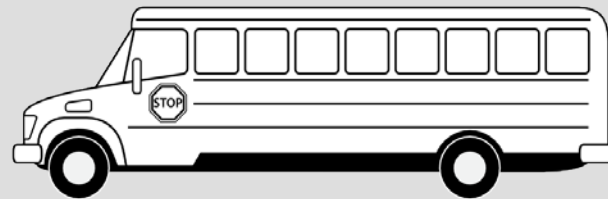
### **THINGS TO START PLANNING FOR/CONSIDERING:**

- BUS DRIVER SHORTAGE
- INCREASED INDIVIDUAL TRANSPORTATION CONTRACTS
- REPLACING THE SCHOOL PICKUP

# BUS DEPRECIATION FUND

## FY2019 Bus Depreciation Funds

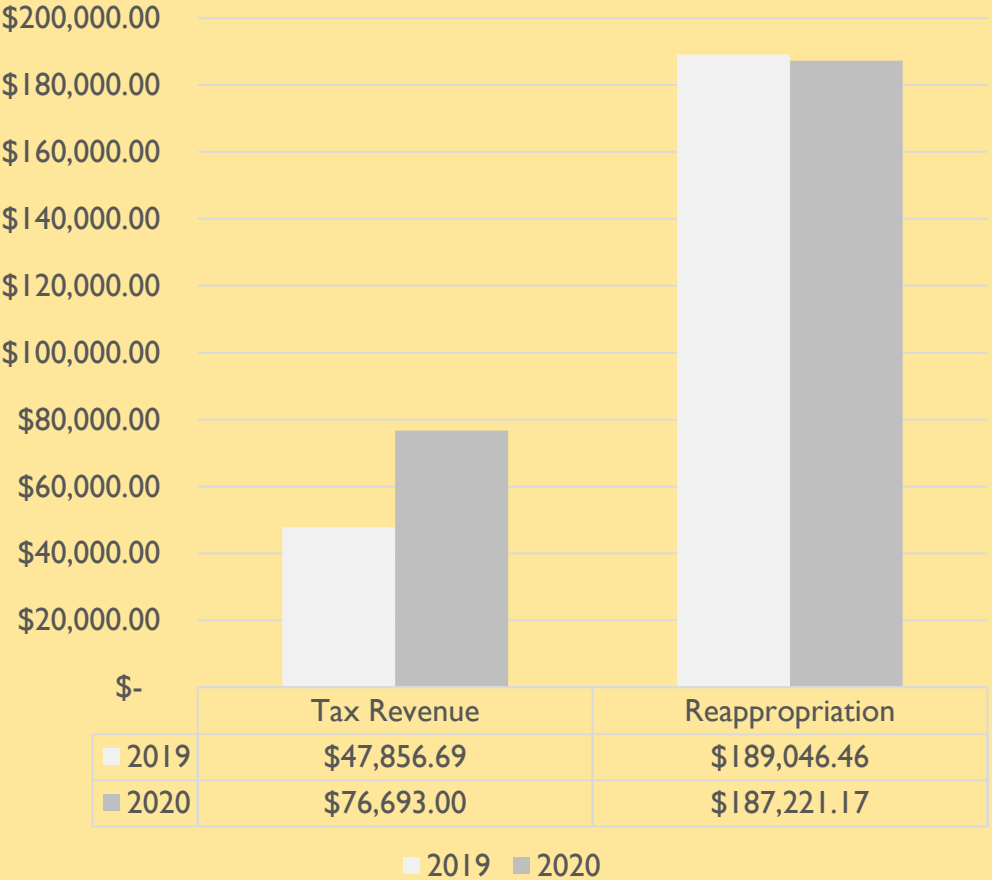
- The Bus Depreciation Fund is used to finance the replacement of buses and transportation communication tools owned by the District. May only be used to **purchase** route (yellow) buses or **replace** route and activities buses.
- It is funded through:
  - District Tax Levy
  - Reappropriated Funds





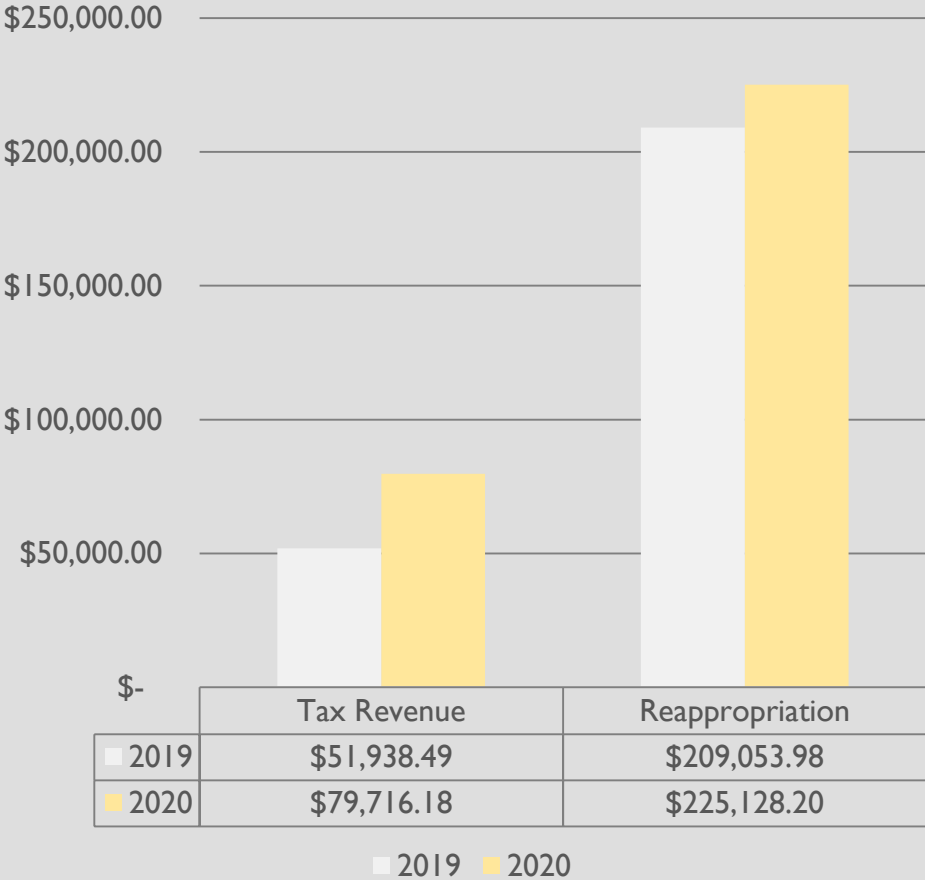
# FY2020 BUS DEPRECIATION FUND REVENUE PROJECTIONS

## Elementary



<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$5.64</b> <b>\$200K home - ⬆️\$11.28</b>
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## High School

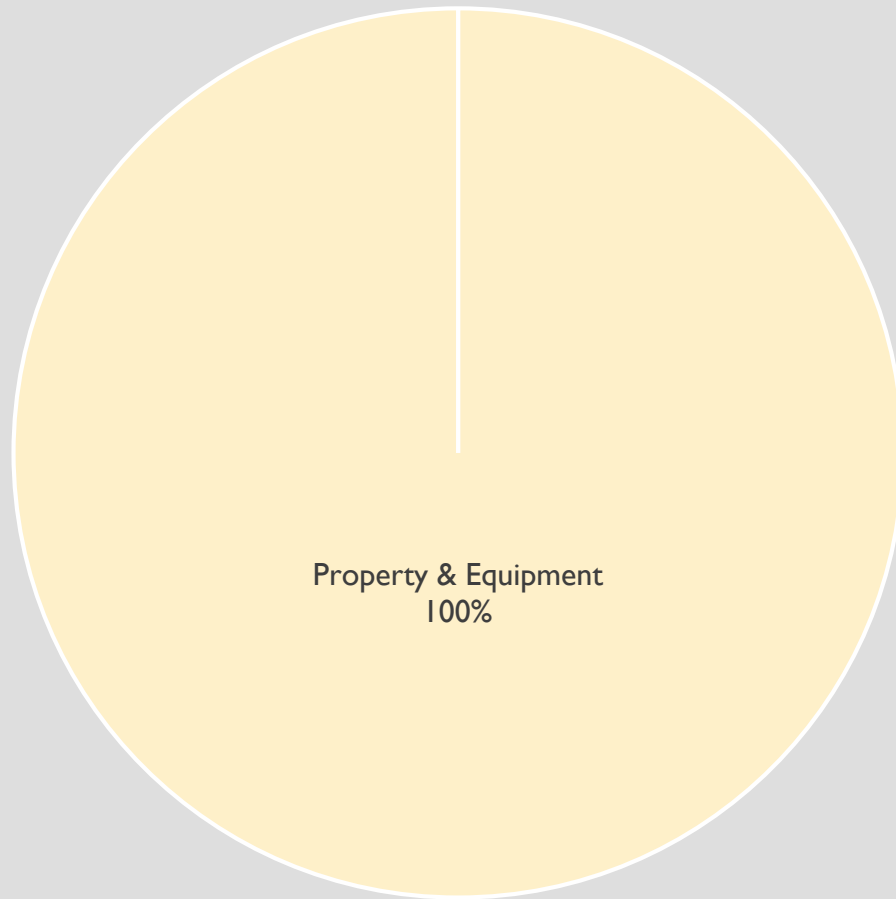


<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️ \$4.51</b> <b>\$200K home - ⬆️ \$9.02</b>
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# BUS DEPRECIATION FUND EXPENDITURES

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Services
- Supplies
- Property & Equipment
- Other Expenditures





# AREAS OF PROJECTED INCREASE 2020 BUS DEPRECIATION FUND

## ELEMENTARY

ASSET	COST	MAX DEP	ACCUM DEP	LEVY \$	Dep %	Yrs
2006 Ford MicroBirds 2-2428	\$ 30,100.00	\$ 45,150.00	\$ 39,587.60	\$ 5,418.00	18%	2
2-2331 MCI	\$ 76,000.00	\$ 114,000.00	\$ 95,110.00	\$ 15,200.00	20%	2
2006 Ford MicroBirds2-2427	\$ 30,100.00	\$ 45,150.00	\$ 35,079.00	\$ 5,117.00	17%	2
2008 Bluebird Vision 2-2375	\$ 47,000.00	\$ 70,500.00	\$ 48,760.00	\$ 7,520.00	16%	3
2008 Blue Bird Vision	\$ 20,000.00	\$ 30,000.00	\$ 17,400.00	\$ 4,000.00	20%	4
2010 Thomoas 2-2550	\$ 45,617.50	\$ 68,426.25	\$ 42,852.70	\$ 6,386.45	14%	5
2013 Blue Bird Vision 2-4076	\$ 47,600.00	\$ 71,400.00	\$ 33,440.00	\$ 7,140.00	15%	6
SPARE 2-70788A	\$ 4,224.00	\$ 6,336.00	\$ 1,688.80	\$ 844.80	20%	6
2015 Blue Bird Vision 2-97038A	\$ 28,375.00	\$ 42,562.50	\$ 18,660.00	\$ 3,972.50	14%	7
2015 Bluebird 2-97038A	\$ 91,700.00	\$ 137,550.00	\$ 68,941.00	\$ 10,087.00	11%	7
2015 Chevy Express 299584A	\$ 66,175.00	\$ 99,262.50	\$ 26,470.00	\$ 9,926.25	15%	8
2018 Bluebird 2-21789B	\$ 20,538.88	\$ 30,808.32	\$ 5,134.72	\$ 3,080.83	15%	9
2020 Blue Bird Vision	\$ 49,430.00	\$ 74,145.00	\$ -	\$ 7,414.50	15%	10
	<u>\$ 556,860.38</u>	<u>\$ 835,290.57</u>	<u>\$ 433,123.82</u>	<u>\$ 78,692.83</u>		

## HIGH SCHOOL

ASSET	COST	MAX DEP	ACCUM DEP	LEVY \$	Dep %	Yrs
2006 Ford MicroBirds 2-2428	\$ 30,100.00	\$ 45,150.00	\$ 34,830.00	\$ 5,418.00	18%	2
2-2331 MCI	\$ 114,000.00	\$ 171,000.00	\$ 152,255.47	\$ 18,240.00	16%	2
2006 Ford MicroBirds2-2427	\$ 30,100.00	\$ 45,150.00	\$ 36,752.00	\$ 6,020.00	20%	2
2008 Bluebird Vision 2-2375	\$ 27,000.00	\$ 40,500.00	\$ 30,500.00	\$ 4,860.00	18%	3
2008 Blue Bird Vision	\$ 20,000.00	\$ 30,000.00	\$ 17,400.00	\$ 4,000.00	20%	4
2010 Thomoas 2-2550	\$ 45,617.50	\$ 68,426.25	\$ 39,713.03	\$ 5,930.28	13%	5
2013 Blue Bird Vision 2-4076	\$ 47,600.00	\$ 71,400.00	\$ 30,616.00	\$ 7,616.00	16%	6
SPARE 2-70788A	\$ 4,224.00	\$ 6,336.00	\$ 1,689.60	\$ 844.80	20%	6
2015 Blue Bird Vision 2-97038A	\$ 91,700.00	\$ 137,550.00	\$ 68,358.00	\$ 11,004.00	12%	7
2015 Bluebird 2-97038A	\$ 28,375.00	\$ 42,562.50	\$ 18,376.25	\$ 3,688.75	13%	7
2015 Chevy Express 299584A	\$ 20,538.88	\$ 30,808.32	\$ 4,518.55	\$ 3,491.61	17%	8
2018 Bluebird 2-21789B	\$ 66,175.00	\$ 99,262.50	\$ 28,455.25	\$ 8,602.75	13%	9
2020 Blue Bird Vision	\$ 49,430.00	\$ 74,145.00	\$ -	\$ 7,414.50	15%	10
	<u>\$ 574,860.38</u>	<u>\$ 862,290.57</u>	<u>\$ 463,464.14</u>	<u>\$ 79,716.18</u>		

### THINGS TO START PLANNING FOR/CONSIDERING:

- REPLACEMENT OF MCI - \$400K+
- FLEET REPLACEMENT SCHEDULE

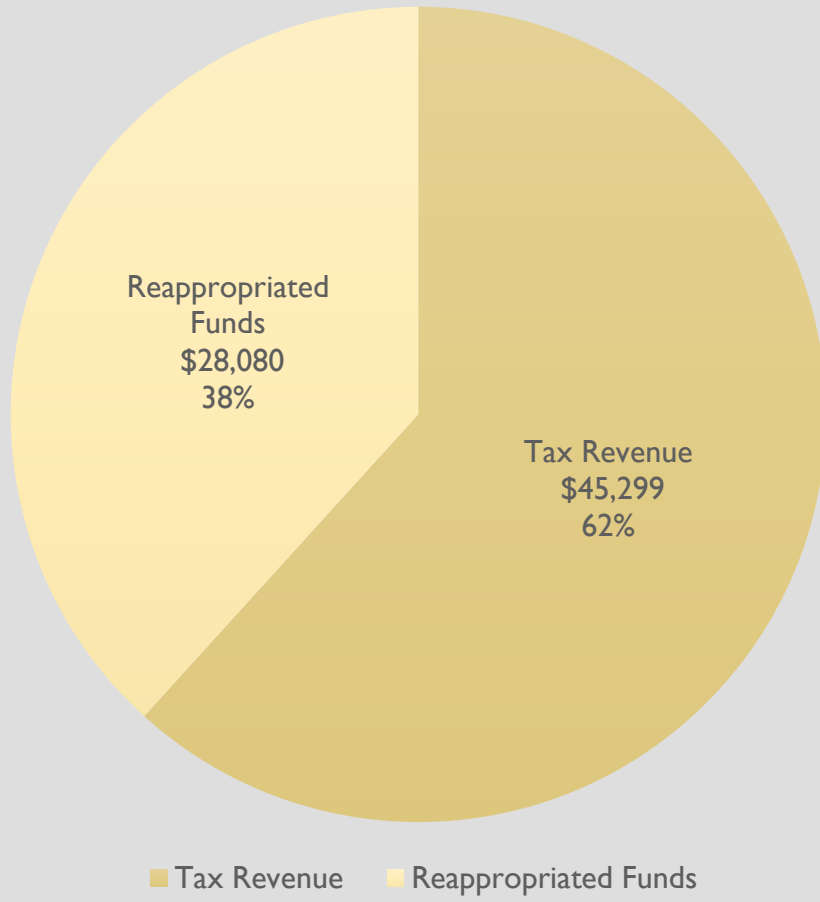


# TUITION FUND

- The Tuition Fund is used to finance the personnel and resources to students with special needs.
- It is funded through:
  - District Tax Levy
  - Reappropriated Funds



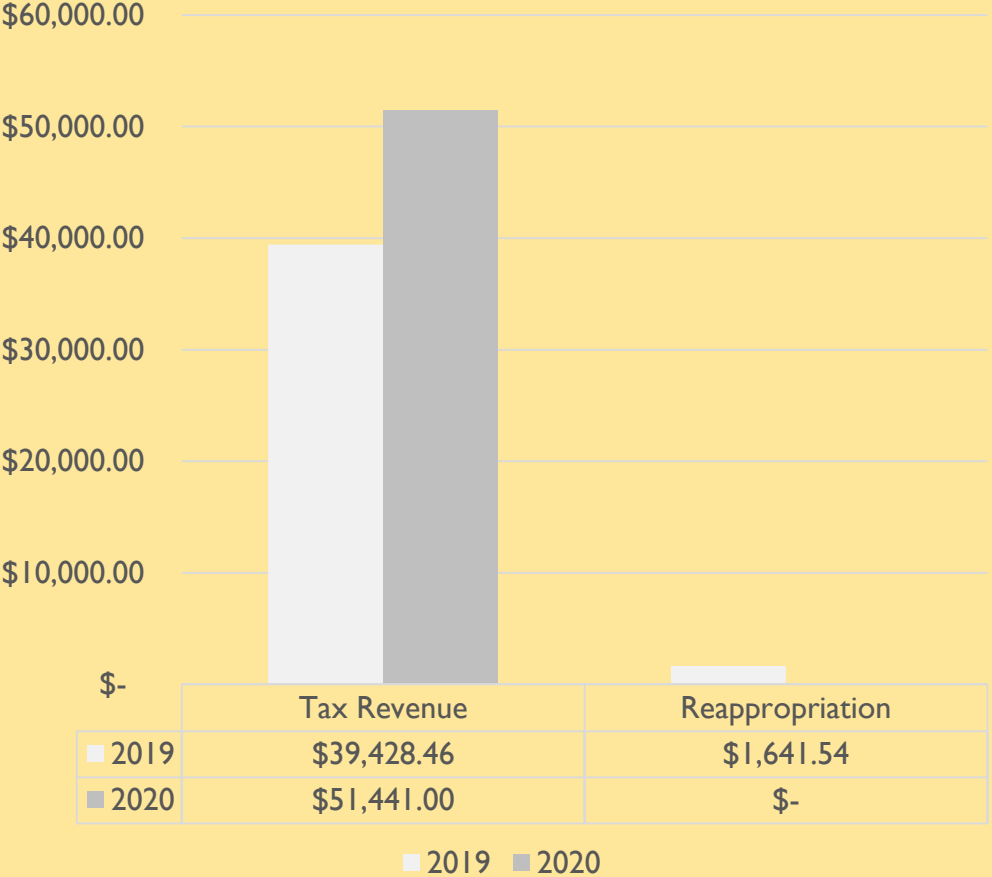
## FY2019 Tuition Funds





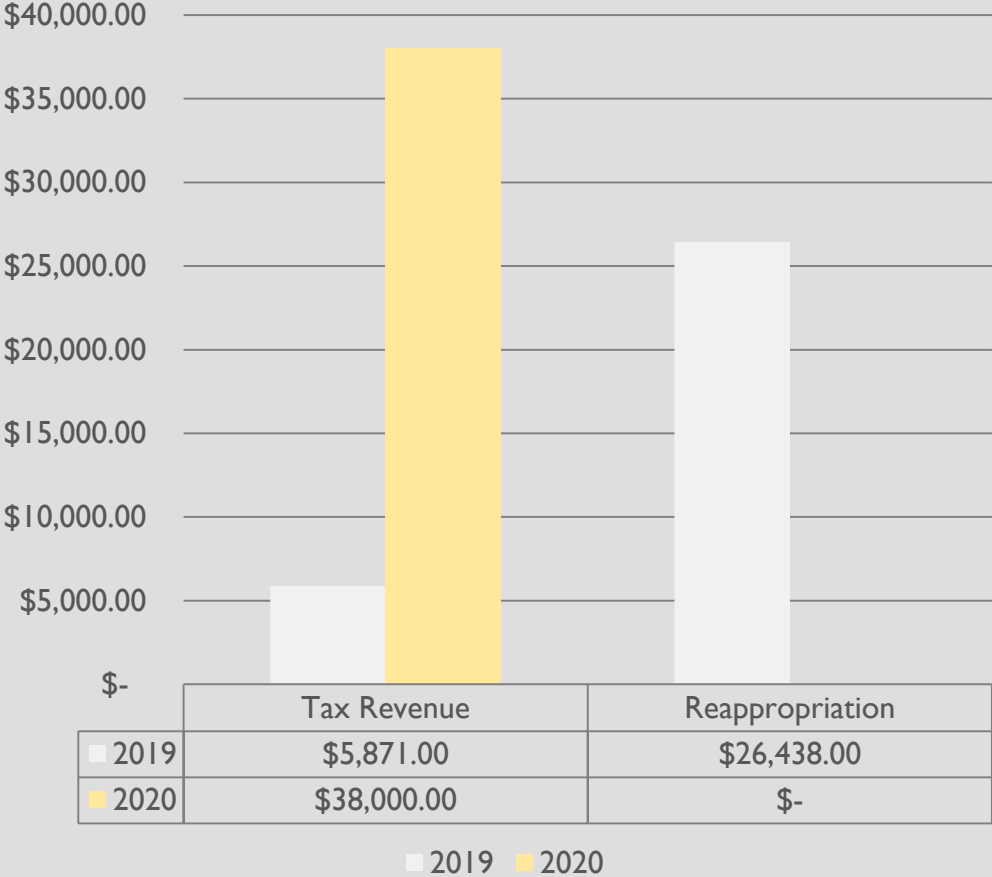
# FY2020 TUITION FUND REVENUE PROJECTIONS

## Elementary



<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$2.35</b> <b>\$200K home - ⬆️\$4.70</b>
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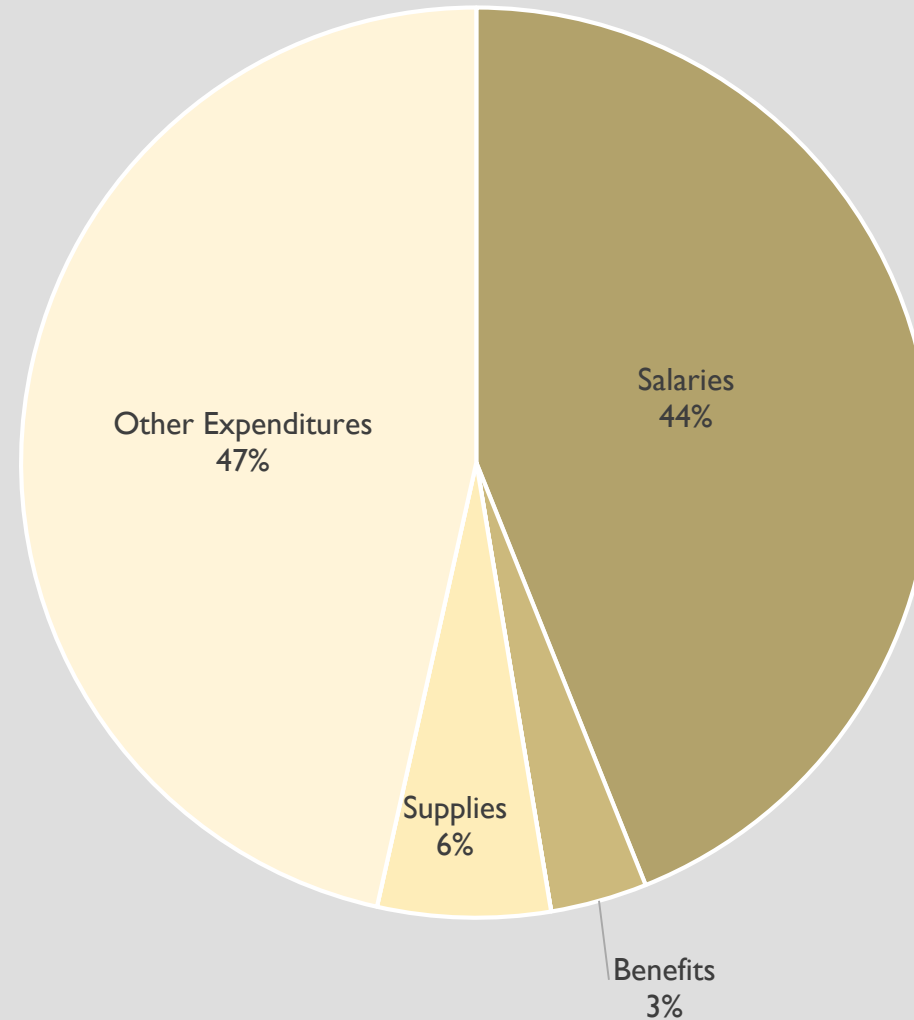
## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$5.22</b> <b>\$200K home - ⬆️\$10.44</b>
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# TUITION FUND EXPENDITURES

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Services
- Supplies
- Property & Equipment
- Other Expenditures





## AREAS OF PROJECTED INCREASE 2020 TUITION FUND

### ELEMENTARY

- Salaries - \$37,191
- Benefits - \$250
- Supplies - \$1,000
- Co-Op Dues - \$13,000

\*actuals, not increases

### HIGH SCHOOL

- Salaries - \$23,888
- Benefits - \$250
- Supplies - \$1,000
- Co-Op Dues - \$13,000

\*actuals, not increases

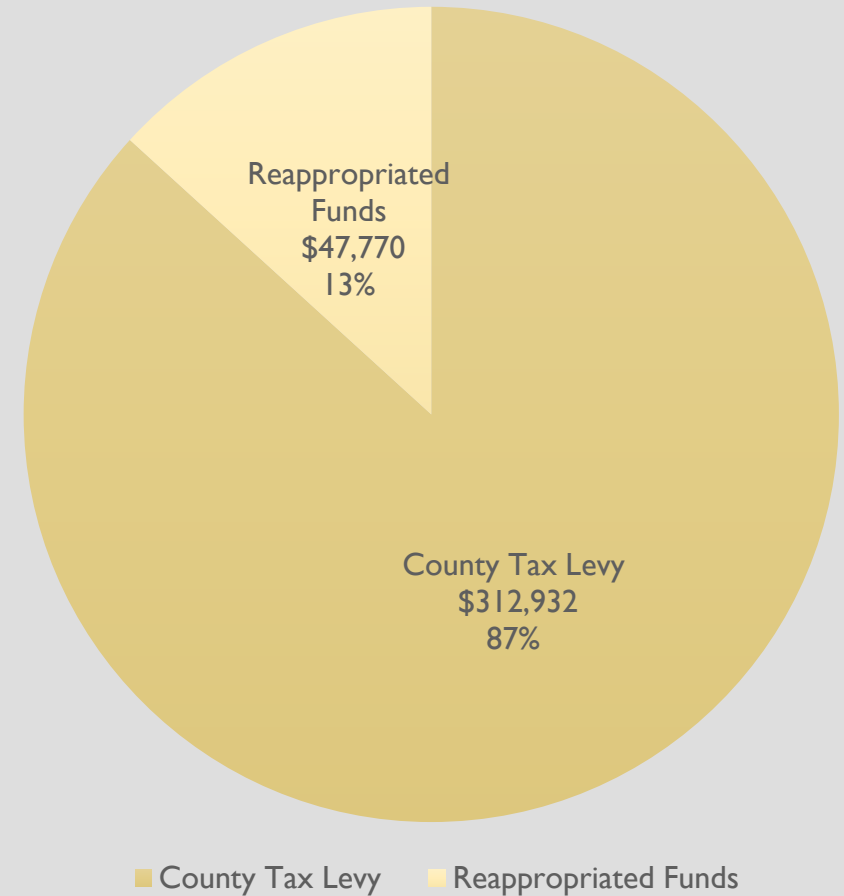
### **THINGS TO START PLANNING FOR/CONSIDERING:**

- POTENTIAL IEP'S THAT REQUIRE 1 ON 1 AIDES
- HB298

# RETIREMENT FUND

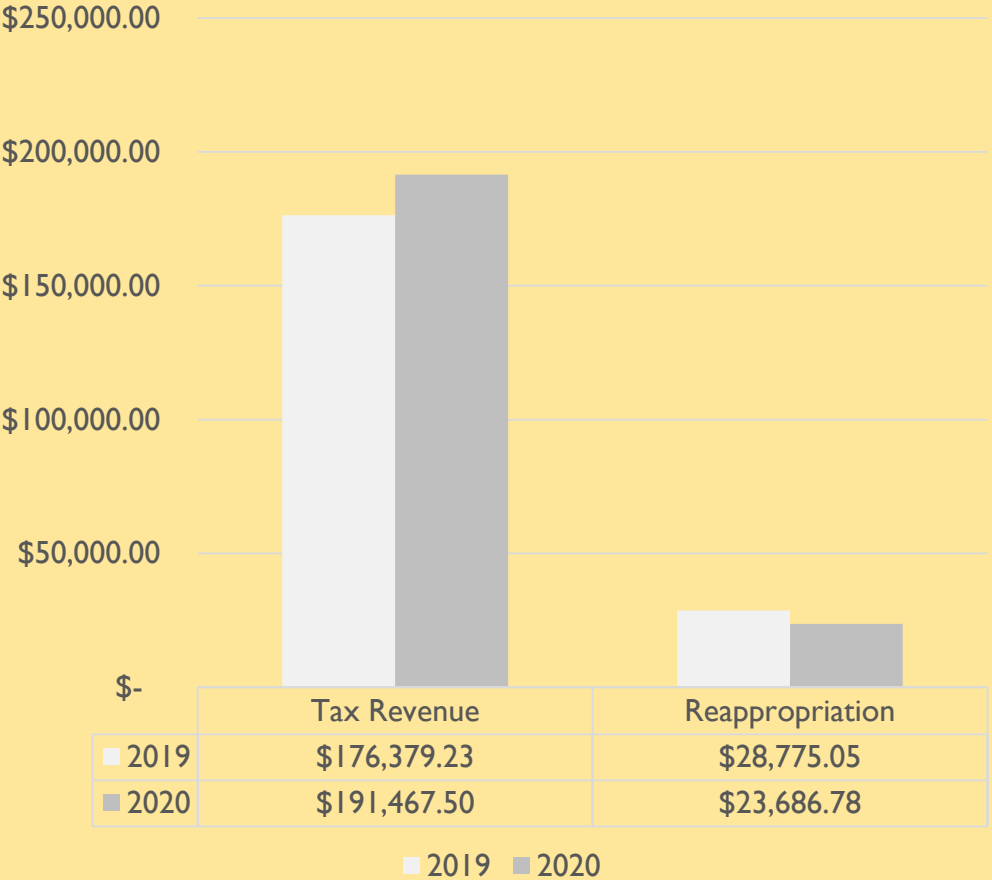
## FY2019 Retirement Funds

- The Retirement Fund is used to finance the employer's contribution to the Teachers' Retirement System, Public Employees' Retirement System, Unemployment Compensation, Social Security & Medicare.
- It is funded through:
  - Countywide Tax Levy
  - Reappropriated Funds



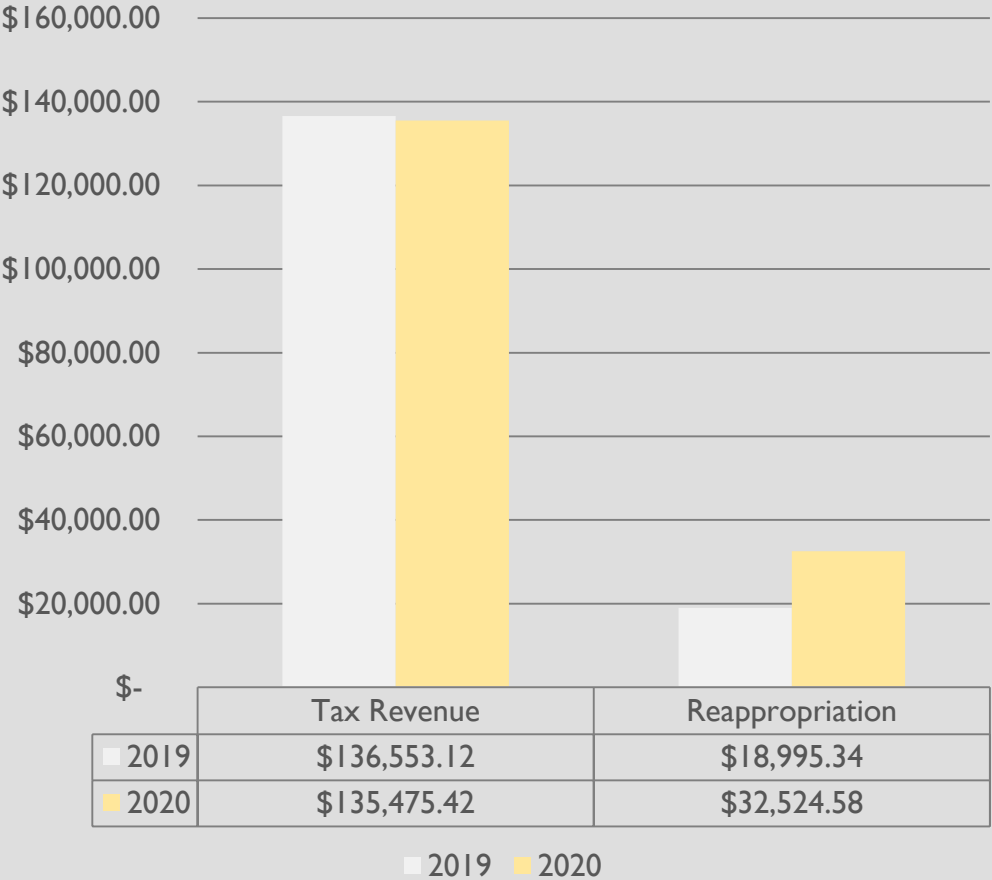
# FY2020 RETIREMENT FUND REVENUE PROJECTIONS

## Elementary



<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - NA \$200K home - NA</b>
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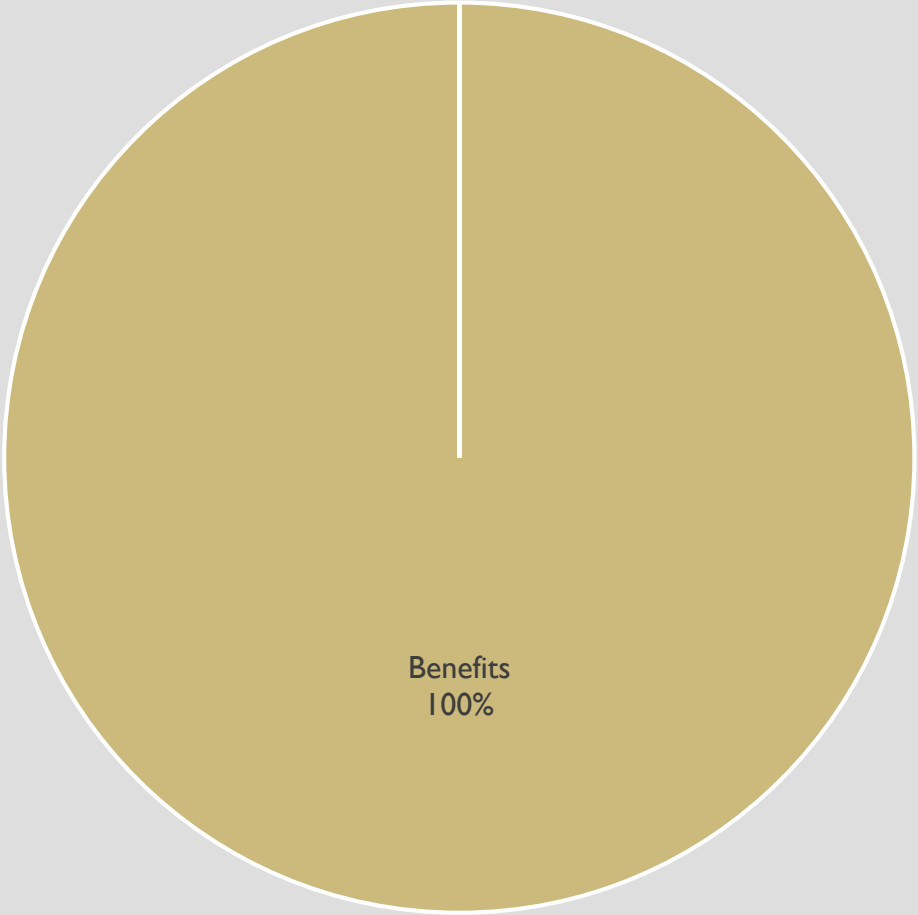
## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - NA \$200K home - NA</b>
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# RETIREMENT FUND EXPENDITURES

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Services
- Supplies
- Property & Equipment
- Other Expenditures



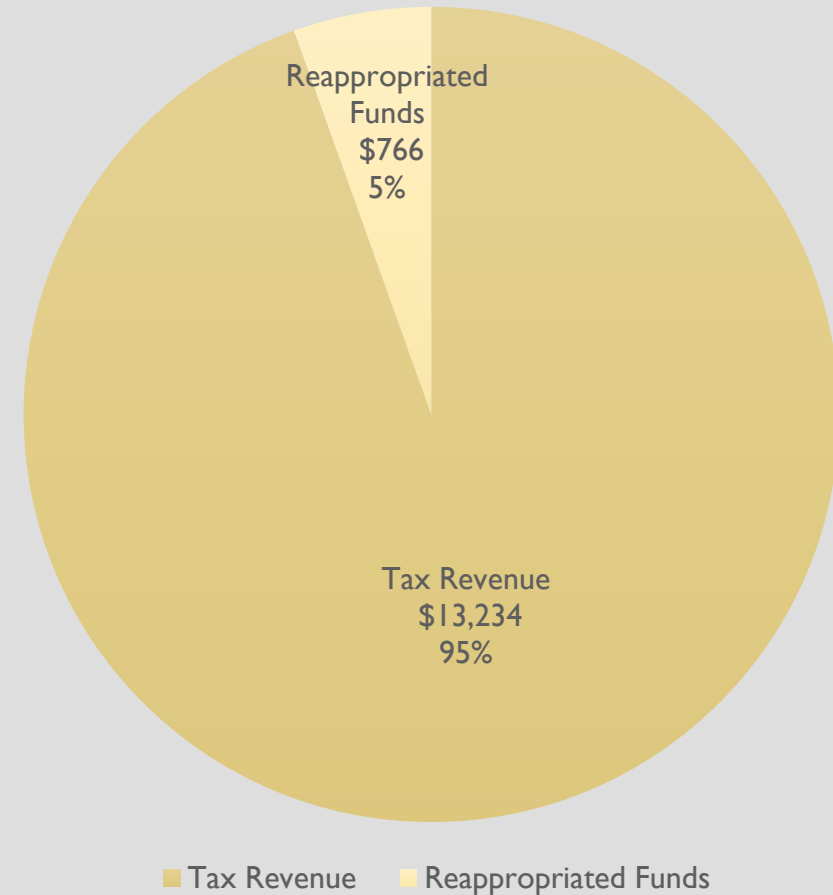


# ADULT EDUCATION FUND

- The Adult Education Fund is used to finance adult education programs provided by the District
- It is funded through:
  - District Tax Levy
  - Reappropriated Funds
  - Class Fees



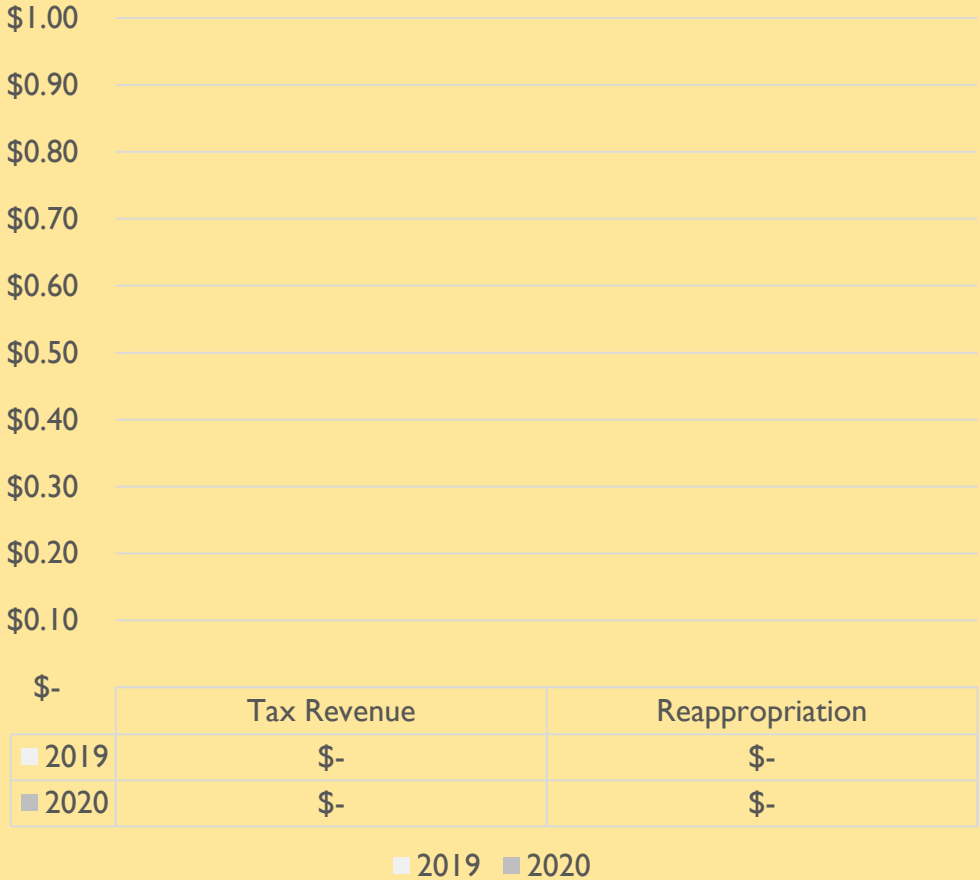
## FY2019 Adult Ed Funds





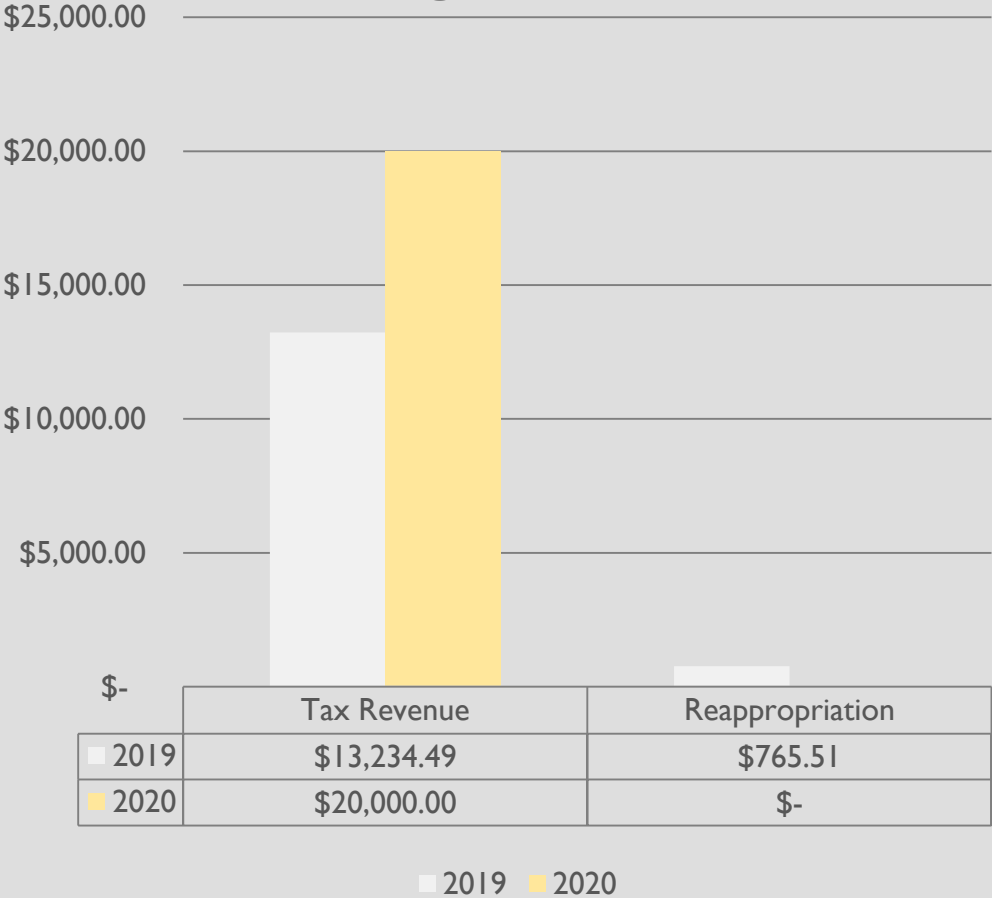
# FY2020 ADULT ED FUND REVENUE PROJECTIONS

## Elementary



<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - NA \$200K home - NA</b>
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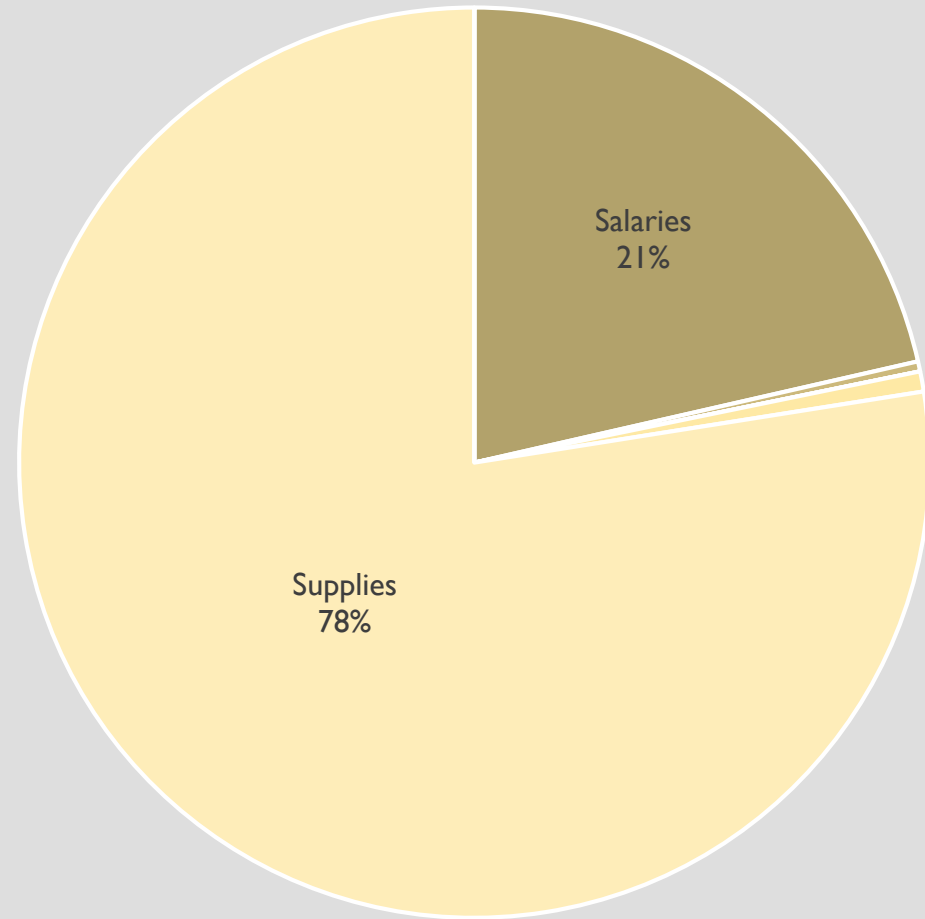
## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️ \$1.11 \$200K home - ⬆️ \$2.22</b>
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# ADULT EDUCATION FUND EXPENDITURES

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Services
- Supplies
- Property & Equipment
- Other Expenditures



## AREAS OF PROJECTED INCREASE 2020 ADULT ED FUND

### HIGH SCHOOL

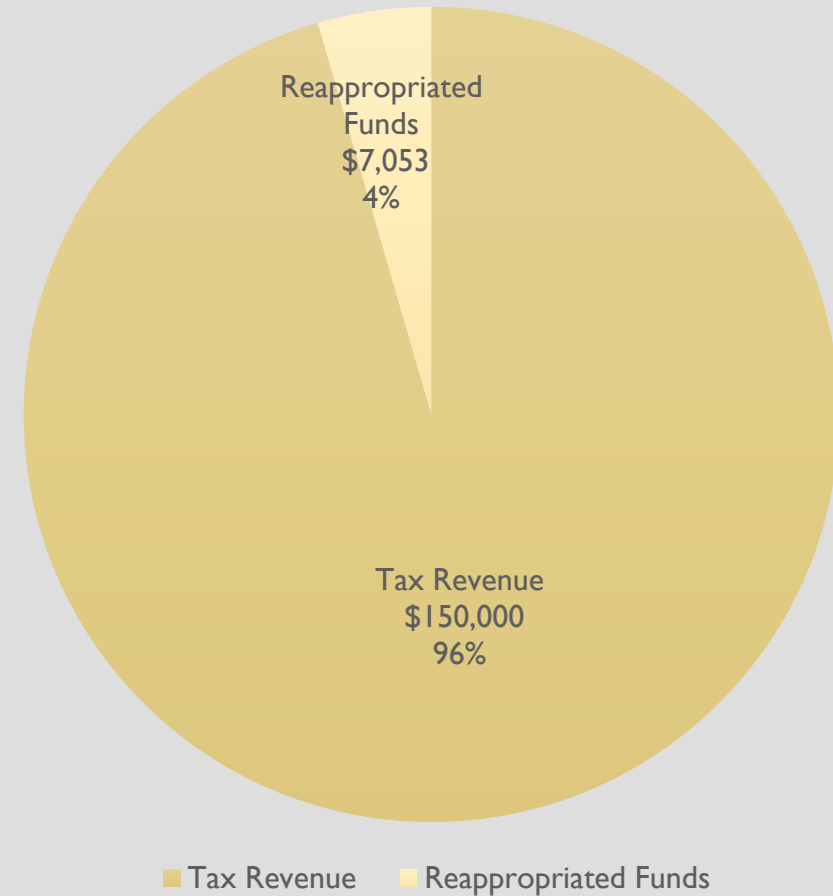
- Interest in adding more adult education classes.
- Increase to include:
  - Salaries/Benefits
  - Supplies

# TECHNOLOGY FUND

- The Technology Fund is used to purchase, rent, repair and maintain technological equipment and to provide technical training for district personnel.
- It is funded through:
  - District Tax Levy
  - Reappropriated Funds



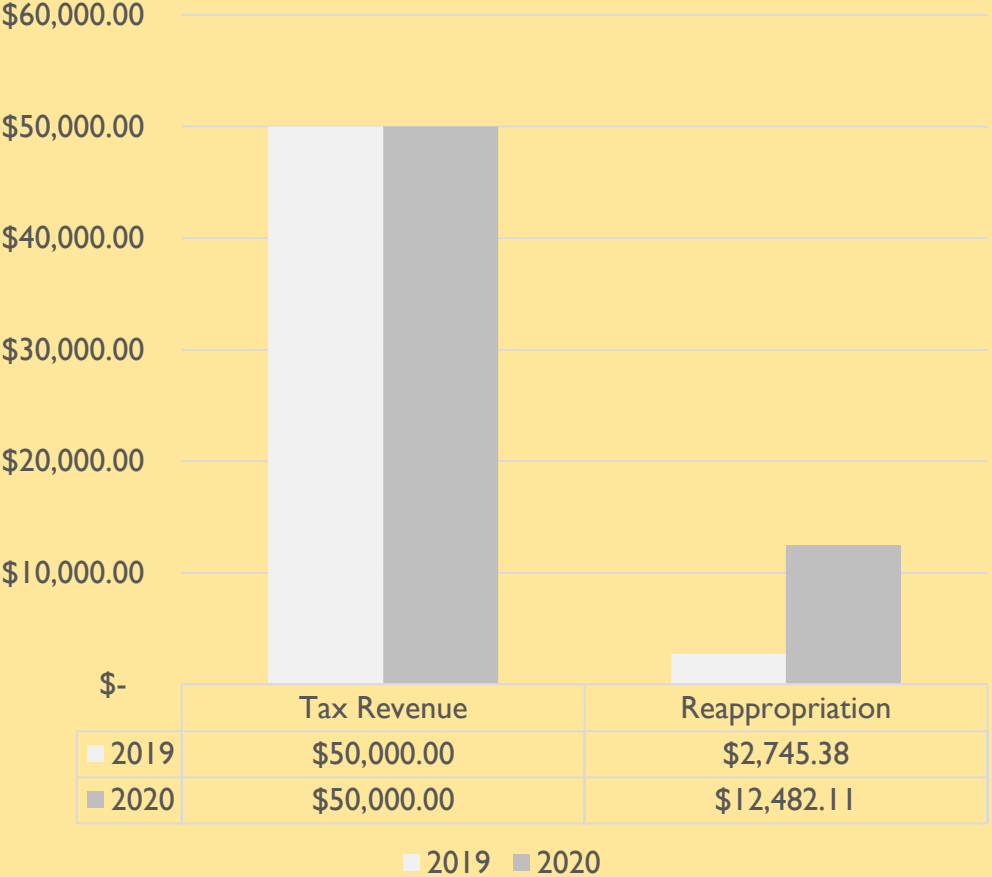
## FY2019 Technology Funds





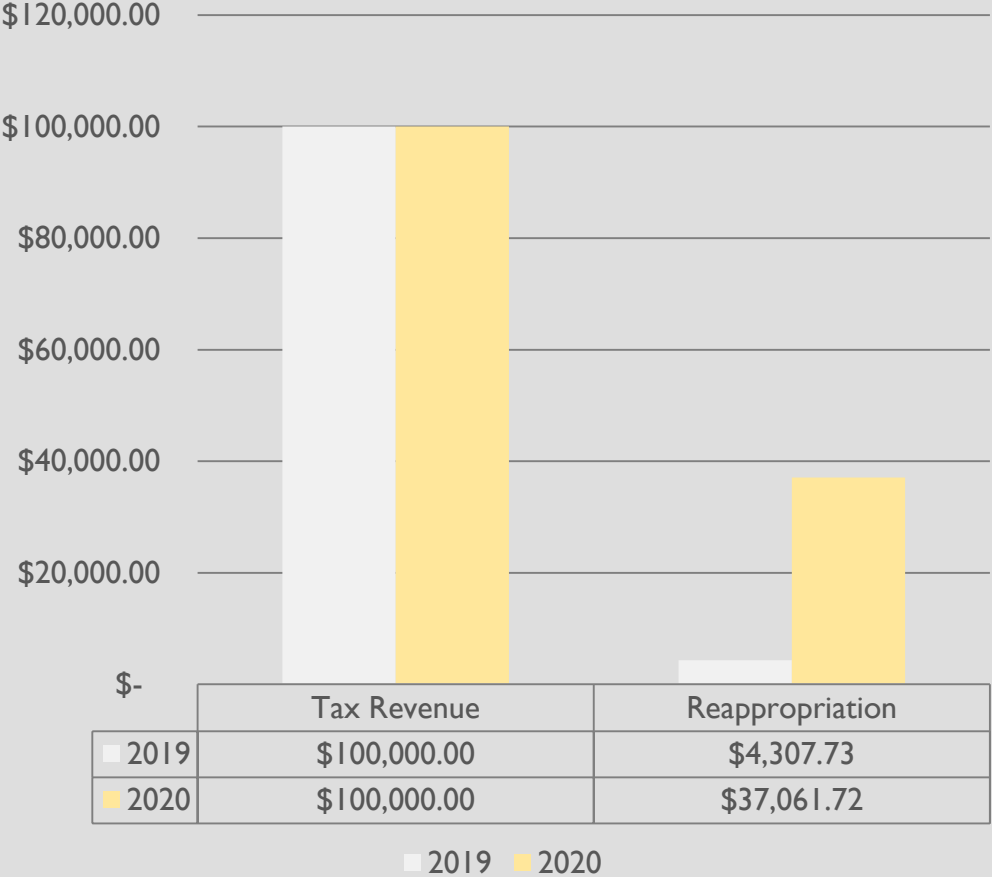
# FY2020 TECHNOLOGY FUND REVENUE PROJECTIONS

## Elementary



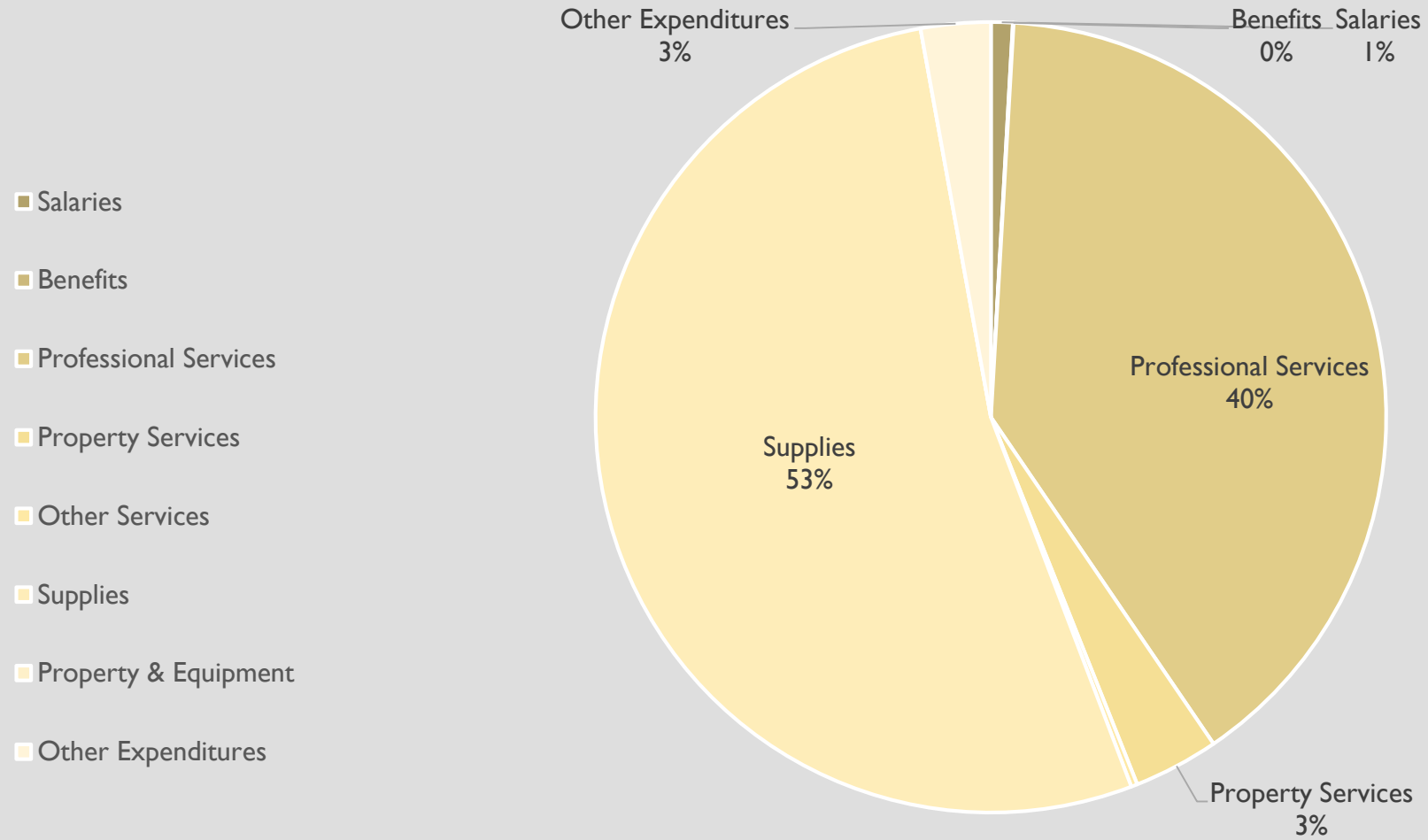
<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$0.00</b> <b>\$200K home - ⬆️\$0.00</b>
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## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️ \$0.00</b> <b>\$200K home - ⬆️ \$0.00</b>
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# TECHNOLOGY FUND EXPENDITURES





## AREAS OF PROJECTED INCREASE 2020 TECHNOLOGY FUND

### ELEMENTARY

- Renewals
- Contracts – SchoolHouse IT
- Camera System
- Wireless Infrastructure Update
- Hardware/Computer Rotation

### HIGH SCHOOL

- Renewals
- Contracts – SchoolHouse IT
- Camera System
- Wireless Infrastructure Update
- Hardware/Computer Rotation

### **THINGS TO START PLANNING FOR/CONSIDERING:**

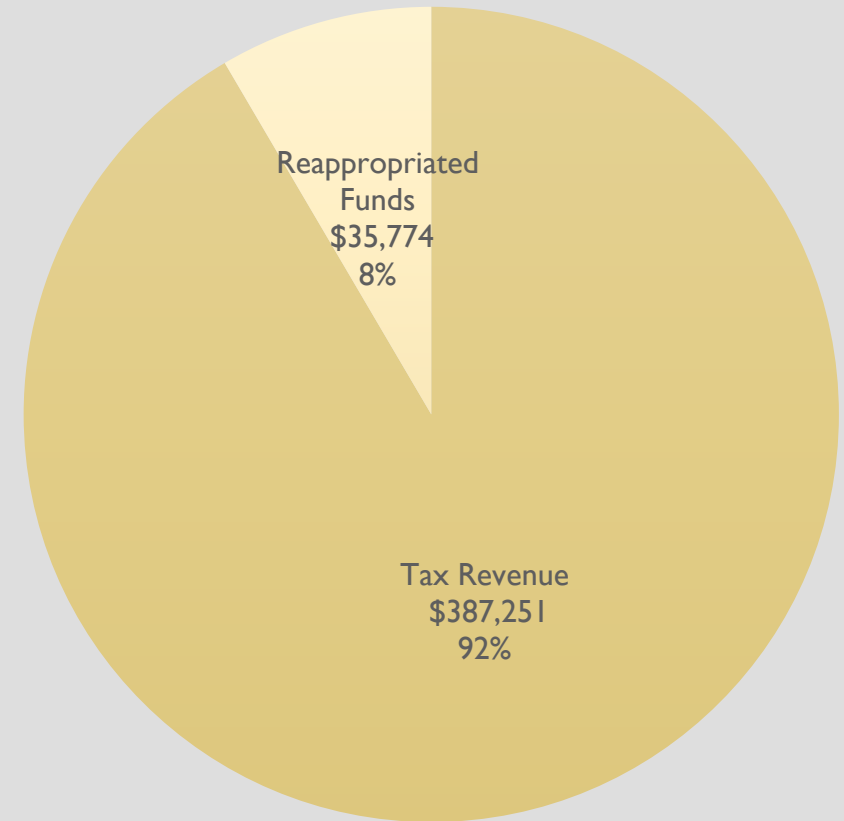
- TECHNOLOGY LEVY EXPIRES AT THE END OF FY 2024



# DEBT SERVICE FUND

## FY2019 Debt Service Funds

- The Debt Service fund is used for paying the interest and principal on outstanding bonds and special improvement district assessments.
- It is funded through:
  - District Tax Levy
  - Bond Proceeds
  - Reappropriated Funds

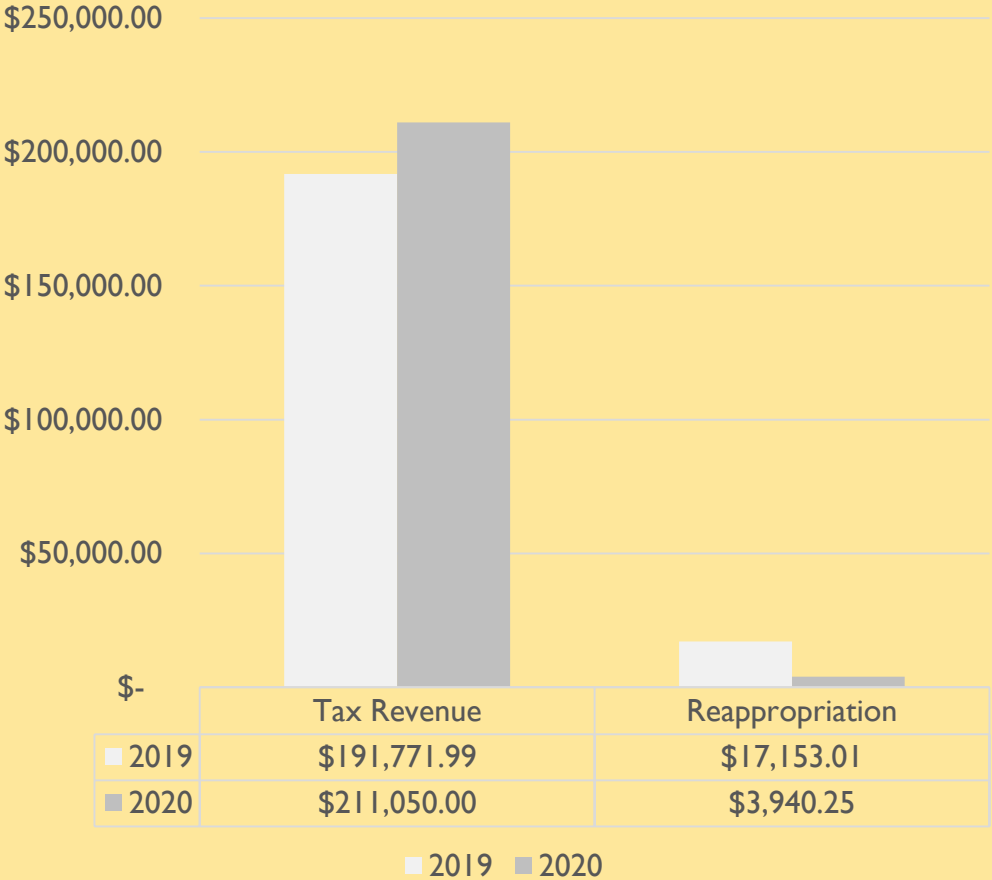


■ Tax Revenue ■ Bond Proceeds ■ Reappropriated Funds



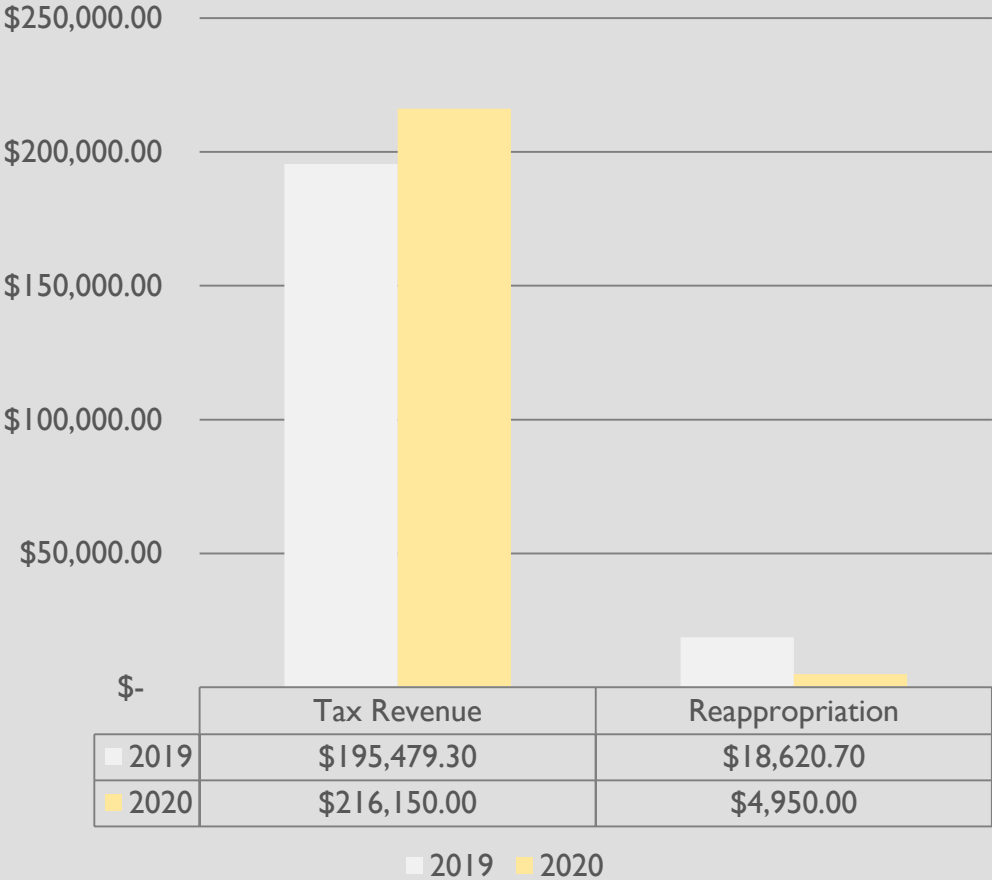
# FY2020 DEBT SERVICE FUND REVENUE PROJECTIONS

## Elementary



<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️\$3.77</b> <b>\$200K home - ⬆️\$7.54</b>
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## High School

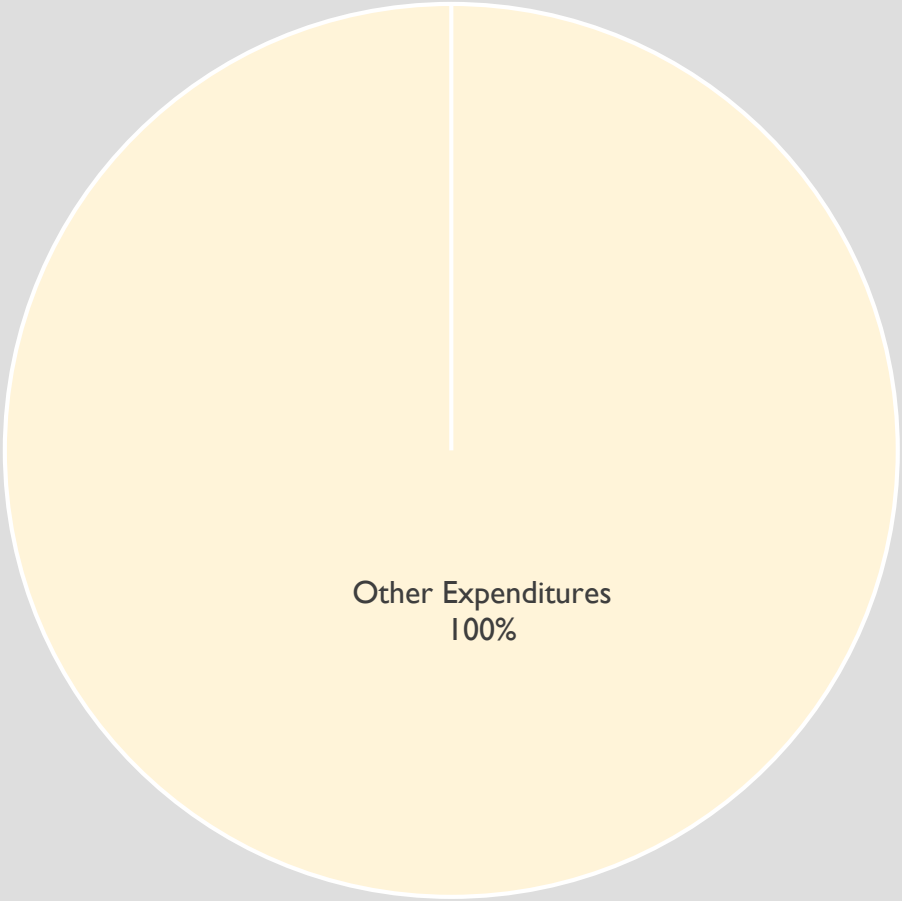


<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ⬆️ \$3.36</b> <b>\$200K home - ⬆️ \$6.72</b>
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# DEBT SERVICE FUND EXPENDITURES

- Salaries
- Benefits
- Professional Services
- Property Services
- Other Services
- Supplies
- Property & Equipment
- Other Expenditures





## AREAS OF PROJECTED INCREASE 2020 DEBT SERVICE FUND

### ELEMENTARY

- Bond Payment - \$205,300
- Admin Fees - \$750
- Contingency - \$5,000

### HIGH SCHOOL

- Bond Payment - \$210,400
- Admin Fees - \$750
- Contingency - \$5,000

### **THINGS TO START PLANNING FOR/CONSIDERING:**

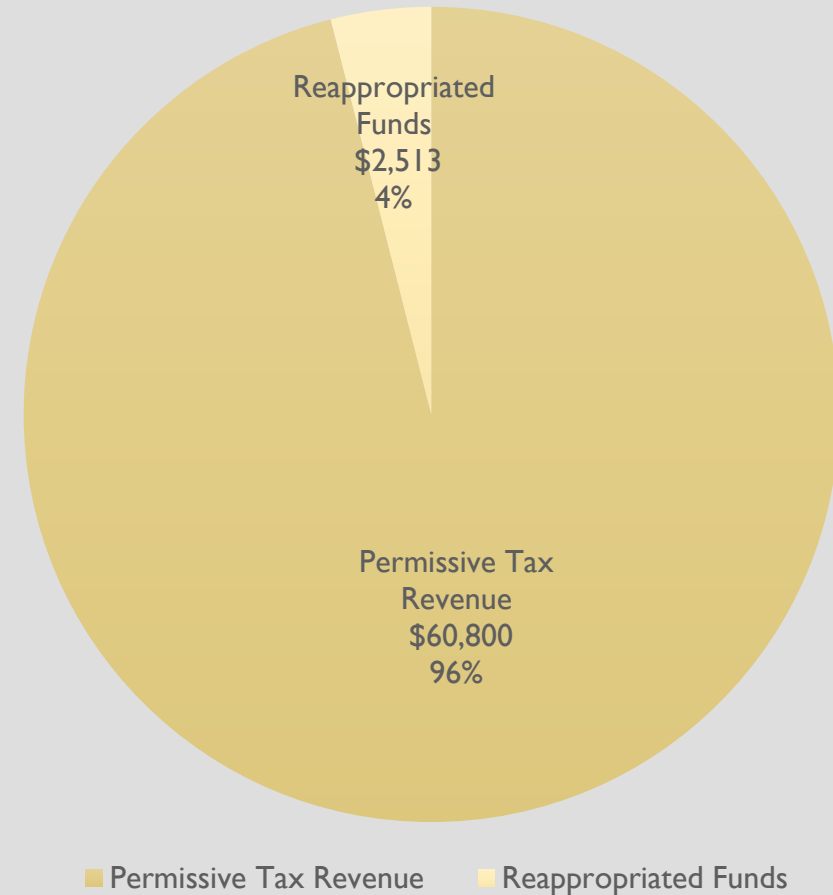
- BOND EXPIRES 2021

# BUILDING RESERVE FUND

- The Building Reserve Fund's purpose is to finance building or construction projects or deferred maintenance. Comprised of several sub funds – District Safety, Voted Levy & Permissive Levy.
- It is funded through:
  - District Tax Levy
    - Permissive under SB307
      - State GTB\*
      - Voted
  - Reappropriated Funds



## FY2019 Building Reserve Funds



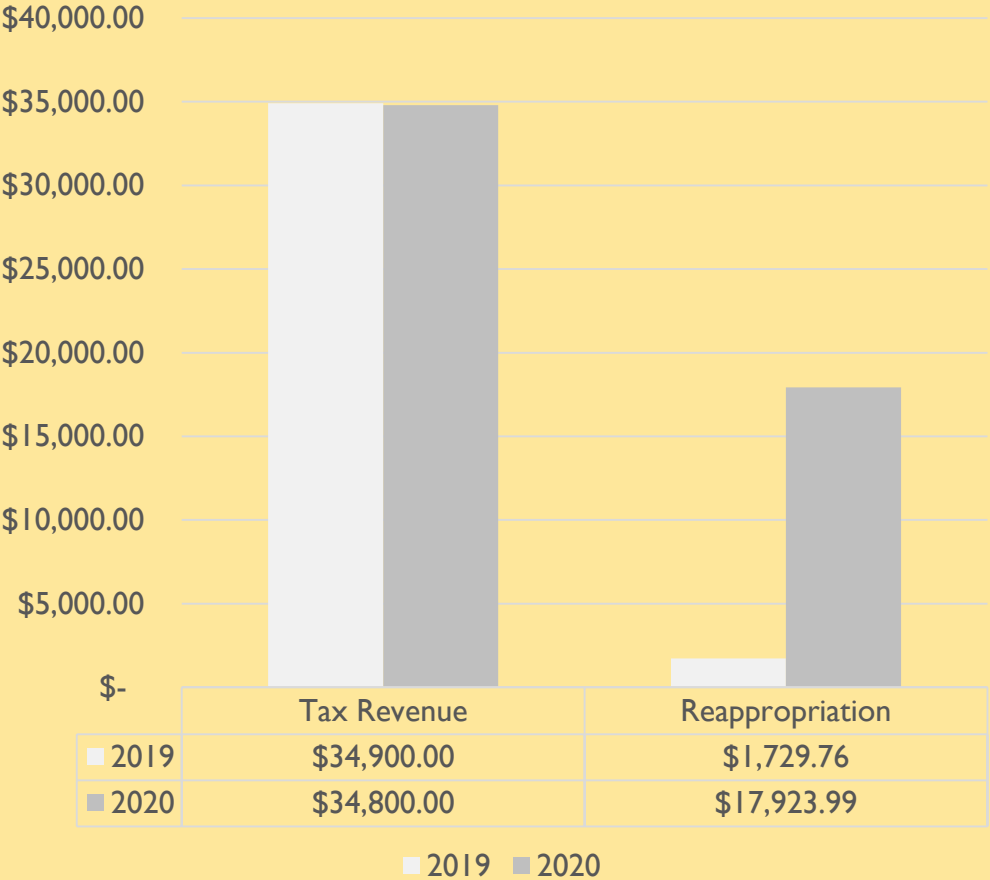
# SENATE BILL 307

- Legislature passed in 2017 that grants School Districts authority to permissively levy monies into the Building Reserve Fund for deferred & major maintenance.
- The amount authorized to levy is determined based off of the District's "SMMA" (School Major Maintenance Amount) which is calculated by:
  - $\$15,000 + (100 * \text{Prior Year Budget Limit ANB})$
- District Requirements:
  - 2008 FCI Report
  - Levy Notice
- Possible State GTB support for FY2020.
  - HS - \$0.99 : \$1.00
  - EL - \$0.51 : \$1.00



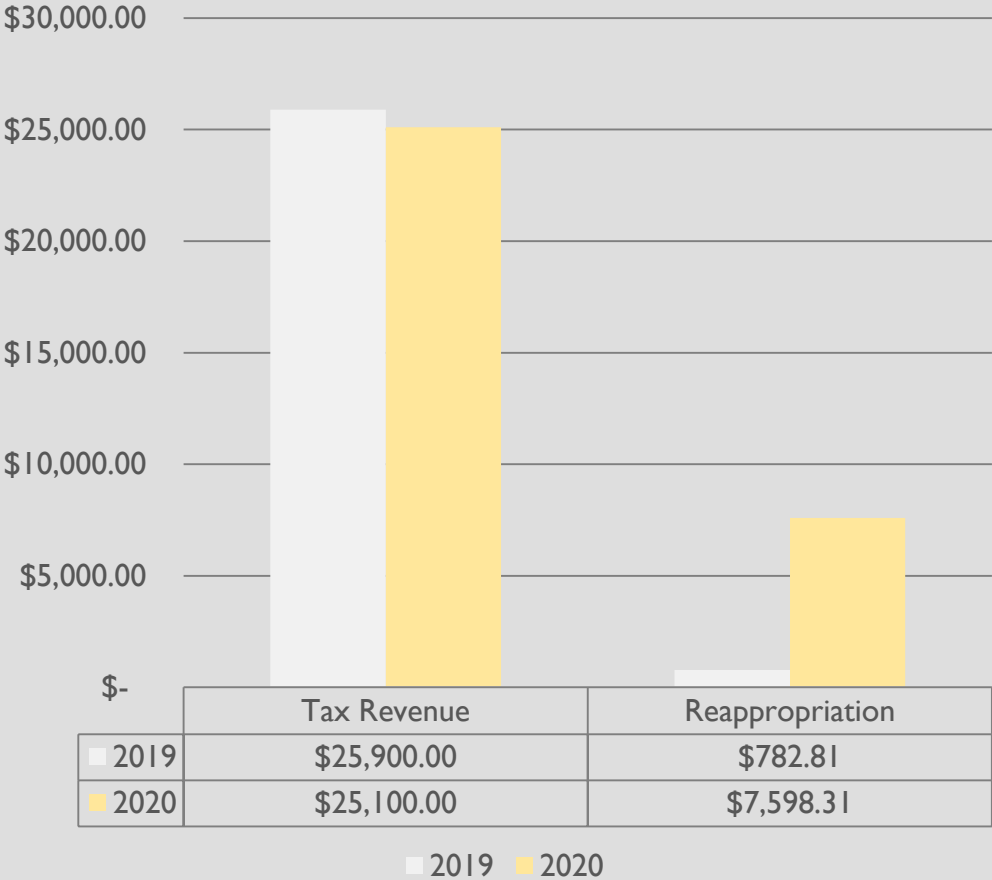
# FY2020 BUILDING RESERVE FUND REVENUE PROJECTIONS

## Elementary



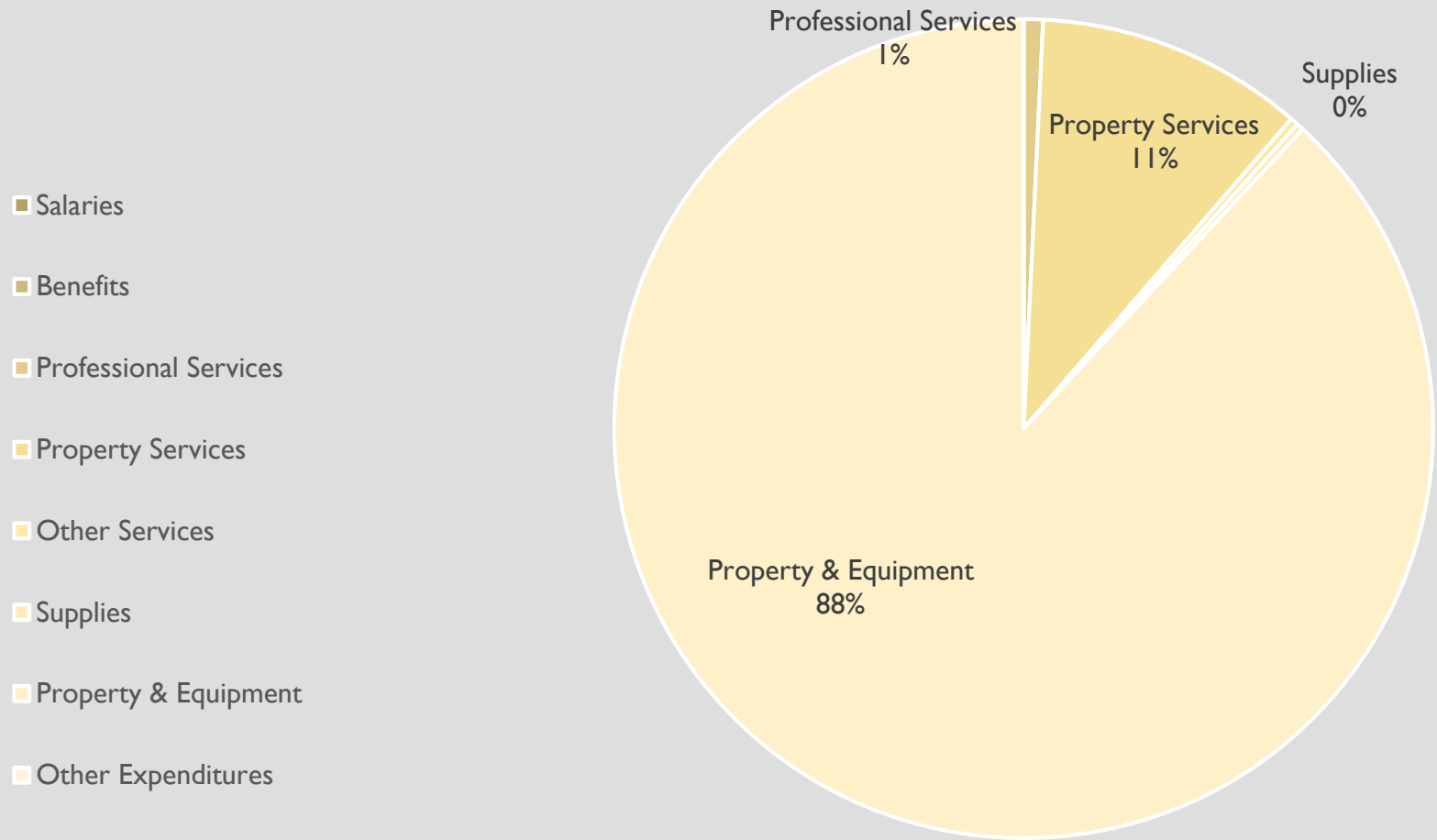
<b>EL TAXPAYER IMPACT</b>	<b>\$100K home - ↓\$0.03</b> <b>\$200K home - ↓\$0.06</b>
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## High School



<b>HS TAXPAYER IMPACT</b>	<b>\$100K home - ↓\$0.14</b> <b>\$200K home - ↓\$0.28</b>
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# BUILDING RESERVE FUND EXPENDITURES







## AREAS OF PROJECTED INCREASE 2020 BUILDING RESERVE FUND

### ELEMENTARY

- Gym Floors
- Deferred Maintenance
- Safety
- Continue growing Building Reserve fund for unexpected building expenses

### HIGH SCHOOL

- Gym Floors
- Deferred Maintenance
- Safety
- Continue growing Building Reserve fund for unexpected building expenses

### **THINGS TO START PLANNING FOR/CONSIDERING:**

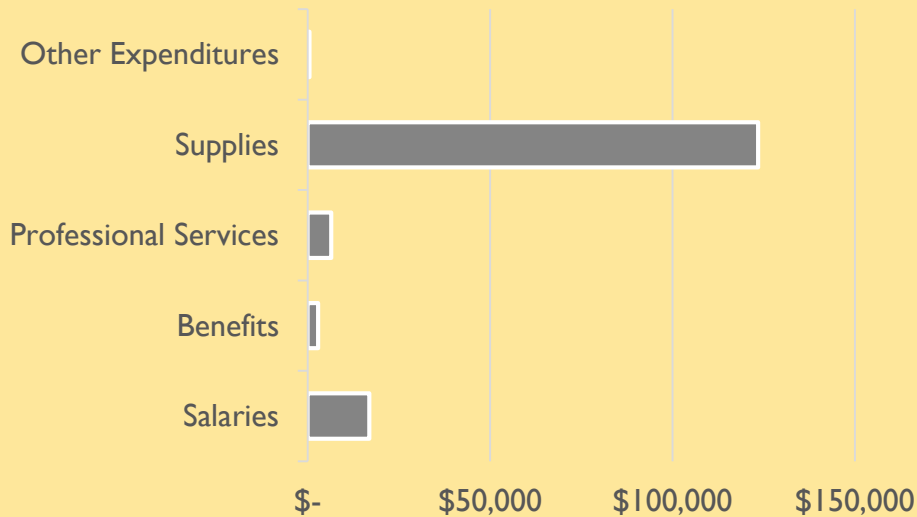
- STATE GTB CONTRIBUTION
- HB247



# NON BUDGETED FUNDS

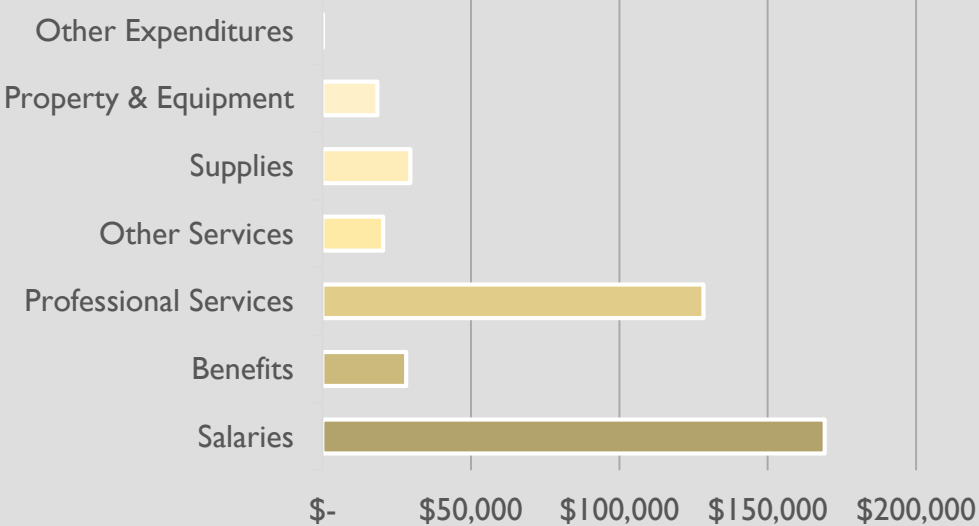
## FOOD SERVICES

- The Food Services Fund is used for school food service operations.
- Revenue Sources:
  - Lunch Sales
  - State Reimbursements
  - Federal Reimbursements
  - Grants



## MISCELLANEOUS

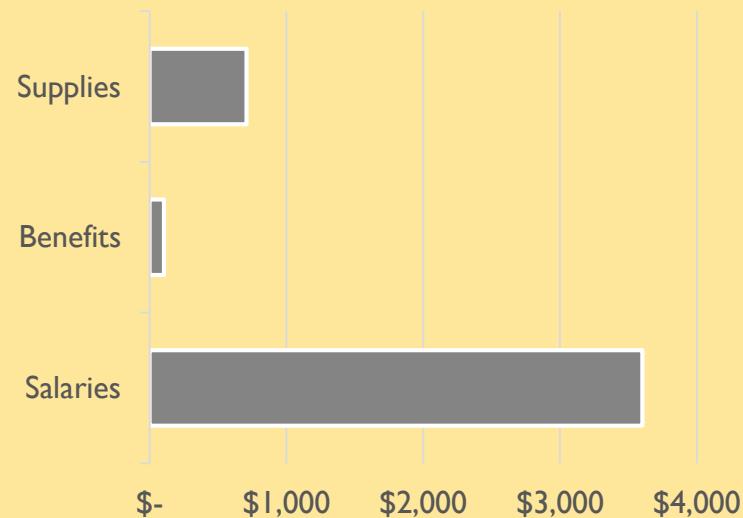
- The Miscellaneous Programs Fund is used for accounting for the miscellaneous revenue sources granted to the District.
- Revenue Sources:
  - Grants – Title I, 21<sup>st</sup> Century, Carl Perkins, REAP, State CTE, JMG, SPRINT, MTDA, etc.
  - Donations



# NON BUDGETED FUNDS

## TRAFFIC EDUCATION

- The Traffic Ed Fund is used for accounting for traffic ed services.
- Revenue Sources:
  - Traffic Ed Fees
  - OPI Traffic Ed Reimbursement



## COMPENSATED ABSENCES

- The Compensated Absence Fund is used to finance the accumulated sick leave and vacation pay that a **non**-teaching or administrative employee is entitled to upon termination of employment.
- Revenue Sources:
  - General Fund transfers
- Limited to 30% of total accumulated leave.



# NON BUDGETED FUNDS

## BUILDING FUND

- The Building Fund is used to account for the proceeds of bonds sold or insurance proceeds for damaged property or the sale or rental of property.
- Revenue Sources:
  - Sale of Bonds
  - Insurance Proceeds
  - Rental Revenue
- Current Fund Balance - \$4,741

## INTERLOCAL FUND

- The Interlocal Agreement Fund is used for accounting revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.
- Revenue Sources:
  - Transfers
  - Miscellaneous Revenue
- Current Fund Balance - \$108,193

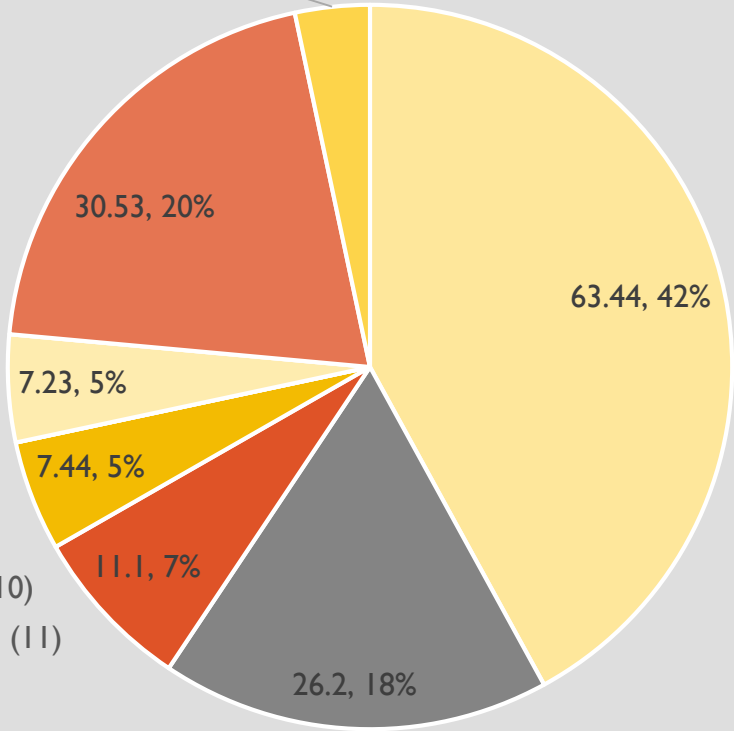


# 2020 PROJECTIONS RECAP

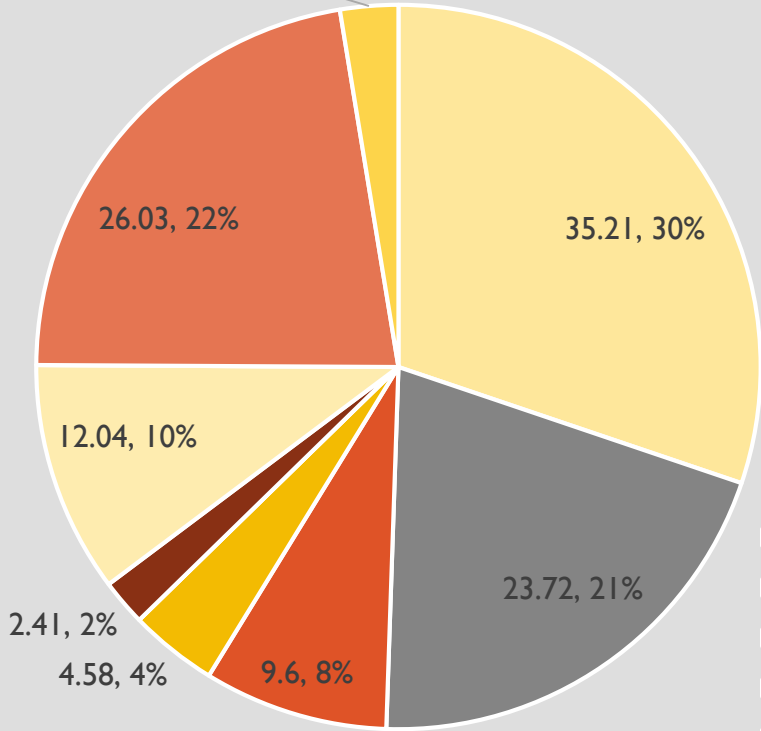


# PROJECTED MILLS LEVIED 2020

Elementary



High School

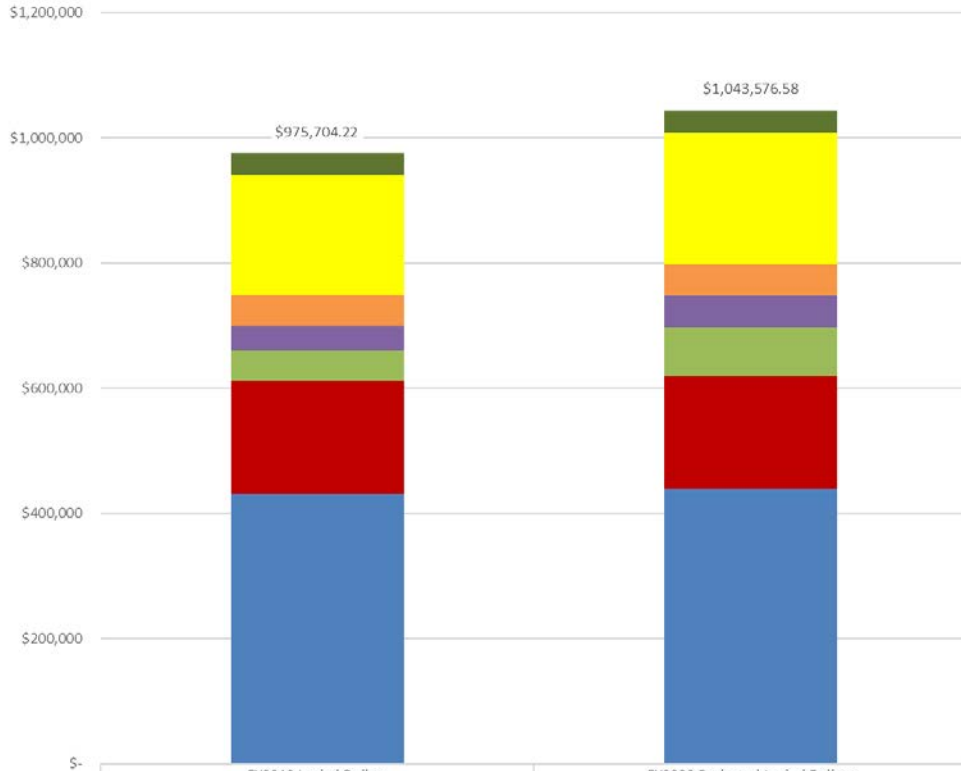


- General Fund (01)
- Transportation Fund (10)
- Bus Depreciation Fund (11)
- Tuition Fund (13)
- Retirement Fund (14)
- Adult Ed
- Technology Fund (28)
- Flexibility Fund (29)
- Debt Service Fund (50)
- Building Reserve Fund (61)

- General Fund (01)
- Transportation Fund (10)
- Bus Depreciation Fund (11)
- Tuition Fund (13)
- Retirement Fund (14)
- Adult Ed
- Technology Fund (28)
- Flexibility Fund (29)
- Debt Service Fund (50)
- Building Reserve Fund (61)

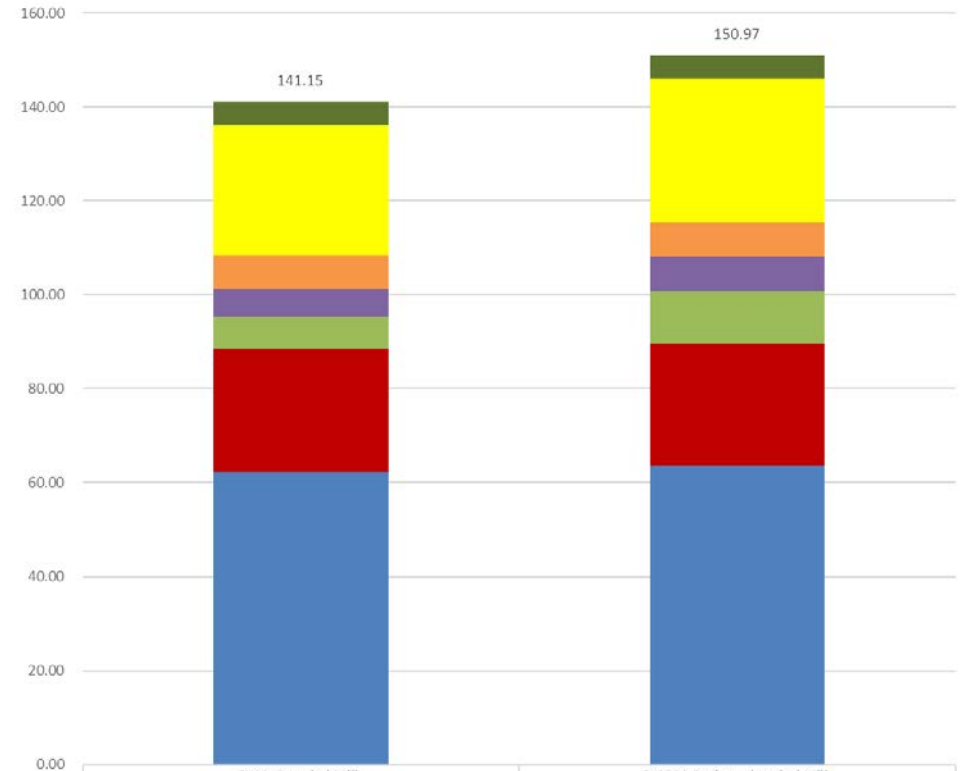
# 2019 & 2020 LEVY COMPARISONS ELEMENTARY

Levied Dollars Comparison:  
FY2019 and FY2020



	FY2019 Levied Dollars	FY2020 Projected Levied Dollars
■ Building Reserve	\$34,900	\$34,800
■ Debt Service	\$191,772	\$211,050
■ Flexibility	\$-	\$-
■ Technology	\$50,000	\$50,000
■ Adult Ed	\$-	\$-
■ Tuition	\$39,428	\$51,441
■ Bus Depreciation	\$47,857	\$76,693
■ Transportation	\$181,077	\$181,077
■ General	\$430,670	\$438,516
<b>Total</b>	<b>975,704.22</b>	<b>1,043,576.58</b>

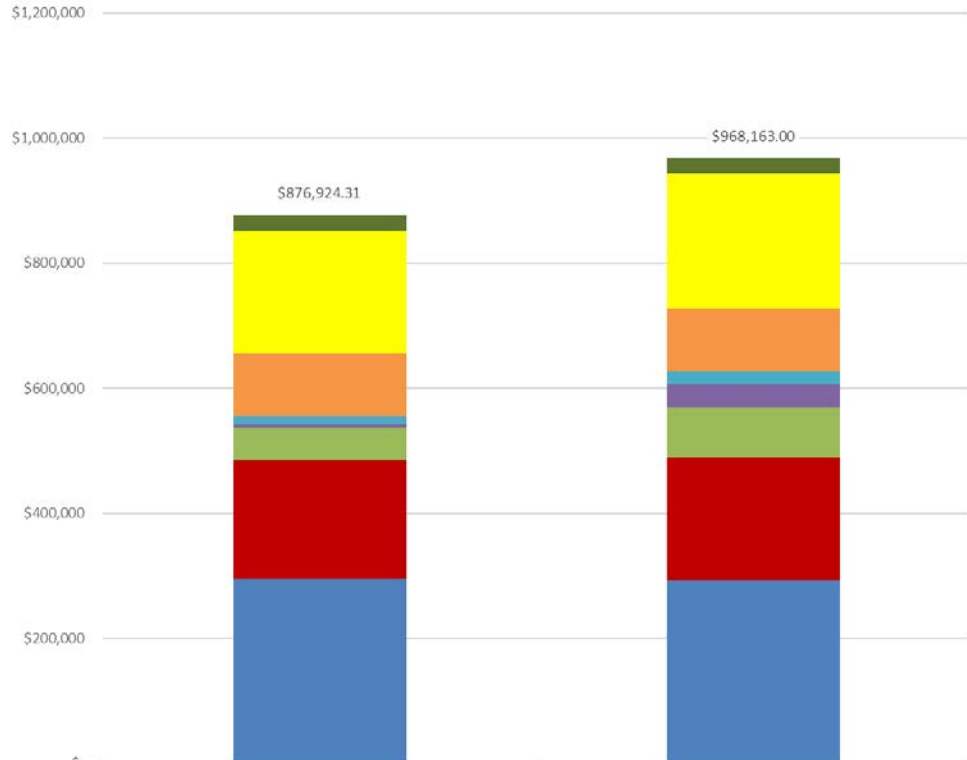
Levied Mills Comparison:  
FY2019 and FY2020



	FY2019 Levied Mills	FY2020 Projected Levied Mills
■ Building Reserve	5.05	5.03
■ Debt Service	27.74	30.53
■ Flexibility	0.00	0.00
■ Technology	7.23	7.23
■ Adult Ed	0.00	0.00
■ Tuition	5.70	7.44
■ Bus Depreciation	6.92	11.10
■ Transportation	26.20	26.20
■ General	62.31	63.44
<b>Total</b>	<b>141.15</b>	<b>150.97</b>

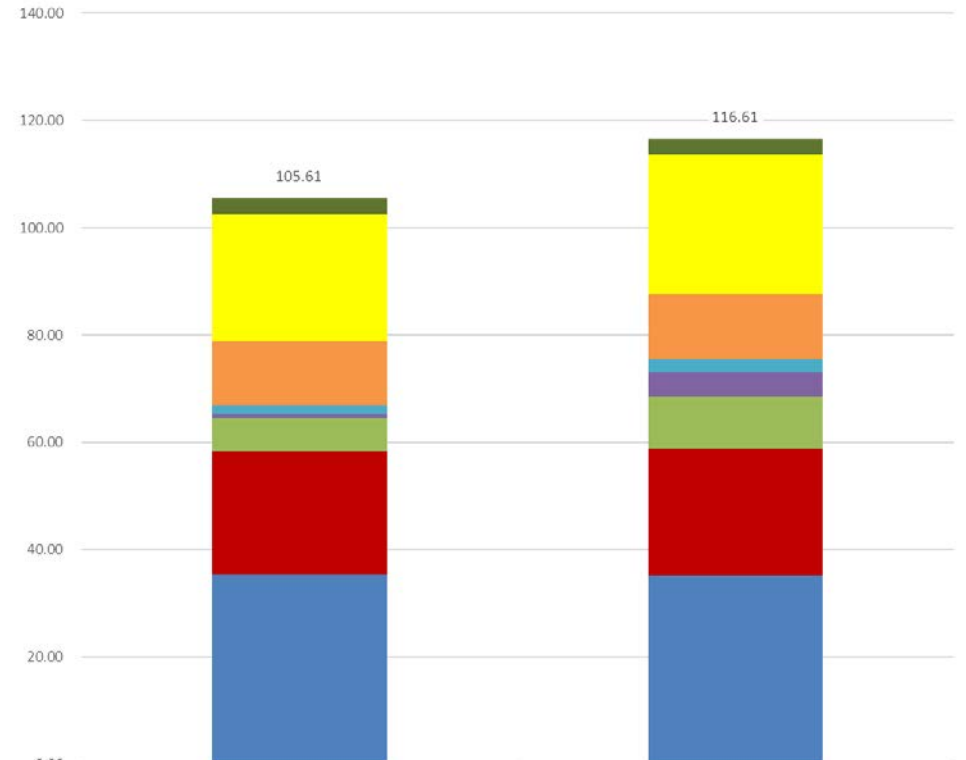
# 2019 & 2020 LEVY COMPARISONS HIGH SCHOOL

Levied Dollars Comparison:  
FY2019 and FY2020



	FY2019 Levied Dollars	FY2020 Projected Levied Dollars
Building Reserve	\$25,900	\$25,100
Debt Service	\$195,479	\$216,150
Flexibility	\$-	\$-
Technology	\$100,000	\$100,000
Adult Ed	\$13,234	\$20,000
Tuition	\$5,871	\$38,000
Bus Depreciation	\$51,938	\$79,716
Transportation	\$190,142	\$196,922
General	\$294,359	\$292,275
<b>Total</b>	<b>876,924.31</b>	<b>968,163.00</b>

Levied Mills Comparison:  
FY2019 and FY2020



	FY2019 Levied Mills	FY2020 Projected Levied Mills
Building Reserve	3.12	3.02
Debt Service	23.54	26.03
Flexibility	0.00	0.00
Technology	12.04	12.04
Adult Ed	1.59	2.41
Tuition	0.71	4.58
Bus Depreciation	6.26	9.60
Transportation	22.90	23.72
General	35.45	35.21
<b>Total</b>	<b>105.61</b>	<b>116.61</b>



# 2020 PROJECTION TOTAL IMPACT ON TAXPAYERS

## ELEMENTARY

## HIGH SCHOOL

Fund	2018-19 Actual Levies		2019-20 Projections					
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax	Est. Annual Tax
							Impact \$100K	Impact \$200K
						home	home	
General - BASE	\$ 282,182	40.83	\$ 290,027	41.96	\$ 7,846	1.13	\$ 1.53	\$ 3.06
General - OverBASE	\$ 148,489	21.48	\$ 148,489	21.48	\$ -	-	\$ -	\$ -
Transportation	\$ 181,077	26.20	\$ 181,077	26.20	\$ -	-	\$ -	\$ -
Bus Depreciation	\$ 47,857	6.92	\$ 76,693	11.10	\$ 28,836	4.18	\$ 5.64	\$ 11.28
Tuition	\$ 39,428	5.70	\$ 51,441	7.44	\$ 12,013	1.74	\$ 2.35	\$ 4.70
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 50,000	7.23	\$ 50,000	7.23	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ 191,772	27.74	\$ 211,050	30.53	\$ 19,278	2.79	\$ 3.77	\$ 7.54
Building Reserve Permissive	\$ 34,900	5.05	\$ 34,800	5.03	\$ (100)	(0.02)	\$ (0.03)	\$ (0.06)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 975,704</b>	<b>141.15</b>	<b>\$ 1,043,577</b>	<b>150.97</b>	<b>\$ 67,872</b>	<b>9.82</b>	<b>\$ 13.26</b>	<b>\$ 26.52</b>

Fund	2018-19 Actual Levies		2019-20 Projections					
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax	Est. Annual Tax
							Impact \$100K	Impact \$200K
						home	home	
General - BASE	\$ 165,444	19.92	\$ 163,360	19.68	\$ (2,084)	(0.24)	\$ (0.32)	\$ (0.64)
General - OverBASE	\$ 128,915	15.53	\$ 128,915	15.53	\$ -	-	\$ -	\$ -
Transportation	\$ 190,142	22.90	\$ 196,922	23.72	\$ 6,780	0.82	\$ 1.11	\$ 2.22
Bus Depreciation	\$ 51,938	6.26	\$ 79,716	9.60	\$ 27,778	3.34	\$ 4.51	\$ 9.02
Tuition	\$ 5,871	0.71	\$ 38,000	4.58	\$ 32,129	3.87	\$ 5.22	\$ 10.44
Adult Ed	\$ 13,234	1.59	\$ 20,000	2.41	\$ 6,766	0.82	\$ 1.11	\$ 2.22
Technology	\$ 100,000	12.04	\$ 100,000	12.04	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ 195,479	23.54	\$ 216,150	26.03	\$ 20,671	2.49	\$ 3.36	\$ 6.72
Building Reserve Permissive	\$ 25,900	3.12	\$ 25,100	3.02	\$ (800)	(0.10)	\$ (0.14)	\$ (0.28)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 876,924</b>	<b>105.61</b>	<b>\$ 968,163</b>	<b>116.61</b>	<b>\$ 91,239</b>	<b>11.00</b>	<b>\$ 14.85</b>	<b>\$ 29.70</b>

### Overall Elementary Mills



### Overall High School Mills

