

Budget and Levy Committee Meeting

Agenda

03.07.24

1. Review updated general fund budget projections and revised deficits.
 - a. Projections with attached summary of budget reductions, offsets, additions, alternative revenue and levies reflected.
 - b. Historical review of property liability insurance and utilities
2. Recap of property tax impact associated with the DOR revaluation of property values in 2023.
 - a. Change in state and local revenue in support of the general fund from FY2023 to FY2024.
 - b. Review impact of statewide 95 mills on taxpayers in elementary and high school district.
 - c. Historical change in local levies from all budgeted funds and FY23 and FY24 levies and mills summary.
3. Projected funding of FY2025 general fund budget, including projected levies, funding sources, and mills.
 - a. Summary of Projections – Elementary and Secondary
 - b. Projected state and local revenue in support of the general fund from FY2024 to FY2025.
 - c. Historical recap of mills, voted levies, budget increases, enrollment (ANB) and other data points.
4. Discussion regarding the continuation of some or all of the ESSER funded fine arts positions. Potential funding sources as follows:
 - a. Future funding from Jumpstart program
 - b. Adjust expenditure of Title IV funds
 - c. Additional expenditure relief from building reserve
 - d. Potential relief from transformational learning grant
 - e. Potential support from innovative education tax credit program

MCPS General Fund
Budget Projections - 3% Inflationary Increase
FY25

Highest Budget Without Vote

Over Base Levy (Voted)

Proposed Adopted Budget

Prior Year Adopted Budget

Estimated Increase to General Fund

Estimated Certified & Classified Retiree Savings

Estimated Salary & Benefit Obligations to Build into the Budget:

Certified Step Increases

Certified Lane Movement

ESSER Funds Built into the Budget

MMCEO Step/Longevity Increases

Estimate of Additional Pay Increase (other)

Subtotal of Salary & Benefit Obligations

Other Obligations to Build into the Budget:

Liability insurance (estimated 15% increase)

SRO/CRO/SSO (estimated 2% increase)

Utilities

Student Athletics and Activities Travel

Work Comp Credit Utilized in FY24

Adjust IDEA B Allowance

Tuition Funding for Excess SPED

Subtotal of Other Obligations

before Other Adds & Reductions

Reductions, Savings and Offsets

See Attached

Anticipated Budget Balance

before other Adds & Reductions

ELEMENTARY	HIGH SCHOOL
\$ 43,507,279	\$ 35,772,901
\$ 105,133.77	\$ 403,627.43
\$ 43,612,413	\$ 36,176,528
\$ 43,181,480	\$ 34,591,338
\$ 430,933	\$ 1,585,190
\$ 260,000	\$ 260,000
\$ (694,746)	\$ (311,647)
\$ (230,000)	\$ (135,000)
\$ (355,769)	\$ (753,000)
\$ (73,754)	\$ (55,257)
\$ (1,351,600)	\$ (1,110,000)
\$ (2,705,870)	\$ (2,364,904)
\$ (92,800)	\$ (76,800)
\$ (3,152)	\$ (4,728)
\$ (160,700)	\$ (131,000)
\$ -	\$ (340,000)
\$ (63,800)	\$ (46,200)
\$ 350,000	\$ (350,000)
\$ 100,000	
\$ 129,548	\$ (948,728)
\$ (1,885,389)	\$ (1,468,442)

Elementary General Fund Proposed Revenues and Reductions (Recalibration)				
		OPTION A	OPTION B	OPTION C
		No Levies	Operational Levy	Operational & Safety Levy
Proposed Revenue				
Increase Extracurricular Participation Fees	\$5,000-\$10,000	0	0	0
Increase External Facility User Fees (this includes \$105K for renting Emma Dickinson)	\$195,000	\$90,000	\$90,000	\$90,000
Total Proposed Revenue		\$90,000	\$90,000	\$90,000
Proposed Reductions				
K-8 Enrollment Based Reductions in Certified Staffing	\$756,000	\$756,000	\$756,000	\$756,000
K-8 Additional Reductions in Certified Staff	\$189,000	\$189,000	\$189,000	\$189,000
Reduce (Decentralize) District Office or Building Administration and Supports Funded in GF	\$500,500	\$500,500	\$500,500	\$500,500
Reduce .5 Secretary Support at 4 Buildings	\$66,000	\$66,000	\$66,000	\$66,000
Shutter Jefferson (move programs out to other sites)	\$32,000	\$0	\$0	\$0
Eliminate Lifeworks Agreement	\$24,186	\$24,186	\$24,186	\$24,186
Decrease Building Budgets	\$37,500	\$37,500	\$37,500	\$37,500
Decrease Activity Budgets	\$10,000	\$10,000	\$10,000	\$10,000
Total Proposed Reductions		\$1,583,186	\$1,583,186	\$1,583,186
Expenditure Offsets				
Shift Transportation Supervisor Salary to Transportation Fund	\$31,700	\$31,700	\$31,700	\$31,700
Shift Benefits Technician Salary to Insurance Trust	\$33,000	\$33,000	\$33,000	\$33,000
Shift Custodial Supervisor Salary to Rental Proceeds Fund	\$21,000	\$21,000	\$21,000	\$21,000
Offset Expenditures with Advanced Opportunity Grant	\$54,000	\$54,000	\$54,000	\$54,000
Offset Spark Expenditure with Grant Funds	\$45,000	\$45,000	\$45,000	\$45,000
Utilize a Portion of Interlocal Funds (year 1)	\$333,000	\$333,000	\$333,000	\$0
Tuition Fund to Fund Special Education (SPED) Preschool	\$1,280,000	\$250,000	\$250,000	\$250,000
Change in Allocation from 58/42 to 55/45	\$180,000	\$180,000	\$180,000	\$180,000
General Fund (GF) Over Base Levy* Safety Levy	\$105,134		\$105,134	\$105,134
Total Levy Voted: \$1,500,000 Tax Impact \$11.24 per \$100K Current safety related costs moved out of general fund and coded to safety levy instead (SRO's, School Counselors, etc.)	\$1,500,000	\$0	\$0	\$1,500,000
Total Expenditure Offsets		\$947,700	\$1,052,834	\$2,219,834
Budget Additions				
Administration consolidation and restructure - Meadow Hill Teacher on Special Assignment; SPED Coordinator from ESSER; Academic & Community Services Director	(\$195,000)	(\$195,000)	(\$195,000)	(\$195,000)
Increase support for Native American Student Services, English Language Learners, Gifted & Talented	(\$126,500)	(\$126,500)	(\$126,500)	(\$126,500)
Add SPED Positions Originally charged to Medicaid Funds	(\$1,000,000)	(\$575,000)	(\$575,000)	(\$1,000,000)
Behavior Interventionists / Other Safety Support	(\$750,000)			(\$750,000)
Centralize K-8 Enrollments	(\$66,000)	(\$66,000)	(\$66,000)	(\$66,000)
Total Budget Additions		(\$962,500)	(\$962,500)	(\$2,137,500)
Summary				
Original Budget Deficit (without GF Over Base Levy)		(\$1,990,523)	(\$1,990,523)	(\$1,990,523)
Total Proposed Revenue		\$90,000	\$90,000	\$90,000
Total Proposed Reductions		\$1,583,186	\$1,583,186	\$1,583,186
Total Expenditure Offsets		\$947,700	\$1,052,834	\$2,219,834
Total Proposed Additions		(\$962,500)	(\$962,500)	(\$2,137,500)
(Deficit/Balance)		(\$332,137)	(\$227,003)	(\$235,003)

*This number has been updated by OPI since the February 13, 2024 Board of Trustees meeting causing changes in the summary portion of the document

High School General Fund Proposed Revenues and Reductions (Recalibration)				
		OPTION A	OPTION B	OPTION C
		No Levies	Operational Levy	Operational & Safety Levy
Proposed Revenue				
Increase Extracurricular Participation Fees (estimate of 25% incr.)	\$25,000	\$25,000	\$25,000	\$25,000
Increase Gate Fees	\$15,000	\$15,000	\$15,000	\$15,000
Increase External Facility User Fees (this includes \$105K for renting Emma Dickinson)	\$10,000	\$10,000	\$10,000	\$10,000
Total Proposed Revenue		\$50,000	\$50,000	\$50,000
Proposed Reductions				
9-12 Enrollment Based Reductions in Certified Staff	\$702,000	\$702,000	\$702,000	\$702,000
Reduce (Decentralize) District Office or Building Administration and Supports in GF	\$363,500	\$363,500	\$363,500	\$363,500
Eliminate Lifeworks Agreement	\$19,788	\$19,788	\$19,788	\$19,788
Seeley HS Block Grant Reduction	\$15,000	\$15,000	\$15,000	\$15,000
Decrease Building Budgets	\$75,000	\$75,000	\$75,000	\$75,000
Decrease Activity Budgets	\$75,000	\$75,000	\$75,000	\$75,000
Total Proposed Reductions		\$1,250,288	\$1,250,288	\$1,250,288
Expenditure Offsets				
Shift Transportation Supervisor salary to Transportation Fund	\$26,000	\$26,000	\$26,000	\$26,000
Shift Benefits Technician salary to Insurance Fund	\$27,000	\$27,000	\$27,000	\$27,000
Offset Expenditures with Advanced Opportunity Grant	\$39,000	\$39,000	\$39,000	\$39,000
Utilize a portion of Interlocal fund (year 1)	\$100,000	\$0	\$0	\$0
Spend One-time only funds (Budget Amendment FY22)	\$595,000	\$595,000	\$595,000	\$100,000
Tuition Levy to Fund Excess Special Education (SPED) Costs	\$200,000	\$200,000	\$200,000	\$200,000
General Fund (GF) Over Base Levy*	\$403,627	\$0	\$403,627	\$403,627
Safety Levy				
Total Levy Voted: \$1,000,000 Tax Impact \$4.08 per \$100K	\$1,000,000	\$0	\$0	\$1,000,000
Current safety related costs moved out of general fund and coded to safety levy instead (SRO's, School Counselors, etc.)				
Total Expenditure Offsets		\$887,000	\$1,290,627	\$1,795,627
Budget Additions				
Administration consolidation and restructure - SPED Coordinator from ESSER; Academic & Community Services Director	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
Increase support for Native American Student Services, English Language Learners, Gifted & Talented	(\$103,500)	(\$103,500)	(\$103,500)	(\$103,500)
Behavior Interventionists / Other Safety Support	(\$372,000)	\$0	\$0	(\$372,000)
Add SPED positions originally charged to Medicaid funds	(\$400,000)	(\$200,000)	(\$200,000)	(\$400,000)
Change in Allocation from 58/42 to 55/45	(\$180,000)	(\$180,000)	(\$180,000)	(\$180,000)
Total Budget Additions		(\$563,500)	(\$563,500)	(\$1,135,500)
Summary				
Original Budget Deficit (without GF Over Base Levy)		(\$1,872,069)	(\$1,872,069)	(\$1,872,069)
Total Proposed Revenue		\$50,000	\$50,000	\$50,000
Total Proposed Reductions		\$1,250,288	\$1,250,288	\$1,250,288
Total Expenditure Offsets		\$887,000	\$1,290,627	\$1,795,627
Total Proposed Additions		(\$563,500)	(\$563,500)	(\$1,135,500)
(Deficit/Balance)		(\$248,281)	\$155,346	\$88,346

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AGENDA ITEM: 1-B

GROWTH OF UTILITIES / INSURANCE FY19-FY24

ELEMENTARY DISTRICT

UTILITIES		\$ Difference	% Change
FY19	\$972,986		
FY20	\$891,872	-\$81,114	-8.34%
FY21	\$942,122	\$50,250	5.63%
FY22	\$1,017,149	\$75,027	7.96%
FY23	\$1,262,475	\$245,326	24.12%
FY24*	\$1,423,206	\$160,731	12.73%
TOTAL	\$6,509,810	\$450,220	46.27%

PROP/LIABILITY INSURANCE		\$ Difference	% Change
FY19	\$347,454		
FY20	\$368,842	\$21,388	6.16%
FY21	\$434,604	\$65,762	17.83%
FY22	\$492,670	\$58,066	13.36%
FY23	\$584,594	\$91,924	18.66%
FY24*	\$678,451	\$93,857	16.06%
TOTAL	\$2,906,615	\$330,997	95.26%

BOTH		\$ Difference	% Change
FY19	\$1,320,440		
FY20	\$1,260,714	-\$59,726	-4.52%
FY21	\$1,376,726	\$116,012	9.20%
FY22	\$1,509,819	\$133,093	9.67%
FY23	\$1,847,069	\$337,250	22.34%
FY24*	\$2,101,657	\$254,588	13.78%
TOTAL	\$9,416,425	\$781,217	59.16%

HIGH SCHOOL DISTRICT

UTILITIES		\$ Difference	% Change
FY19	\$1,128,515		
FY20	\$855,732	-\$272,783	-24.17%
FY21	\$1,061,048	\$205,316	23.99%
FY22	\$1,130,375	\$69,327	6.53%
FY23	\$1,300,471	\$170,096	15.05%
FY24*	\$1,431,561	\$131,090	10.08%
TOTAL	\$6,907,702	\$303,046	26.85%

PROP/LIABILITY INSURANCE		\$ Difference	% Change
FY19	\$241,014		
FY20	\$259,933	\$18,919	7.85%
FY21	\$311,267	\$51,334	19.75%
FY22	\$340,533	\$29,266	9.40%
FY23	\$396,729	\$56,196	16.50%
FY24*	\$459,301	\$62,572	15.77%
TOTAL	\$2,088,777	\$218,287	90.57%

BOTH		\$ Difference	% Change
FY19	\$1,369,529		
FY20	\$1,115,665	-\$253,864	-18.54%
FY21	\$1,372,315	\$256,650	23.00%
FY22	\$1,470,908	\$98,593	7.18%
FY23	\$1,697,200	\$226,292	15.38%
FY24*	\$1,890,862	\$193,662	11.41%
TOTAL	\$8,996,479	\$521,333	38.07%

*estimate

**FY23-FY24 REVENUE FROM STATE AND LOCAL SOURCES
ELEMENTARY GENERAL FUND**

REVENUE DESCRIPTION	2023 BUDGET	PROJECTED 2024 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 15,619,371	\$ 15,737,290	\$ 117,919	0.75%
Special Ed Allowable Costs	2,507,945	2,882,934	374,989	14.95%
Guaranteed Tax Base	8,957,284	8,473,344	(483,940)	-5.40%
Non-Levy Revenue	15,000	58,113	43,113	287.42%
Tuition Over Base	10,000	26,500	16,500	165.00%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,657,845	1,675,735	17,890	1.08%
At Risk Student	196,891	192,862	(4,029)	-2.05%
Indian Education For All	129,949	130,764	815	0.63%
American Indian Achievement Gap	83,356	84,600	1,244	1.49%
Data for Achievement	124,423	125,185	762	0.61%
 Total State Funding	 \$ 29,302,064	 \$ 29,387,327	 85,263	 0.29%
Base Levy	4,365,655	5,049,599	683,944	15.67%
Over-Base Levy	8,483,300	8,744,554	261,254	3.08%
 Total Local Funding	 \$ 12,848,955	 \$ 13,794,153	 945,198	 7.36%
Total Revenue	\$ 42,151,019	\$ 43,181,480	\$ 1,030,461	2.44%

MILLS LEVIED:	88.19	76.61	(11.58)	-13.13%
ANB:				
K-6	4,360	4,262	(98)	-2.25%
7-8	1,222	1,207	(15)	-1.23%
TAXABLE VALUE	\$ 145,702,794	\$ 180,088,744	\$ 34,385,950	23.60%

**FY23-FY24 PAYMENT TO THE STATE AS PART OF 95 MILLS
FOR STATE EQUALIZATION SUMMARY**

REVENUE DESCRIPTION	2023 REMITTANCE	2024 REMITTANCE	CHANGE IN LOCAL PMT TO STATE	% CHANGE
State Equalization - Elementary	\$ 13,841,765	\$ 17,108,431	\$ 3,266,665	23.60%
State Equalization - High School	\$ 24,871,161	\$ 31,442,038	\$ 6,570,877	26.42%
Total Elem & HS Equalization	\$ 38,712,927	\$ 48,550,469	\$ 9,837,542	25.41%

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**FY23-FY24 REVENUE FROM STATE AND LOCAL SOURCES
HIGH SCHOOL GENERAL FUND**

REVENUE DESCRIPTION	2023 BUDGET	PROJECTED 2024 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 13,425,588	\$ 14,091,719	\$ 666,131	4.96%
Special Ed Allowable Costs	963,112	828,197	(134,915)	-14.01%
Guaranteed Tax Base	6,528,842	6,361,207	(167,635)	-2.57%
Non-Levy Revenue	10,000	49,228	39,228	392.28%
Flex Increase	-	-	-	0.00%
Tuition Over-Base	15,000	21,250	6,250	41.67%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,109,467	1,147,125	37,658	3.39%
At Risk Student	100,976	95,929	(5,047)	-5.00%
Indian Education For All	91,816	96,309	4,493	4.89%
American Indian Achievement Gap	58,853	61,100	2,247	3.82%
Data for Achievement	87,912	92,201	4,289	4.88%
Total of State Revenue	22,391,566	22,844,266	452,700	2.02%
Base Levy	4,448,712	5,049,203	600,491	13.50%
Over-Base Levy	6,569,841	6,697,868	128,027	1.95%
Total of Local Revenue	11,018,553	11,747,072	728,519	6.61%
			-	
Total Revenue	\$ 33,410,119	\$ 34,591,338	\$ 1,181,219	3.54%

MILLS LEVIED:	42.09	35.50	(6.59)	-15.66%
ANB:	3,944	4,028	84	2.13%
TAXABLE VALUE	\$ 261,801,699	\$ 330,968,825	\$ 69,167,126	26.42%

**FY23-FY24 PAYMENT TO THE STATE AS PART OF 95 MILLS
FOR STATE EQUALIZATION SUMMARY**

REVENUE DESCRIPTION	2023 REMITTANCE	2024 REMITTANCE	CHANGE IN LOCAL PMT TO STATE	% CHANGE
State Equalization - Elementary	\$ 13,841,765	\$ 17,108,431	\$ 3,266,665	23.60%
State Equalization - High School	\$ 24,871,161	\$ 31,442,038	\$ 6,570,877	26.42%
Total Elem & HS Equalization	\$ 38,712,927	\$ 48,550,469	\$ 9,837,542	25.41%

Historical Total Levies and Mills

Elementary Total Levies and Mills

FISCAL YEAR	BUDGET	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$100K HOME INC/DEC
FY24	\$ 68,017,984	\$ 28,868,228	\$ 2,837,297	(18.33)	160.30	\$ (24.75)
FY23	\$ 64,164,083	\$ 26,030,931	\$ 803,147	2.70	178.63	\$ 3.64
FY22	\$ 62,417,403	\$ 25,227,784	\$ (658,541)	(23.16)	175.93	\$ (31.27)
FY21	\$ 63,603,761	\$ 25,886,324	\$ (232,116)	(2.60)	199.09	\$ (3.51)
FY20	\$ 62,103,734	\$ 26,118,440	\$ 969,264	(14.35)	201.69	\$ (19.37)
FY19	\$ 60,170,512	\$ 25,149,176	\$ 400,910	3.50	216.04	\$ 4.72
6 Yr Total	\$380,477,477	\$157,280,883	\$4,119,962	(52.24)	1,131.68	(\$70.53)

High School Total Levies and Mills

FISCAL YEAR	BUDGET	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$100K HOME INC/DEC
FY24	\$ 54,009,198	\$ 21,519,813	\$ 1,311,066	(12.16)	65.02	\$ (16.42)
FY23	\$ 51,684,924	\$ 20,208,746	\$ 1,077,276	2.81	77.18	\$ 3.79
FY22	\$ 49,391,248	\$ 19,131,470	\$ (1,046,606)	(12.92)	74.37	\$ (17.44)
FY21	\$ 49,409,471	\$ 20,178,077	\$ (953,045)	(4.96)	87.29	\$ (6.70)
FY20	\$ 49,246,459	\$ 21,131,122	\$ 428,270	(7.78)	92.25	\$ (10.50)
FY19	\$ 48,042,229	\$ 20,702,852	\$ (298,978)	3.07	100.03	\$ (4.14)
6 Yr Total	\$301,783,529	\$ 122,872,081	\$ 517,982	(31.94)	496.14	\$ (51.41)

Elementary Final Budgets FY23

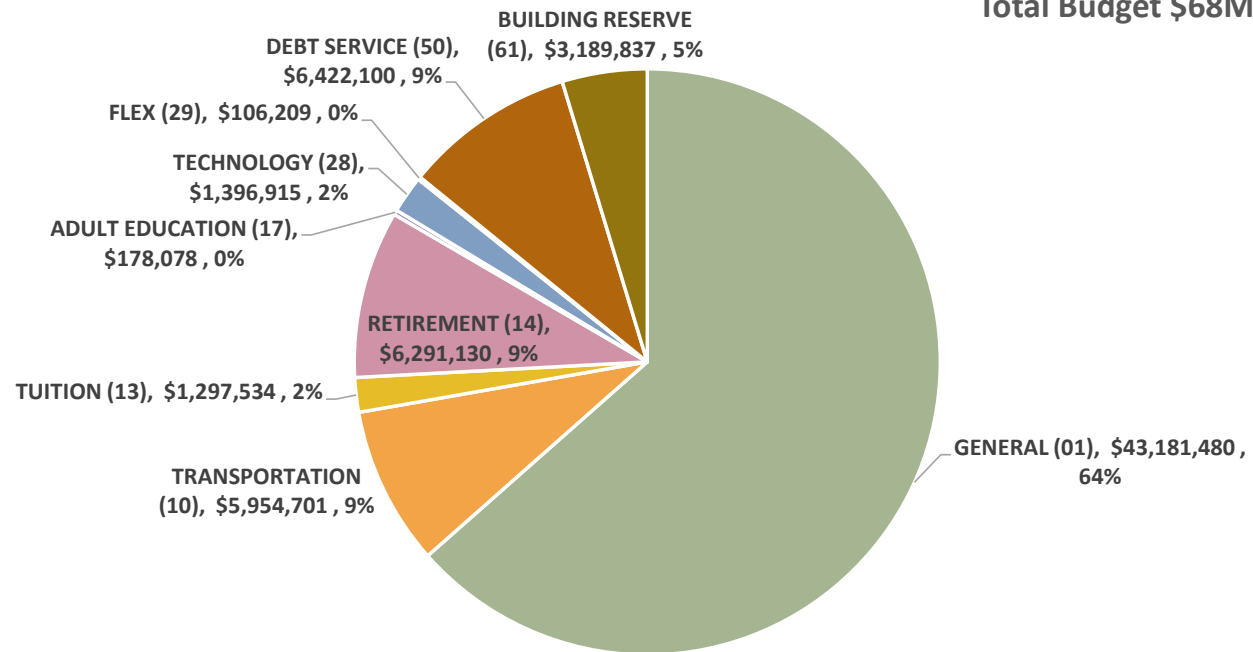
ELEMENTARY	FINAL BUDGETS	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$100K HOME INC/DEC
GENERAL (01)	\$ 42,151,020	\$ 12,898,508	\$ 221,956	0.12	88.53	0.16
TRANSPORTATION (10)	\$ 5,030,480	\$ 4,580,480	\$ 727,761	4.57	31.44	6.17
TUITION (13)	\$ 1,192,534	\$ 1,165,960	\$ 6,674	(0.08)	8.00	(0.10)
RETIREMENT (14)	\$ 5,976,470	\$ -		County	County	County
ADULT EDUCATION (17)	\$ 178,078	\$ 96,030	\$ 4,335	0.02	0.66	0.03
TECHNOLOGY (28)	\$ 1,109,637	\$ 850,000	\$ -	(0.10)	5.83	(0.13)
FLEX (29)	\$ 54,873	\$ -		0.00	0.00	0.00
DEBT SERVICE (50)	\$ 6,425,700	\$ 6,073,560	\$ (142,130)	(1.66)	41.68	(2.23)
BUILDING RESERVE (61)	\$ 2,045,292	\$ 366,393	\$ (15,447)	(0.15)	2.51	(0.20)
TOTAL	\$ 64,164,083	\$ 26,030,931	\$ 803,149	2.72	178.65	\$ 3.70

Elementary Levies and Mills FY24

ELEMENTARY	FINAL BUDGET	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$100K HOME INC/DEC
GENERAL (01)	\$ 43,181,480	\$ 13,794,153	\$ 895,645	(11.91)	76.60	(16.08)
TRANSPORTATION (10)	\$ 5,954,701	\$ 5,509,701	\$ 929,221	(0.85)	30.59	(1.14)
TUITION (13)	\$ 1,297,534	\$ 1,284,093	\$ 118,133	(0.87)	7.13	(1.17)
RETIREMENT (14)	\$ 6,291,130	\$ -	County	County	County	County
ADULT EDUCATION (17)	\$ 178,078	\$ 66,144	\$ (29,885)	(0.29)	0.37	(0.40)
TECHNOLOGY (28)	\$ 1,396,915	\$ 850,000	\$ -	(1.11)	4.72	(1.50)
FLEX (29)	\$ 106,209	\$ -	\$ -	0.00	0.00	0.00
DEBT SERVICE (50)	\$ 6,422,100	\$ 6,288,681	\$ 215,121	(6.76)	34.92	(9.13)
BUILDING RESERVE (61)	\$ 3,189,837	\$ 1,066,393	\$ 700,000	3.41	5.92	4.61
TOTAL	\$ 68,017,984	\$ 28,859,166	\$ 2,828,234	(18.38)	160.25	\$ (24.81)

23-24 Elementary Final Budget

Total Budget \$68M



High School Final Budgets For FY23

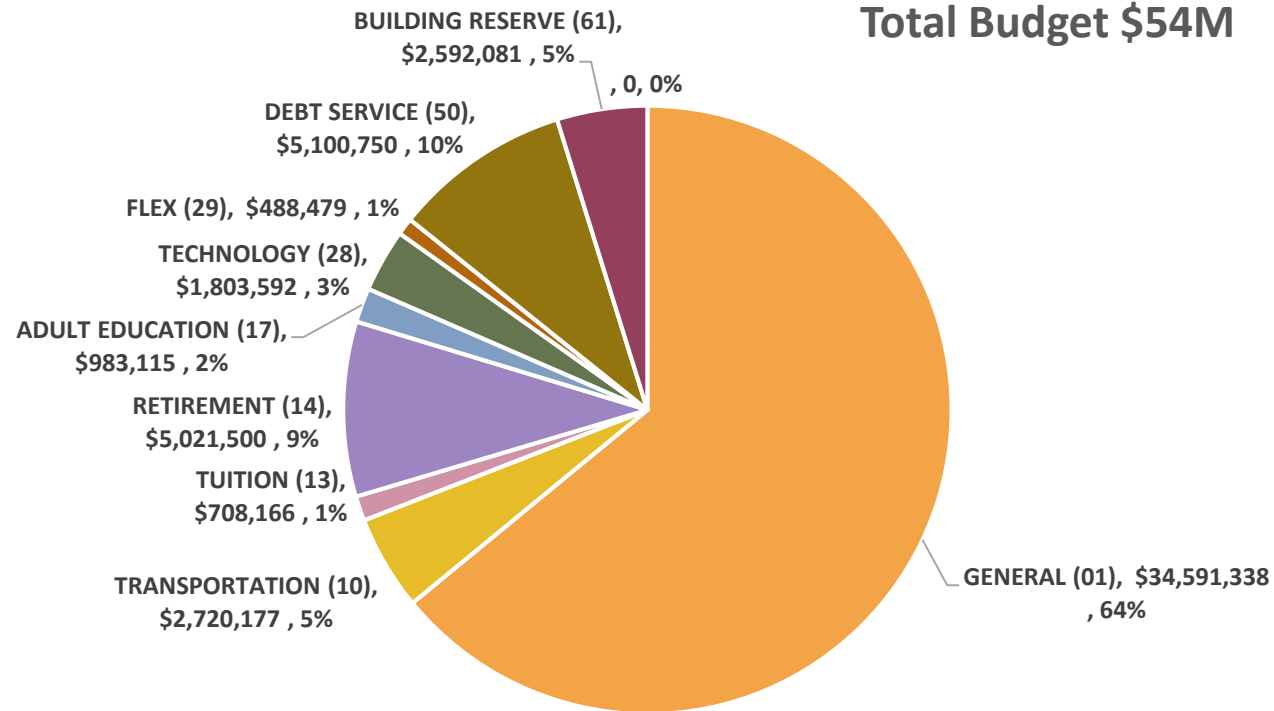
HIGH SCHOOL	FINAL BUDGETS	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$100K HOME INC/DEC
GENERAL (01)	\$ 33,410,120	\$ 11,066,012	\$ 606,303	1.62	42.27	\$ 2.19
TRANSPORTATION (10)	\$ 2,689,573	\$ 2,143,843	\$ 309,982	1.06	8.19	\$ 1.43
TUITION (13)	\$ 658,166	\$ 639,549	\$ 101,393	0.35	2.44	\$ 0.48
RETIREMENT (14)	\$ 4,745,682		\$ -	County	County	County
ADULT EDUCATION (17)	\$ 983,115	\$ 497,115	\$ 53,276	0.17	1.90	\$ 0.23
TECHNOLOGY (28)	\$ 1,642,909	\$ 750,000	\$ -	(0.06)	2.86	\$ (0.07)
FLEX (29)	\$ 301,351		\$ -	0.00		\$ -
DEBT SERVICE (50)	\$ 5,102,000	\$ 4,815,354	\$ (89,537)	(0.68)	18.39	\$ (0.91)
BUILDING RESERVE (61)	\$ 2,152,008	\$ 296,874	\$ 95,859	0.35	1.13	\$ 0.48
TOTAL	\$ 51,684,924	\$ 20,208,746	\$ 1,077,276	2.82	77.19	\$ 3.81

High School Levies and Mills FY24

HIGH SCHOOL	FINAL BUDGET	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$100K HOME INC/DEC
GENERAL (01)	\$ 34,591,338	\$ 11,747,072	\$ 681,060	(6.78)	35.49	\$ (9.15)
TRANSPORTATION (10)	\$ 2,720,177	\$ 2,081,597	\$ (62,246)	-1.90	6.29	\$ (2.57)
TUITION (13)	\$ 708,166	\$ 699,296	\$ 59,747	-0.33	2.11	\$ (0.44)
RETIREMENT (14)	\$ 5,021,500	County	County	County	County	County
ADULT EDUCATION (17)	\$ 983,115	\$ 278,678	\$ (218,437)	-1.06	0.84	\$ (1.43)
TECHNOLOGY (28)	\$ 1,803,592	\$ 750,000	\$ -	-0.59	2.27	\$ (0.80)
FLEX (29)	\$ 488,479	\$ -	\$ -	0.00	0.00	\$ -
DEBT SERVICE (50)	\$ 5,100,750	\$ 4,966,297	\$ 150,943	-3.38	15.01	\$ (4.57)
BUILDING RESERVE (61)	\$ 2,592,081	\$ 996,874	\$ 700,000	1.88	3.01	\$ 2.54
TOTAL	\$ 54,009,198	\$ 21,519,813	\$ 1,311,066	(12.16)	65.02	\$ (16.42)

23-24 High School Final Budget

Total Budget \$54M



FY25 Elementary General Fund
Budget Projections - 3% Inflationary Increase

	DETAIL	TOTALS
REVENUE INCREASE		
Highest Budget Without Vote		\$ 43,507,279
Plus Over Base Voted Levy		\$ 105,133.77
Proposed Adopted Budget at Maximum		\$ 43,612,413
LESS Prior Year Adopted Budget		\$ 43,181,480
Estimated Increase for FY25		\$ 430,933
PLUS Estimated Certified & Classified Retiree Savings		\$ 260,000
Revenue Increase to Support FY25 Obligations		\$ 690,933
EXPENDITURE INCREASES		
<u>Contractual Salary & Benefit Obligations to Build into the Budget:</u>		
Certified Step Increases	\$ (694,746)	
Certified Lane Movement	\$ (230,000)	
ESSER Funds Utilized to Support FY24 GF	\$ (355,769)	
MMCEO Step/Longevity Increases	\$ (73,754)	\$ (1,354,270)
Subtotal		\$ (663,337)
<u>Other Obligations to Build into the Budget:</u>		
Liability insurance (estimated 15% increase)	\$ (92,800)	
SRO/CRO/SSO (estimated 2% increase)	\$ (3,152)	
Utilities	\$ (160,700)	
Work Comp Credit Utilized in FY24	\$ (63,800)	\$ (320,452)
Subtotal		\$ (983,789)
<u>Initial Expenditure Offsets:</u>		
Change in Allocation from 58/42	\$ 180,000	
Adjust IDEA B Allowance	\$ 350,000	
Tuition Funding for Excess SPED, including Preschool	\$ 350,000	\$ 880,000
Balance Before Proposed Additions		\$ (103,789)
ADDITIONS TO BUDGET		
Estimate of Additional Pay Increases (other)	\$ (1,351,600)	
Proposed Additional Staff Linked to Reductions/Consolidation	\$ (387,500)	
SPED Positions to Build into Budget	\$ (575,000)	\$ (2,314,100)
Subtotal		\$ (2,417,889)
<u>Proposed Offsets to Address Deficit and Additions:</u>		
Misc. Attached Expenditure Offsets	\$ 184,700	
Utilize a Portion of Interlocal Funds	\$ 333,000	\$ 517,700
Subtotal		\$ (1,900,189)
<u>Proposed Revenue to Address Deficit and Additions:</u>		
Increase External Facility User Fees		\$ 90,000
Subtotal		\$ (1,810,189)
<u>Proposed Reductions to Address Deficit and Additions:</u>		
K-8 Enrollment Based Reductions in Certified Staffing	\$ 756,000	
K-8 Additional Reductions in Certified Staff	\$ 189,000.00	
Reduce (Decentralize) District Office		
or Building Administration and Supports Funded in GF	\$ 500,500	
Reduce .5 Secretary Support at 4 Buildings	\$ 66,000	
Eliminate Lifeworks Agreement	\$ 24,186	
Decrease Building Budgets	\$ 37,500	
Decrease Activity Budgets	\$ 10,000	\$ 1,583,186
Subtotal		\$ (227,003)
Anticipated Budget Balance	\$ (227,003)	\$ (227,003)

FY25 High School General Fund
Budget Projections - 3% Inflationary Increase

	DETAIL	TOTALS
REVENUE INCREASE		
Highest Budget Without Vote		\$ 35,772,901
Over Base Voted Levy		\$ 403,627.43
Proposed Adopted Budget at Maximum		\$ 36,176,528
LESS Prior Year Adopted Budget		\$ 34,591,338
Estimated Increase for FY25		\$ 1,585,190
PLUS Estimated Certified & Classified Retiree Savings		\$ 260,000
Revenue Increase to Support FY25 Obligations		\$ 1,845,190
EXPENDITURE INCREASES		
<u>Contractual Salary & Benefit Obligations to Build into the Budget:</u>		
Certified Step Increases	\$ (311,647)	
Certified Lane Movement	\$ (135,000)	
ESSER Funds Utilized to Support FY24 GF	\$ (753,000)	
MMCEO Step/Longevity Increases	\$ (55,257)	\$ (1,254,904)
Subtotal		\$ 590,286
<u>Other Obligations to Build into the Budget:</u>		
Liability insurance (estimated 15% increase)	\$ (76,800)	
SRO/CRO/SSO (estimated 2% increase)	\$ (4,728)	
Utilities	\$ (131,000)	
Student Athletics and Activities Travel	\$ (340,000)	
Work Comp Credit Utilized in FY24	\$ (46,200)	
Adjust IDEA B Allowance	\$ (350,000)	\$ (948,728)
Subtotal		\$ (358,442)
<u>Initial Expenditure Offsets and Obligations:</u>		
Change in Allocation from 55/45 to 58/42	\$ (180,000)	
Tuition Levy to fund Excess SPED Costs	\$ 200,000	\$ 20,000
Balance Before Proposed Additions		\$ (338,442)
ADDITIONS TO BUDGET		
Estimate of Additional Pay Increases (Other)	\$ (1,110,000)	
Additional Staff Linked to Reductions/Consolidation	\$ (183,500)	
SPED Positions Built into Budget	\$ (200,000)	\$ (1,493,500)
Subtotal		\$ (1,831,942)
<u>Initial Expenditure Offsets to Balance the Budget:</u>		
Misc. Attached Expenditure Offsets	\$ 92,000	
Spend One-Time Only Funds	\$ 595,000	\$ 687,000
Subtotal		\$ (1,144,942)
<u>Proposed Revenue to Address Deficit and Additions:</u>		
Increase Extracurricular Participation Fees (est 25%)	\$ 25,000	
Increase Gate Fees	\$ 15,000	
Increase External Facility User Fees	\$ 10,000	\$ 50,000
Subtotal		\$ (1,094,942)
<u>Proposed Reductions to Address Deficit and Additions:</u>		
9-12 Enrollment Based Reductions in Certified Staff	\$ 702,000	
Reduce (Decentralize) District Office	\$ 363,500	
or Building Administration and Supports in GF		
Eliminate Lifeworks Agreement	\$ 19,788	
Seeley HS Block Grant Reduction	\$ 15,000	
Decrease Building Budgets	\$ 75,000	
Decrease Activity Budgets	\$ 75,000	\$ 1,250,288
Subtotal		\$ 155,346
Anticipated Budget Balance	\$ 155,346	\$ 155,346

**PROJECTED FY24-FY25 REVENUE BUDGET
ELEMENTARY GENERAL FUND**

REVENUE DESCRIPTION	2024 BUDGET	PROJECTED 2025 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 15,737,290	\$ 16,156,460	\$ 419,170	2.66%
Special Ed Allowable Costs	2,882,934	2,592,242	(290,693)	-10.08%
Guaranteed Tax Base	8,473,344	9,583,470	1,110,126	13.10%
Non-Levy Revenue	58,113	35,000	(23,113)	-39.77%
Tuition Over Base	26,500	-	(26,500)	-100.00%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,675,735	1,678,278	2,543	0.15%
At Risk Student	192,862	189,926	(2,936)	-1.52%
Indian Education For All	130,764	134,184	3,420	2.62%
American Indian Achievement Gap	84,600	87,120	2,520	2.98%
Data for Achievement	125,185	128,464	3,278	2.62%
STATE REVENUE	29,387,327	30,585,144	1,197,817	4.08%
Base Levy	5,049,599	4,177,332	(872,268)	-17.27%
Over-Base Levy	8,744,554	8,849,937	105,384	1.21%
LOCAL REVENUE	13,794,153	13,027,269	(766,884)	-5.56%
Total Revenue	\$ 43,181,480	\$ 43,612,413	\$ 430,933	1.00%

MILLS LEVIED:	76.61	72.32	(4.29)	-5.60%
ANB:				
K-6	4,262	4,256	(6)	-0.14%
7-8	1,207	1,192	(15)	-1.24%
TAXABLE VALUE	\$ 180,088,744	\$ 180,088,744	\$ -	0.00%

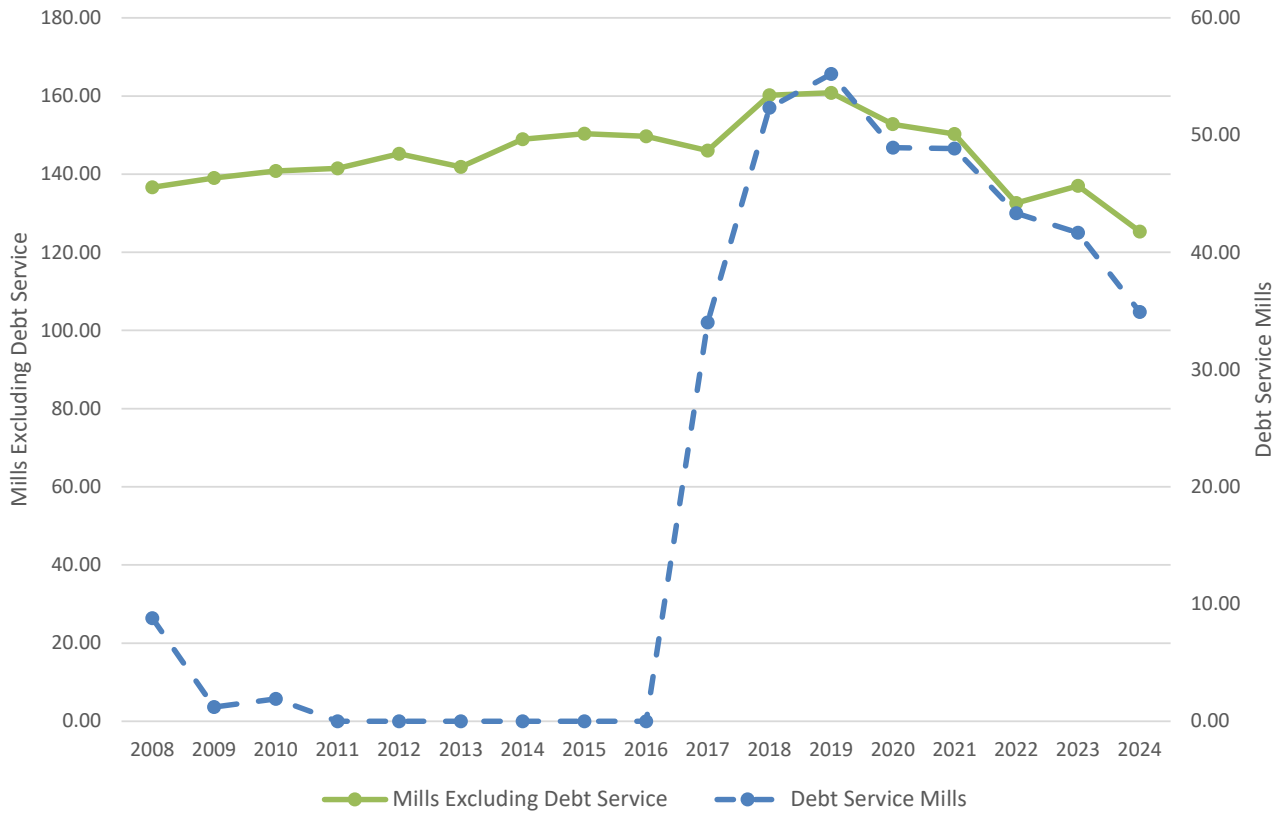
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**PROJECTED FY24-FY25 REVENUE BUDGET
HIGH SCHOOL GENERAL FUND**

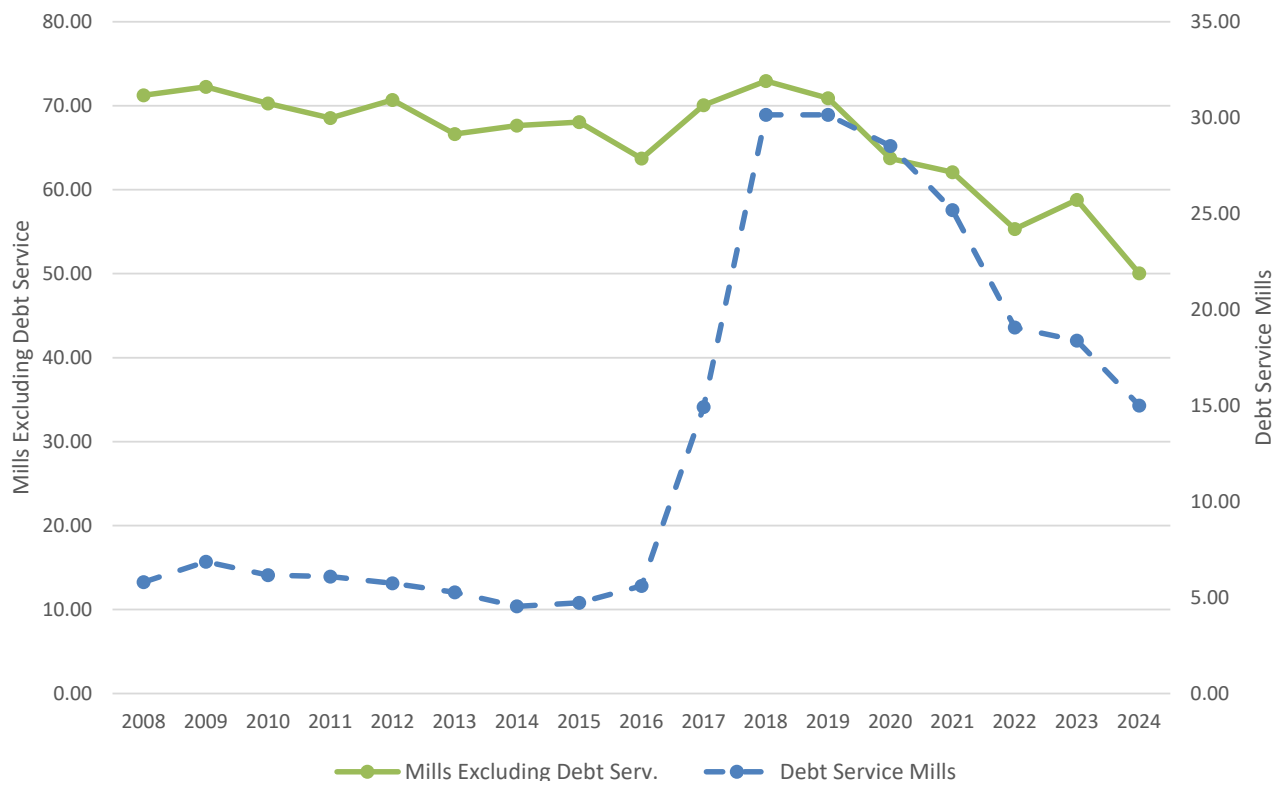
REVENUE DESCRIPTION	2024 BUDGET	PROJECTED 2025 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 14,091,719	\$ 14,669,799	\$ 578,080	4.10%
Special Ed Allowable Costs	828,197	896,423	68,226	8.24%
Guaranteed Tax Base	6,361,207	7,588,866	1,227,658	19.30%
Non-Levy Revenue	49,228	35,000	(14,228)	-28.90%
Flex Increase	-	-	-	-
Tuition Over-Base	21,250	-	(21,250)	-100.00%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,147,125	1,219,333	72,208	6.29%
At Risk Student	95,929	91,324	(4,606)	-4.80%
Indian Education For All	96,309	100,195	3,885	4.03%
American Indian Achievement Gap	61,100	58,564	(2,536)	-4.15%
Data for Achievement	92,201	95,923	3,723	4.04%
STATE REVENUE	22,844,266	24,755,427	1,911,161	8.37%
Base Levy	5,049,203	4,319,579	(729,625)	-14.45%
Over-Base Levy	6,697,868	7,101,522	403,654	6.03%
LOCAL REVENUE	11,747,072	11,421,101	(325,971)	-2.77%
Total Revenue	\$ 34,591,338	\$ 36,176,528	\$ 1,585,190	4.58%

MILLS LEVIED:	35.50	34.52	(0.98)	-2.76%
ANB:	4,028	4,068	40	0.99%
TAXABLE VALUE	\$ 330,968,825	\$ 330,968,825	\$ -	0.00%

Elementary Mills 2008-2024

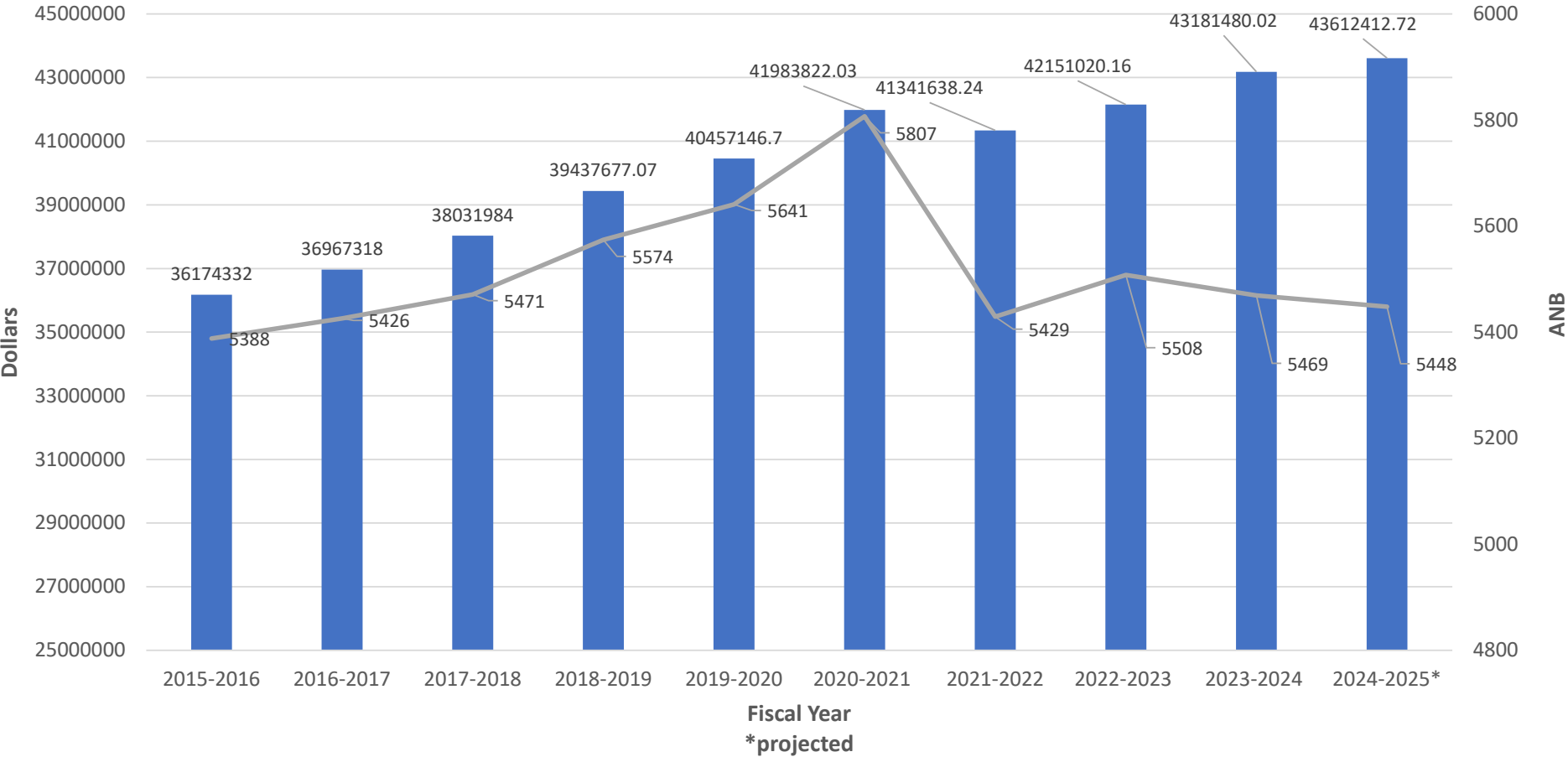


High School Mills 2008-2024



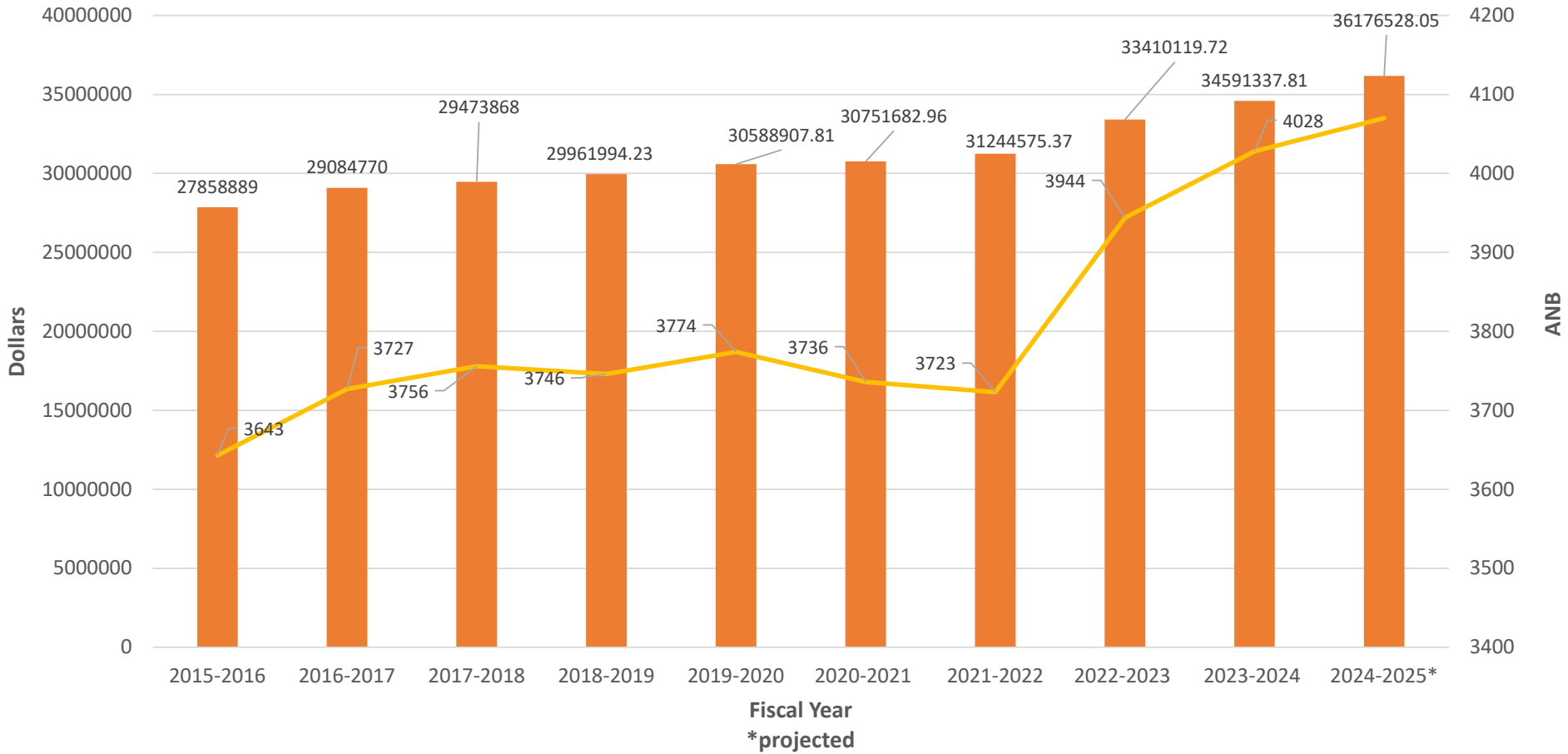
Elementary General Fund and Average Number of Belongings (ANB)
Historical Overview
FY16-FY25*

General Fund ANB



High School General Fund and Average Number of Belongings (ANB)
Historical Overview
FY16-FY25

General Fund ANB



**ELEMENTARY GENERAL FUND
BUDGET INCREASES AND VOTED LEVY AMOUNTS
HISTORICAL OVERVIEW
FY2015 TO FY2025*
*PROJECTED**

