



Forward Thinking, High Achieving.

# **FY18 & FY19 MCPS General Fund Overview**

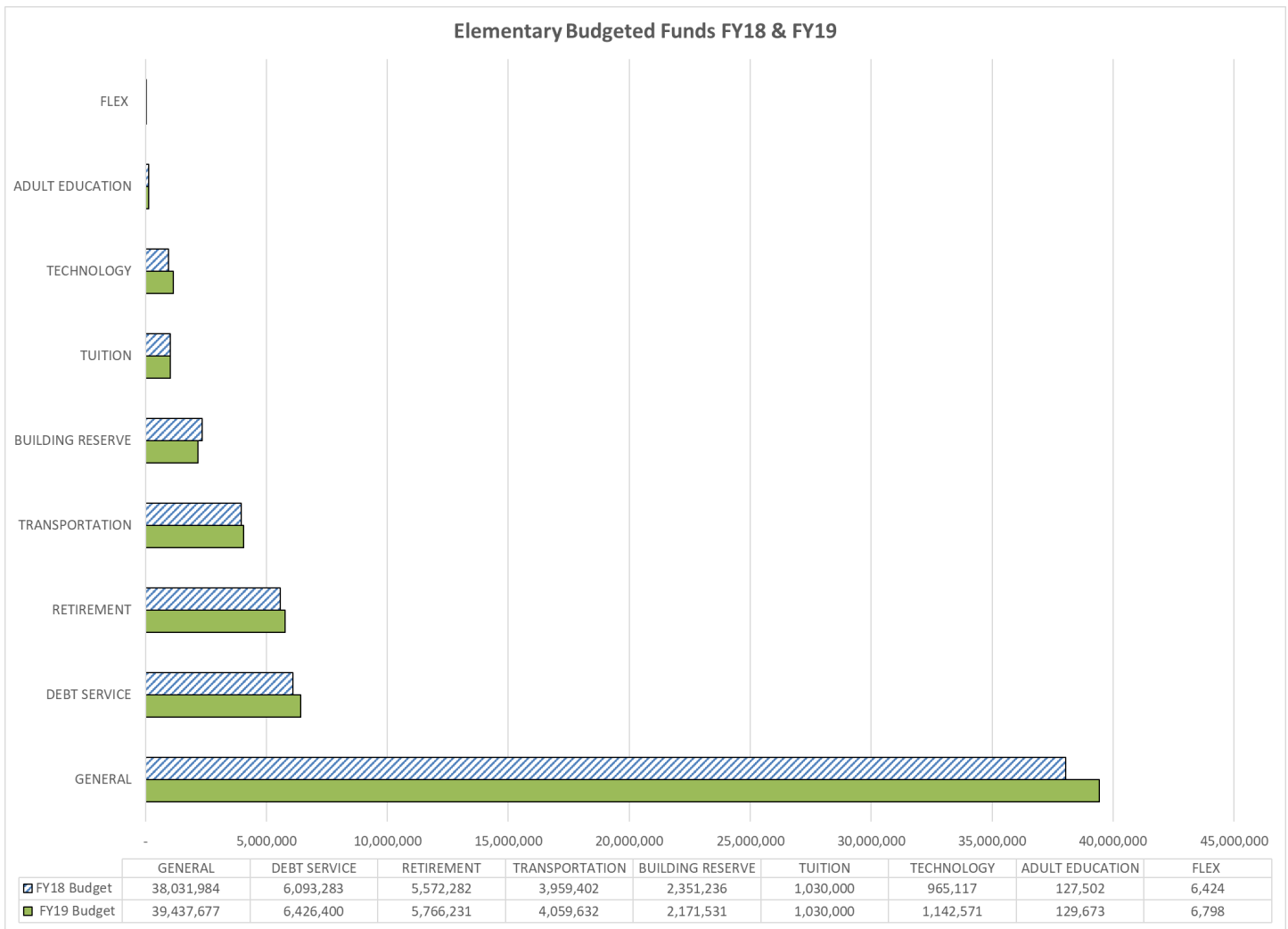
**May 2020**

# School Funding

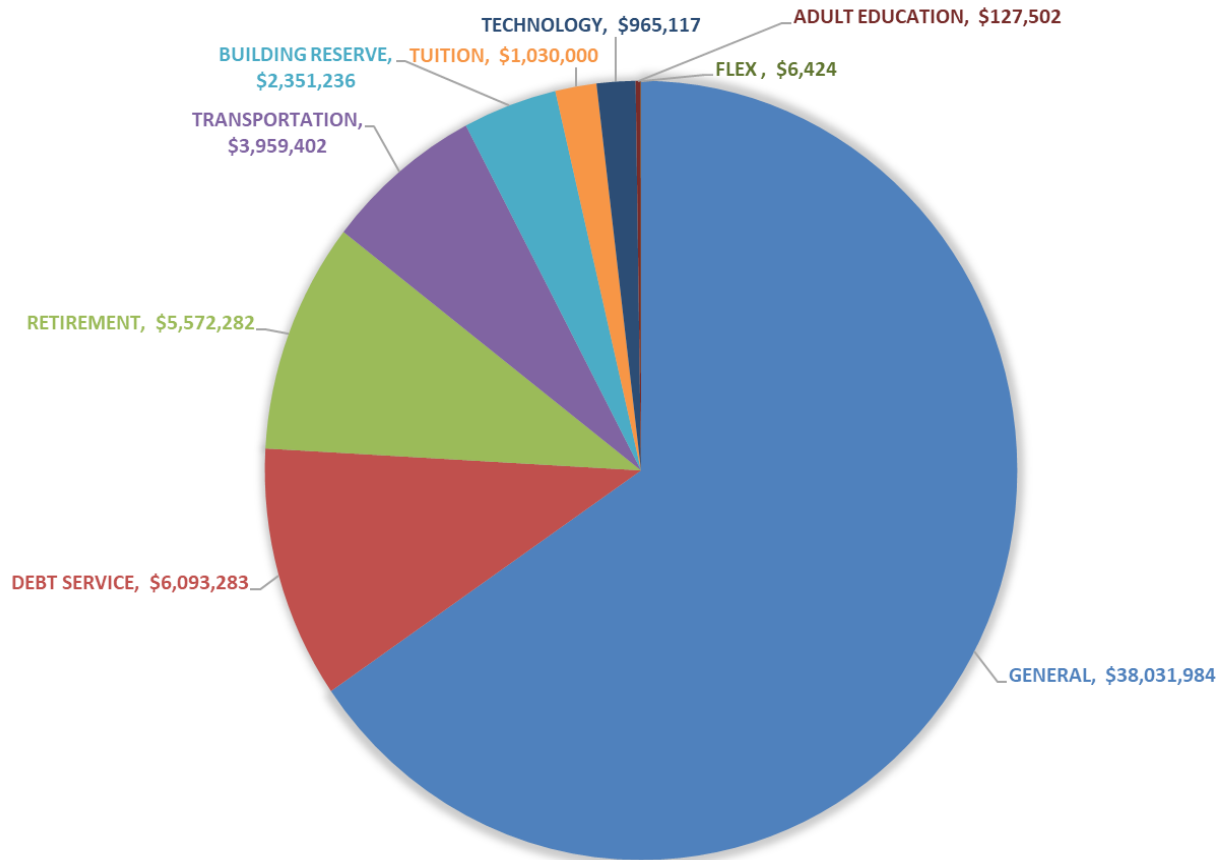
MCPS is a unified school district that operates two separate districts – a K-8 Elementary District and a 9-12 High School District. While unified, each district adopts their own budgets for nine (9) separate funds – general, transportation, tuition, retirement, adult education, technology, flexibility, debt service, and building reserve.

## Elementary Budgeted Funds

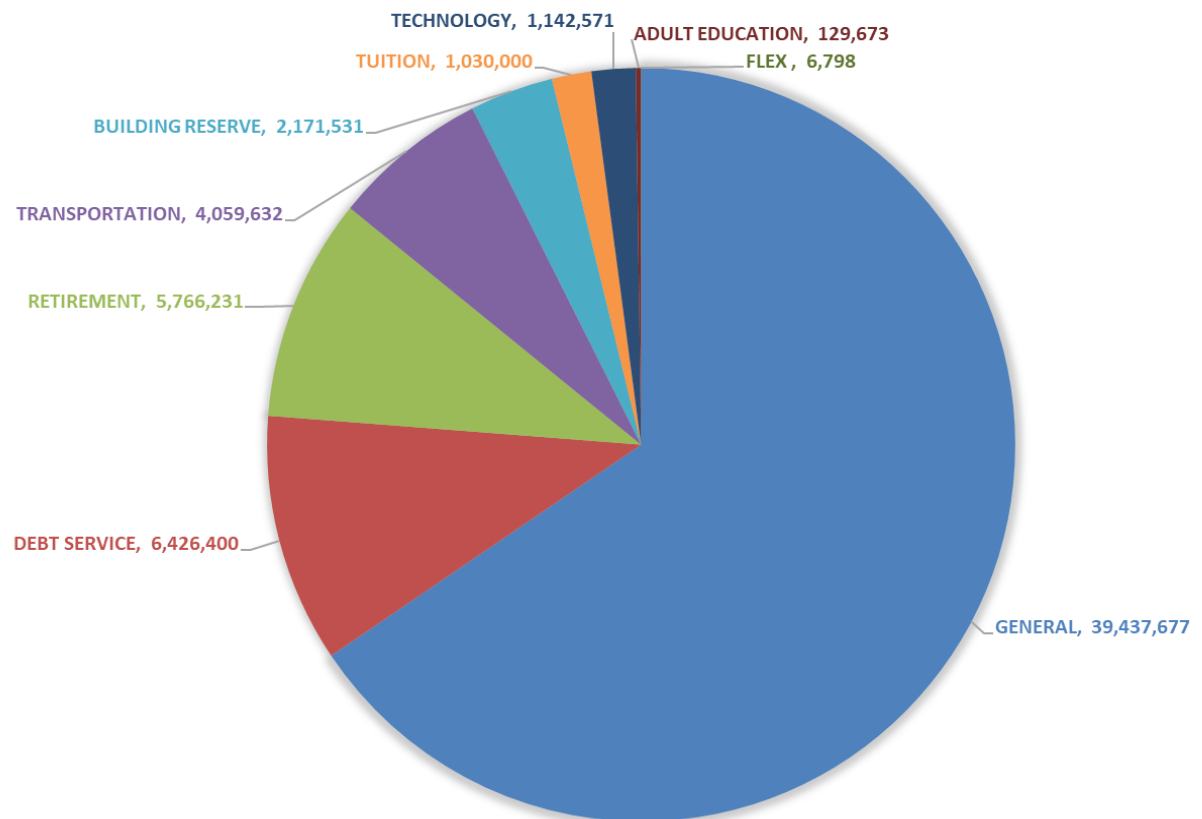
The Elementary Budget for all budgeted funds totaled \$58.1M in FY18 and 60.1M in FY19. This represented an increase of \$3.9M from FY17 to FY18 and a 2M increase from FY18 to FY19. The general fund increased by \$1.1M (2.9%) in FY18 and increased by 1.4M (3.7%) in FY19. The debt service fund for FY18 increased by \$2.2M. The increase in the debt service fund was necessary to fund the principal and interest payments coming due on the 2017 bond issue. In comparison, the FY19 debt service fund increased by 333k.



### ELEMENTARY BUDGETED FUNDS 2017-2018



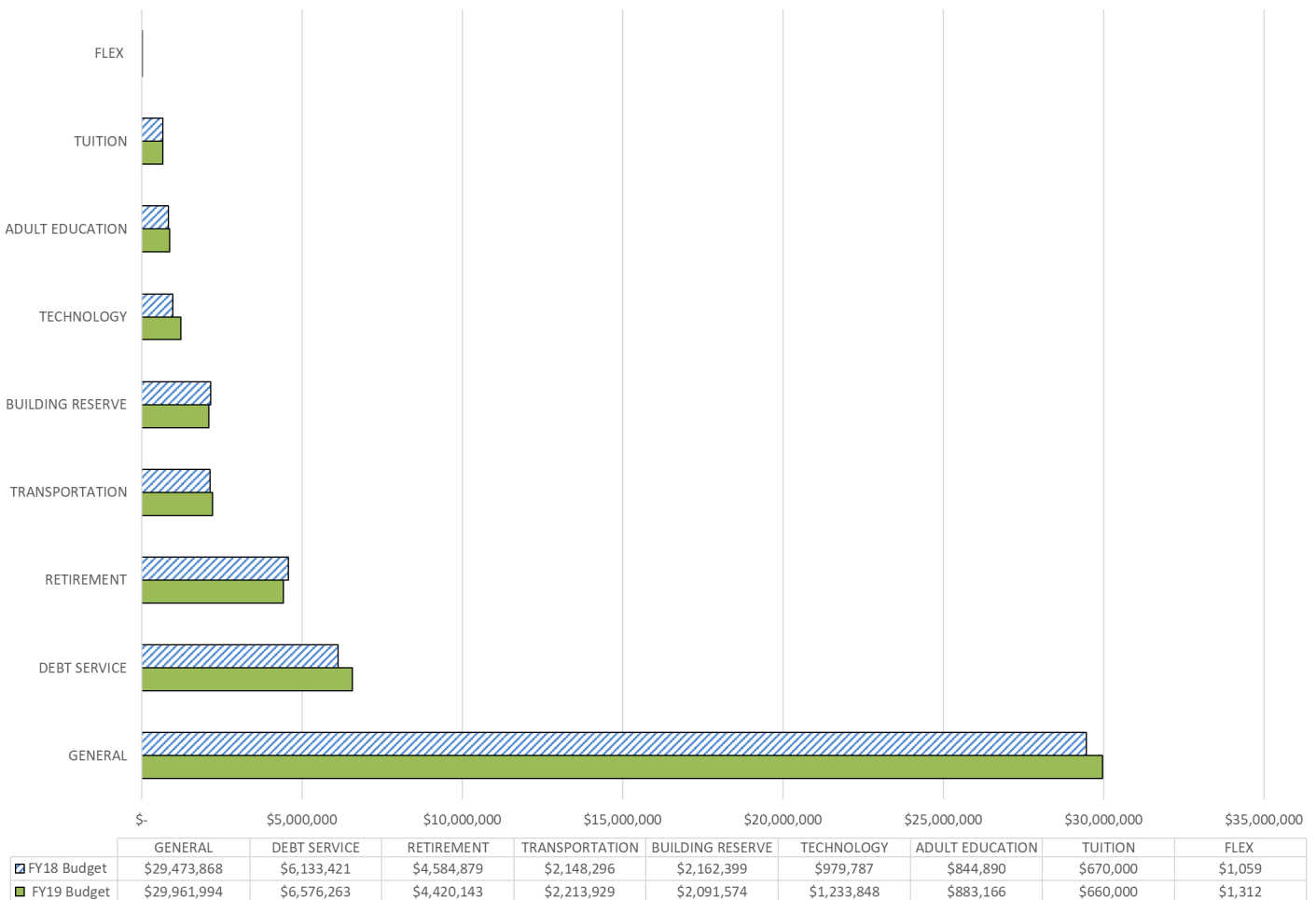
### ELEMENTARY BUDGETED FUNDS 2018-2019



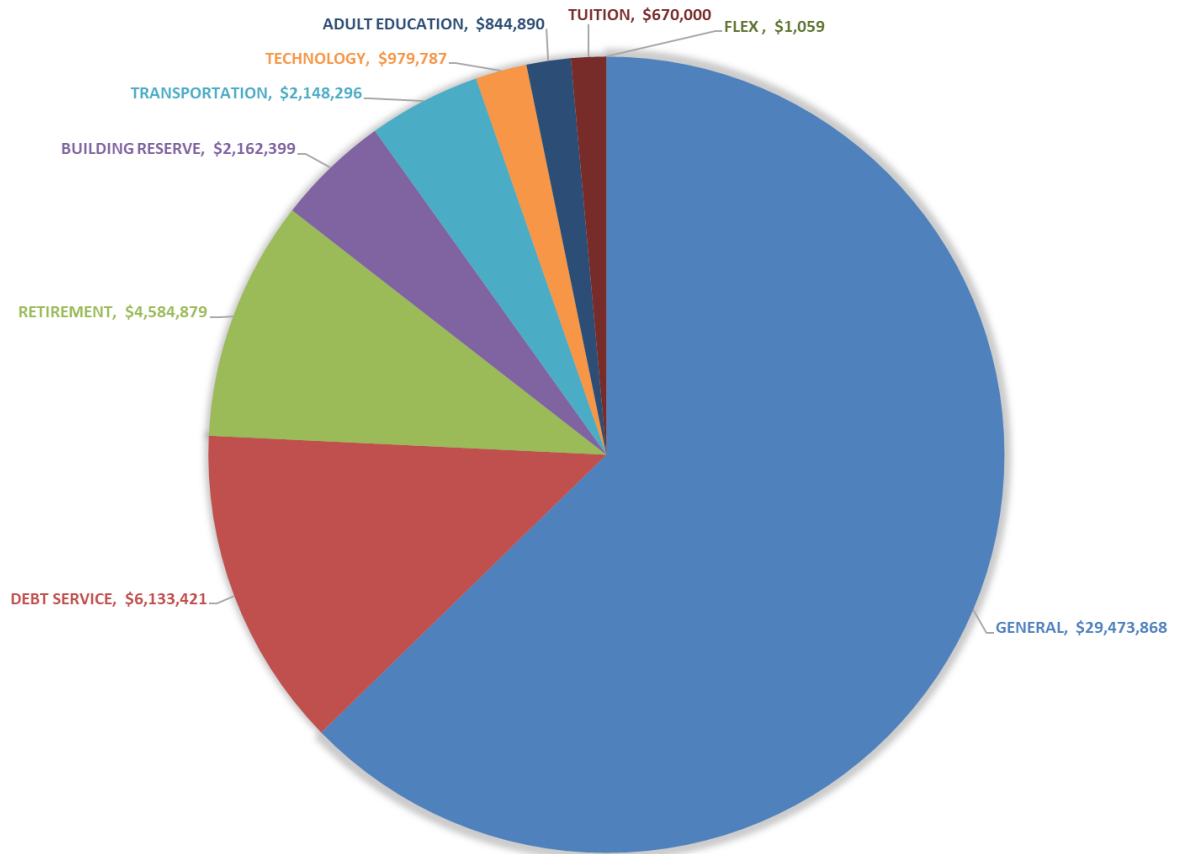
## High School Budgeted Funds

The High School Budget for all budgeted funds totaled nearly \$47M in FY18 and 48M in FY19. This represented an increase of \$4.54M from FY17 to FY18 and a 1M increase from FY18 to FY19. The general fund increased by \$390K (1.3%) in FY18 and increased by 488k (1.66%) in FY19. The debt service fund for FY18 increased by \$3.1M. The increase in the debt service fund was necessary to fund the principal and interest payments coming due on the 2017 bond issue. In comparison, the FY19 debt service fund increased by 442k.

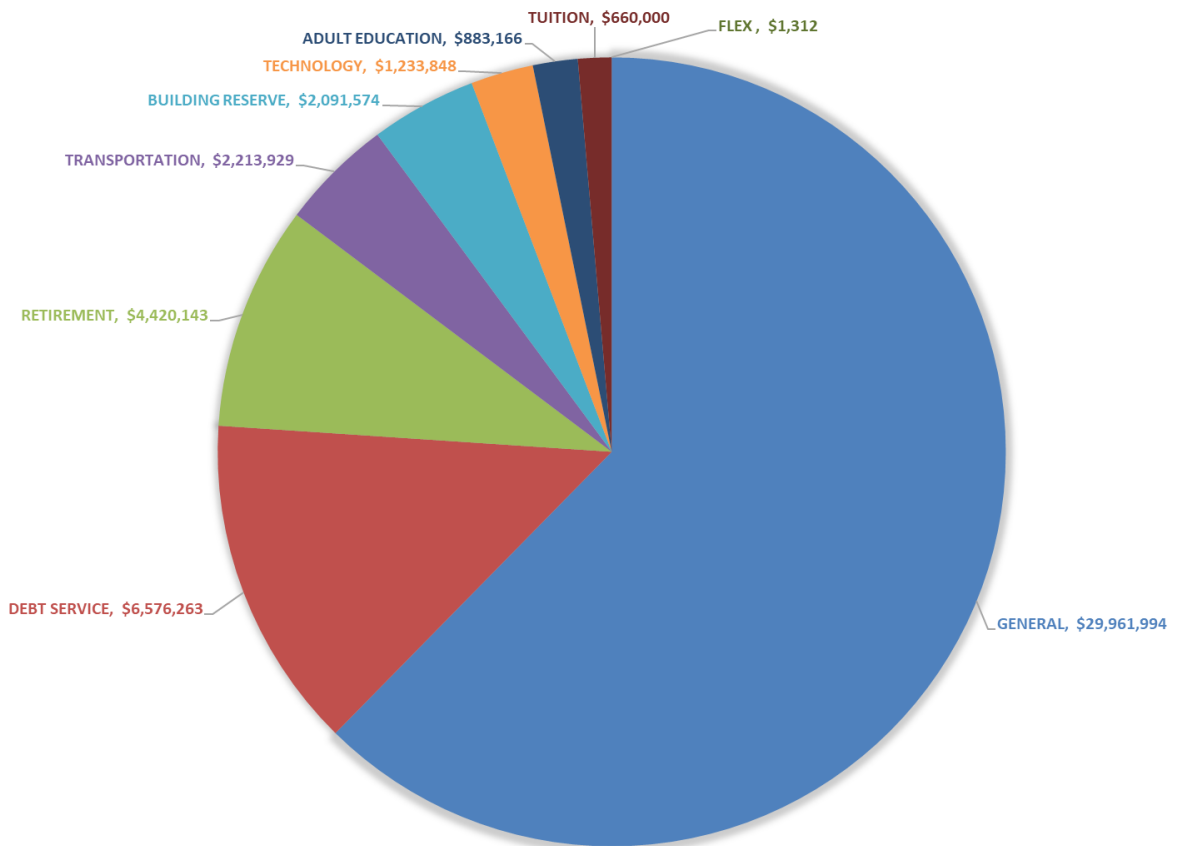
High School Budgeted Funds FY18 & FY19



### HIGH SCHOOL BUDGETED FUNDS 2017-2018



### HIGH SCHOOL BUDGETED FUNDS 2018-2019



## Tax Levies and Mills

The number of mills that are levied increases and decrease as a result of the following factors: changes in the district's tax base, changes in enrollment, changes in the school funding formula, changes in state support, increases in retirement rates, increases in transportation rates and routes, approval of additional levies, and expiring levies.

## Elementary Tax Levies and Mills

### FY18

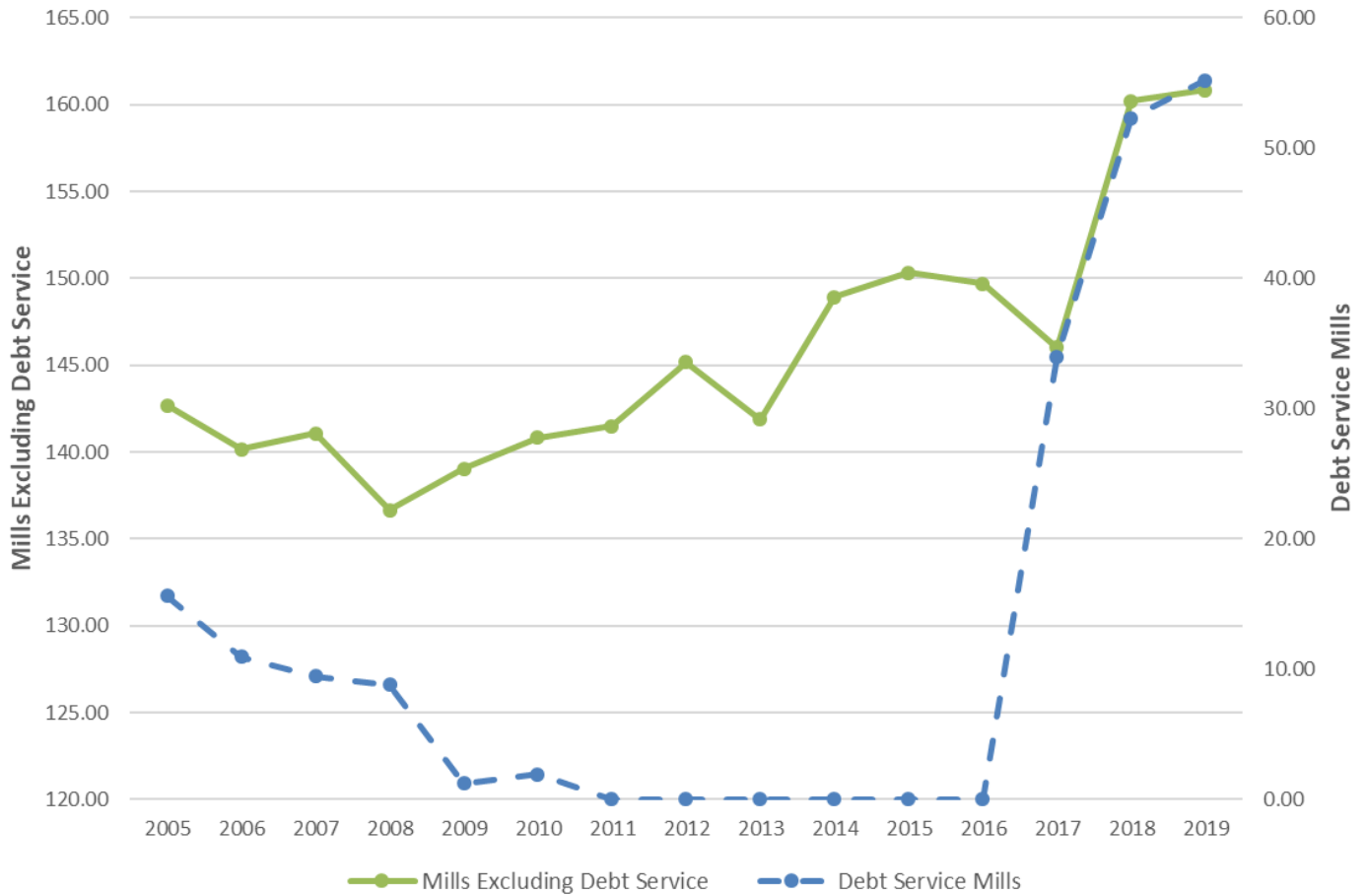
Property tax levies for all budgeted funds, other than the debt service fund, increased by \$2.6M and total mills increased by 14.18. With the increase of 18.32 mills in the debt service fund to serve the 2017 bond issue, the total mills increased in the elementary district by 32.5. This translated to an approximate annual increase of \$87.75 in taxes on a \$200,000 assessed value home.

### FY19

Property tax levies and mills for all elementary budgeted funds, other than the debt service fund, increased by \$67,793 and by .63 mills. With the inclusion of the increase of 2.88 mills in the debt service fund, the total mills levied in the elementary increased by 3.51. The total tax value of the Elementary District decreased by \$37,330 over FY18. The small increase in mills and the small decrease in tax values translates to an approximate annual increase of \$9.49 in taxes on a \$200,000 assessed value home. Combined with the decrease of approximately 2.04 mills in the High School District, a total annual increase of \$3.98 is anticipated in the Elementary District for a home with an assessed value of \$200,000.



## Elementary Mills 2005-2019



### ELEMENTARY FINAL BUDGETS 2017-2018

ELEMENTARY	FINAL	LEVY	LEVY	MILLS	TOTAL	\$200K HOME
	BUDGETS	AMOUNT	INC/DEC	INC/DEC	MILLS	INC/DEC
GENERAL (01)	\$ 38,031,984	\$ 13,115,678	\$ 1,584,714	7.55	112.64	\$ 20.38
TRANSPORTATION (10)	\$ 3,959,402	\$ 3,391,049	\$ 301,578	0.90	29.12	\$ 2.44
TUITION (13)	\$ 1,030,000	\$ 1,003,756	\$ 546,762	4.45	8.62	\$ 12.02
RETIREMENT (14)	\$ 5,572,282	\$ -				
ADULT EDUCATION (17)	\$ 127,502	\$ 84,500	\$ (1,402)	(0.05)	0.73	\$ (0.15)
TECHNOLOGY (28)	\$ 965,117	\$ 850,000	\$ -	(0.47)	7.30	\$ (1.27)
FLEX (29)	\$ 6,424	\$ -	\$ -			\$ -
DEBT SERVICE (50)	\$ 6,093,283	\$ 6,093,283	\$ 2,370,013	18.32	52.33	\$ 49.46
BUILDING RESERVE (61)	\$ 2,351,236	\$ 210,000	\$ 210,000	1.80	1.80	\$ 4.87
<b>TOTAL</b>	<b>\$ 58,137,230</b>	<b>\$ 24,748,266</b>	<b>\$ 5,011,665</b>	<b>32.50</b>	<b>212.54</b>	<b>\$ 87.75</b>

### ELEMENTARY FINAL BUDGETS 2018-2019

ELEMENTARY	FINAL	LEVY	LEVY	MILLS	TOTAL	\$200K HOME
	BUDGETS	AMOUNT	INC/DEC	INC/DEC	MILLS	INC/DEC
GENERAL (01)	\$ 39,437,677	\$ 12,793,442	\$ (322,236)	(2.73)	109.91	\$ (7.38)
TRANSPORTATION (10)	\$ 4,059,632	\$ 3,659,632	\$ 268,584	2.32	31.44	\$ 6.26
TUITION (13)	\$ 1,030,000	\$ 1,017,531	\$ 13,774	0.12	8.74	\$ 0.33
RETIREMENT (14)	\$ 5,766,231	\$ -	\$ -	-	0.00	\$ -
ADULT EDUCATION (17)	\$ 129,673	\$ 92,171	\$ 7,671	0.06	0.79	\$ 0.17
TECHNOLOGY (28)	\$ 1,142,571	\$ 850,000	\$ -	-	7.30	\$ 0.01
FLEX (29)	\$ 6,798	\$ -	\$ -	-	0.00	\$ -
DEBT SERVICE (50)	\$ 6,426,400	\$ 6,426,400	\$ 333,117	2.88	55.21	\$ 7.77
BUILDING RESERVE (61)	\$ 2,171,531	\$ 310,000	\$ 100,000	0.86	2.66	\$ 2.33
<b>TOTAL</b>	<b>\$ 60,170,512</b>	<b>\$ 25,149,176</b>	<b>\$ 400,910</b>	<b>3.51</b>	<b>216.05</b>	<b>\$ 9.49</b>



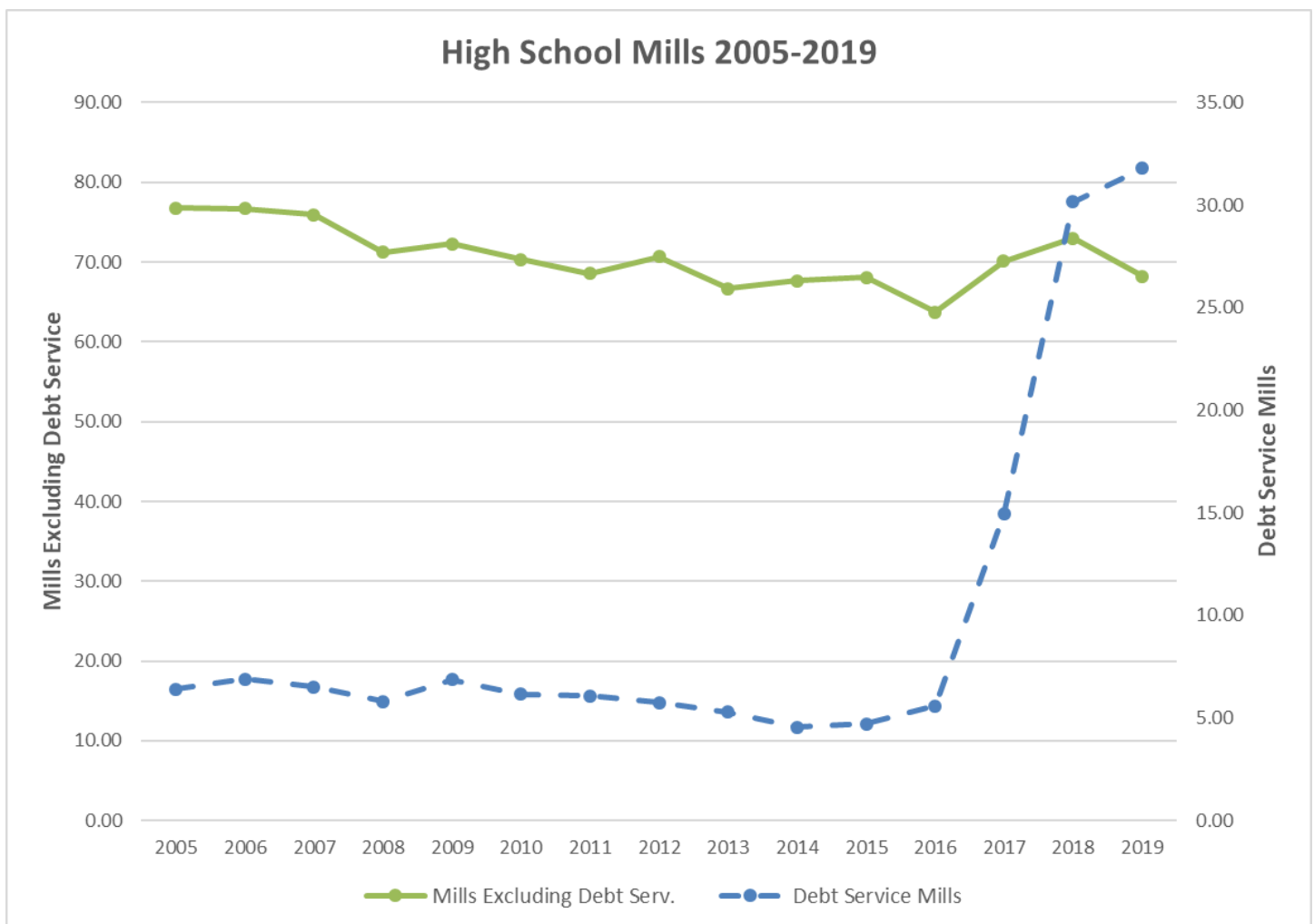
## High School Tax Levies and Mills

### FY18

The total tax value of the High School District increased by \$13.3M over FY17. Property tax levies for all of the budget funds, other than the debt service fund, increased by \$1.5M and total mills increased by 2.87. With the increase of 15.22 mills in the debt service fund to serve the 2017 bond issue, the total mills levied in the High School District increased by 18.09. The tax impact was an annual increase of approximately \$48.84 on a home with an assessed value of \$200,000.

### FY19

Property tax levies and mills for all of the high school budgeted funds, other than the debt service fund, decreased by \$741,820 and by 4.71 mills. Even with an increase of 1.64 mills in the debt service fund, the total mills levied in the High School District decreased by 3.07. The total tax value of the high school district increased by \$3.1m over FY18. The increase in tax values and the decrease in mills translates to an approximate annual decrease of \$8.25 in taxes on a \$200,000 assessed value home.



### HIGH SCHOOL FINAL BUDGETS FOR 2017-2018

SECONDARY	FINAL	LEVY	LEVY	MILLS	TOTAL	\$200K HOME
	BUDGETS	AMOUNT	INC/DEC	INC/DEC	MILLS	INC/DEC
GENERAL (01)	\$ 29,473,868	\$ 10,729,524	\$ 888,817	1.06	52.64	\$ 2.87
TRANSPORTATION (10)	\$ 2,148,296	\$ 1,473,152	\$ 97,018		7.23	\$ (0.01)
TUITION (13)	\$ 670,000	\$ 640,673	\$ 105,228	0.33	3.14	\$ 0.90
RETIREMENT (14)	\$ 4,584,879	\$ -	\$ -			
ADULT EDUCATION (17)	\$ 844,890	\$ 437,360	\$ 26,335	(0.01)	2.15	\$ (0.04)
TECHNOLOGY (28)	\$ 979,787	\$ 750,000	\$ -	(0.26)	3.68	\$ (0.70)
FLEX (29)	\$ 1,059	\$ -	\$ -			\$ -
DEBT SERVICE (50)	\$ 6,133,421	\$ 6,133,421	\$ 3,292,654	15.22	30.15	\$ 41.09
BUILDING RESERVE (61)	\$ 2,162,399	\$ 837,700	\$ 387,700	1.75	4.11	\$ 4.73
<b>TOTAL</b>	<b>\$ 46,998,599</b>	<b>\$ 21,001,830</b>	<b>\$ 4,797,752</b>	<b>18.09</b>	<b>103.10</b>	<b>\$ 48.84</b>

### HIGH SCHOOL FINAL BUDGETS FOR 2018-2019

SECONDARY	FINAL	LEVY	LEVY	MILLS	TOTAL	\$200K HOME
	BUDGETS	AMOUNT	INC/DEC	INC/DEC	MILLS	INC/DEC
GENERAL (01)	\$ 29,961,994	\$ 10,272,037	\$ 457,487	(30.10)	49.63	\$ (8.13)
TRANSPORTATION (10)	\$ 2,213,929	\$ 1,640,095	\$ 166,943	0.69	7.92	\$ 1.87
TUITION (13)	\$ 660,000	\$ 631,291	\$ (9,382)	(0.09)	3.05	\$ (0.24)
RETIREMENT (14)	\$ 4,420,143	\$ -	\$ -	0.00	0.00	\$ -
ADULT EDUCATION (17)	\$ 883,166	\$ 443,166	\$ 5,806	(0.01)	2.14	\$ (0.02)
TECHNOLOGY (28)	\$ 1,233,848	\$ 750,000	\$ -	(0.06)	3.62	\$ (0.15)
FLEX (29)	\$ 1,312	\$ -	\$ -	0.00	0.00	\$ -
DEBT SERVICE (50)	\$ 6,576,263	\$ 6,576,263	\$ 442,842	1.64	31.79	\$ 4.43
BUILDING RESERVE (61)	\$ 2,091,574	\$ 390,000	\$ (447,200)	(2.23)	1.88	\$ (6.01)
<b>TOTAL</b>	<b>\$ 48,042,229</b>	<b>\$ 20,702,852</b>	<b>\$ 616,496</b>	<b>(30.16)</b>	<b>100.03</b>	<b>\$ (8.25)</b>

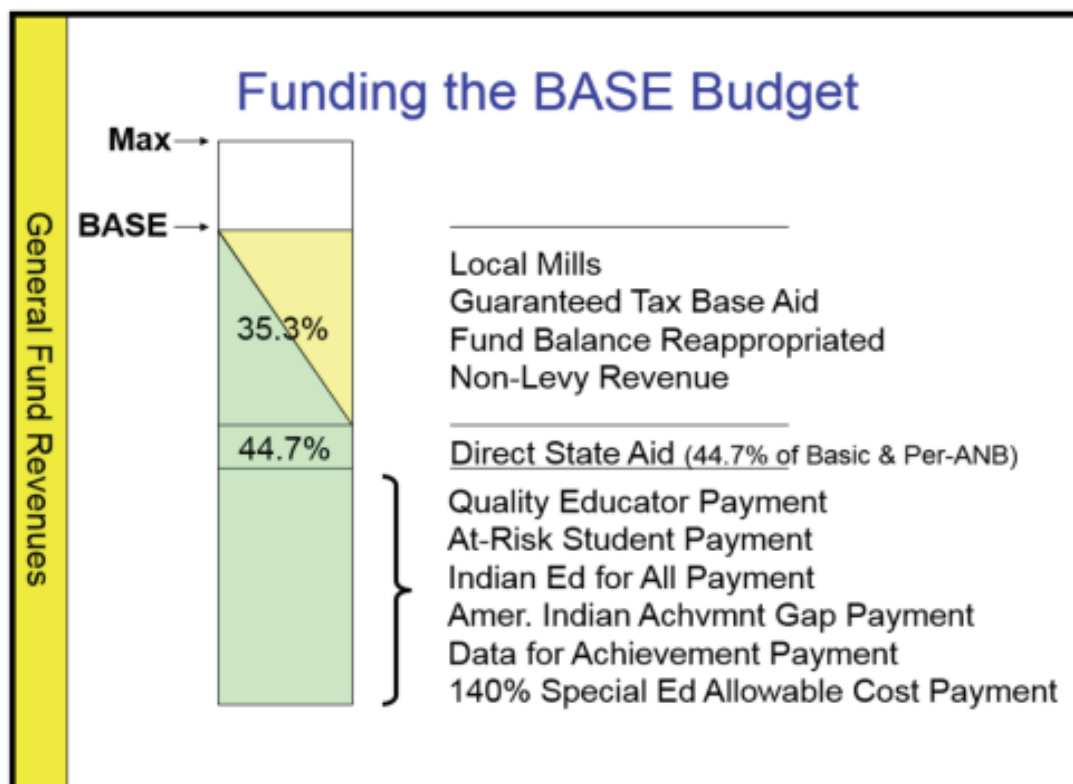
## General Fund

The general fund supports the primary operating expenditures of the district, including employee salaries and benefits, utilities, instructional materials and supplies, and student activities and athletics. The general fund does not cover the cost of transportation to and from school, the adult education program, most technology purchases, and most facility repairs.

The budget for the general fund is based upon a formula found in state law. That formula is built upon various components that together calculate the *Base Budget*, which is the minimum budget that all districts in Montana must adopt, and the *Maximum Budget*. The funding of the *Base Budget* is shared between the state and local taxpayers while the budget above *Base* to *Maximum* is funded almost exclusively by local taxpayers via voted levies. It is possible under Montana law to adopt a budget above Maximum, if the prior year budget is greater than the calculation of the current year Maximum budget.

The calculation of the Base and Maximum Budget depends primarily upon the district's average number of belongings (ANB) and inflationary increases to the school funding components. ANB has a significant impact upon the calculation of a school district's general fund budget. Declining ANB means little to no budgetary increase even with the passage of levies.

The Montana Office of Public Instruction's [Understanding Montana School Finance](http://opi.mt.gov/Portals/182/Page%20Files/School%20Finance/Accounting/Guidance%20and%20Manuals/Tax%20Credits%20for%20Educational%20Donation/FY%202017/Understanding%20Montana%20School%20Finance%20FY%202018.pdf?ver=2018-06-04-101519-957) provides detailed information Montana school budgets.



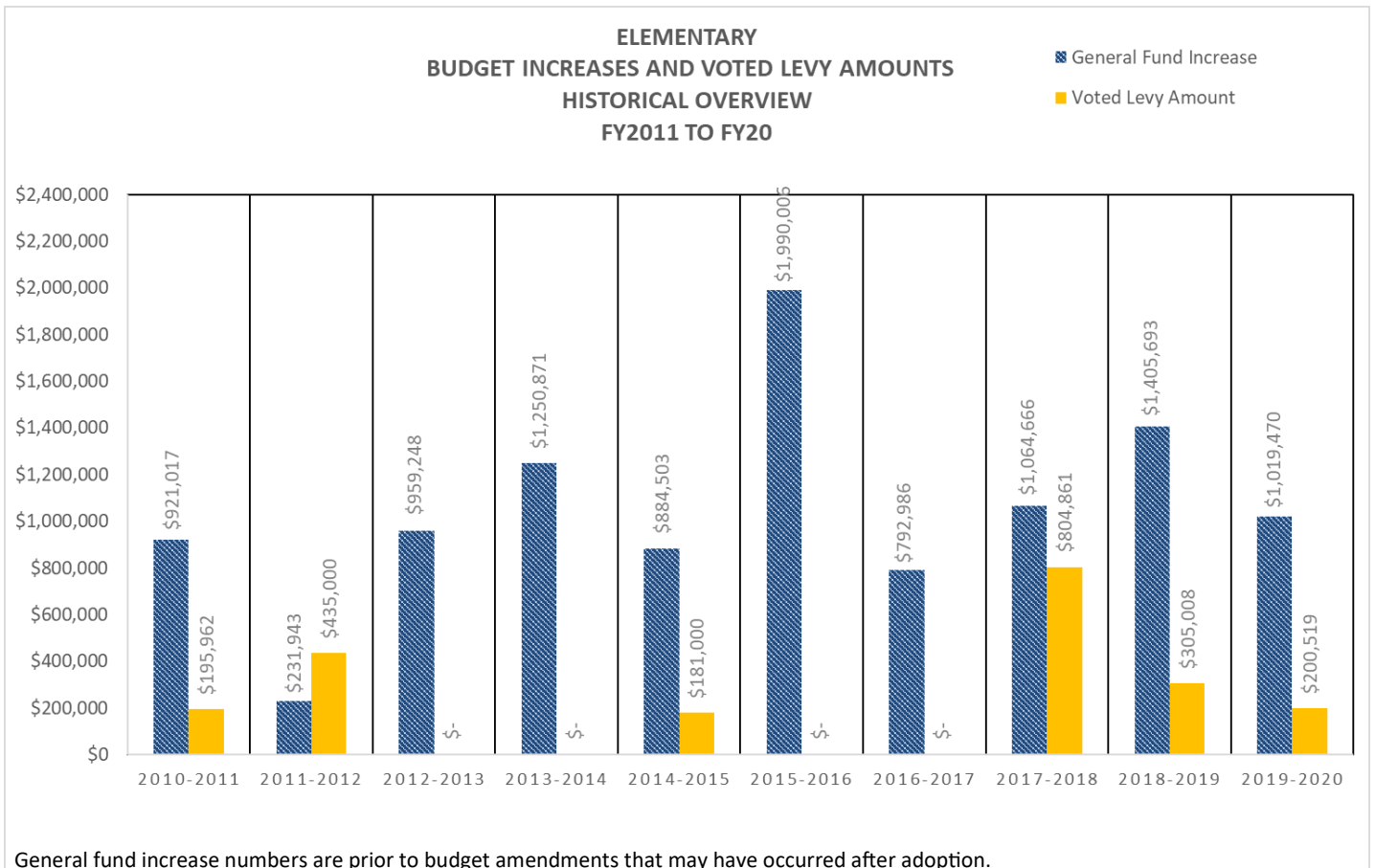
# Elementary General Fund

## FY18

The general fund budget increased by nearly \$1.1M (2.9%) in FY18. The general fund budget was primarily impacted by the following factors: an increase in 7-8th grade ANB of 63; an inflationary increase of .5%; and the passage of an \$804K over-base levy.

## FY19

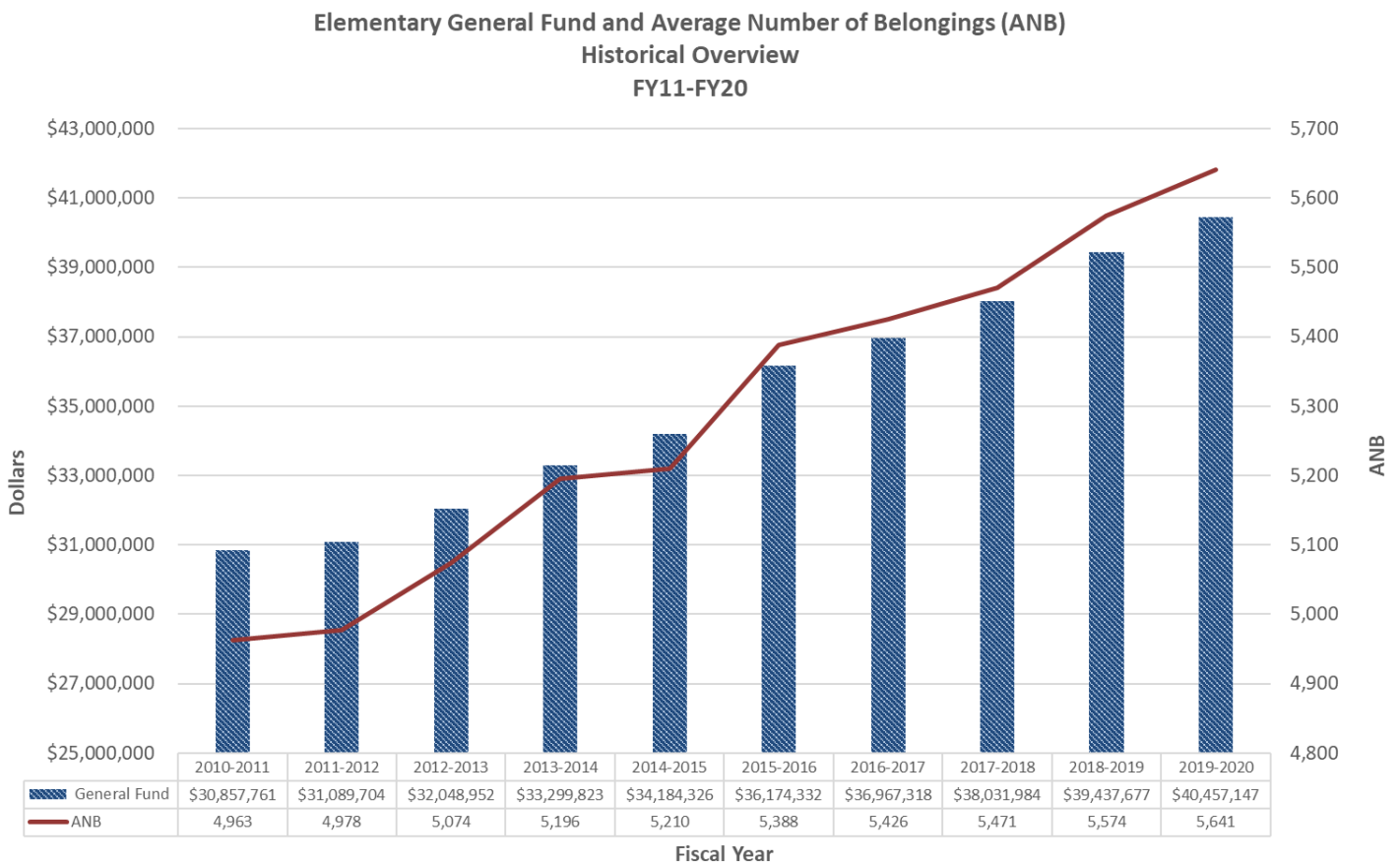
The general fund budget increased by 1.4M (3.7%) in FY19. The general fund budget was primarily impacted by the following factors: an increase in student enrollment (103 ANB); an inflationary increase of 1.87%; and the passage of a \$305K over-base voted levy. Despite the \$305K increase in the over-base local levy, the total local taxpayer support decreased by \$322,236 because of an increase in guaranteed tax base (GTB) paid from the state. The decrease in the general fund levy represents a decrease of 2.73 mills.



## Average Number Belonging (ANB) and the General Fund-Elementary

The Elementary District ANB for FY18 increased by 45 and increased by 103 for FY19. ANB (average number belonging) is calculated from two enrollment counts taken in the prior fiscal year. ANB has a significant impact upon the calculation of a school district's general fund budget. If a district experiences an "unanticipated" enrollment increase compared to the enrollment counts taken the prior year, then that district can apply for a budget amendment. Based upon the October 2017 enrollment count, the Elementary District applied for and received a general fund budget amendment totaling \$134,764 for FY18.

Based upon the October 2018 enrollment count, the Elementary District applied for and received a General Fund budget amendment totaling \$476,768 for FY19.



ANB and budgets numbers are prior to budget amendments that may have occurred after adoption.

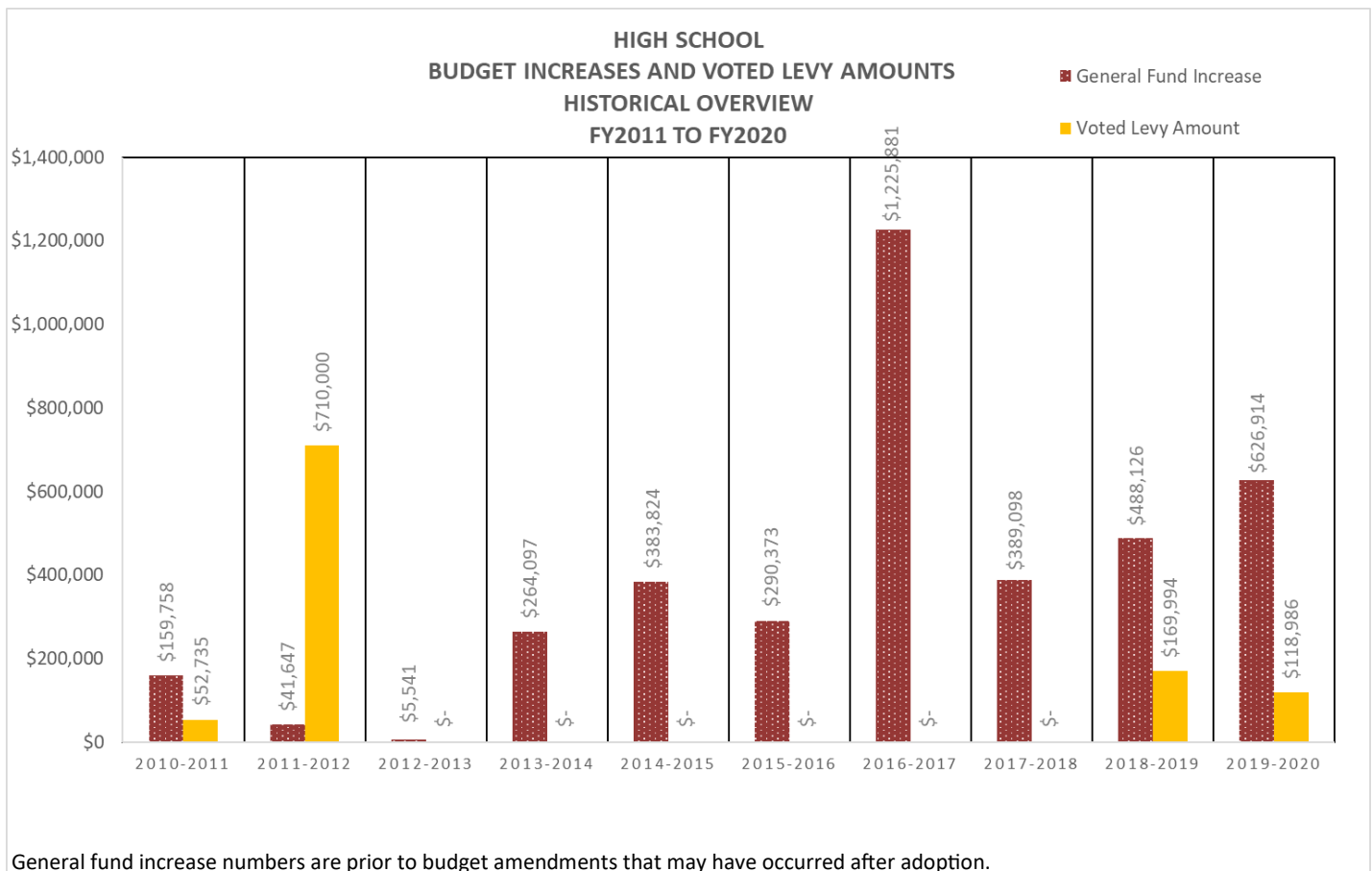
# High School General Fund

## FY18

The general fund budget increased by \$389k (1.34%) in FY18. The general fund budget was primarily impacted by the following factors: an inflationary increase of .5% and an increase of 29 ANB.

## FY19

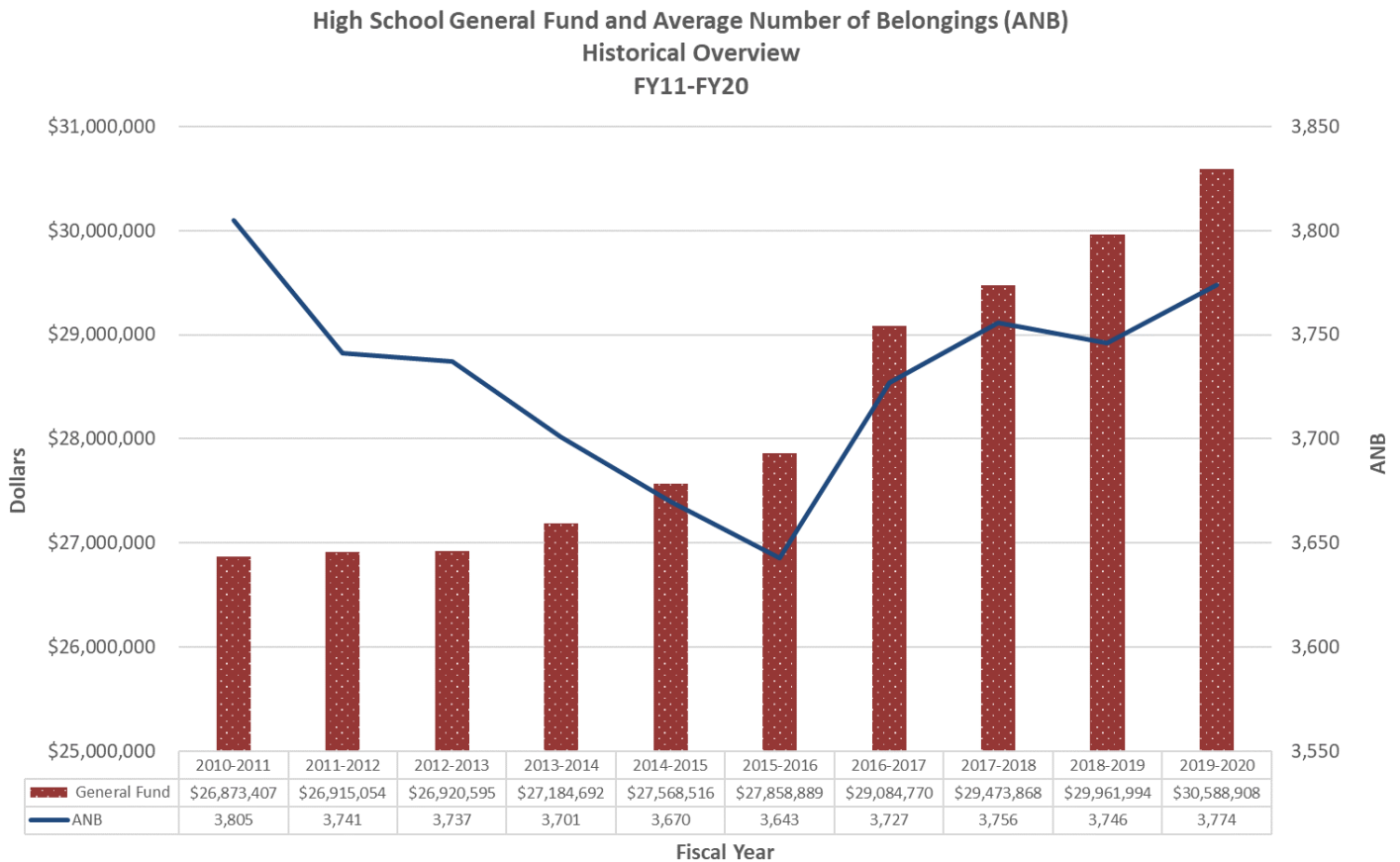
The general fund increased by \$509k (1.73%) in FY19. The general fund budget was primarily impacted by the following factors: an inflationary increase of 1.87%; a decrease of student enrollment (10 ANB); and the passage of a \$169,994 over-base levy. Despite the \$169,994 increase in the over-base levy, the total local taxpayer support in the High School District decreased by \$483,372. Like the Elementary District, the decrease in the total local levy resulted from an increase in GTB aid from the state. The decrease in the general fund levy represents a decrease of 2.59 mills.



# Average Number of Belongings (ANB) and the General Fund-High School

The High School District ANB for FY18 increased by 29 and decreased by 10 for FY19.

Based upon the October 2018 enrollment count the High School District applied for and received a budget amendment of \$590,057 due to an unanticipated enrollment increase.



ANB and budgets numbers are prior to budget amendments that may have occurred after adoption.



**PROPOSED FY 2017-2018 REVENUE BUDGET  
ELEMENTARY GENERAL FUND**

REVENUE DESCRIPTION	2017 BUDGET	PROPOSED 2018 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 13,750,680	\$ 13,968,445	\$ 217,765	2%
Special Ed Allowable Costs	2,581,984	2,484,371	(97,613)	-4%
Guaranteed Tax Base	5,711,228	6,561,562	850,334	15%
Non-Levy Revenue	11,197	30,500	19,303	172%
Base Levy	4,623,594	5,432,695	809,101	17%
Over-Base Levy	6,878,983	7,682,983	804,000	12%
Tuition Over Base	41,500	41,500	-	0%
State Block Grants	1,296,912	-	(1,296,912)	-100%
Natural Resources Development	248,901	-	(248,901)	-100%
Quality Educator	1,310,134	1,315,262	5,128	0%
At Risk Student	202,830	201,448	(1,382)	-1%
Indian Education For All	115,302	116,861	1,559	1%
American Indian Achievement Gap	83,600	84,420	820	1%
Data for Achievement	110,473	111,937	1,464	1%
Total Revenue	\$ 36,967,318	\$ 38,031,984	\$ 1,064,666	3%

MILLS LEVIED:	104.22	112.64
ANB:		
K-6	4,362	4,344
7-8	1,064	1,127
TAXABLE VALUE	\$ 109,462,027	\$ 116,439,687





**PROPOSED FY 2018-2019 REVENUE BUDGET  
ELEMENTARY GENERAL FUND**

REVENUE DESCRIPTION	2018 BUDGET	PROJECTED 2019 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 13,968,445	\$ 14,472,961	\$ 504,516	4%
Special Ed Allowable Costs	2,484,371	2,589,822	105,451	4%
Guaranteed Tax Base	6,561,562	7,607,739	1,046,177	16%
Non-Levy Revenue	30,500	52,168	21,668	71%
Base Levy	5,432,695	4,805,452	(627,243)	-12%
Over-Base Levy	7,682,983	7,987,991	305,008	4%
Tuition Over Base	41,500	41,500	-	0%
State Block Grants	-	-	-	0%
Natural Resources Development	-	-	-	0%
Quality Educator	1,315,262	1,356,105	40,843	3%
At Risk Student	201,448	200,673	(775)	0%
Indian Education For All	116,861	121,290	4,429	4%
American Indian Achievement Gap	84,420	85,814	1,394	2%
Data for Achievement	111,937	116,162	4,225	4%
Total Revenue	\$ 38,031,984	\$ 39,437,677	\$ 1,405,693	4%

MILLS LEVIED:	112.64	109.91
ANB:		
K-6	4,344	4,473
7-8	1,127	1,101
TAXABLE VALUE	\$ 116,439,687	\$ 116,402,357



**PROPOSED FY 2017-2018 REVENUE BUDGET  
HIGH SCHOOL GENERAL FUND**

REVENUE DESCRIPTION	2017 BUDGET	PROPOSED 2018 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 11,548,175	\$ 11,693,895	\$ 145,720	1%
Special Ed Allowable Costs	1,038,217	1,073,256	35,039	3%
Guaranteed Tax Base	3,799,159	4,674,503	875,344	23%
Non-Levy Revenue	5,344	14,950	9,606	180%
Base Levy	4,069,808	4,974,625	904,817	22%
Over-Base Levy	5,789,899	5,754,899	(35,000)	-1%
Tuition Over-Base	35,000	35,000	-	0%
State Block Grants	1,451,644	-	(1,451,644)	-100%
Natural Resources Development	209,033	-	(209,033)	-100%
Quality Educator	887,016	950,786	63,770	7%
At Risk Student	87,296	92,378	5,082	6%
Indian Education For All	79,199	80,228	1,029	1%
American Indian Achievement Gap	44,099	52,500	8,401	19%
Data for Achievement	75,882	76,848	966	1%
Total Revenue	\$ 29,119,771	\$ 29,473,868	\$ 354,097	1%

MILLS LEVIED:	51.27	52.64
ANB:	3,727	3,756
TAXABLE VALUE	190,465,906 \$	203,816,466





**PROPOSED FY 2018-2019 REVENUE BUDGET  
HIGH SCHOOL GENERAL FUND**

REVENUE DESCRIPTION	2018 BUDGET	PROJECTED 2019 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 11,693,895	\$ 11,892,254	\$ 198,359	2%
Special Ed Allowable Costs	1,073,256	1,057,618	(15,638)	-1%
Guaranteed Tax Base	4,674,503	5,464,345	789,842	17%
Non-Levy Revenue	14,950	28,866	13,916	93%
Base Levy	4,974,625	4,321,259	(653,366)	-13%
Over-Base Levy	5,754,899	5,924,893	169,994	3%
Tuition Over-Base	35,000	30,597	(4,403)	-13%
State Block Grants	-	-	-	0%
Natural Resources Development	-	-	-	0%
Quality Educator	950,786	931,808	(18,978)	-2%
At Risk Student	92,378	101,769	9,391	10%
Indian Education For All	80,228	81,513	1,285	2%
American Indian Achievement Gap	52,500	49,006	(3,494)	-7%
Data for Achievement	76,848	78,067	1,219	2%
<b>Total Revenue</b>	<b>\$ 29,473,868</b>	<b>\$ 29,961,994</b>	<b>\$ 488,126</b>	<b>2%</b>

MILLS LEVIED:	52.64	49.50
ANB:	3,756	3,746
TAXABLE VALUE	\$ 203,816,466	\$ 207,009,689



## Elementary-History for Budget Additions\*

		<b>2017-18</b>	
<b>ANB</b> <b>5,471</b>	Certified Step/Lane, 2.25%	\$	(1,072,800)
	MMCEO Step, Reclass, \$.30/cell	\$	(159,000)
	Exempt Staff 2.25%	\$	(4,295)
	Professional Specialist Staff 2.25%	\$	(7,960)
	Administrative Staff 2.25%	\$	(54,550)
	Trades & Crafts Staff 2.25%	\$	(9,600)
	Noon Duty Staff 2.25%	\$	(5,125)
	Certified Staff 3.0 FTE	\$	(156,000)
	Increase Certified Sub Pay (from \$80 to \$90/hr)	\$	(60,000)
	Increase Sub Custodial Pay (from \$9.50 to \$10/hr)	\$	(3,000)
	Budget for CRO/SSO	\$	(2,176)
	Salary Related to Reduction in Title II Allocation	\$	(94,089)
	Decrease in IDEA Allocation	\$	(100,000)
	Budget for Property Liability Insurance	\$	(31,000)
	Increase Custodial Staff	\$	(29,000)
	Interlocal Support to HS	\$	(75,228)
	Balance to Support SB261 Funding Loss	\$	(161,143)
		<b>Total \$</b>	<b>(2,024,966)</b>

		<b>2018-19</b>	
<b>ANB</b> <b>5,574</b>	Additional Classroom Staff 5.25 FTE	\$	(273,000)
	ELL Tutor	\$	(11,000)
	Certified Step Movement	\$	(360,000)
	Certified Lane Movement	\$	170,000
	MMCEO Step Movement and \$0.40/per cell	\$	(185,088)
	Certified 2.5%	\$	(531,110)
	Exempt 2.5%	\$	(4,600)
	Professional Specialists 2.5%	\$	(3,615)
	Administrative 2.5%	\$	(55,900)
	Trades & Crafts 2.5%	\$	(4,700)
	Noon Duty 2.5%	\$	(5,250)
	Nurses Reclassification	\$	(19,203)
	SRO/CRO/SSO	\$	(2,700)
	Property/General Liability Insurance	\$	(34,100)
	Utilities	\$	(18,000)
	SB261 (D4A)	\$	(116,443)
	Interlocal Agreement	\$	(32,353)
		<b>TOTAL \$</b>	<b>(1,203,062)</b>

\*Projected expenditures used in part of the budget adoptions process.

## Elementary-History for Budget Expenditure Reductions/ Offsets\*

<b>2017-18</b>		
Certified Retiree Savings 12 FTE	\$	264,000
Classified Retiree Savings	\$	20,000
Reduce Print Shop Budget	\$	60,000
Permissive Levy in Tuition Fund for Student IEP Costs	\$	500,000
Reduce 2016 Cert Sub Pay Increase for PLC Work	\$	63,000
Savings to Reflect Actual 2017 Lane Movement	\$	53,300
<b>Total \$</b>		<b>960,300</b>

<b>2018-19</b>		
Certified & Classified Retiree Savings	\$	262,000
Position Savings-District Library	\$	40,000
Adult Ed Rental of Space (Other than Dickenson)	\$	2,926
<b>Total \$</b>		<b>304,926</b>

\*Projected expenditures used in part of the budget adoptions process.

# High School-History for Budget Additions\*

## GENERAL FUND BUDGET

		<b>2017-18</b>	
<b>ANB</b>	Certified Step/Lane, 2.25%	\$	(743,000)
<b>3,756</b>	MMCEO Step, Reclass, \$.30/cell	\$	(154,229)
	Exempt Staff 2.25%	\$	(2,900)
	Professional Specialist Staff 2.25%	\$	(7,900)
	Administrative Staff 2.25%	\$	(42,500)
	Trades & Crafts Staff 2.25%	\$	(5,500)
	Athletic Trainer Staff 2.25%	\$	(2,000)
	Increase Certified Sub Pay (from \$80 to \$90/hr)	\$	(40,000)
	Increase Sub Custodial Pay (from \$9.50 to \$10/hr)	\$	(2,500)
	Budget for SRO/SSO	\$	(4,623)
	Budget for Property Liability Insurance	\$	(20,000)
	<b>Total</b>	<b>\$</b>	<b>(1,025,152)</b>
		<b>2018-19</b>	
<b>ANB</b>	Additional Classroom Staff .67 FTE	\$	(36,180)
<b>3,746</b>	AG Center Manager (20 hrs.)	\$	(14,000)
	Certified Step Movement	\$	(223,260)
	Certified Lane Movement	\$	(118,000)
	MMCEO Step Movement and \$0.40/per cell	\$	(131,200)
	Certified 2.5%	\$	(368,940)
	Exempt 2.5%	\$	(3,065)
	Professional Specialists 2.5%	\$	(2,410)
	Administrative 2.5%	\$	(43,560)
	Trades & Crafts 2.5%	\$	(3,130)
	Athletic Trainers 2.5%	\$	(2,050)
	Nurses Reclassification	\$	(12,802)
	SRO/CRO/SSO	\$	(4,300)
	Student Transportation	\$	(40,000)
	Property/General Liability Insurance	\$	(22,000)
	Utilities	\$	12,000
	SB261 (D4A)	\$	(78,129)
	<b>TOTAL</b>	<b>\$</b>	<b>(1,040,846)</b>

\*Projected expenditures used in part of the budget adoptions process.

## High School-History for Budget Expenditure Reductions/ Offsets\*

<b>2017-18</b>		
Certified Retiree Savings 7.5 FTE	\$	165,000
Permissive Levy in Tuition Fund for Student IEP Costs	\$	100,000
Classified Retiree Savings	\$	20,000
Salary Relief Related to Increase in Title II Allocation	\$	62,826
Increase in IDEA Allocation	\$	100,000
Savings to Reflect Actual 2017 Lane Movement	\$	38,000
Reduce Print Shop Budget	\$	40,000
Reduce Severance Budget	\$	25,000
Adjust Expenditures to Tech Fund	\$	10,000
Restore Interlocal Support to HS	\$	75,228
<b>Total</b>	<b>\$</b>	<b>636,054</b>
<b>2018-19</b>		
Certified & Classified Retiree Savings	\$	240,000
Decrease Utilities Budget	\$	40,000
Salary Relief Related to Increase in Title II Allocation	\$	20,000
Utilize Workers Comp. Credit-One Time Only	\$	50,000
Position Savings	\$	40,000
Adult Ed Rental of Space (Other than Dickenson)	\$	4,475
Move Tech Costs to Tech Fund	\$	40,000
Interlocal Agreement	\$	32,353
<b>TOTAL</b>	<b>\$</b>	<b>466,828</b>

\*Projected expenditures used in part of the budget adoptions process.

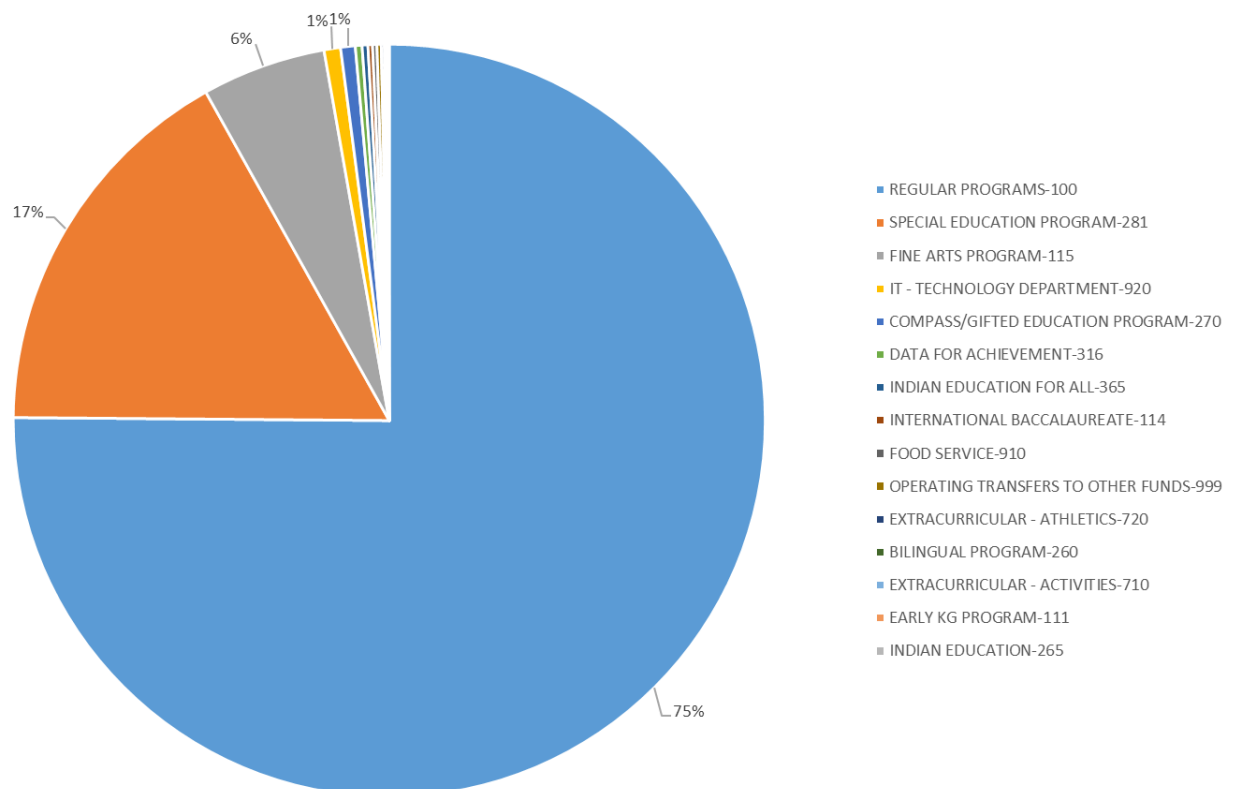
# Elementary FY18 and FY19 General Fund Expenditures

The following expenditure data reflects numbers before the effects of removing the FY18 year end encumbered purchase orders and adding the same for the FY19 year end encumbered purchase orders.

## MCPS Elementary General Fund Expenditures-All Programs For the Years Ending June 30, 2019 and June 30, 2018

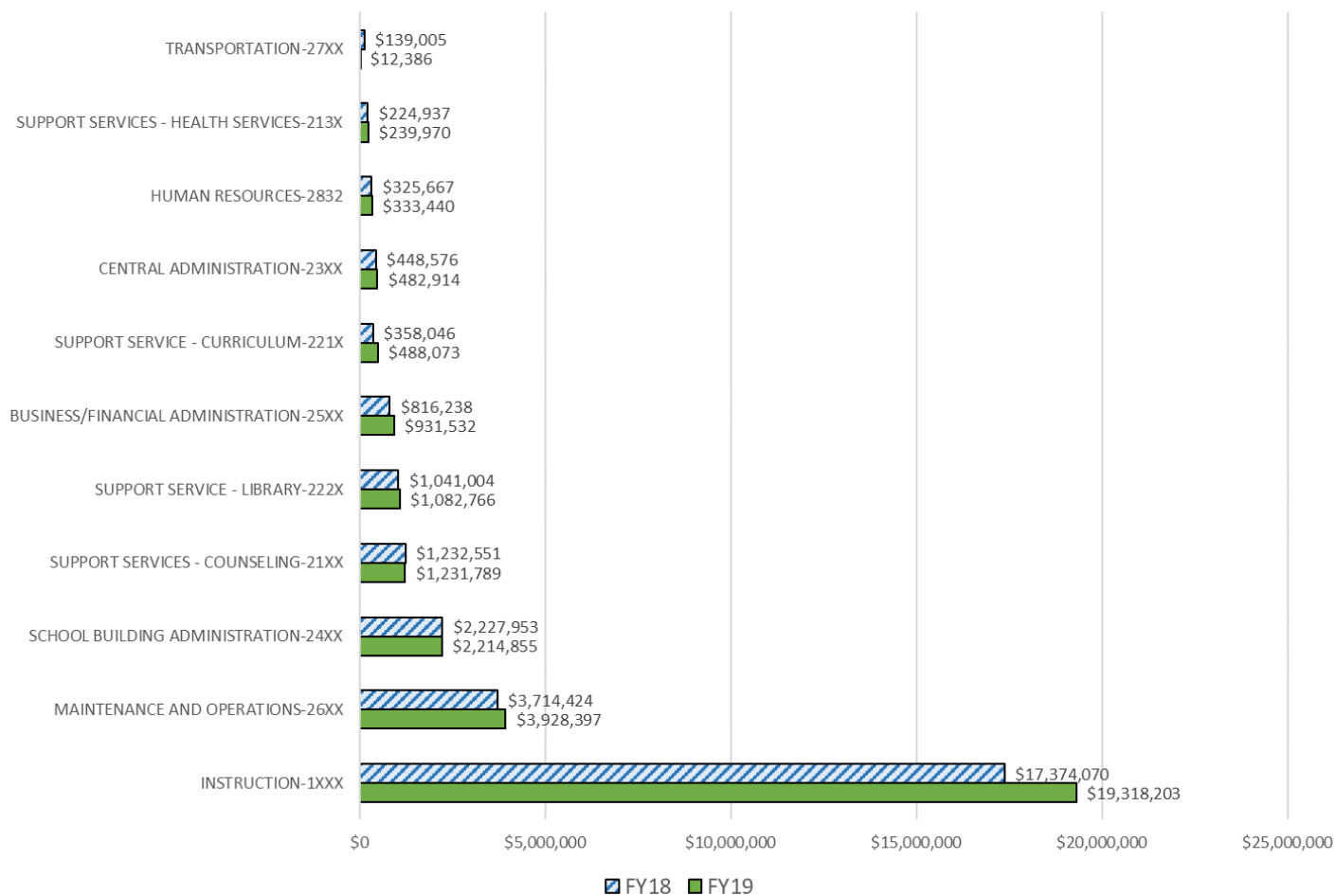
Elementary General Fund	FY19	%	FY18	%
REGULAR PROGRAMS-100	\$30,264,325	75.13%	\$27,902,471	74.59%
SPECIAL EDUCATION PROGRAM-281	\$6,750,590	16.76%	\$6,209,484	16.60%
FINE ARTS PROGRAM-115	\$2,148,156	5.33%	\$2,036,485	5.44%
IT - TECHNOLOGY DEPARTMENT-920	\$286,549	0.71%	\$317,671	0.85%
COMPASS/GIFTED EDUCATION PROGRAM-270	\$252,746	0.63%	\$246,383	0.66%
DATA FOR ACHIEVEMENT-316	\$116,162	0.29%	\$113,676	0.30%
INDIAN EDUCATION FOR ALL-365	\$100,770	0.25%	\$110,915	0.30%
INTERNATIONAL BACCALAUREATE-114	\$78,486	0.19%	\$75,236	0.20%
FOOD SERVICE-910	\$75,000	0.19%	\$230,000	0.61%
OPERATING TRANSFERS TO OTHER FUNDS-999	\$75,000	0.19%	\$50,000	0.13%
EXTRACURRICULAR - ATHLETICS-720	\$51,574	0.13%	\$49,594	0.13%
BILINGUAL PROGRAM-260	\$44,335	0.11%	\$40,457	0.11%
EXTRACURRICULAR - ACTIVITIES-710	\$19,097	0.05%	\$19,810	0.05%
EARLY KG PROGRAM-111	\$17,661	0.04%	\$0	0.00%
INDIAN EDUCATION-265	\$3,294	0.01%	\$5,005	0.01%
<b>TOTAL</b>	<b>\$40,283,746</b>	<b>100.00%</b>	<b>\$37,407,186</b>	<b>100.00%</b>

FY19 Elementary General Fund Expenditures

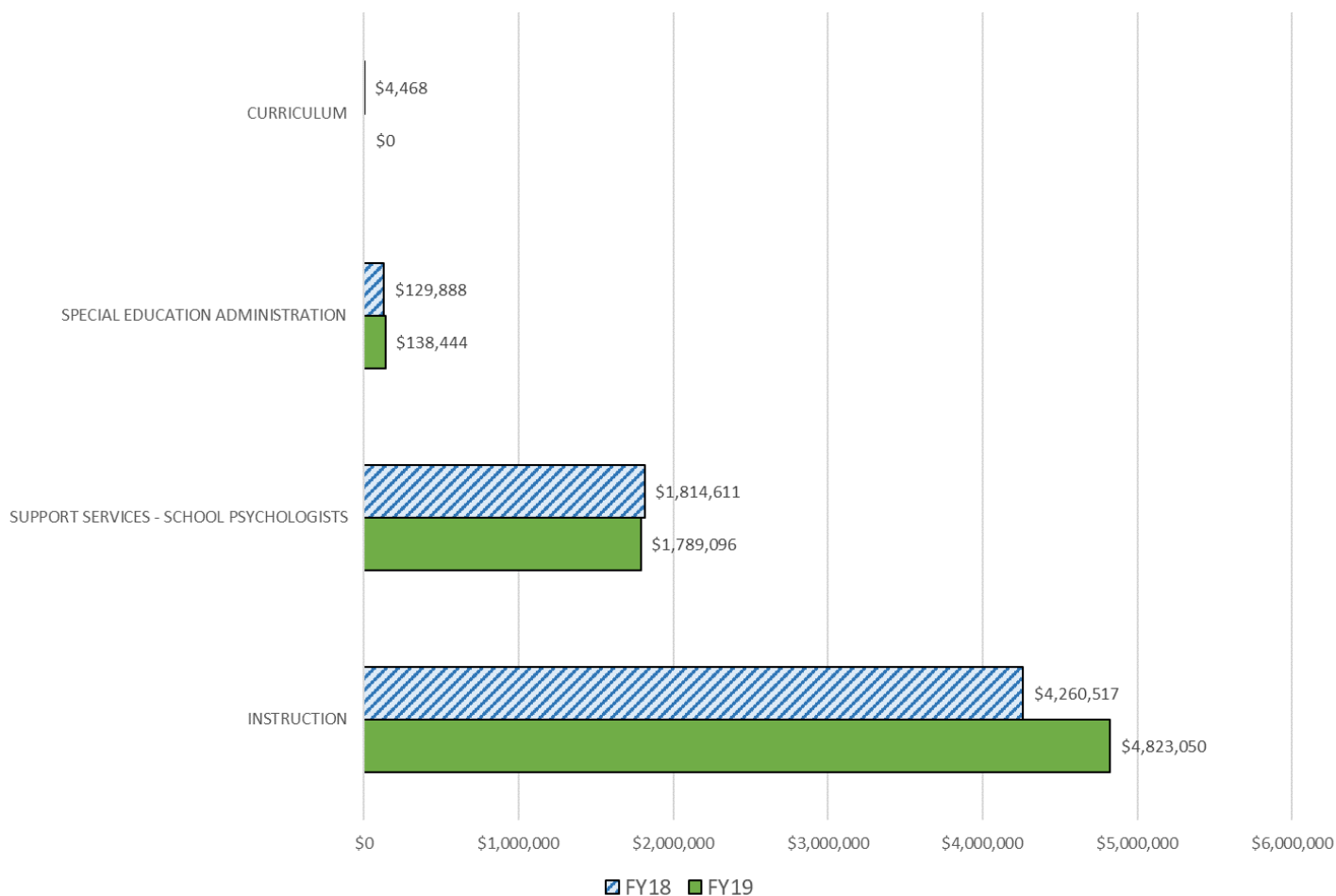




## Elementary General Fund Regular Program FY18 to FY19 Comparison

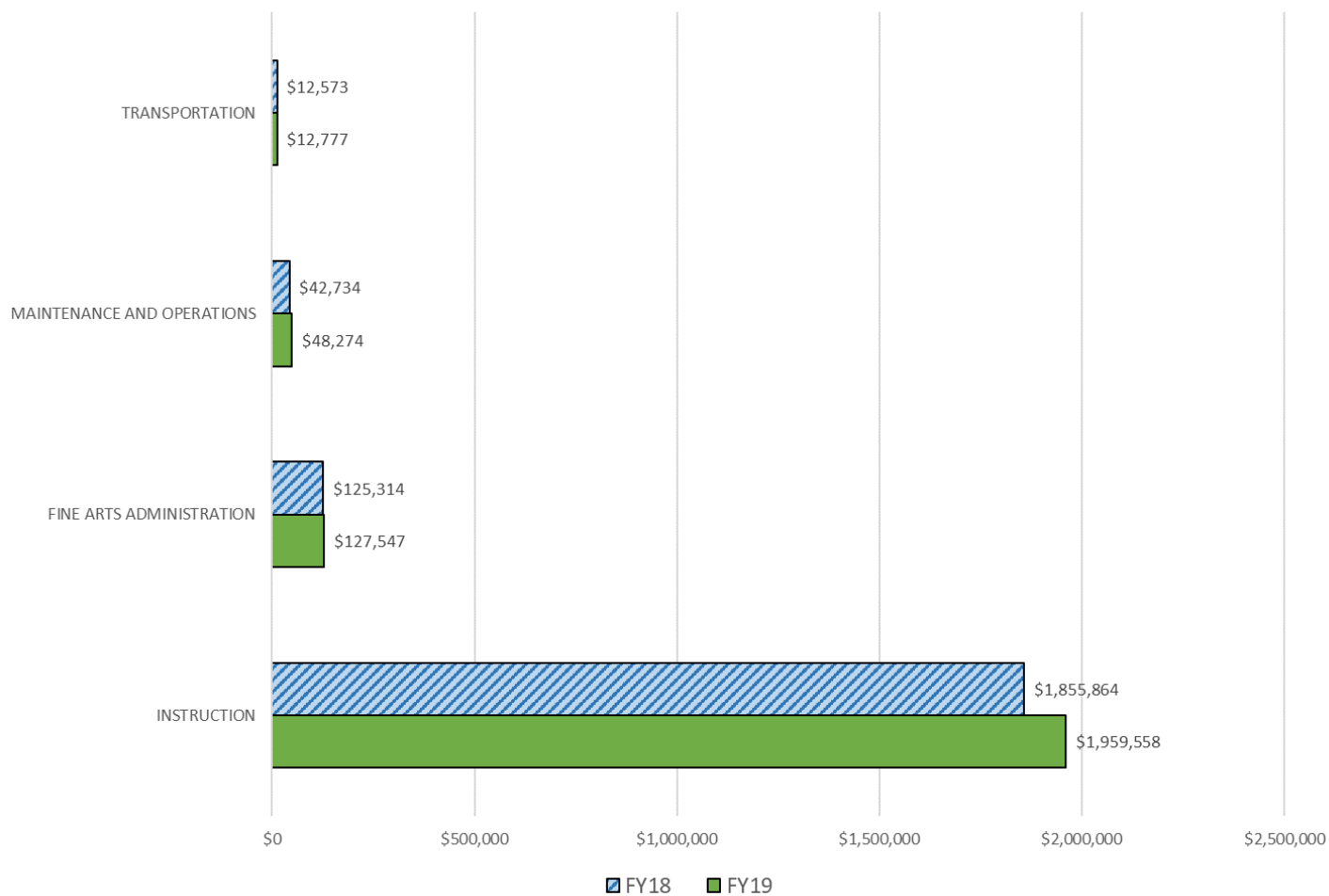


# Elementary General Fund Special Education FY18-FY19 Comparison





**Elementary Fine Arts FY18 to FY19 Comparison**





# High School FY18 and FY19 General Fund Expenditures

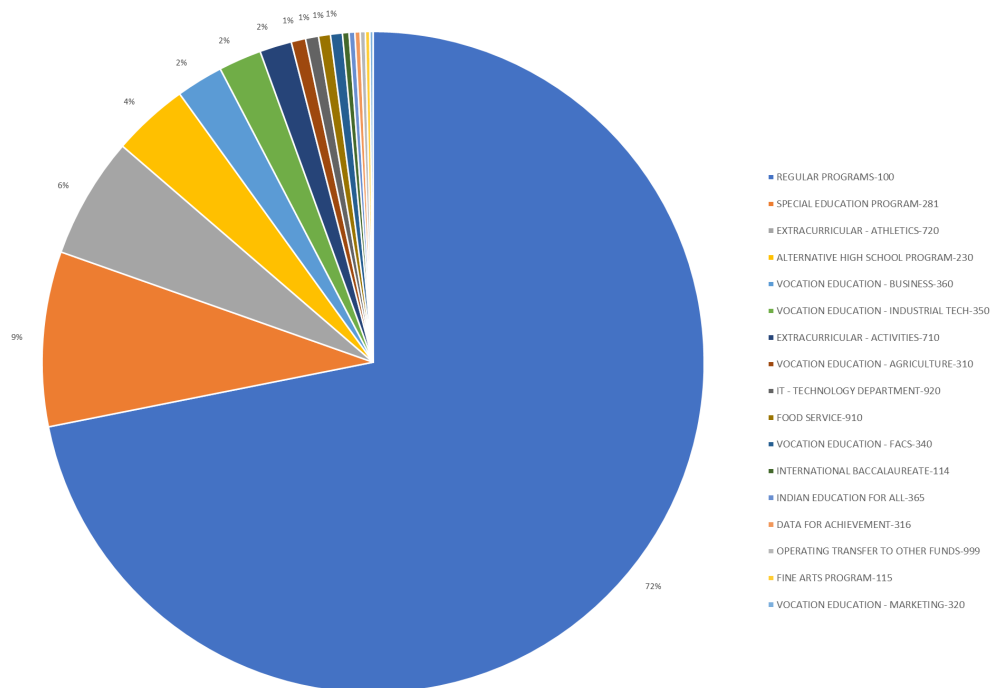
The following expenditure data reflects numbers before the effects of removing the FY18 year end encumbered purchase orders and adding the same for the FY19 year end encumbered purchase orders.

## MCPS High School General Fund Expenditures-All Programs

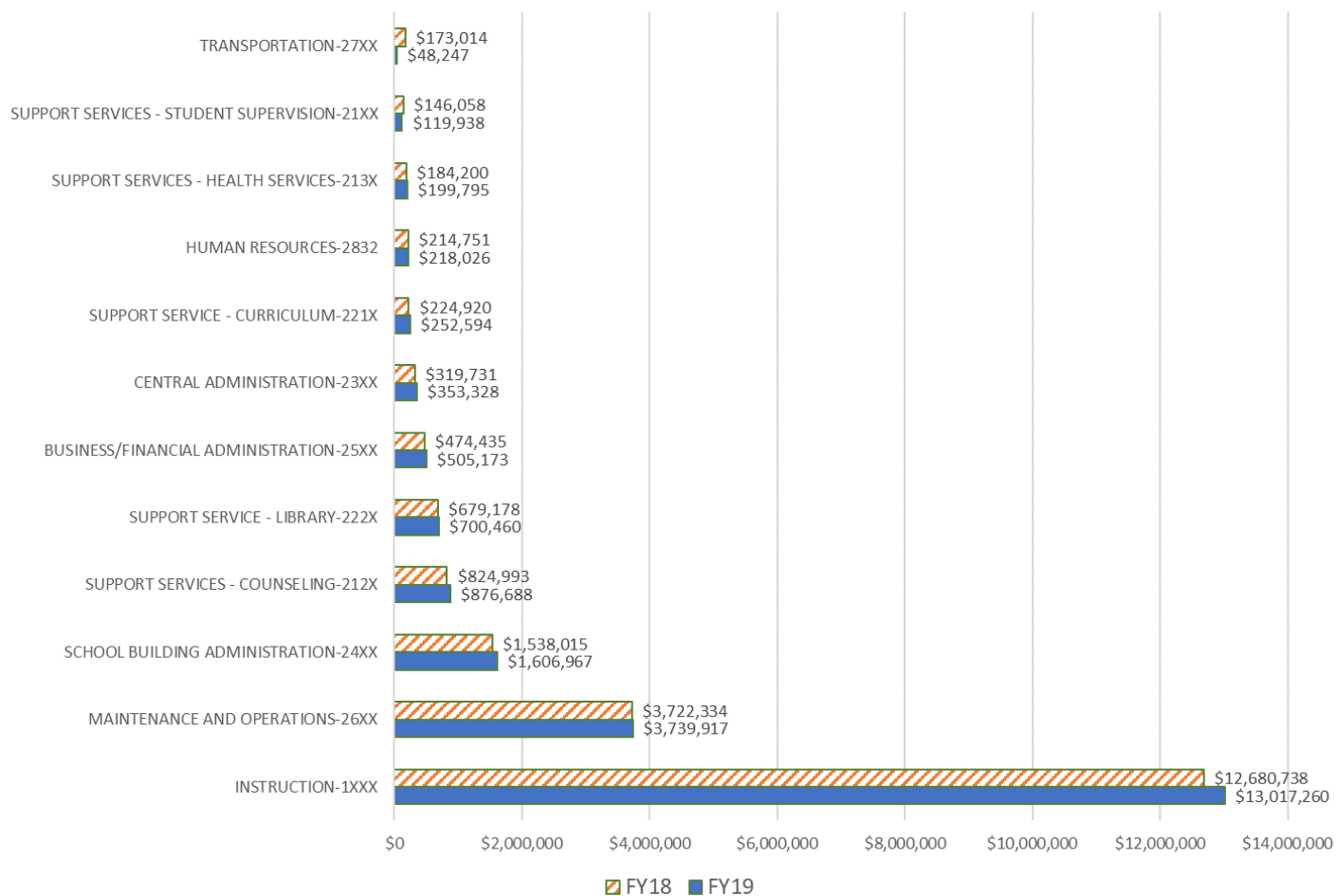
For the Years Ending June 30, 2019 and June 30, 2018

High School General Fund	FY19	%	FY18	%
REGULAR PROGRAMS-100	\$21,638,394	71.83%	\$21,182,368	71.77%
SPECIAL EDUCATION PROGRAM-281	\$2,572,439	8.54%	\$2,713,719	9.19%
EXTRACURRICULAR - ATHLETICS-720	\$1,783,321	5.92%	\$1,762,297	5.97%
ALTERNATIVE HIGH SCHOOL PROGRAM-230	\$1,123,388	3.73%	\$1,082,500	3.67%
VOCATION EDUCATION - BUSINESS-360	\$691,058	2.29%	\$656,587	2.22%
VOCATION EDUCATION - INDUSTRIAL TECH-350	\$630,845	2.09%	\$589,206	2.00%
EXTRACURRICULAR - ACTIVITIES-710	\$470,511	1.56%	\$486,032	1.65%
VOCATION EDUCATION - AGRICULTURE-310	\$212,206	0.70%	\$191,693	0.65%
IT - TECHNOLOGY DEPARTMENT-920	\$191,103	0.63%	\$211,320	0.72%
FOOD SERVICE-910	\$175,000	0.58%	\$50,000	0.17%
VOCATION EDUCATION - FACS-340	\$174,580	0.58%	\$170,222	0.58%
INTERNATIONAL BACCALAUREATE-114	\$96,398	0.32%	\$110,812	0.38%
INDIAN EDUCATION FOR ALL-365	\$84,284	0.28%	\$80,941	0.27%
DATA FOR ACHIEVEMENT-316	\$78,067	0.26%	\$76,940	0.26%
OPERATING TRANSFER TO OTHER FUNDS-999	\$75,000	0.25%	\$30,000	0.10%
FINE ARTS PROGRAM-115	\$65,044	0.22%	\$59,641	0.20%
VOCATION EDUCATION - MARKETING-320	\$47,595	0.16%	\$45,331	0.15%
VOCATION EDUCATION - MARKET COOP-325	\$15,865	0.05%	\$15,110	0.05%
<b>TOTAL</b>	<b>\$30,125,098</b>	<b>100.00%</b>	<b>\$29,514,719</b>	<b>100.00%</b>

FY19 High School General Fund Expenditures



## High School General Fund Regular Program FY18 to FY19 Comparison



## High School General Fund Special Education FY18-FY19 Comparison

