

**MISSOULA COUNTY PUBLIC SCHOOLS  
BUDGET 2019-2020**

**PROJECTED FY 2019-2020 REVENUE BUDGET  
ELEMENTARY GENERAL FUND**

REVENUE DESCRIPTION	2019 BUDGET	PROJECTED 2020 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 14,472,961	\$ 14,808,874	\$ 335,913	2.32%
Special Ed Allowable Costs	2,589,822	2,685,002	95,180	3.68%
Guaranteed Tax Base	7,607,739	7,739,702	131,963	1.73%
Non-Levy Revenue	52,168	50,000	(2,168)	-4.16%
Base Levy	4,805,452	4,979,003	173,551	3.61%
Over-Base Levy	7,987,991	8,188,510	200,519	2.51%
Tuition Over Base	41,500	40,000	(1,500)	-3.61%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	1,356,105	1,401,982	45,877	3.38%
At Risk Student	200,673	233,008	32,335	16.11%
Indian Education For All	121,290	123,876	2,586	2.13%
American Indian Achievement Gap	85,814	88,560	2,746	3.20%
Data for Achievement	116,162	118,630	2,468	2.12%
<b>Total Revenue</b>	<b>\$ 39,437,677</b>	<b>\$ 40,457,147</b>	<b>\$ 1,019,470</b>	<b>2.59%</b>

MILLS LEVIED:	109.91	101.68	(8.23)	-7.49%
ANB:				
K-6	4,473	4,486	13	0.29%
7-8	1,101	1,155	54	4.90%
TAXABLE VALUE	\$ 116,402,357	\$ 129,495,847	\$ 13,093,490	11.25%

**PROJECTED FY 2019-2020 REVENUE BUDGET  
HIGH SCHOOL GENERAL FUND**

REVENUE DESCRIPTION	2019 BUDGET	PROJECTED 2020 BUDGET	DIFFERENCE	% CHANGE
Direct State Aid	\$ 11,892,254	\$ 12,096,622	\$ 204,368	1.72%
Special Ed Allowable Costs	1,057,618	1,137,704	80,086	7.57%
Guaranteed Tax Base	5,464,345	5,437,974	(26,371)	-0.48%
Non-Levy Revenue	28,866	27,000	(1,866)	-6.46%
Base Levy	4,321,259	4,542,921	221,662	5.13%
Over-Base Levy	5,924,893	6,043,879	118,986	2.01%
Tuition Over-Base	30,597	30,000	(597)	-1.95%
State Block Grants	-	-	-	-
Natural Resources Development	-	-	-	-
Quality Educator	931,808	943,115	11,307	1.21%
At Risk Student	101,769	119,066	17,297	17.00%
Indian Education For All	81,513	82,877	1,364	1.67%
American Indian Achievement Gap	49,006	48,384	(622)	-1.27%
Data for Achievement	78,067	79,367	1,301	1.67%
<b>Total Revenue</b>	<b>\$ 29,961,994</b>	<b>\$ 30,588,908</b>	<b>\$ 626,914</b>	<b>2.09%</b>

MILLS LEVIED:	49.50	46.21	(3.84)	-7.76%
ANB:	3,746	3,774	28	0.75%
TAXABLE VALUE	\$ 207,009,689	\$ 229,101,729	\$ 22,092,040	10.67%

**MCPS General Fund  
Budget Projections - .91% Inflationary Increase  
FY2020**

		<b>ELEMENTARY</b>	<b>HIGH SCHOOL</b>
Highest Budget Without Vote		\$ 40,256,628	\$ 30,469,922
Over Base Levy		\$ 200,519.00	\$ 118,986.00
<b>Proposed Adopted Budget</b>		<b>\$ 40,457,147</b>	<b>\$ 30,588,908</b>
Prior Year Adopted Budget		\$ 39,437,677	\$ 29,961,994
Estimated Increase to General Fund		\$ 1,019,470	\$ 626,914
Add:	Certified & Classified Retiree Savings	\$ 260,000	\$ 260,000
<b>Subtotal-Available to Balance</b>		<b>\$ 1,279,470</b>	<b>\$ 886,914</b>
<u>Salary &amp; Benefit Obligations to Build into the Budget:</u>			
	Additional Classroom Staff	4 FTE \$ (216,000)	\$ (54,000) 1 FTE
	Preschool Staff (.6 SPED; .5 OT; Paras)	\$ (96,700)	
	Certified Step Movement	\$ (367,500)	\$ (244,613)
	Certified Lane Movement	\$ (145,000)	\$ (100,000)
	MMCEO Step Movement	\$ (92,200)	\$ (74,300)
	MMCEO-.30 per cell	\$ (86,000)	\$ (62,200)
	Differential	\$ (23,000)	\$ (11,000)
	Certified	2.0% \$ (447,984)	\$ (317,692)
	Exempt	2.0% \$ (3,790)	\$ (2,530)
	Professional Specialists	2.0% \$ (2,420)	\$ (1,610)
	Administrative	2.0% \$ (40,760)	\$ (28,850)
	Trades & Crafts	2.0% \$ (23,100)	\$ (13,640)
	Noon Duty	\$ (15,770)	\$ -
<b>Subtotal</b>		<b>\$ (280,754)</b>	<b>\$ (23,521)</b>
<u>Anticipated Obligations:</u>			
	Property/General Liability Insurance	\$ (33,700)	\$ (22,450)
	SRO/CRO/SSO	\$ (2,400)	\$ (4,800)
	Custodial FTE Increases	\$ (29,880)	
	AG Center FTE Increase		\$ (24,095)
	T&L Budget FY20	\$ (23,000)	
	Title IV coverage of Safety & Support Officer	\$ 23,000	\$ 8,900
	EAP Program	\$ (10,800)	\$ (7,200)
	Elevator Service Contractor		
	Snow Removal		
	Special Education Equipment		
	Special Olympics Transportation		
<b>Anticipated Budget Balance before Other Adds/Reductions</b>		<b>\$ (357,534)</b>	<b>\$ (73,166)</b>
<u>Reductions, Savings and Offsets</u>			
	Anticipated Position Savings	\$ 70,000	\$ 50,000
	Increase of Permissive Levy in Tuition Fund	\$ 177,534	\$ 23,166
	WC Credit	\$ 110,000	
<b>Anticipated Budget Balance</b>		<b>\$ (0)</b>	<b>\$ (0)</b>

# ELEMENTARY GENERAL FUND TOTAL LEVIES

	2018 ADOPTED BUDGET \$36,967,318		2019 ADOPTED BUDGET \$38,031,984		2020 ESTIMATED BUDGET \$40,457,147	
	<div style="border: 1px solid black; padding: 5px;"> <p>MAX = \$38,031,984 Tuition \$41,500 \$7,682,983 Over Base Levy</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p>MAX = \$39,437,677 Tuition \$41,500 \$7,987,991 Over Base Levy</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p>MAX = \$40,465,533 Tuition \$40,000 \$8,188,510 Over Base Levy</p> </div>	
	<div style="border: 1px solid black; padding: 5px;"> <p>\$30,307,501 BASE</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p>\$31,408,186 BASE</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p>\$32,237,023 BASE</p> </div>	
	<div style="border: 1px solid black; padding: 5px;"> <p>Base Levies \$5,432,695</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p>Base Levies \$4,805,452</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p>Base Levies \$4,979,003</p> </div>	
Tax Valuation	\$116,439,687		\$116,402,357		\$129,495,847	
Total Levies	\$13,115,178	34.5%	\$12,793,442	32.4%	13,167,512	32.5%
Total Tax on \$100K Home	\$152.05	per year	\$148.37	per year	\$137.27	per year
Mills	112.64		109.91		101.68	

# HIGH SCHOOL GENERAL FUND TOTAL LEVIES

	2018 ADOPTED BUDGET \$29,473,868		2019 ADOPTED BUDGET \$29,961,994		2020 ESTIMATED BUDGET \$30,588,908	
24536131	MAX = \$29,560,091 Tuition \$35,000 \$5,754,899 Over Base Levy		MAX = \$29,961,994 Tuition \$30,597 \$5,924,893 Over Base Levy		MAX = \$30,610,010 Tuition \$30,000 \$6,043,879 Over Base Levy	
	\$23,683,969 BASE		\$24,006,504 BASE		\$24,536,131 BASE	
	Base Levies \$4,974,625		Base Levies \$4,321,259		Base Levies \$4,542,921	
Tax Valuation	\$203,816,466		\$207,009,689		\$ 229,101,729	
Total Levies	\$10,729,524	36.4%	\$10,246,152	34.2%	10,586,800	34.6%
Total Tax on \$100K Home	\$71.06	per year	\$66.82	per year	\$62.38	per year
Mills	52.64		49.50		46.21	

## ELEMENTARY FINAL BUDGETS 2019-20

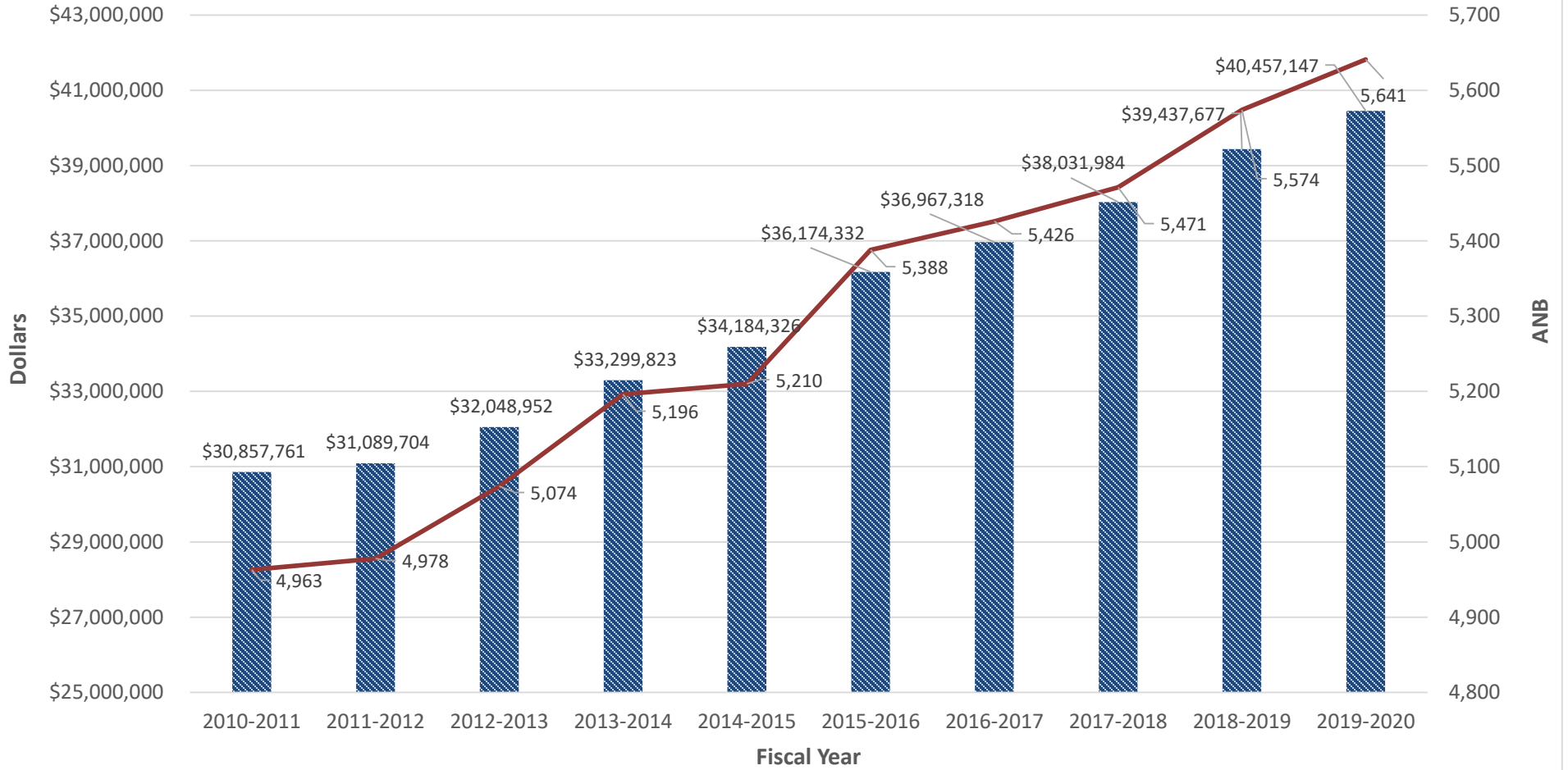
ELEMENTARY	FINAL BUDGETS	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$200K HOME INC/DEC
GENERAL (01)	\$ 40,457,147	\$ 13,157,024	\$ 363,581	(8.30)	101.60	\$ (22.42)
TRANSPORTATION (10)	\$ 4,440,843	\$ 4,033,843	\$ 374,211	(0.29)	31.15	\$ (0.78)
TUITION (13)	\$ 1,207,534	\$ 1,161,763	\$ 144,232	0.23	8.97	\$ 0.62
RETIREMENT (14)	\$ 5,960,388	\$ -	\$ -	-	0.00	\$ -
ADULT EDUCATION (17)	\$ 145,298	\$ 92,298	\$ 127	(0.08)	0.71	\$ (0.21)
TECHNOLOGY (28)	\$ 1,133,054	\$ 850,000	\$ -	(0.74)	6.56	\$ (1.99)
FLEX (29)	\$ 6,959	\$ -	\$ -	-	0.00	\$ -
DEBT SERVICE (50)	\$ 6,427,200	\$ 6,334,642	\$ (91,758)	(6.29)	48.92	\$ (16.98)
BUILDING RESERVE (61)	\$ 2,325,311	\$ 488,870	\$ 178,870	1.11	3.78	\$ 3.00
<b>TOTAL</b>	<b>\$ 62,103,735</b>	<b>\$ 26,118,440</b>	<b>\$ 969,264</b>	<b>(14.36)</b>	<b>201.69</b>	<b>\$ (38.77)</b>

## HIGH SCHOOL FINAL BUDGETS FOR 2019-2020

HIGH SCHOOL	FINAL BUDGETS	LEVY AMOUNT	LEVY INC/DEC	MILLS INC/DEC	TOTAL MILLS	\$200K HOME INC/DEC
GENERAL (01)	\$ 30,588,908	\$ 10,578,008	\$ 331,856	(3.88)	46.17	\$ (10.47)
TRANSPORTATION (10)	\$ 2,273,861	\$ 1,833,861	\$ 193,766	(0.01)	8.00	\$ (0.02)
TUITION (13)	\$ 683,166	\$ 638,429	\$ 7,138	(0.30)	2.79	\$ (0.80)
RETIREMENT (14)	\$ 4,585,878	\$ -	\$ -	-	0.00	\$ -
ADULT EDUCATION (17)	\$ 924,839	\$ 443,839	\$ 673	(0.23)	1.94	\$ (0.61)
TECHNOLOGY (28)	\$ 1,289,656	\$ 750,000	\$ -	(0.39)	3.27	\$ (1.05)
FLEX (29)	\$ 1,486	\$ -	\$ -	-	0.00	\$ -
DEBT SERVICE (50)	\$ 6,583,900	\$ 6,532,617	\$ (43,646)	(3.65)	28.53	\$ (9.86)
BUILDING RESERVE (61)	\$ 2,314,765	\$ 354,368	\$ (35,632)	(0.36)	1.55	\$ (0.97)
<b>TOTAL</b>	<b>\$ 49,246,460</b>	<b>\$ 21,131,122</b>	<b>\$ 454,155</b>	<b>(8.81)</b>	<b>92.25</b>	<b>\$ (23.78)</b>

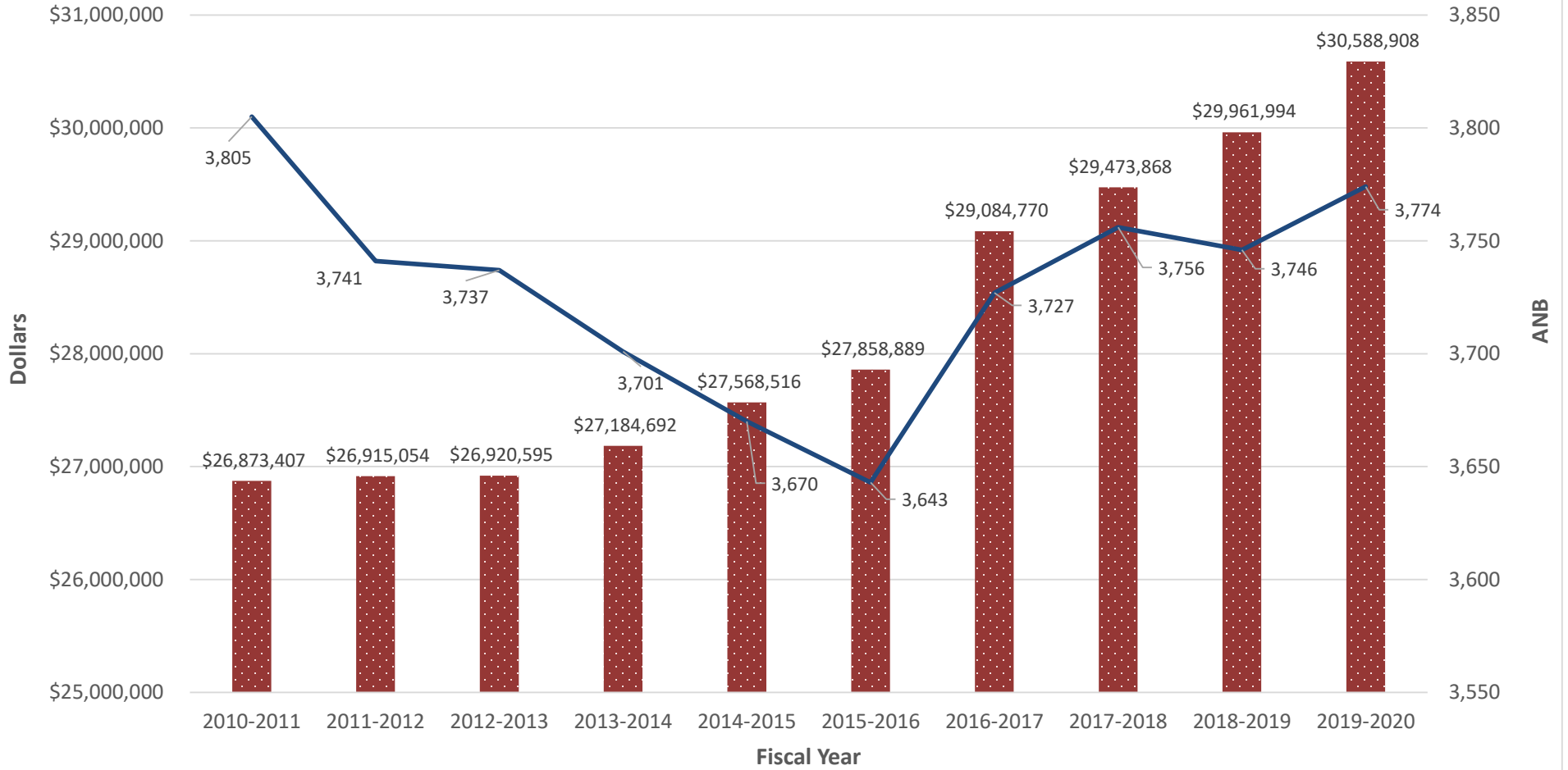
## Elementary General Fund and Average Number of Belongings (ANB) Historical Overview FY11-FY20

General Fund
  ANB



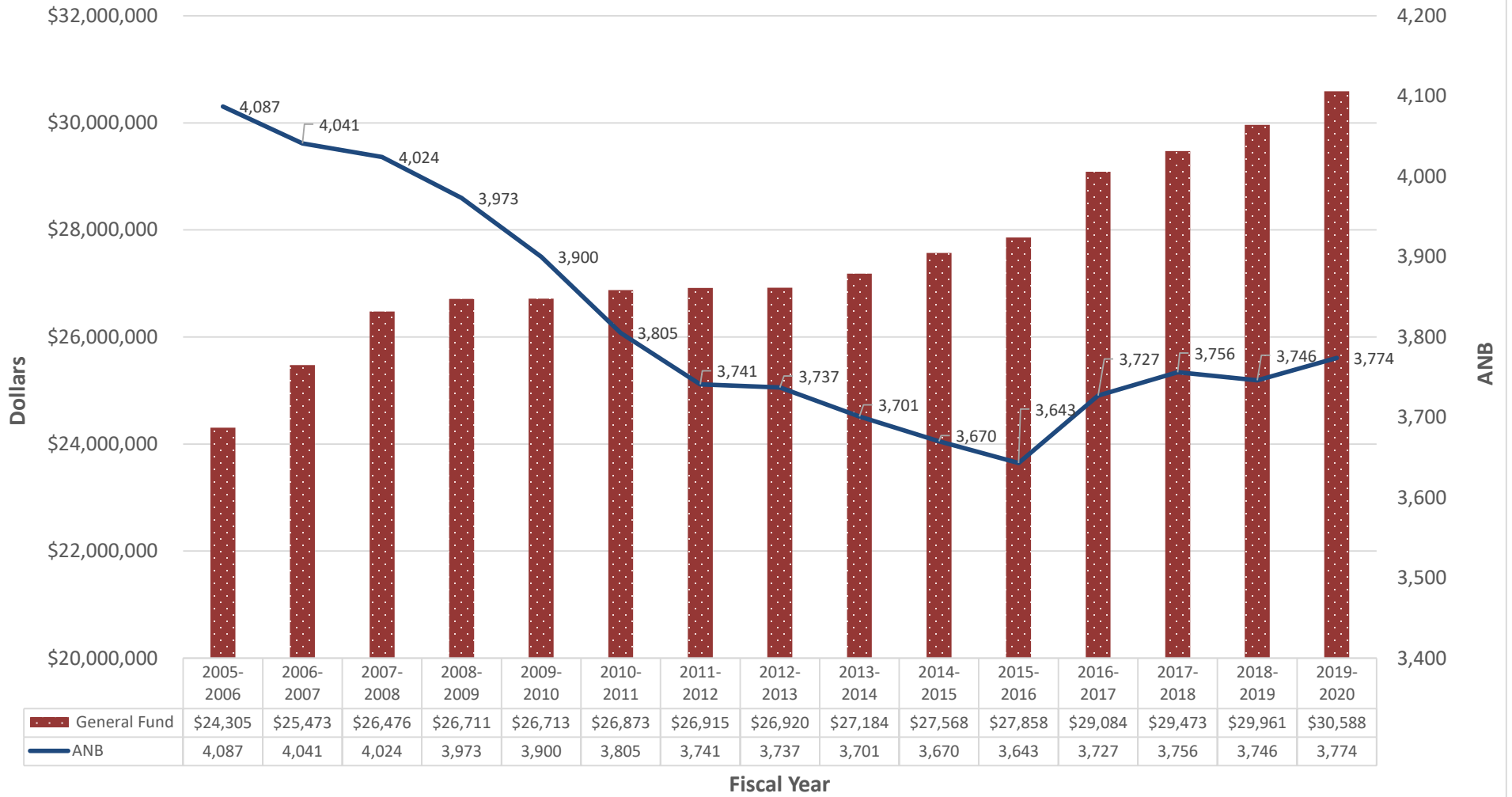
### High School General Fund and Average Number of Belongings (ANB) Historical Overview FY11-FY20

■ General Fund    — ANB



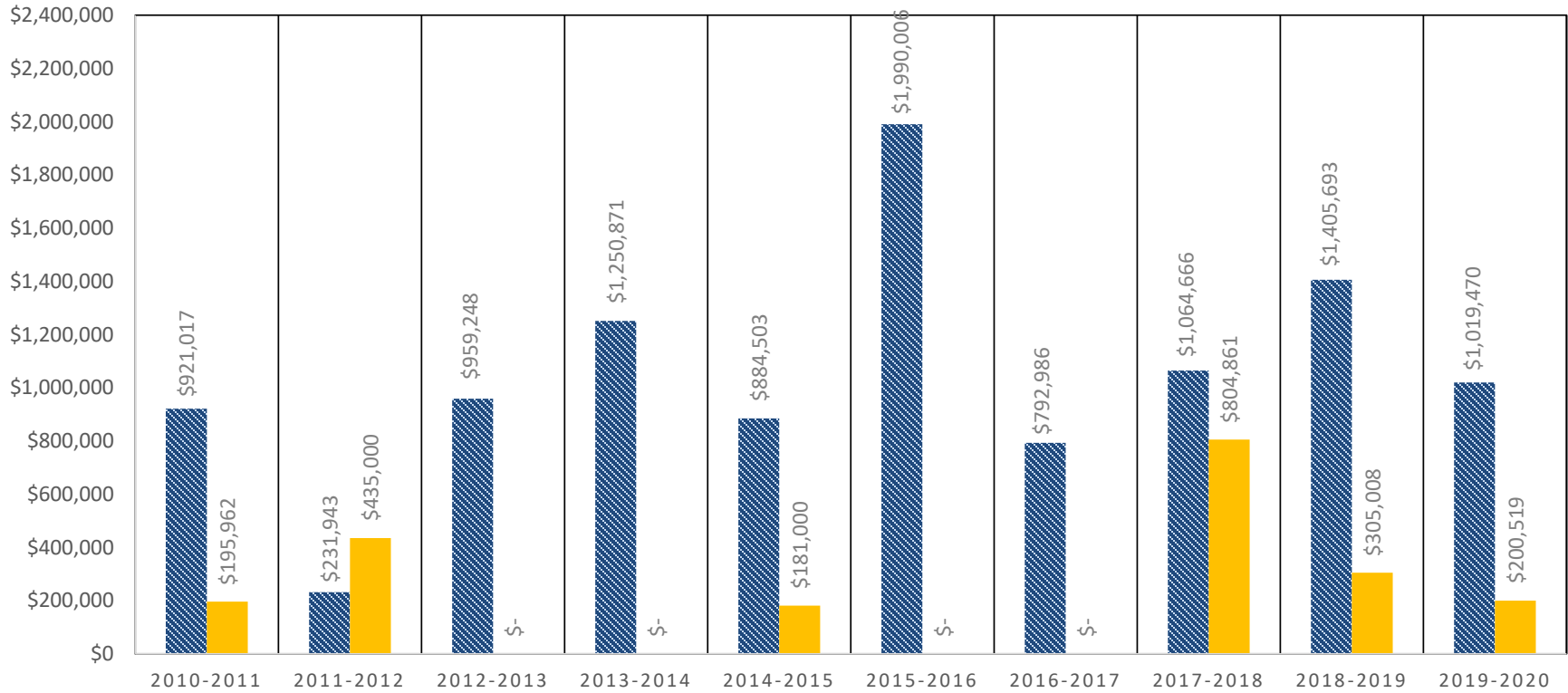


### High School General Fund and Average Number of Belongings (ANB) Historical Overview FY05-FY20-Projected



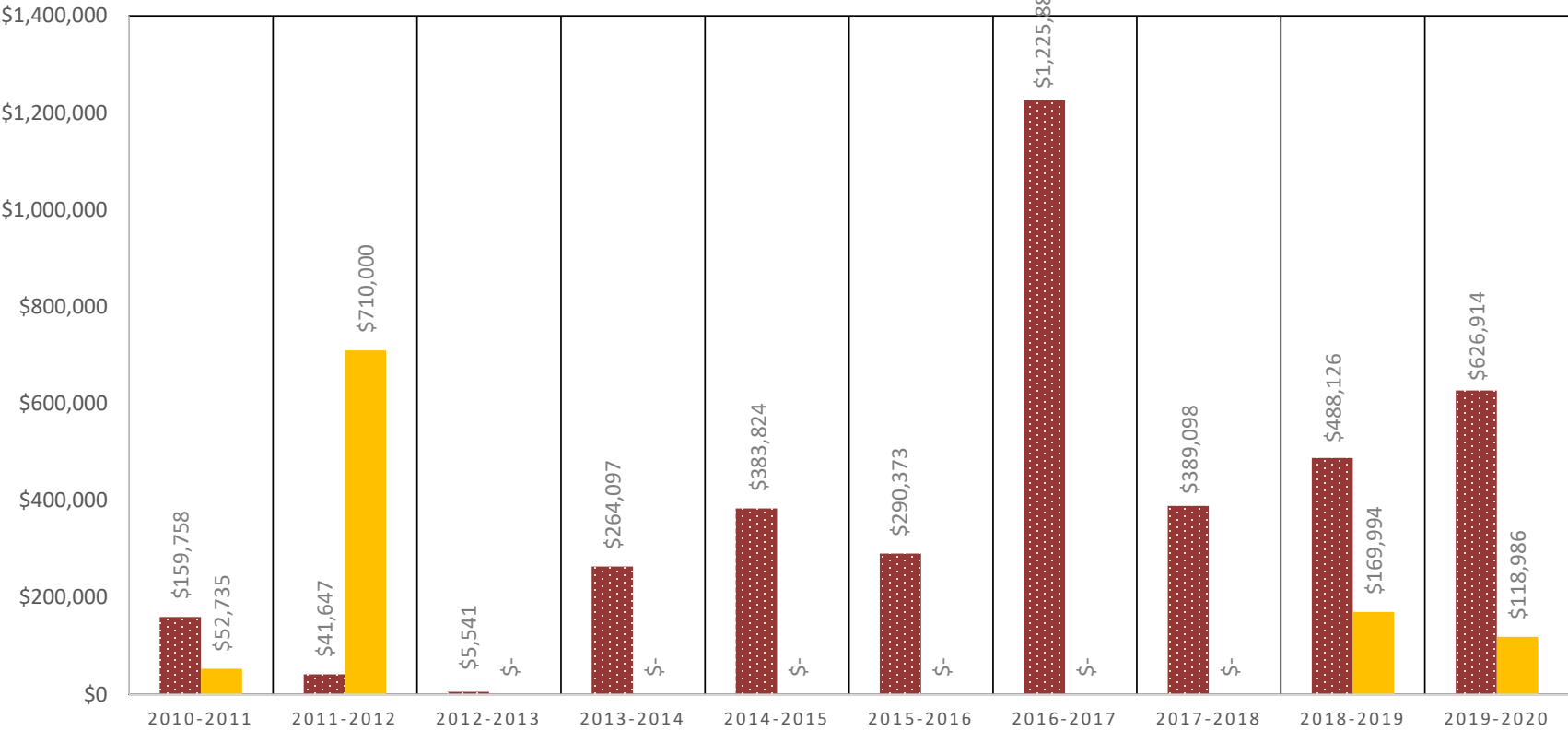
**ELEMENTARY  
BUDGET INCREASES AND VOTED LEVY AMOUNTS  
HISTORICAL OVERVIEW  
FY2011 TO FY20**

■ General Fund Increase  
■ Voted Levy Amount

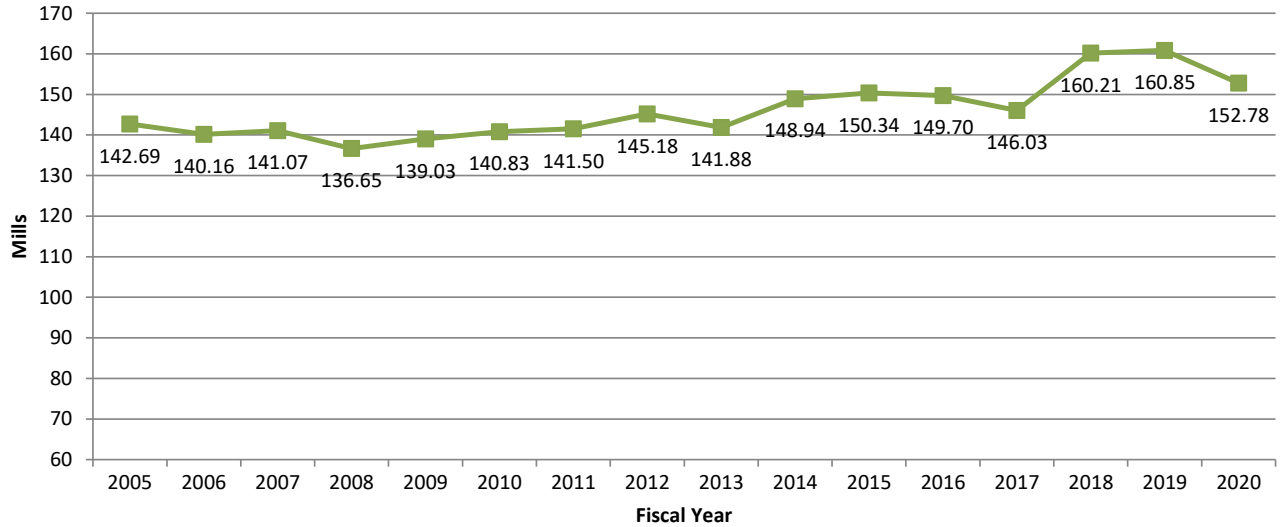


**HIGH SCHOOL  
BUDGET INCREASES AND VOTED LEVY AMOUNTS  
HISTORICAL OVERVIEW  
FY2011 TO FY2020**

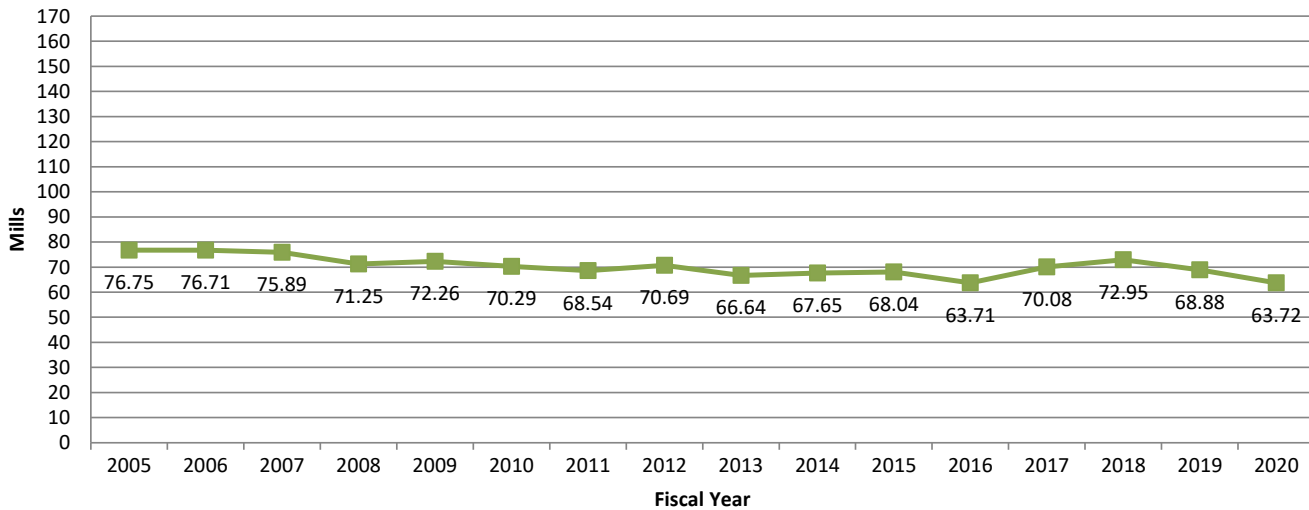
■ General Fund Increase  
■ Voted Levy Amount



### Elementary Mill Levies Excluding Debt Service 2005-2020



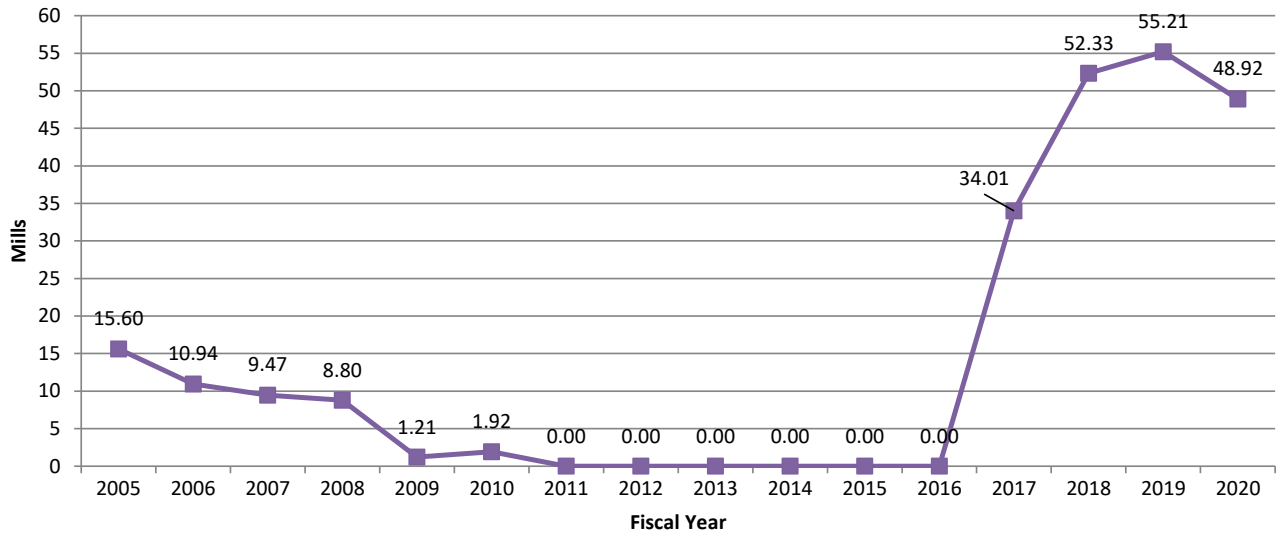
### High School Mill Levies Excluding Debt Service 2005-2020



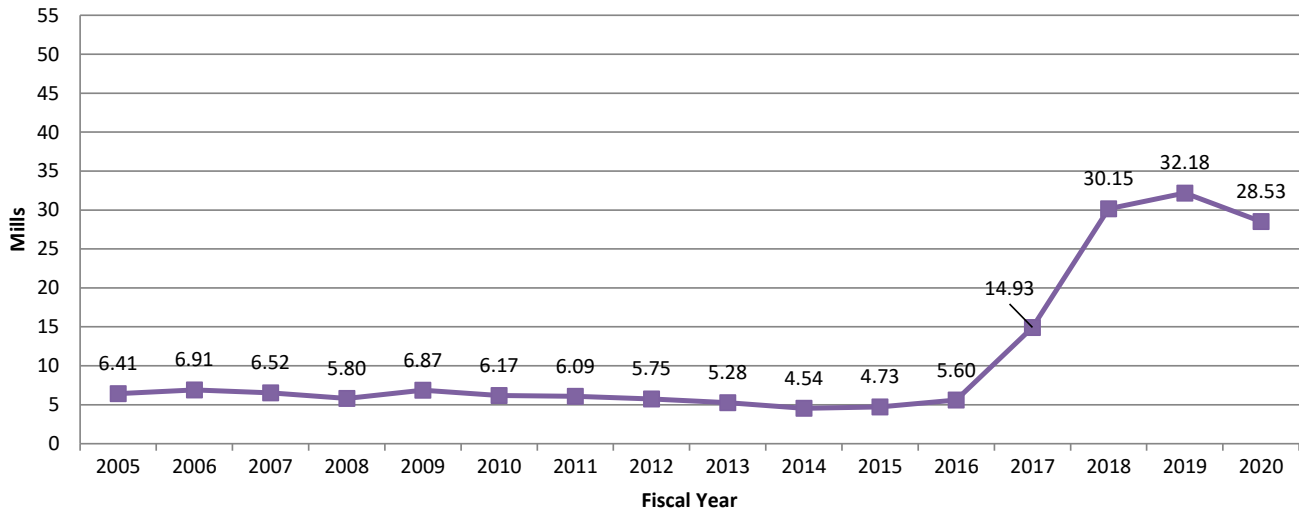
#### Changes in Mills Levied, Excluding Debt Service

The number of mills that are levied increase 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, application of TIF remittance, changes in state support, increases in retirement rates, increases in transportation rates and routes, approval of additional levies, and expiring levies. Many of these factors cause the number of mills that are levied to go down. See the graph above depicting the change in mills over time.

### Elementary Debt Service Mill Levies 2005-2020



### High School Debt Service Mill Levies 2005-2020



#### Changes in Mills Levied

The number of mills that are levied in the Debt Service Fund increase and decrease as a result of the following factors: changes in the district's tax base, application of TIF remittance, changes in state support, additional SIDs, additional bonded indebtedness, refunding bonded indebtedness, and paying off bond indebtedness. Many of these factors cause the number of mills that are levied to go down. In fact, the total number of debt service mills levied in the Elementary District was 0 from 2011 to 2016 after bonded indebtedness was paid off. See the graph above depicting the change in mills over time. The increase in debt service mills in 2017-2019 results from the securing of bonds that were issued in 2016 and 2017.

**Elementary General Fund and Average Number of Belongings (ANB)  
Historical Overview  
FY11-FY20**

<b>Fiscal Year</b>	<b>Adopted General Fund (GF)</b>	<b>GF Difference</b>	<b>Levy Amount</b>	<b>ANB</b>	<b>ANB Difference</b>
2010-2011	\$ 30,857,761	\$ 921,017	\$ 195,962	4,963	8
2011-2012	\$ 31,089,704	\$ 231,943	\$ 435,000	4,978	15
2012-2013	\$ 32,048,952	\$ 959,248	\$ -	5,074	96
2013-2014	\$ 33,299,823	\$ 1,250,871	\$ -	5,196	122
2014-2015	\$ 34,184,326	\$ 884,503	\$ 181,000	5,210	14
2015-2016	\$ 36,174,332	\$ 1,990,006	\$ -	5,388	178
2016-2017	\$ 36,967,318	\$ 792,986	\$ -	5,426	38
2017-2018	\$ 38,031,984	\$ 1,064,666	\$ 804,861	5,471	45
2018-2019	\$ 39,437,677	\$ 1,405,693	\$ 305,008	5,574	103
2019-2020	\$ 40,457,147	\$ 1,019,470	\$ 200,519	5,641	67

**High School General Fund and Average Number of Belongings (ANB)  
Historical Overview  
FY11-FY20**

<b>Fiscal Year</b>	<b>Adopted General Fund (GF)</b>	<b>GF Difference</b>	<b>Levy Amount</b>	<b>ANB</b>	<b>ANB Difference</b>
2010-2011	\$ 26,873,407	\$ 159,758	\$ 52,735	3,805	-95
2011-2012	\$ 26,915,054	\$ 41,647	\$ 710,000	3,741	-64
2012-2013	\$ 26,920,595	\$ 5,541	\$ -	3,737	-4
2013-2014	\$ 27,184,692	\$ 264,097	\$ -	3,701	-36
2014-2015	\$ 27,568,516	\$ 383,824	\$ -	3,670	-31
2015-2016	\$ 27,858,889	\$ 290,373	\$ -	3,643	-27
2016-2017	\$ 29,084,770	\$ 1,225,881	\$ -	3,727	84
2017-2018	\$ 29,473,868	\$ 389,098	\$ -	3,756	29
2018-2019	\$ 29,961,994	\$ 488,126	\$ 169,994	3,746	-10
2019-2020	\$ 30,588,908	\$ 626,914	\$ 118,986	3,774	28

**MCPS SCHOOL DISTRICT TAX LEVIES (in mills)**

<b>ELEMENTARY</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Mill Levies	158.29	151.10	150.54	145.45	140.24	142.75	141.50	145.18	141.88	148.94	150.34	149.70	180.04	212.54	216.05	201.69
Less Debt Service	15.60	10.94	9.47	8.80	1.21	1.92	0.00	0.00	0.00	0.00	0.00	0.00	34.01	52.33	55.21	48.92
	<u>142.69</u>	<u>140.16</u>	<u>141.07</u>	<u>136.65</u>	<u>139.03</u>	<u>140.83</u>	<u>141.50</u>	<u>145.18</u>	<u>141.88</u>	<u>148.94</u>	<u>150.34</u>	<u>149.70</u>	<u>146.03</u>	<u>160.21</u>	<u>160.85</u>	<u>152.78</u>
<b>HIGH SCHOOL</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Mill Levies	83.16	83.62	82.41	77.05	79.13	76.46	74.63	76.44	71.92	72.19	72.77	69.31	85.01	103.10	101.06	92.25
Less Debt Service	6.41	6.91	6.52	5.80	6.87	6.17	6.09	5.75	5.28	4.54	4.73	5.60	14.93	30.15	32.18	28.53
	<u>76.75</u>	<u>76.71</u>	<u>75.89</u>	<u>71.25</u>	<u>72.26</u>	<u>70.29</u>	<u>68.54</u>	<u>70.69</u>	<u>66.64</u>	<u>67.65</u>	<u>68.04</u>	<u>63.71</u>	<u>70.08</u>	<u>72.95</u>	<u>68.88</u>	<u>63.72</u>