Adel DeSoto Minburn Community School District

Proposed Certified Budget 2011-12

ADM Community School Budget and Financial

- Presentation designed to give an overview of budgeting, finance process, and financial health
- Some items consolidated, rearranged, or eliminated to simplify
- Presentation covers major budgeting and finance components

ADM Community School Impacting Students

- School Board's Primary Impact on School
  ✓ Policy Development
  ✓ Budget
  ✓ Vision and Direction
  ✓ Accountability

ADM Community School School Funds

- Funds
  - State code allows expenditures and revenue generating methods of various "TYPES".
  - These various "TYPES" are assigned to specific "funds" or accounts.
ADM Community School
School Funds

➤ General - All school purposes, except “building walls”
➤ PPEL (Physical Plant and Equipment Levy) Capital expenditures- Board imposed
➤ Voted PPEL (Voter Approved portion of Physical Plant and Equipment Levy)

ADM Community School
School Funds

➤ Management (Insurance, early retirement, unemployment and equipment ins.)
➤ Hot lunch (Lunch, breakfast, and snack program)
➤ Activity (Student centered activities outside the curriculum)
➤ Debt Service - Repayment of school bonds. (Any borrowing longer than one year)

ADM Community School
Other School Funds

➤ Capital Projects Funds
➤ Child Care Fund
➤ Trust Funds
➤ Agency Funds

ADM Community School
Fund Spending/2009-10

- Enterprise 5%
- Debt Service 9%
- Capital Projects 0%
- PPEL 1%
- Management 1%
- Student Activity 2%
- Other 9%

General 70%
ADM Community School
Fund Spending

- General fund
  - Major portion of budgeting
  - 65-80% of spending is general fund spending
  - 65-90% of property tax goes to the general fund
  - Presentation will focus on general fund

ADM Community School
General Fund Spending

ADM Community School
Where General Fund Comes From/2009-10

ADM Community School
General Funds Revenue
ADM Community School
Where General Funds Go by Function/2009-10

- Transportation: 9%
- Business: 3%
- Building: 3%
- General Admin.: 3%
- Student Support: 7%
- AEA Flow: 4%
- Reg. Instr.: 65%
- Other Support: 0%
- Extraordinary: 0%

ADM Community School
Where General Funds Go by Object/2009-10

- Supplies: 5%
- Purchased Services: 8%
- Other: 0%
- Property: 9%
- Benefits: 15%
- Salaries: 65%

ADM Community School
Budget Presentation Focus

Budget Review Includes
1. Spending AND Taxing Authority
2. Additional Spending Authority
3. Additional Taxing Authority
ADM Community School
Taxing and Spending Authority

Budget driven by

✓ Allowable growth
  • The % spending is allowed to increase per student

✓ Student enrollment
  • Count taken October each year. Certified enrollment used for following fiscal year.

ADM Community School
Budget Presentation

• School Budget (proposed 2011-12)
• Summary of Aid and Levy, with minor areas omitted (Homestead)
• Assumes 2% allowable growth for standard and categorical state growth
• Outline includes
  ➢ Counting students
  ➢ Spending/Taxing Authority (Combined Cost)
  ➢ Uniform property tax
  ➢ Foundation Cost
  ➢ State aid
  ➢ Additional property tax
  ➢ Funding combined (controlled) cost

<table>
<thead>
<tr>
<th>School Year</th>
<th>Fiscal Year</th>
<th>Enrollment Count From October</th>
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</thead>
<tbody>
<tr>
<td>2010-11</td>
<td>2011</td>
<td>2009</td>
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<tr>
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<td>2013</td>
<td>2011</td>
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<tr>
<td>2013-14</td>
<td>2014</td>
<td>2012</td>
</tr>
</tbody>
</table>

ADM Community School
Budget Presentation

• Outline also includes
  ➢ Instructional Support Levy
  ➢ Total general fund property tax
  ➢ State aid to district
  ➢ Physical Plant and Equipment Levy (PPEL)
  ➢ Management Fund
  ➢ Debt Service Fund
  ➢ Capital Projects Funds / Sales Tax Capital Project Fund
  ➢ Total property tax levy
  ➢ Total spending authority
**ADM Community School**

**Taxing and Spending Authority**

**Allowable Growth**

- % set by state
- % spending AND taxing allowed to increase per student
- Set for two fiscal years ahead in first 30 days of legislative session (Jan. 2010 for fiscal year 2012)
- Unless the Legislature changes the rules!

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th># Students</th>
<th>Actual Allowed Growth</th>
<th>Allowable Growth Percent Importance</th>
<th>Total Revenue Estimates</th>
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</thead>
<tbody>
<tr>
<td>2001-02</td>
<td>1,004</td>
<td>3%</td>
<td>3.5%</td>
<td>8,922,708</td>
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<tr>
<td>2002-03</td>
<td>1,027</td>
<td>1%</td>
<td>1.1%</td>
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<tr>
<td>2003-04</td>
<td>1,049</td>
<td>2%</td>
<td>2.2%</td>
<td>8,839,510</td>
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<tr>
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<td>1,069</td>
<td>2%</td>
<td>2.2%</td>
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<tr>
<td>2006-07</td>
<td>1,092</td>
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<td>4.0%</td>
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<tr>
<td>2007-08</td>
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<td>1,161</td>
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**Total**

<table>
<thead>
<tr>
<th>Total Revenue Estimates</th>
<th>38,533,942</th>
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**Revenue Estimating Committee**

% of change in types of tax collection estimates by REC over time
ADM Community School
Counting Students

Enrollment
✓ Systematic approach to support PEACE
✓ Too important to make mistakes
✓ Database and physical count support

ADM Community School
Counting Students

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Resident St</th>
<th>Open Out</th>
<th>Tuition Out</th>
<th>Shared</th>
<th>PSEO</th>
<th>Comm Out</th>
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<tr>
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<td>0.0</td>
<td>0.0</td>
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ADM Community School
New Money
✓ Change in regular program cost
✓ Current year certified enrollment times cost per student
✓ Minus last year's certified enrollment times cost per student (or)
✓ Budget guarantee (Use of budget guarantee calculator)
ADM Community School

New Money

<table>
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<tr>
<th>Year</th>
<th>New Money</th>
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<td>350,000</td>
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<td>2009-10</td>
<td>250,000</td>
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<tr>
<td>2010-11</td>
<td>200,000</td>
</tr>
<tr>
<td>2011-12</td>
<td>150,000</td>
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</table>

ADM Community School

Controlled (Combined) District Cost

Why controlled?

- Controls spending per student
- Controls special reasons for increased cost and spending
- Determines "new" taxing AND spending authority
- Controlled by allowable growth and spec. programs

ADM Community School

Taxing and Spending Authority

How many dollars can the district ......

✓ Generate in spending authority?
✓ Generate in taxes to support that spending? (Dollar for dollar)

ADM Community School

Taxing and Spending Authority

- Controlled District Cost/1st Component
  ✓ Regular Program Cost
  ✓ Certified enrollment times cost per student or budget guarantee
  ✓ Somewhat like filling a bucket with spending and taxing authority!
ADM Community School
Taxing and Spending Authority

2011-12 Combined District Cost

Regular Program Cost
Number of students times cost per student.

ADM Community School
Taxing and Spending Authority

Budget guarantee bill grants districts 100% budget guarantee for the 3 years (FY 2002-04), notify the Department of Management by passing a resolution by April 15 of first year.

May claim the greater of 101% of the previous year's regular program district cost or the phased-out annual 10% reduction of their adjusted budget guarantee compared to the base year.

After FY 2014, school districts retain the 101% budget guarantee determined by comparing the previous year's unadjusted regular program district cost.

Can utilize budget guarantee and have no increase in property taxes (authority v. expenditure) - use the authority or lose it forever.

ADM Community School
Taxing and Spending Authority

Controlled District Cost/2nd Component

- Special education weighting
  - Weighting - Since most funding is driven off student numbers, "extra" students or weighting is allowed.
    - Special education students count 1.72, 2.21, or 3.74, depending on disability
    - Several other "weightings" (Later)
ADM Community School
Taxing and Spending Authority

2011-12 Combined District Cost

Spec Ed. Weighting

Special Education
Weighting of students times cost per student

Regular Program Cost
Number of students times cost per student.

Total Spending and Taxing Authority

Supplemental Weighting
Weighting of students times cost per student

Special Education

Regular Program Cost
Number of students times cost per student.

ADM Community School
Taxing and Spending Authority

2007-08 2008-09 2009-10 2010-11 2011-12
IN Reg Frog $ Spec Ed $

10
ADM Community School
Taxing and Spending Authority

2011-12 Combined District Cost

- AEA Flowthrough
- Supplemental Weighting
- Spec. Ed. Weighting
- Regular Program Cost

AEA Flowthrough
Supplemental Weighting
Special Education
Regular Program Cost

Number of students times cost per student.

Total Spending and Taxing Authority

Controlled District Cost/4th Component
- AEA Flowthrough
- Flows through district since AEA can’t levy property tax
- Increases district state aid with offset of increased property tax

Total
Spending
and
Taxing
Authority

ADM Community School
Taxing and Spending Authority
**Controlled District Cost/5th Component**

- **At-Risk Allowable Growth**
  - District applies by December 15th, approved in February SBRC meeting.
  - Requirements for spending becoming much more difficult.
  - Funding currently based on a percent of population, with at-risk students being identified.
  - Likely change will be linking funding to students identified on BEDS.

**Total Spending and Taxing Authority**

<table>
<thead>
<tr>
<th>Year</th>
<th>Regular Program Cost</th>
<th>Spec Ed Cost</th>
<th>AEA Flowthrough</th>
<th>At Risk/TAG</th>
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</thead>
<tbody>
<tr>
<td>2007-08</td>
<td>12,000,000</td>
<td>10,000,000</td>
<td>8,000,000</td>
<td>6,000,000</td>
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<tr>
<td>2008-09</td>
<td>10,000,000</td>
<td>8,000,000</td>
<td>6,000,000</td>
<td>4,000,000</td>
</tr>
<tr>
<td>2009-10</td>
<td>8,000,000</td>
<td>6,000,000</td>
<td>4,000,000</td>
<td>2,000,000</td>
</tr>
<tr>
<td>2010-11</td>
<td>6,000,000</td>
<td>4,000,000</td>
<td>2,000,000</td>
<td>0</td>
</tr>
<tr>
<td>2011-12</td>
<td>4,000,000</td>
<td>2,000,000</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Teacher Quality, Early Childhood, and Professional Development**

- Prior to 2009-10, funds were miscellaneous revenue.
- 2009-10 Legislature incorporated into the Combined District Cost formula.
### Summary

- Regular program cost PLUS
- Weighting for special education PLUS
- Supplemental weighting PLUS
- AEA Flowthrough PLUS
- At-Risk Funding PLUS
- Teacher Quality, Early Childhood, and Professional Development EQUALS
- New Spending AND Taxing Authority
ADM Community School
Taxing and Spending Authority

REMEMBER

Total Spending and Taxing Authority

= Combined (Controlled) District Cost

ADM Community School
Taxing and Spending Authority

Combined District Cost

$11,475,083

Where will funding for combined district cost come from?

$0

ADM Community School
Foundation Aid

- State sets a minimum amount of support
- Currently at 87.5% of state cost per student
- Developed to balance property poor and property rich districts
  - This 87.5% is a "foundation" of cost per student spending that is derived from a combination of Foundation Property tax and Foundation State aid.
  - With the current foundation property tax level at $5.40/1000 statewide, this allows foundation state aid to vary depending upon individual district's property valuation.
  - $6,001 times 87.5% equals $5,251 (2011-12)

ADM Community School
Foundation Aid

- Foundation spending level per student that will come from:
  - Uniform (Foundation) Property Tax
  - State Aid (Foundation)
- Dollar amount of foundation cost not covered by uniform property will be paid in state aid!!!

2011-12 Combined District Cost

12.5% (Later)

87.5% Combination of uniform property tax and state aid!
ADM Community School
Uniform (Foundation) Property Tax

✓ Every district is the same
✓ $5.40 per $1,000 taxable valuation
✓ Uniform property tax
  • Covers district’s portion of foundation cost

Now we have the first part of funding for combined district cost!
ADM Community School
Foundation State Aid

• Dollar amount of foundation cost not covered by uniform property will be paid in state aid!!!!!
  • Funds from Uniform Property Tax or State Aid
  • Whatever isn’t covered by Foundation Property will be covered by Foundation State Aid

ADM Community School
Foundation State Aid

• Uniform property tax = $5.40 per $1,000 taxable valuation
• State aid
  • Foundation dollars per student times weighted enrollment
  • Plus foundation state aid for special education
  • Plus foundation state aid for AEA (Weighted to cover property tax)
  • Plus all of Teacher Quality, Early Childhood, and Professional Development
  • Minus uniform property tax

ADM Community School
State Foundation Tax Dollars

2011-12 Combined District Cost
$11,475,903

State Aid
Now we have the second part of funding for combined district cost!

Uniform Property Tax
$0
ADM Community School
State Aid Reductions and ARRA

<table>
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<tr>
<th>Year</th>
<th>2008-09</th>
<th>2009-10</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reductions</td>
<td>-200,000</td>
<td>-400,000</td>
<td>-600,000</td>
</tr>
</tbody>
</table>

ADM Community School
Additional Property Tax

- Final component of funding combined district cost is:
  - Combined district cost
  - Minus uniform property tax
  - Minus state aid
  - Plus property tax adjustment (????)
  - Equals "Additional Property Tax"
- Combined district cost that is not paid by uniform property tax or state aid is assessed to additional property tax

ADM Community School
Additional Property Tax Dollars

- 2011-12 Combined District Cost: $11,475,000
- Additional Property Tax
  - State Aid
  - Uniform Property Tax
- Now we have our final part of funding for combined district cost!

ADM Community School
Additional Property Tax Dollars

- 2007-08
- 2008-09
- 2009-10
- 2010-11
- 2011-12

- Uniform Prop.
- State Aid
- Additional Prop.
ADM Community School
Funding Combined District Cost 2011-12

Real Funding?!?

• Projections do not include across-the-board cuts that have been implemented.
• Spending authority has been maintained, but funding has not.
• Cash reserve discussion and importance discussed later in the presentation.

ADM Community School
Spending and Taxing Authority

But, COMBINED DISTRICT COST doesn’t include all spending AND taxing authority!!!!
Additional spending and taxing authority from:

- Instructional Levy
- Asbestos abatement (Voted/No longer available)
- Instructional levy and asbestos abatement add to spending and taxing authority

Instructional Levy

- Levy can be up to 10% of regular program cost
- Levy can be a combination property tax and income surtax
- Combination decided at board vote or public vote
- Some state aid (Size of SHARED pie hasn’t increased)
But, combined district cost, instructional levy, and asbestos levy aren't the only taxing authority!!!
ADM Community School
Taxing Authority

✓ Cash Reserve Levy
  • District can add additional taxes to property tax for the purpose of generating additional cash
    ◦ Cash reserve levy goes entirely on property tax
    ◦ Cash reserve levy increases cash collected, but not spending authority.

ADM Community School
Taxing Authority

✓ Cash Reserve Levy (Continued)
  • Cash Reserve Levy can only be put on if the district has less than 25% of the previous year's expenditures in cash
  • Levy can be the difference between the district's cash and the 25%

ADM Community School
Taxing Authority

✓ Why add a cash reserve levy if it doesn't add to spending authority?
  • Provides funds for SBRC projects/activities approved, but has no funding
  • Provides funds for shortfalls in other revenues
  • Source of revenue
  • More later on items funded with cash reserve

ADM Community School
Taxing Authority

✓ Taxing Authority
  • Controlled Budget
  • Instructional Levy
  • Asbestos
  • Cash Reserve Levy
ADM Community School
Taxing Authority

14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000

0

2007-08 2009-09 2009-10 2010-11 2011-12
Combined Inst. Levy Asbestos Cash Reserve

ADM Community School
Spending Authority

✓ Spending Authority
- Already included
  - Combined District Cost
  - Instructional Levy
  - Asbestos

✓ Spending Authority
- Is there more?
  - Miscellaneous Revenue
    - (All income minus combined district cost, instructional levy, and cash reserve levy.)

✓ Miscellaneous Revenue (Continued)
- Adds to money district can spend, but the district does not tax to get funds!
ADM Community School

Miscellaneous Revenue

✓ Miscellaneous Revenue
  - Tuition (Open enroll, spec. ed. & other)
  - Investments
  - Shared teachers
  - Phase 1–2, (III), and 1 supp.
  - Teachers' Compensation
  - Teacher Quality
  - Federal aid
  - Other miscellaneous

ADM Community School

Open Enrollment

✓ Special Attention
  - Monitor annually
  - Don't commit all to reoccurring expenditures
  - Keep out of negotiations, unless it helps and will help in the future
  - Keep board, staff, and community aware of this issue
  - Work to improve or at least not to harm
  - Can make the difference

ADM Community School

Miscellaneous Revenue 2009-10

ADM Community School

Open Enrollment

Net Cost
Each year a district's maximum spending is set. Unspent balance is the difference between what they spent and what they could have spent!
Relationship between spending authority and unspent balance is very direct!
- Total spending authority
- Minus actual spending
- Equals unspent balance

To impact unspent balance you must impact the two areas that effect unspent balance.
- Spending authority increased through:
  - Increasing enrollment
  - Increasing special program budget (Special education, sharing teachers, At-Risk)
  - Increase Miscellaneous Revenue
  - Instructional Levy
  - Increasing SBRC approval of special items

Impacting unspent balance: (Continued)
- Decrease spending through:
  - Spend less!
  - Spend different
    - Management
    - PPEL
    - Other fund uses
ADM Community School
Spending Authority

✓ Other items in spending authority
  • SBRC (School Budget Review Committee) Application must be made to the SBRC

ADM Community School
Spending Authority SBRC

• Special request
• Large projects (Boiler, roof, etc.)
• Overspending special education
• Increased enrollment in the fall, since budget is based on previous year's enrollment
• Other special reasons
• Adds to spending authority, not to taxing authority

ADM Community School
Spending Authority

✓ Spending Authority
  • Controlled Budget
  • Instructional & Asbestos Levy
  • Miscellaneous Revenue
  • Unspent Balance
  • SBRC approval items

ADM Community School
Spending Authority

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</table>
The district's cash, or cash reserve, is the amount of cash that is held or invested at the end of the year. Cash reserve equals beginning cash, plus cash received, minus cash spent.

Impacting cash reserve can be accomplished in several ways:
- Increase controlled budget items, without dollar for dollar increases in spending
- Increase miscellaneous revenue, without dollar for dollar increases in spending (Many areas and options to consider)
- Include/increase cash reserve levy
ADM Community School
Fund Equity/Uncommitted Funds

FUND EQUITY/UNCOMMITTED BALANCE

✓ AT THE END OF THE YEAR, WHEN ALL BILLS THAT ARE OWED ARE PAID AND ALL REVENUES DUE ARE RECEIVED, WHAT WOULD BE THE DISTRICT'S FUNDS/ASSETS NOT COMMITTED.
✓ IF THE SCHOOL CLOSED .......

![Graph showing fund equity/uncommitted funds for ADM Community School from 2007-08 to 2010-11]
ADM Community School

Solvency Ratio

Solvency Ratio

Relationship of fund equity/uncommitted fund balance to total revenue.

Uncommitted Fund Balance (Fund Equity)
Revenue Total for the Year

Target Range 5% to 10%
Acceptable Range 0% to 5%
Concern Range 0% to -5%
Alarming Range -5% and below

Determining General Fund Property Tax Dollars

2007-08 2008-09 2009-10 2010-11 2011-12
Uniform Levy $  *Additional Prop Tax Final
Cash Res. & SIBRC $  *Inst. Levy $
ADM Community School
Other Property Taxes

Debt Service $ Needed

<table>
<thead>
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<th>Year</th>
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<th>2008-09</th>
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ADM Community School
Other Property Taxes

Debt Service Rate

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ADM Community School
Other Property Taxes

Total Tax $

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<th>2009-10</th>
<th>2010-11</th>
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ADM Community School
Other Property Taxes

Total Tax Rate

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ADM Community School
Comparing 2010-11 Over-All Property Tax Rates

ADM Community School
Key Financial Health Measures - Staff Cost

ADM Community School
Key Financial Health Measures - Enrollment Trends

ADM Community School
Key Financial Health Measures - Staff Cost
This is the conclusion of the 2011-12 budget presentation.
What other questions do you have or information do you need?