



SCOBEEY K-12 SCHOOL

307 RESOLUTION

FY2024

WHAT IS SB 307 AND WHY DO WE HAVE IT?

Senate Bill 307 (2017 legislative session)

****Transparency in the levying process**

Trustees must adopt a resolution in the Spring each year, estimating the increase/decrease in revenue and mills from permissive (non-voted) levies in each of the following funds: Transportation, Bus Depreciation, Tuition, Adult Ed, Flexibility and Building Reserve

****New Permissive (non-voted) levy authority to address school facilities maintenance & repair**

****Track the Building Reserve Fund**

****School facility maintenance amount**



Facility Condition Inventory – Must address 1(safety), 2(damage/wear out), 3(codes/standards) first. - completed all or using \$ on current listed items. State contributions are estimated at \$62,340 for FY23 – however estimated reimbursement has only be 25-30% of this amount.

WHAT DOES THE LAW ACTUALLY SAY

20-9-116, MCA. Resolution of intent to increase non-voted levy -- notice. (1) The trustees of a school district shall adopt a resolution no later than March 31 of each fiscal year and provide notice pursuant to subsection (2) whenever the trustees intend to impose an increase in a non-voted levy in the ensuing school fiscal year for the purposes of funding any of the funds listed below:

- (a) the tuition fund under 20-5-324;
- (b) the adult education fund under 20-7-705;
- (c) the building reserve fund under 20-9-502 and 20-9-503;
- (d) the transportation fund under 20-10-143 and 20-10-144; and
- (e) the bus depreciation reserve fund under 20-10-147, and
- (f) the flexibility fund established in 20-9-543 for the purposes in 20-7-1602.

(2) The trustees shall provide notice of intent to impose an increase in a non-voted levy for the ensuing school fiscal year by:

- (a) adopting a resolution of intent to impose an increase in a non-voted levy that includes, at a minimum, the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to non-voted levies under (1)(a) through (1)(f) imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000; and
- (b) publishing a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and posting a copy of the resolution to the school district's website.

WHAT MUST THE NOTICE INCLUDE

- Resolution/Notice requirements:

- Dollar and mill increases in non-voted levies in:

- Transportation Fund
 - Bus Depreciation Fund
 - Tuition Fund
 - Adult Ed Fund
 - Flexibility Fund
 - Building Reserve

- Using prior year taxable value
 - Show the impact on \$100K & \$200K homes
 - Publish notice in newspaper by March 31st

To be completely transparent – best practice is to disclose changes to ALL budgeted funds

NOTE: THESE ARE ESTIMATES

SCHOOL FUNDS

BUDGETED FUNDS

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

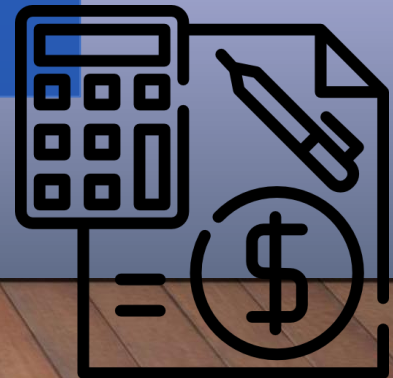
- 201 – General
- 210 – Transportation
- 211 – Bus Depreciation
- 213 – Tuition
- 214 – Retirement
- 217 – Adult Ed
- 228 – Technology
- 229 – Flex
- 250 – Debt Service
- 261 – Building Reserve

NON-BUDGETED FUNDS

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

- 212 – Food Service Fund
- 215 – Miscellaneous (Grants)
- 218 – Traffic Ed
- 221 – Compensated Absences
- 260 – Building
- 282 – Inter-local

There are two types of funds in school finance – budgeted & non budgeted. The difference is that the trustees must approve the budgets of the funds on the left in order for the District to have spending authority. The funds have different sources of revenue – budgeted funds are funded primarily with tax levy money, whereas non-budget funds come from miscellaneous sources. However spending authority is limited to the outstanding cash balance for ALL FUNDS



DEFINITIONS

- General Fund – cost to run the school. Budget Set by State
- Reserves – Amount you keep back estimated by NEXT year's budget to pay for bills at the beginning of the year. (Operating Cash)
- Re-appropriation – Amount you can give back to the taxpayers to “save” taxes for the next year
- Reversion to the State – any cash above the 10% Reserve and money given back to the taxpayers OVER 15% - must be given back to the State
- Interlocal Transfer – Money from any fund (excluding Retirement & Debt Service) can be transferred to this fund to be used for any purpose. Must have both Budget Authority & Cash to be able to make this transfer.

BUDGET AUTHORITY vs CASH

BUDGET AUTHORITY

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

CASH

- The actual amount of money you have on hand in the bank to spend.
- Why is there a difference?
 - Not everyone pays their tax bill on time, which means the amount you budgeted may not equal the amount of revenue you actually receive.
 - There will most likely *always* be some protested taxes.
- If at the close of the fiscal year, budget authority remains and the District has adequate cash balance, those funds may be “*re-appropriated*” for the next year’s budget.
- Should the district choose and have both the budget authority and cash – these funds can be transferred to the Inter-local fund to be spent any way the board chooses.

SO WHERE DO THE NUMBERS COME FROM

- ** Prior year Budget submitted to OPI

- ** Prior year Taxable Value from the Department of Revenue

- ** OPI Budgeting Spreadsheets

(General, Transportation, Bus Depreciation and Tuition)

- ** Preliminary Budget Data Sheet – Provided by OPI by March 1st

- ** SB307 OPI Worksheet

FY23 OPI BUDGET



Submitted Budget Report

FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

ANB	
EL	HS

209 * 89

Taxable Valuation

6,787,318

District:

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.



Submitted Budget Report

FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,731,909.30	273,190.93	10%	10.00%	2,259.86	1,880,993.36	848,656.08	125.02
10 Transportation	377,465.24	36,151.61	20%	9.58%	0.00	184,338.79	193,126.45	28.45
11 Bus Depreciation Reserve	246,469.55	0.00	N/A	0.00%	106,243.35	0.00	140,226.20	20.66
13 Tuition	18,928.44		N/A		352.89	0.00	18,575.55	2.74
14 Retirement	404,770.35	60,715.56	20%	15.00%	56,849.28	347,921.07		
17 Adult Education	10,000.00	0.00	35%	0.00%	8,099.14	500.00	1,400.86	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,531.34	0.00	N/A	0.00%	60,395.96	2,135.38	25,000.00	3.68
29 Flexibility	45,672.20	0.00	N/A	0.00%	45,672.20	0.00	0.00	0.00
61 Building Reserve	252,158.86	0.00	N/A	0.00%	94,194.06	32,964.80	125,000.00	18.41
Total of All Funds	4,174,905.28	370,058.10			374,066.74	2,448,853.40	1,351,985.14	199.17

50 Debt Service

Tax Jurisdiction

Daniels Jurisdiction	152,800.00	0.00	20-9-438	0.00%	8,197.43	0.00	144,602.57	21.30
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OPI GENERAL FUND SPREADSHEET

1. ANB numbers
used to calculate
entitlement. Fall
count+spring
count x187/180

Enter LE	LE Name	County	Pre-Session (HB 15) Version FY24_F3 3/2/23 Inflation Adjusted	This spreadsheet is provided to assist school districts with calculations for FY24 budget projections. Please note that the data needed to calculate exact budget limits is not yet available, and as such, the amounts generated on this spreadsheet should not be considered certifiable information from the Office of Public Instruction.		
Elem LE:						
HS LE:						
K12 LE:	0194	Scobey K-12 Schools	Daniels			
FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB			
E1	162	165	163	164		
E2	-	-	-	-		
E3	-	-	-	-		
E4	-	-	-	-		
E5	-	-	-	-		
FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB			
M1	41	44	46	44		
M2	-	-	-	-		
Elem Portion of the K12 School budget driven by current year ANB						
FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB			
H1	91	88	84	88		
H2	-	-	-	-		
HS Portion of the K12 School budget driven by 3-yr ave ANB						
If you have had an anticipated enrollment increase approved by the OPI in FY21 place a "X" in the blue cell						
Elem		HS or K12				
LE(s) receiving oil & gas revenue:						
Enter the total anticipated amount of all funds estimated to be reported on the TFS in the cell(s) below. This is not the budget estimate for non-levy revenues.						
				Amt Reported On the TFS FY22		
Scobey K-12 Schools				6,069.26		
Disproportionate Cost Reimbursement				3,106.13	1,449.15	
FY24 Weighted GTB Subsidy Per Mill				11,504.00	15,823.00	
FY23 Full-Time Equivalent Educators				Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	25.000
FY23 Title I Allocation				Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	40,147.00
American Indian Students				Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	29.00
FY23 Adopted Budget				Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	2,731,909.30
Highest Levy OB Auth Or Imposed Between FY19 & FY23				0.00	0.00	544,523.89
FY2024 Taxable Value						6,787,318
Total Unreserved Fund Balance Reappropriated				0.00	0.00	0.00
Prior Year Excess Reserves Funding Over-BASE				0.00	0.00	0.00
Prior Year Non-Materialized Over-Levied Amt BASE				0.00	0.00	0.00
Prior Year Non-Materialized Over-Levied Amt Over-BASE				0.00	0.00	0.00
Number of Prior Yr BASE Mills Levied (Optional)				0.00	0.00	0.00
Number of Prior Yr Over-BASE Mills Levied (Optional)				0.00	0.00	0.00
Non-Levy Revenues (See Non-Levy Revenue Tab)						
Actual General Fund Receipts (See Non-Levy Rev Tab)				0.00	0.00	0.00
Anticipated (estimated) (See Non-Levy Rev Tab)				0.00	0.00	0.00
Other (estimated) (See Non-Levy Rev Tab)				0.00	0.00	0.00
Tuition to Fund Over-BASE (See Non-Levy Rev Tab)				0.00	0.00	0.00
Oil&Gas to Fund Over-BASE (See Non-Levy Rev Tab)				0.00	0.00	0.00
Budget Summary						
BASE (Minimum) Budget:				0.00	0.00	2,237,384.36
Maximum Budget:				0.00	0.00	2,788,015.54
Highest Budget Without a Vote:				0.00	0.00	2,781,908.25
Highest Budget With a Vote:				0.00	0.00	2,788,015.54
PROPOSED ADOPTED BUDGET:				0.00	0.00	2,788,015.54
Funded by Other Funds (See Impact of Tax Increase Tab)				0.00	0.00	0.00
Increase in Over-BASE levy (requires to voter approval)				0.00	0.00	6,107.29
General Fund Mill Summary						
District Non-Isolated Mills:						0.00
BASE Mills - Elementary:				Enter TV in Cell Q16		30.48
BASE Mills - High School:					Enter TV in Cell S16	16.44
New Over-BASE Mills Needed to Vote for This Budget				Enter Bud in Cell Q35	Enter Bud in Cell S35	0.90
Total Over-BASE Mills:				Enter Bud in Cell Q35	Enter Bud in Cell S35	81.13
Total General Fund Mills:				Enter TV in Cell Q16	Enter TV in Cell S16	128.05

Calculated
budget
amount

The OPI General Fund spreadsheet is used to estimate budget and subsequent mill amounts.

Today's Date 3/7/2023 8:16



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 10 Daniels

District: 0194 Scobey K-12 Schools

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2024 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB	FY 2024			3 Year Avg ANB		
	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
*Budget Unit						
E1 SCOBEEY K-6	163	57,246.00	995,408.40 +	164	57,246.00	1,001,498.80
M1 SCOBEEY 7-8	46	114,493.00	360,122.50 +	44	114,493.00	344,487.00
H1 SCOBEEY HS 9-12	84	343,483.00	656,817.00	88	343,483.00	688,006.00 +
2. * Direct State Aid						1,143,765.23
3. Quality Educator						89,150.00
4. At Risk Student						4,854.22
5. * Indian Education For All						7,101.27
6. American Indian Achievement Gap						6,815.00
7. * Data For Achievement						6,798.33
8. Special Education Funding (FY 2024):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Special Education Block Grant Eligibility Status						Yes
Special Education Block Grant Rates Per Current ANB						
Instructional Block Grant Rate [IBG]						154.21
Related Services Block Grant Rate [RSBG]						51.40
Threshold to Determine Disproportionate Costs						2.933368958
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						45,183.53
* b. Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						N/A
c. Reimbursement for Disproportionate Costs - See Page 2.						4,555.28
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						49,738.81
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						15,060.20
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						14,910.56
f(ii). District's Required Match for RSBG [8b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						4,969.87
* f(iv). Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						19,880.43
Minimum Special Education Budget to Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						65,063.96



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 10 Daniels

District: 0194 Scobey K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2022 Allowable Cost Expenditures	141,918.46	63,760.47	205,678.93
Total K-12 Expenditures Prorated by FY 2022 ANB			
b. FY 2022 Amount to Avoid Reversion	45,733.47	20,501.20	66,234.67
c. Reimbursement for Disproportionate Costs	3,106.13	1,449.15	4,555.28
If (a-b) > 0 and a > (b * 2.933368958) then [a - (b * 2.933368958)] * 0.4			
9. FY 2024 Budget Limits:			
* a. Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]			100%
* b. BASE Budget			2,237,384.36
c. Maximum Budget Limit			2,788,015.54
* d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)			2,781,908.25
* e. Highest Budget With A Vote			2,788,015.54
* f. Highest Voted Amount (9e-9d)			6,107.29
10. Prior Year Information for Budgeting:			
a. FY 2023 BASE Budget			2,187,385.41
b. FY 2023 Maximum Budget			2,731,909.30
c. FY 2023 Budget Limit ANB			298
d. FY 2023 Adopted General Fund Budget			2,731,909.30
e. Highest Levy Over-BASE Authorized or Imposed Between FY 2019 FY 2023			544,523.89
11. Debt Service Fund and County Retirement GTB:			
	Elementary	High School	
County			
a. Tax Year 2022 County Taxable Value	6,790,320	6,790,320	
b. FY 2022-2023 County ANB	209	89	
c. County Retirement Mill Value per ANB	32.49	76.30	
District			
d. Tax Year 2022 District Taxable Value	6,790,320	6,790,320	
e. FY 2022-2023 District Budget Limit ANB	209	89	
f. District Debt Service Mill Value per ANB	32.49	76.30	
Statewide			
g. Statewide Retirement Mill Value per ANB	39.43	92.85	
h. Debt Service Assistance Mill Value per ANB	45.62	107.42	

Highest Budget with or without a vote defines whether you can run a mill levy election and the amount to ask for

The Preliminary Budget Data Sheets are provided to districts by March 1st of each year. It will provide the ANB numbers used to calculate entitlement amounts and also calculate the amount that can be budgeted with or without a general fund election.

201 – GENERAL FUND

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	10,044.45
Fund Balance Reappropriated FY22:	\$	-
Fund Balance Reappropriated FY23:	\$	2,259.86
3-year average:	\$	4,101.44

Projected Fund Balance Reappropriated

\$

Plus: Non-Levy Revenue*

Interest (01-1510)	\$	-
Other Revenue (01-1900)	\$	-
Direct State Aid (01-3110)*	\$	1,143,765.23
Quality Educator Payment (01-3111)*	\$	89,150.00
At-Risk Student Payment (01-3112)*	\$	4,854.22
Indian Education for All Payment (01-3113)*	\$	7,101.27
American Indian Achievement Gap Payment (01-3114)*	\$	6,815.00
Special Education Allowable Cost Payment (01-3115)*	\$	49,738.81
Data for Achievement Payment (01-3116)*	\$	6,798.33
Guaranteed Tax Base Aid (01-3120)*	\$	610,772.04
Other: State Lands	\$	-
Subtotal: Non-Levy Revenue		\$ 1,918,994.90



Entitlement
payments
(State)

Plus: Levy Amounts:

	BASE Levy*	\$	318,389.46
	Over-BASE Levy*	\$	550,631.18
Total General Fund Levy		\$	869,020.64

Equals: Proposed Adopted Budget

MAXIMUM BUDGET

\$ 2,788,015.54

	BASE Levy	Over-BASE Levy	Total Levy
Amount	\$ 318,389.46	\$ 550,631.18	\$ 869,020.64
Taxable Value	\$ 6,787,318.00	\$ 6,787,318.00	\$ 6,787,318.00
Levied Mills	46.91	81.13	128.04

Levy
Amount
from tax
payers

Fund Balance Re-appropriated is the remaining amount of budget that can be given back to the county. Beginning in June 2021 we established the Inter-local fund and now all remaining funds can be transferred to this account for use at a later time.

210 - TRANSPORTATION

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	12,548.08
Fund Balance Reappropriated FY22:	\$	33,844.63
Fund Balance Reappropriated FY23:	\$	-
3-year average:	\$	15,464.24

Projected Fund Balance Reappropriated

\$ -
\$ 10,000.00

Plus: Non-Levy Revenue

Interest (10-1510)
County On-Schedule Transportation Reimbursement (10-2220)*
State On-Schedule Transportation Reimbursement (10-3210)*
Subtotal: Non-Levy Revenue

\$ 83,790.36
\$ 83,790.36

\$ 167,580.72

Plus: Permissive Levy Amount

\$ 207,147.59

Equals: Proposed Adopted Budget

\$ 384,728.31

Permissive Levy Amount:	\$	207,147.59
Taxable Value:	\$	6,787,318.00
Levied Mills:		30.52

State and County
payments – based
on:
Number of Routes
Size of Bus
Number of Miles

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE ONE

SCHOOL YEAR:	2023-2024			
LEGAL ENTITY NAME:	Scobey School District			
LEGAL ENTITY NUMBER:	194			
COUNTY NAME:	Daniels			
COUNTY NUMBER:	37			

BUS ROUTE INFORMATION

20-10-141 MCA									
BUS ROUTE NUMBER	REIMBURSEMENT PERCENT FOR THIS LE	MILES PER DAY	NON-BUS MILES separate TR-1 Enter Y or N	NUMBER OF OPERATING DAYS (180 MAX)	Full VEHICLE IDENTIFICATION NUMBER (VIN)	Bus ID # Prefills if you fill VIN	BUS LICENSE NUMBER	RATED CAPACITY	BUS ROUTE NUMBER
TOTAL MILES PER DAY: 905.76									TOTALS
1	1	100.00%	208.26	N	180	1BAKCCPH6CF282620	2620	37-108	54
2	2	100.00%	137.4	N	180	1HA6GUBGXLN009606	9606	37-2	27
3	3	100.00%	144.4	N	180	4DRBUC8P4GB013263	3263	37-3847A	54
4	4	100.00%	178.1	N	180	1GBG7T1C5XJ108899	8899	37-33	42
5	5	100.00%	237.6	N	180	4DRBRAAM74B961531	1531	37-40	48

TRANSPORTATION BUDGE

WORKSHEET BUS ROUTES - PAGE TWO

SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	Scobey School District
LEGAL ENTITY NUMBER:	194
COUNTY NAME:	Daniels
COUNTY NUMBER:	37

INFORMATION FROM TR-1

RIDERS (20-10-101 MCA)				INELIGIBLE
NUMBER OF WHEELCHAIR RIDERS Grades K-12	NON WHEEL-CHAIR IEP RIDERS Grades K-12	ELIGIBLE ELEM RIDERS K-8 & PK(w/IEP)	ELIGIBLE HIGH SCHOOL RIDERS Grades 9-12	TOTAL ELIGIBLE RIDERSHIP nents by hove
0	0	68	31	99
1	0	15	6	21
2	0	10	8	18
3	0	11	5	16
4	0	14	8	22
5	0	18	4	22

TOTAL PROJECTED TRANSPORTATION ON SCHEDULE

SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	Scobey School District
LEGAL ENTITY NUMBER:	194
COUNTY NAME:	Daniels
COUNTY NUMBER:	37

TOTAL BUS ROUTES:	167,580.72
TOTAL INDIVIDUAL CONTRACTS:	0.00
TOTAL PROJECTED ON-SCHEDULE:	167,580.72 (Line 0005 on budget)
10% or \$100 CONTINGENCY:	16,758.07 (Line 0006 on budget) You can adjust this amount if needed.
PROJECTED COUNTY SHARE:	83,790.36
PROJECTED STATE SHARE:	83,790.36
EST'D CNTY SHARE + MAX CONTINGENCY:	92,169.40 (Rev 2220 on Trans Fund Budget) --see note below
EST'D STATE SHARE + MAX CONTINGENCY:	92,169.40 (Rev 3210 on Trans Fund Budget) -- see note below

Note: Any portion of unreserved fund balance reappropriated that is not needed to fund the "overschedule" (unreimbursed) budget will be used in place of the estimated county share, including contingency. Then any amount not needed to fund the budget in place of the county portion will be used in place of the estimated state share, including contingency (i.e., district funds get used before state and county funds).

211 – BUS DEPRECIATION

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	149,836.18
Fund Balance Reappropriated FY22:	\$	109,093.88
Fund Balance Reappropriated FY23:	\$	106,243.35
3-year average:	\$	121,724.47

Projected Fund Balance Reappropriated \$ 100,000.00

Plus: Non-Levy Revenue

Interest (11-1510)		
Subtotal: Non-Levy Revenue		<u>\$ -</u>

Plus: Permissive Levy Amount \$ 140,000.00

Equals: Proposed Adopted Budget \$ 240,000.00

Permissive Levy Amount:	\$	140,000.00
Taxable Value:	\$	6,787,318.00
Levied Mills:		20.63

Levy driven by currently owned buses, purchase price and can levy 150% of the value of the bus

	Year	Depreciated Thru	Depreciated 2022-	Depreciated Through	Max 150%	20% 2023-2024	2023-2024 Actual	Lifetime Left to Depreciate		
	Purchase	Original cost	2023	2023	Last year	Depreciation	Allowable Budget	Budget	after 2022-2023	
2016 IHC 54 Passenger #4DRBUC8	2016	95,000.00	91,800.00	19,000.00	110,800.00	142,500.00	19,000.00	19,000.00	12,700.00	54 PASS
2013 Chev Bluebird Microbus #1G	2015	35,900.00	41,900.00	7,180.00	49,080.00	53,850.00	4,770.00	4,770.00	-	18 PASS
2015 Thomas Minotour #1GB6G5B	2015	63,647.00	75,258.80	12,729.40	87,988.20	95,470.50	7,482.30	7,482.30	-	16 PASS
2012 Bluebird Vision #1BAKCCPH6	2011	82,000.00	119,453.00	3,547.00	123,000.00	123,000.00	-	-	-	54 PASS
2007 MCI J4500 Cruiser	2018	275,000.00	35,000.00	55,000.00	90,000.00	412,500.00	55,000.00	55,000.00	267,500.00	ACTIVITY
2013 Ford Diamond Shuttle	2018	32,400.00	18,060.00	6,480.00	24,540.00	48,600.00	6,480.00	6,480.00	17,580.00	ACTIVITY
2017 Thomas 051MS #1HA6GUBG	2018	70,444.00	43,176.80	14,088.80	57,265.60	105,666.00	14,088.80	14,088.80	34,311.60	16 PASS
2021 Thomas Mintour DRW 1HA60	2021	71,005.00	14,201.00	14,201.00	28,402.00	106,507.50	14,201.00	14,201.00	63,904.50	27 PASS
2013 Ford E350 Mini	2022	40,000.00	8,000.00	8,000.00	16,000.00	60,000.00	8,000.00	8,000.00	36,000.00	ACTIVITY
2022 Ford Expedition	2023	68,000.00	-	-	-	102,000.00	13,600.00	13,600.00	88,400.00	ACTIVITY/ROUTE

140,226.20

142,622.10

142,622.10

332,091.60

total Mills

21.01

21.01

Depreciation amounts can be manipulated from \$0.00 up to the maximum allowable amount to determine mills.
Depending on replacement needs – this amount can be raised or lowered.

213 – TUITION

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	1,534.89
Fund Balance Reappropriated FY22:	\$	887.03
Fund Balance Reappropriated FY23:	\$	352.89
3-year average:	\$	924.94

Projected Fund Balance Reappropriated	\$	924.94
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Plus: Non-Levy Revenue

Interest (13-1510)	
Subtotal: Non-Levy Revenue	

Plus: Permissive Levy Amount	\$	9,075.06
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Equals: Proposed Adopted Budget	\$	10,000.00
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Permissive Levy Amount:	\$	9,075.06
Taxable Value:	\$	6,787,318.00
Levied Mills:		1.34

The amount that can be levied is dependent upon expenditures for 1:1 aides and amount of Special Education funds we receive from the State.

These funds can be levied to cover the cost of employing Aides/Paraprofessionals for students with IEP's requiring One-on-One assistance.

214 – RETIREMENT

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	58,011.79
Fund Balance Reappropriated FY22:	\$	20,931.57
Fund Balance Reappropriated FY23:	\$	56,849.28
3-year average:	\$	45,264.21

Projected Fund Balance Reappropriated	\$	45,264.21
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Plus: Non-Levy Revenue

Interest (14-1510)		
County Retirement Distribution (14-2240)	\$	371,597.10
Subtotal: Non-Levy Revenue	\$	371,597.10

Equals: Proposed Adopted Budget	\$	416,861.39
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This amount covers TRS, PERS, Social Security and Unemployment costs to the District based on current salaries

217 – ADULT ED

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	11,247.49
Fund Balance Reappropriated FY22:	\$	10,804.53
Fund Balance Reappropriated FY23:	\$	8,099.14
3-year average:	\$	10,050.39

Projected Fund Balance Reappropriated	\$	10,000.00
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Plus: Non-Levy Revenue

Interest (17-1510)		
Subtotal: Non-Levy Revenue	\$	-

Plus: Permissive Levy Amount	\$	-
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Equals: Proposed Adopted Budget	\$	10,000.00
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Permissive Levy Amount:	\$	-
Taxable Value:	\$	6,787,318.00
Levied Mills:		-

228 - TECHNOLOGY

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	73,463.02
Fund Balance Reappropriated FY22:	\$	68,682.34
Fund Balance Reappropriated FY23:	\$	60,395.96
3-year average:	\$	67,513.77

Projected Fund Balance Reappropriated

\$ 67,513.77

Plus: Non-Levy Revenue

Interest (28-1510)
State Technology Payment (28-3281)
Subtotal: Non-Levy Revenue

\$ -

\$ -

Plus: Voter-Approved Levy Amount

\$ 25,000.00

Equals: Proposed Adopted Budget

\$ 87,531.34

Voter-Approved Levy Amount:	\$	25,000.00
Taxable Value:	\$	6,787,318.00
Levied Mills:		3.68

This is a perpetual levy. Should the amount need to be raised, it would have to be voted on and only be for 10 years

229 - FLEXIBILITY

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	69,715.50
Fund Balance Reappropriated FY22:	\$	46,381.11
Fund Balance Reappropriated FY23:	\$	45,672.20
3-year average:	\$	53,922.94

Projected Fund Balance Reappropriated	\$	58,193.00
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Plus: Non-Levy Revenue

Interest (29-1510)		
Subtotal: Non-Levy Revenue	\$	-

Plus: Voter-Approved Levy Amount	\$	-
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Equals: Proposed Adopted Budget	\$	58,193.00
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Voter-Approved Levy:	\$	-
Taxable Value:	\$	6,787,318.00
Levied Mills:		-

The District does not levy any dollars in this fund. The balance is cash from the Fund Balance Re-appropriated. Any revenue has come from oil & gas revenues, miscellaneous revenue from state or local sources.

250 – DEBT SERVICE

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	561.85
Fund Balance Reappropriated FY22:	\$	795.03
Fund Balance Reappropriated FY23:	\$	8,197.43
3-year average:	\$	3,184.77

Projected Fund Balance Reappropriated

\$ -

Plus: Non-Levy Revenue

Interest (50-1510)
Subtotal: Non-Levy Revenue



\$ -

Plus: Voter-Approved Levy Amount

\$ 146,900.00

Equals: Proposed Adopted Budget

\$ 146,900.00

Voter-Approved Levy Amount:	\$	146,900.00
Taxable Value:	\$	6,787,318.00
Levied Mills:		21.64

Amount of Levy is based on the payment schedule for the outstanding bond amount for the Boiler System.

BOND DEBT SERVICE

K-12 SCHOOL DISTRICT NO. 1 (SCOBEY)

DANIELS COUNTY, MONTANA

GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2014A

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014B

\$2M Project, Partial 1997 Current Refunding, Assumes Non-Rated, BQ, 7/1/25 Par Call

FINAL PRICING

Dated Date 11/25/2014
Delivery Date 11/25/2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Outstanding Balance	
07/01/2015	135,000	1.000%	2,520	137,520	137,520	\$2,280,000	PAID
01/01/2016			73,035	73,035			PAID
07/01/2016	180,000	1.000%	33,975	213,975	287,010	\$2,105,000	PAID
01/01/2017			33,075	33,075			PAID
07/01/2017	225,000	1.000%	33,075	258,075	291,150	\$1,880,000	PAID
01/01/2018			31,950	31,950			PAID
07/01/2018	80,000	2.000%	31,950	111,950	143,900	\$1,800,000	PAID
01/01/2019			31,150	31,150			PAID
07/01/2019	80,000	2.000%	31,150	111,150	142,300	\$1,720,000	PAID
01/01/2020			30,350	30,350			PAID
07/01/2020	85,000	2.000%	30,350	115,350	145,700	\$1,635,000	PAID
01/01/2021			29,500	29,500			PAID
07/01/2021	85,000	2.000%	29,500	114,500	144,000	\$1,550,000	PAID
01/01/2022			28,650	28,650			PAID
07/01/2022	90,000	3.000%	28,650	118,650	147,300	\$1,460,000	PAID
01/01/2023			27,300	27,300			PAID
07/01/2023	90,000	3.000%	27,300	117,300	144,600	\$1,370,000	
01/01/2024			25,950	25,950			
07/01/2024	95,000	3.000%	25,950	120,950	146,900	\$1,275,000	
01/01/2025			24,525	24,525			
07/01/2025	95,000	3.000%	24,525	119,525	144,050	\$1,180,000	
01/01/2026			23,100	23,100			
07/01/2026	100,000	3.000%	23,100	123,100	146,200	\$1,080,000	
01/01/2027			21,600	21,600			
07/01/2027	100,000	4.000%	21,600	121,600	143,200	\$ 980,000	
01/01/2028			19,600	19,600			
07/01/2028	105,000	4.000%	19,600	124,600	144,200	\$ 875,000	
01/01/2029			17,500	17,500			
07/01/2029	110,000	4.000%	17,500	127,500	145,000	\$ 765,000	
01/01/2030			15,300	15,300			
07/01/2030	115,000	4.000%	15,300	130,300	145,600	\$ 650,000	
01/01/2031			13,000	13,000			
07/01/2031	120,000	4.000%	13,000	133,000	146,000	\$ 530,000	
01/01/2032			10,600	10,600			
07/01/2032	125,000	4.000%	10,600	135,600	146,200	\$ 405,000	
01/01/2033			8,100	8,100			
07/01/2033	130,000	4.000%	8,100	138,100	146,200	\$ 275,000	
01/01/2034			5,500	5,500			
07/01/2034	135,000	4.000%	5,500	140,500	146,000	\$ 140,000	
01/01/2035			2,800	2,800			
07/01/2035	140,000	4.000%	2,800	142,800	145,600	\$ 0	
	2,420,000		908,630	3,328,630	3,328,630		

261 – BUILDING RESERVE

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY21:	\$	39,298.89
Fund Balance Reappropriated FY22:	\$	38,390.28
Fund Balance Reappropriated FY23:	\$	94,194.06
3-year average:	\$	57,294.41

This amount is what we feel will be given back from the State to offset local taxes.

Projected Fund Balance Reappropriated

\$ 57,294.41

Plus: Non-Levy Revenue

Other:	SMAA	Interest (61-1510)
		Subtotal: Non-Levy Revenue

\$	38,274.00
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\$ 38,274.00

Plus: Total Permissive and Voter-Approved Levy Amount

\$ 124,506.00

Equals: Proposed Adopted Budget

\$ 220,074.41

Levied Mills:

	Voter-Approved Levy	Permissive Levy	Total Levy
Amount	\$ 100,000.00	\$ 24,506.00	\$ 124,506.00
Taxable Value	\$ 6,787,318.00	\$ 6,787,318.00	\$ 6,787,318.00
Levied Mills	14.73	3.61	18.34

\$100,000 5 year voted levy & amount calculated by the State that can be permissively levied

Levy Amount: \$100,000.00/year for 5 years. Will receive through June 30, 2025. Under Senate Bill 307, the District is granted a permissive levy in the BR Fund based off a calculation called "SMMA". The District's SMMA (School Major Maintenance Amount) is calculated by \$15,000 + (100*Prior Year Budget Limit ANB).

PROJECTS TO SPEND BUILDING RESERVE

INVENTORY ITEMS

- Shop floor repairs
- 3-4-5's repairs
- Phase II & III of flooring replacement (ESSER funds)
- ~~• School-wide Clock/Intercom System~~
- ~~• Stair Repairs~~
- ~~• Carpet in classrooms~~

OTHER REPAIRS/MAINTENANCE

- Replace gym roof
- Jr. High Locker Room renovations
- Jr. High Lockers
- Windows
- ~~• Roof repairs Shop,~~
- ~~• Replace Doors (Main, Elementary & East Doors)~~
ESSER funds
- ~~• Security "buzz in" system for main entrance~~
ESSER funds
- ~~• Re-key school~~ Used Governor's COF funds
- ~~• Elementary Bathroom Renovations~~
- ~~• LED Lights~~ Funds donated for this project
- ~~• Refinish of gym floors~~



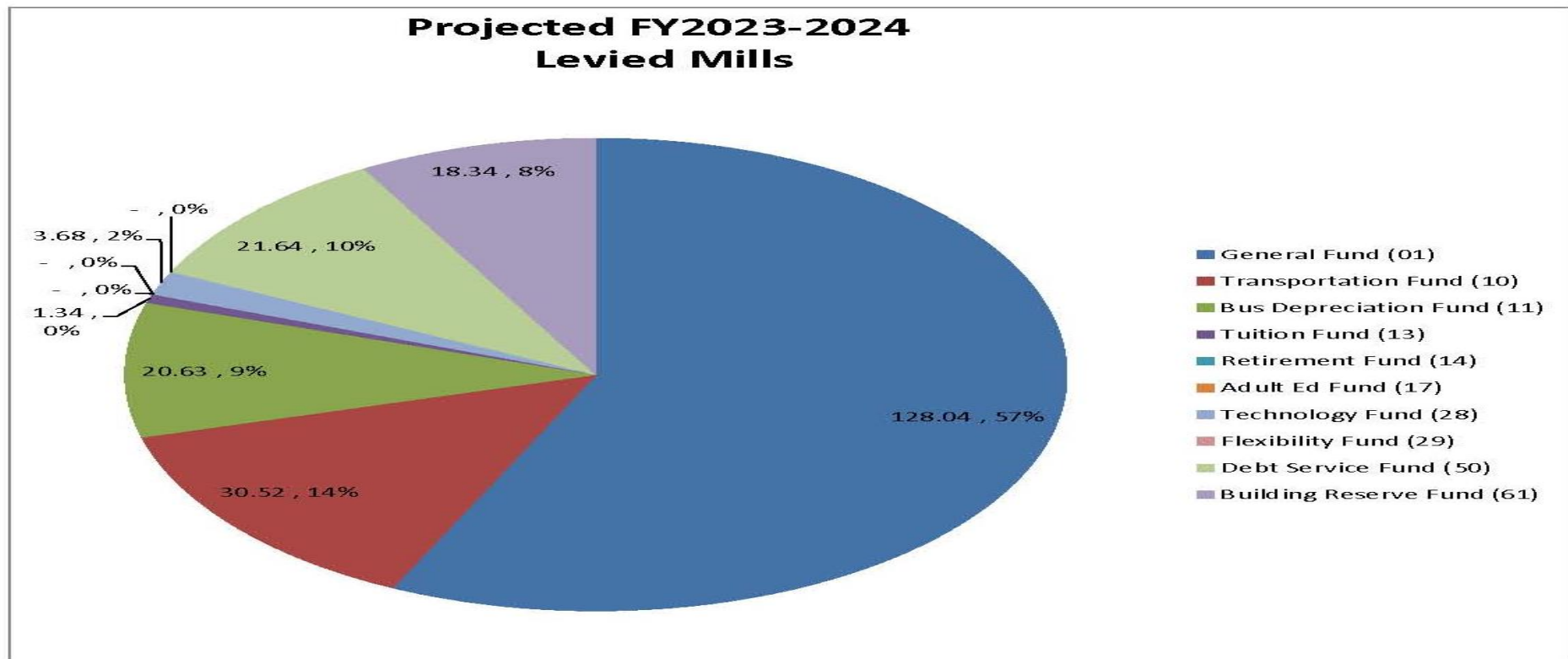
WHAT DOES IT ALL LOOK LIKE

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	<u>2022-2023 Actual Levies</u>		<u>2023-2024 Projections</u>												
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax								
							Impact \$100K home	Impact \$200K home							
General	\$	848,656	125.02	\$	869,021	128.04	\$	20,365	increase	3.02	increase	\$	4.08	\$	8.16
Transportation	\$	193,126	28.45	\$	207,148	30.52	\$	14,021	increase	2.07	increase	\$	2.79	\$	5.58
Bus Depreciation	\$	140,226	20.66	\$	140,000	20.63	\$	(226)	decrease	(0.03)	decrease	\$	(0.04)	\$	(0.08)
Tuition	\$	18,576	2.74	\$	9,075	1.34	\$	(9,500)	decrease	(1.40)	decrease	\$	(1.89)	\$	(3.78)
Adult Ed	\$	1,400	0.21	\$	-	-	\$	(1,400)	decrease	(0.21)	decrease	\$	(0.28)	\$	(0.56)
Technology	\$	25,000	3.68	\$	25,000	3.68	\$	-	none	-	none	\$	-	\$	-
Flexibility	\$	-	0.00	\$	-	-	\$	-	none	-	none	\$	-	\$	-
Debt Service	\$	144,603	21.30	\$	146,900	21.64	\$	2,297	increase	0.34	increase	\$	0.46	\$	0.92
Building Reserve Permissive	\$	25,000	3.68	\$	24,506	3.61	\$	(494)	decrease	(0.07)	decrease	\$	(0.09)	\$	(0.18)
Building Reserve Voted	\$	100,000	14.73	\$	100,000	14.73	\$	-	none	-	none	\$	-	\$	-
Grand Total	\$	1,496,587	220.47	\$	1,521,649	224.19	\$	25,062	increase	3.72	increase	\$	5.03	\$	10.06

Based on all the assumptions made for each fund – this is what may be levied and the impact on \$100,000 & \$200,000 home. These are all ESTIMATES and can change up until the final budget is set in August and the new taxable value is set by the State on August 1st.

		<u>Projected</u>				
	Fund Balance Reappropriated	+	Non Levy Revenue	+	Local Tax Levy	= Adopted Budget
						Levied Mills
General Fund (01)	\$ -		\$ 1,918,994.90		\$ 869,020.64	\$ 2,788,015.54
Transportation Fund (10)	10,000.00		167,580.72		207,147.59	384,728.31
Bus Depreciation Fund (11)	100,000.00		-		140,000.00	240,000.00
Tuition Fund (13)	924.94		-		9,075.06	10,000.00
Retirement Fund (14)	45,264.21		371,597.10		-	416,861.39
Adult Ed Fund (17)	10,000.00		-		-	10,000.00
Technology Fund (28)	67,513.77		-		25,000.00	87,531.34
Flexibility Fund (29)	58,193.00		-		-	58,193.00
Debt Service Fund (50)	-		-		146,900.00	146,900.00
Building Reserve Fund (61)	57,294.41		38,274.00		124,506.00	220,074.41
Total	\$ 349,190.33		\$ 2,496,446.72		\$ 1,521,649.29	\$ 4,362,303.99
						224.19



FY23 vs FY24 PROJECTIONS

SCOBEEY PUBLIC SCHOOLS BOARD OF TRUSTEES

RESOLUTION UNDER SENATE BILL 307

RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2022

As an essential part of its budgeting process, the Scobey School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobey School District Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2021, using certified taxable valuations from the current school fiscal year as provided to the district:

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2020-21 Actual Levies		2021-22 Projections							Est Annual Tax	Est Annual Tax
	\$	Mills	\$	Mills	Change \$	Change	Impact \$100K	Impact \$200K	home	home	
General	\$ 870,314	115.10	\$ 910,257.68	120.39	\$ 39,944	increase	5.29	increase	\$ 7.14	\$ 14.28	
Transportation	\$ 151,629	20.05	\$ 166,551.83	22.03	\$ 14,923	increase	1.98	increase	\$ 2.67	\$ 5.34	
Bus Depreciation	\$ 70,200	9.28	\$ 75,000.00	9.92	\$ 4,800	increase	0.64	increase	\$ 0.86	\$ 1.72	
Tuition	\$ 26,917	3.56	\$ 29,950.47	3.96	\$ 3,034	increase	0.40	increase	\$ 0.54	\$ 1.08	
Adult Ed	\$ -	0.00	\$ -	-	\$ -	none	-	none	\$ -	\$ -	
Technology	\$ 25,000	3.31	\$ 25,000.00	3.31	\$ -	none	-	none	\$ -	\$ -	
Flexibility	\$ -	0.00	\$ -	-	\$ -	none	-	none	\$ -	\$ -	
Debt Service	\$ 150,138	19.86	\$ 150,000.00	19.84	\$ (138)	decrease	(0.02)	decrease	\$ (0.03)	\$ (0.06)	
Building Reserve Permissive	\$ 38,000	5.03	\$ 58,900.00	7.79	\$ 20,900	increase	2.76	increase	\$ 3.73	\$ 7.46	
Building Reserve Voted	\$ 100,000	13.23	\$ 100,000.00	13.23	\$ -	none	-	none	\$ -	\$ -	
Grand Total	\$ 1,432,198	189.42	\$ 1,515,660	200.47	\$ 83,462	increase	11.05	increase	\$ 14.91	\$ 29.82	

*impacts above are based on current certified taxable valuations from the current school fiscal year of \$7,561,179

SCOBEEY PUBLIC SCHOOLS BOARD OF TRUSTEES

RESOLUTION UNDER SENATE BILL 307

RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2023

As an essential part of its budgeting process, the Scobey School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobey School District Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using certified taxable valuations from the current school fiscal year as provided to the district:

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	<u>2021-22 Actual Levies</u>		<u>2022-23 Projections</u>							Est Annual Tax	Est Annual Tax
	\$	Mills	\$	Mills	Change \$	Change	Mills	Impact \$100K	Impact \$200K	home	home
General	\$ 874,187	120.71	\$ 862,293	119.06	\$ (11,894)	decrease	(1.65)	decrease	\$ (2.21)	\$ (4.42)	
Transportation	\$ 219,958	30.37	\$ 196,610	27.15	\$ (23,349)	decrease	(3.22)	decrease	\$ (4.35)	\$ (8.70)	
Bus Depreciation	\$ 37,450	5.17	\$ 130,000	17.95	\$ 92,550	increase	12.78	increase	\$ 17.25	\$ 34.50	
Tuition	\$ 20,992	2.90	\$ 23,888	3.30	\$ 2,896	increase	0.40	increase	\$ 0.54	\$ 1.08	
Adult Ed	\$ -	0.00	\$ -	-	\$ -	none	-	none	\$ -	\$ -	
Technology	\$ 25,000	3.45	\$ 25,000	3.45	\$ -	none	-	none	\$ -	\$ -	
Flexibility	\$ -	0.00	\$ -	-	\$ -	none	-	none	\$ -	\$ -	
Debt Service	\$ 155,205	21.43	\$ 157,500	21.75	\$ 2,295	increase	0.32	increase	\$ 0.43	\$ 0.86	
Building Reserve Permissive	\$ 25,000	3.45	\$ 62,340	8.61	\$ 37,340	increase	5.16	increase	\$ 6.97	\$ 13.94	
Building Reserve Voted	\$ 100,000	13.81	\$ 100,000	13.81	\$ -	none	-	none	\$ -	\$ -	
Grand Total	\$ 1,457,792	201.29	\$ 1,557,630	215.08	\$ 99,838	increase	13.79	increase	\$ 18.63	\$ 37.26	

*impacts above are based on current certified taxable valuations from the current school fiscal year of \$7,242,312

Levied Dollars:

	General	Transportation	Bus Depreciation	Tuition	Adult Ed	Technology	Flexibility	Debt Service	Building Reserve	Total
FY2022-2023 Levied Dollars	\$ 848,656	\$ 193,126	\$ 140,226	\$ 18,576	\$ 1,400	\$ 25,000	\$ -	\$ 144,603	\$ 125,000	1,496,586.85
FY2023-2024 Projected Levied Dollars	\$ 869,021	\$ 207,148	\$ 140,000	\$ 9,075	\$ -	\$ 25,000	\$ -	\$ 146,900	\$ 124,506	1,521,649.29
Change	\$ 20,365	\$ 14,021	\$ (226)	\$ (9,500)	\$ (1,400)	\$ -	\$ -	\$ 2,297	\$ (494)	3,018,236.14

