



Scobey K-12 School
307 Resolution
FY2025

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



Inventory List must only be reviewed every 5 years.

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 **NOTE – the language on the *ballot* will require tax impact on \$300,000 and \$600,000 home – strongly suggested to include this on the notice so there is continuity between notice and ballot.
 - 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.

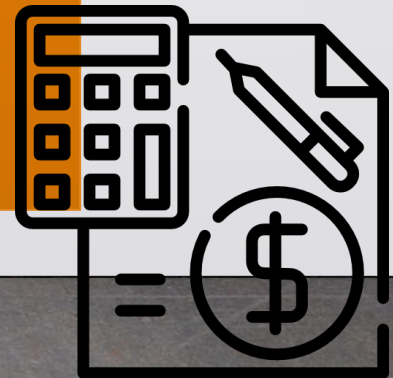
- 201 – General
- 210 – Transportation
- 211 – Bus Depreciation
- 213 – Tuition
- 214 – Retirement
- 217 – Adult Ed
- 228 – Technology
- 229 – Flex
- 250 – Debt Service
- 261 – Building Reserve

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**

Fy24 OPI budget



Budget Report

FY 2024

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-81302027

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	88

Taxable Valuation

6,905,051

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.

Certification

District Clerk:

Colleen Drury

(Signature)

(Date)

Chairperson, School Trustees:



Budget Report

FY 2024

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-81302027

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	2,788,015.54	278,801.55	10%	10.00%	21,522.12	1,902,298.14	864,195.28	125.14
10 Transportation	385,670.16	38,567.01	20%	10.00%	3,154.17	149,265.35	233,250.64	33.78
11 Bus Depreciation Reserve	279,322.46	0.00	N/A	0.00%	136,700.36	0.00	142,622.10	20.65
13 Tuition	4,849.13		N/A		3,130.03	0.00	1,719.10	0.25
14 Retirement	388,997.99	58,349.70	20%	15.00%	236,941.76	152,056.23		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,673.41	0.00	2,326.59	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,938.64	0.00	N/A	0.00%	41,810.88	2,127.76	25,000.00	3.62
29 Flexibility	47,145.56	0.00	N/A	0.00%	47,145.56	0.00	0.00	0.00
61 Building Reserve	270,667.18	0.00	N/A	0.00%	107,887.18	37,780.00	125,000.00	18.10
Total of All Funds	4,243,606.66	375,718.26			605,965.47	2,243,527.48	1,394,113.71	201.88

50 Debt Service

Tax Jurisdiction

Daniels Jurisdiction	153,900.00	0.00	20-9-438	0.00%	7,170.91	0.00	146,729.09	21.25
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OPI General Fund Spreadsheet

Enter LE	LE Name	County	Version FY25_F0	This spreadsheet is provided to assist school districts with calculations for FY25 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:			2/29/24			
HS LE:			Charter			
K12 LE:	0194	Scobey K-12 Schools				
				Elem	HS	K12
FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB	Disproportionate Cost Reimbursement		
165	163	152	160	3,324.25	1,831.23	
-	-	-	-	16,910.00	22,093.00	
-	-	-	-	Enter LE# in Inputs!E2	Enter LE# in Inputs!E3	24.800
-	-	-	-	Enter LE# in Inputs!E2	Enter LE# in Inputs!E3	39,127.00
-	-	-	-	Enter LE# in Inputs!E2	Enter LE# in Inputs!E3	28.00
-	-	-	-	Enter LE# in Inputs!E2	Enter LE# in Inputs!E3	2,788,015.54
				0.00	0.00	550,631.18
FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB	FY2025 Taxable Value		
44	46	53	48			6,905,051
-	-	-	-	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
Non-Levy Revenues (See Non-Levy Revenue Tab)				Non-Levy Revenues (See Non-Levy Revenue Tab)		
Elem Portion of the K12 School budget driven by 3-yr ave ANB				Actual General Fund Receipts (See Non-Levy Rev Tab)		
FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB	0.00	0.00	0.00
88	84	80	84	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
-	-	-	-	0.00	0.00	0.00
HS Portion of the K12 School budget driven by 3-yr ave ANB				Budget Summary		
If you have had a significant enrollment increase payment in FY24 place a "X" in the blue cell				BASE (Minimum) Budget:		
Elem		HS or K12	X	0.00	0.00	2,273,868.46
LE(s) receiving oil & gas revenue:				Maximum Budget:		
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.				Highest Budget Without a Vote:		
Amt Reported On the TFS FY23				Highest Budget With a Vote:		
Scobey K-12 Schools				19,947.87		
				PROPOSED ADOPTED BUDGET:		
				0.00		
				Funded by Other Funds (See Impact of Tax Increase Tab)		
				0.00		
				Increase in Over-BASE levy (requires to voter approval)		
				0.00		
				General Fund Mill Summary		
				District Non-Isolated Mills:		
				0.00		
				BASE Mills - Elementary:		
				Enter TV in Cell S15		
				24.19		
				BASE Mills - High School:		
				Enter TV in Cell U15		
				12.70		
				New Over-BASE Mills Needed to Vote for This Budget		
				Enter Bud in Cell S32		
				1.28		
				Total Over-BASE Mills:		
				Enter Bud in Cell U32		
				81.02		
				Total General Fund Mills:		
				Enter TV in Cell S15		
				Enter TV in Cell U15		
				117.91		
				Today's Date		
				3/7/2024 12:00		

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

Calculated budget amount

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



PRELIMINARY BUDGET DATA SHEET

FY 2025

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 FY2025 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

Table with columns: Certified ANB, FY 2025 (Basic Entitlement, Per ANB Entitlement), 3 Year Avg ANB (Basic Entitlement, Per ANB Entitlement). Rows include Budget Unit (E1, M1, H1), Direct State Aid, Quality Educator, At Risk Student, Indian Education For All, American Indian Achievement Gap, Data For Achievement, Special Education Funding (FY 2025), Special Education Block Grant Eligibility Status, Special Education Block Grant Rates Per Current ANB, Special Education Allowable Cost Payments, Prorated Cooperative Cost Payments, Required Local Match, and Minimum Special Education Budget to Avoid Reversions.



PRELIMINARY BUDGET DATA SHEET

FY 2025

County: 10 Daniels
District: 0194 Scobey K-12 Schools

Reimbursement For Disproportionate Costs

Table with columns: EL, HS, K12. Rows: a. FY 2023 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2023 ANB; b. FY 2023 Amount to Avoid Reversion; c. Reimbursement for Disproportionate Costs.

- 9. FY 2025 Budget Limits: a. Required % of Special Ed Funding in Maximum [20-9-306(9), MCA] 100%; b. BASE Budget 2,273,868.46; c. Maximum Budget Limit 2,833,343.82; d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues) 2,824,499.64; e. Highest Budget With A Vote 2,833,343.82; f. Highest Voted Amount (9e-9d) 8,844.18.
10. Prior Year Information for Budgeting: a. FY 2024 BASE Budget 2,237,384.36; b. FY 2024 Maximum Budget 2,788,015.54; c. FY 2024 Budget Limit ANB 297; d. FY 2024 Adopted General Fund Budget 2,788,015.54; e. Highest Levy Over-BASE Authorized or Imposed Between FY 2020 FY 2024 550,631.18.

Table with columns: Elementary, High School. Rows: 11. Debt Service Fund and County Retirement GTB: County (Tax Year 2023 County Taxable Value, FY 2023-2024 County ANB, County Retirement Mill Value per ANB); District (Tax Year 2023 District Taxable Value, FY 2023-2024 District Budget Limit ANB, District Debt Service Mill Value per ANB); Statewide (Statewide Retirement Mill Value per ANB, Debt Service Assistance Mill Value per ANB).

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 FY22:	\$	-
Fund Balance Reappropriated FY23:	\$	2,259.86
Fund Balance Reappropriated FY24:	\$	21,522.12
3-year average:	\$	7,927.33

Projected Fund Balance Reappropriated

\$ -

Plus: Non-Levy Revenue*

Interest (01-1510)		
Other Revenue (01-1900)		
Direct State Aid (01-3110)*	\$	1,162,578.61
Quality Educator Payment (01-3111)*	\$	91,090.40
At-Risk Student Payment (01-3112)*	\$	4,621.14
Indian Education for All Payment (01-3113)*	\$	7,191.96
American Indian Achievement Gap Payment (01-3114)*	\$	6,776.00
Special Education Allowable Cost Payment (01-3115)*	\$	50,422.03
Data for Achievement Payment (01-3116)*	\$	6,885.36
Guaranteed Tax Base Aid (01-3120)*	\$	689,634.00
Other:		
Other:		
Other:		
Other:		
Other:		
Other:		
Subtotal: Non-Levy Revenue		\$ 2,019,199.50

Entitlement payments (State)

Plus: Levy Amounts:

BASE Levy*	\$	254,668.96
Over-BASE Levy*	\$	559,475.00

Total General Fund Levy

\$ 814,143.96

Equals: Proposed Adopted Budget

\$ 2,833,343.46

	BASE Levy	Over-BASE Levy	Total Levy
Amount	\$ 254,668.96	\$ 559,475.00	\$ 814,143.96
Taxable Value	\$ 6,905,051.00	\$ 6,905,051.00	\$ 6,905,051.00
Levied Mills	36.88	81.02	117.90

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.

MAXIMUM BUDGET

210 - TRANSPORTATION



Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY22:	\$	33,844.63
Fund Balance Reappropriated FY23:	\$	-
Fund Balance Reappropriated FY24:	\$	3,154.17
3-year average:	\$	12,332.93

Projected Fund Balance Reappropriated \$ 5,000.00

Plus: Non-Levy Revenue

	Interest (10-1510)		
County On-Schedule Transportation Reimbursement (10-2220)*		\$ 80,436.29	
State On-Schedule Transportation Reimbursement (10-3210)*		\$ 80,436.29	
Other:			
Other:			
Other:			
Other:			
Other:			
Subtotal: Non-Levy Revenue			\$ 160,872.58

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

Plus: Permissive Levy Amount \$ 207,742.54

Equals: Proposed Adopted Budget \$ 373,615.12

Permissive Levy Amount:	\$	207,742.54
Taxable Value:	\$	6,905,051.00
Levied Mills:		30.09

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE ONE

SCHOOL YEAR: 2024-2025
 LEGAL ENTITY NAME: Scobey K-12
 LEGAL ENTITY NUMBER: 194
 COUNTY NAME: Daniels
 COUNTY NUMBER: 37

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES

SCHOOL YEAR: 2024-2025
 LEGAL ENTITY NAME: Scobey K-12 School District #1
 LEGAL ENTITY NUMBER: 194
 COUNTY NAME: Daniels
 COUNTY NUMBER: 37

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	ELIGIBLE RIDERS (20-10-101 MCA)				TOTAL ELIGIBLE RIDERSHIP	RATE PER MILE	MILES PER DAY	NUMBER DAYS OPERATED	TOTAL ESTIMATED ROUTE REIMBURSEMENT FOR THIS LE
										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					
TOTALS:									0	0	67	31	98	TOTALS:	902.66	TOTALS:	146,247.80	
1	100.00%	196.06	N	158	1BAKCCPH6CF282620	2620	37-108	54	1	0	0	16	6	22	1.15	196.06	158	35,624.10
2	100.00%	67.2	N	158	1HA6GUBGXLN009606	9606	37-2	27	2	0	0	7	7	14	0.95	67.2	158	10,086.72
3	100.00%	144.4	N	158	4DRBUC8P4GB013263	3263	37-3847A	54	3	0	0	11	5	16	1.15	144.4	158	26,237.48
4	100.00%	215.4	N	158	1GBG7T1C5XJ108899	8899	37-33	42	4	0	0	15	8	23	0.95	215.4	158	32,331.54
5	100.00%	201.6	N	158	4DRBRAAM74B961531	1531	37-40	48	5	0	0	16	4	20	0.95	201.6	158	30,260.16
6	100.00%	78	N	158	1BGB6G5B8GD1175341	5341	37-2253A	18	6	0	0	2	1	3	0.95	78	158	11,707.80

TOTAL PROJECTED TRANSPORTATION ON SCHEDULE

SCHOOL YEAR: 2024-2025
 LEGAL ENTITY NAME: Scobey K-12 School District #1
 LEGAL ENTITY NUMBER: 194
 COUNTY NAME: Daniels
 COUNTY NUMBER: 37

TOTAL BUS ROUTES: 146,247.80

TOTAL INDIVIDUAL CONTRACTS: 0.00

TOTAL PROJECTED ON-SCHEDULE: 146,247.80 (Line 0005 on budget)

10% or \$100 CONTINGENCY: 14,624.78 (Line 0006 on budget) You can adjust this amount if needed.

PROJECTED COUNTY SHARE: 73,123.90

PROJECTED STATE SHARE: 73,123.90

EST'D CNTY SHARE + MAX CONTINGENCY: 80,436.29 (Rev 2220 on Trans Fund Budget) --see note below

EST'D STATE SHARE + MAX CONTINGENCY: 80,436.29 (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 FY22:	\$	<u>109,093.88</u>
Fund Balance Reappropriated FY23:	\$	<u>106,243.35</u>
Fund Balance Reappropriated FY24:	\$	<u>136,700.36</u>
3-year average:	\$	<u>117,345.86</u>

Projected Fund Balance Reappropriated

\$ 117,345.86

Plus: Non-Levy Revenue

	Interest (11-1510)	
Other:		
Other:		
Other:		
Other:		
Other:		
	Subtotal: Non-Levy Revenue	\$ -

Plus: Permissive Levy Amount

\$ 117,669.80

Equals: Proposed Adopted Budget

\$ 235,015.66

Permissive Levy Amount:	\$	117,669.80
Taxable Value:	\$	6,905,051.00
Levied Mills:		<u>17.04</u>

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



Lifetime Left to

	Year	Purchase Original cost	Depreciated Thru 2024	Depreciated 2023-2024	Depreciated Through Last year	Max 150% Depreciation	20% 2024-2025 Allowable Budget	2024-2025 Actual Budget	Lifetime Left to Depreciate after 2023-2024	
2016 IHC 54 Passenger #4DRBU0	2016	95,000.00	110,800.00	19,000.00	129,800.00	142,500.00	19,000.00	6,300.00	6,400.00	54 PASS
2013 Chev Bluebird Microbus #	2015	35,900.00	49,080.00	4,770.00	53,850.00	53,850.00	4,770.00	-	-	18 PASS
2015 Thomas Minotour #1GB6G	2015	63,647.00	87,988.20	7,482.30	95,470.50	95,470.50	7,482.30	-	-	16 PASS
2007 MCI J4500 Cruiser	2018	275,000.00	90,000.00	55,000.00	145,000.00	412,500.00	55,000.00	55,000.00	212,500.00	ACTIVITY
2013 Ford Diamond Shuttle	2018	32,400.00	25,540.00	6,480.00	32,020.00	48,600.00	6,480.00	6,480.00	10,100.00	ACTIVITY
2017 Thomas 051MS #1HA6GUB	2018	70,444.00	57,265.60	14,088.80	71,354.40	105,666.00	14,088.80	14,088.80	20,222.80	16 PASS
2021 Thomas Mintour DRW 1HA	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	-	13,600.00	13,600.00	102,000.00	13,600.00	13,600.00	74,800.00	ACTIVITY/ROUTE

142,622.10

142,622.10

117,669.80

249,222.80

total Mills

20.65

17.04

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 FY22:	\$	887.03
Fund Balance Reappropriated FY23:	\$	352.89
Fund Balance Reappropriated FY24:	\$	3,130.03
3-year average:	\$	1,456.65

Projected Fund Balance Reappropriated

\$ 1,456.65

Plus: Non-Levy Revenue

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

\$ -

Plus: Permissive Levy Amount

\$ 86.70

Equals: Proposed Adopted Budget

\$ 1,543.35

Permissive Levy Amount:	\$	86.70
Taxable Value:	\$	6,905,051.00
Levied Mills:		0.01

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 FY22:	\$	20,931.57
Fund Balance Reappropriated FY23:	\$	56,849.28
Fund Balance Reappropriated FY24:	\$	236,910.76
3-year average:	\$	104,897.20

Projected Fund Balance Reappropriated

\$ 104,897.20

Plus: Non-Levy Revenue

	Interest (14-1510)	
	County Retirement Distribution (14-2240)	\$ 300,630.28
Other:		
Other:		
Other:		
Other:		
	Subtotal: Non-Levy Revenue	\$ 300,630.28

Equals: Proposed Adopted Budget

\$ 405,527.48

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 FY22:	\$	<u>10,804.53</u>
Fund Balance Reappropriated FY23:	\$	<u>8,099.14</u>
Fund Balance Reappropriated FY24:	\$	<u>7,673.41</u>
3-year average:	\$	<u>8,859.03</u>

Projected Fund Balance Reappropriated

\$ 8,859.03

Plus: Non-Levy Revenue

	Interest (17-1510)	
	Adult Education Fees (17-1340)	
Other:		
Other:		
Other:		
Other:		
	Subtotal: Non-Levy Revenue	

\$ -

Plus: Permissive Levy Amount

\$ 1,140.97

Equals: Proposed Adopted Budget

\$ 10,000.00

Permissive Levy Amount:	\$	1,140.97
Taxable Value:	\$	<u>6,905,051.00</u>
Levied Mills:		0.17

228 - TECHNOLOGY

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY22:	\$	68,682.34
Fund Balance Reappropriated FY23:	\$	60,395.96
Fund Balance Reappropriated FY24:	\$	41,810.88
3-year average:	\$	56,963.06

Projected Fund Balance Reappropriated

\$ 56,963.06

Plus: Non-Levy Revenue

	Interest (28-1510)	
	State Technology Payment (28-3281)	\$ -
Other:	Student fees	\$ 1,500.00
Other:		
Other:		
Other:		
Subtotal: Non-Levy Revenue		\$ 1,500.00

Plus: Voter-Approved Levy Amount

\$ 50,000.00

Equals: Proposed Adopted Budget

\$ 108,463.06

Voter-Approved Levy Amount:	\$	50,000.00
Taxable Value:	\$	6,905,051.00
Levied Mills:		7.24

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY22:	\$	68,682.34
Fund Balance Reappropriated FY23:	\$	60,395.96
Fund Balance Reappropriated FY24:	\$	41,810.88
3-year average:	\$	56,963.06

Projected Fund Balance Reappropriated

\$ 56,963.06

Plus: Non-Levy Revenue

	Interest (28-1510)	
	State Technology Payment (28-3281)	\$ -
Other:	Student fees	\$ 1,500.00
Other:		
Other:		
Other:		
Subtotal: Non-Levy Revenue		\$ 1,500.00

Plus: Voter-Approved Levy Amount

\$ 75,000.00

Equals: Proposed Adopted Budget

\$ 133,463.06

Voter-Approved Levy Amount:	\$	75,000.00
Taxable Value:	\$	6,905,051.00
Levied Mills:		10.86

The amount of the perpetual levy (\$25,000) is no longer adequate to cover expenditures in this fund. The voters must approve any new levy and it will only be for 10 years. The amount of mills for a \$50,000 or \$75,000 levy are hi-lighted

229 - FLEXIBILITY

Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY22:	\$	46,381.11
Fund Balance Reappropriated FY23:	\$	45,672.20
Fund Balance Reappropriated FY24:	\$	47,145.56
3-year average:	\$	46,399.62

Projected Fund Balance Reappropriated

\$ 46,399.62

Plus: Non-Levy Revenue

	Interest (29-1510)	
Other:		
Other:		
Other:		
Other:		
Other:		
	Subtotal: Non-Levy Revenue	

\$ -

Plus: Voter-Approved Levy Amount

\$ -

Equals: Proposed Adopted Budget

\$ 46,399.62

Voter-Approved Levy:	\$	-
Taxable Value:	\$	6,905,051.00
Levied Mills:		-

250 – DEBT SERVICE



Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY22:	\$	<u>795.03</u>
Fund Balance Reappropriated FY23:	\$	<u>8,197.43</u>
Fund Balance Reappropriated FY24:	\$	<u>7,170.91</u>
3-year average:	\$	<u>5,387.79</u>

Projected Fund Balance Reappropriated

\$ 5,387.79

Plus: Non-Levy Revenue

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

\$ -

Plus: Voter-Approved Levy Amount

\$ 138,662.21

Equals: Proposed Adopted Budget

\$ 144,050.00

Voter-Approved Levy Amount:	\$	138,662.21
Taxable Value:	\$	6,905,051.00
Levied Mills:		20.08

261 – BUILDING RESERVE



Projecting Fund Balance Reappropriated:

Fund Balance Reappropriated FY22:	\$	38,390.28
Fund Balance Reappropriated FY23:	\$	94,194.06
Fund Balance Reappropriated FY24:	\$	107,887.18
3-year average:	\$	80,157.17

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

Projected Fund Balance Reappropriated

\$ 80,157.17

Plus: Non-Levy Revenue

		Interest (61-1510)	
Other: SMAA		\$	37,670.00
Other:			
Other:			
Other:			
Safety Transfers:			
Subtotal: Non-Levy Revenue			\$ 37,670.00

Plus: Total Permissive and Voter-Approved Levy Amount

\$ 125,000.00

Equals: Proposed Adopted Budget

\$ 242,827.17

Levied Mills:

	Voter-Approved Levy	Permissive Levy	Total Levy
Amount	\$ 100,000.00	\$ 25,000.00	\$ 125,000.00
Taxable Value	\$ 6,905,051.00	\$ 6,905,051.00	\$ 6,905,051.00
Levied Mills	14.48	3.62	18.10

\$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

- Replace gym roof
- Jr. High Locker Room renovations
- Jr. High Lockers
- Windows
- Remainder of the flooring project
- ~~• 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:

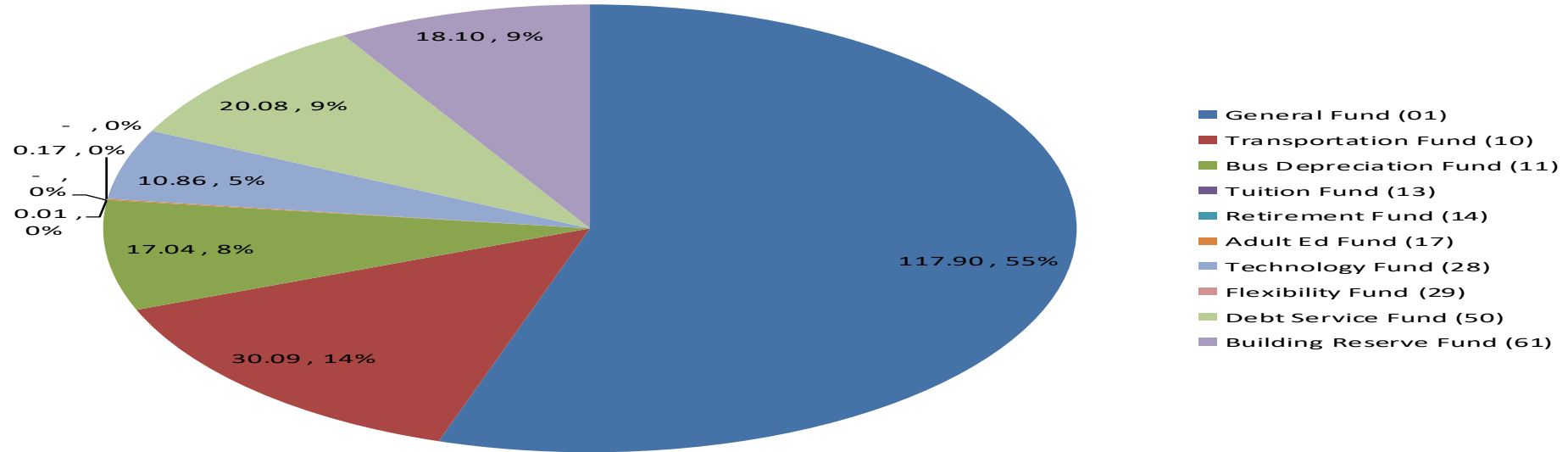
Fund	<u>2023-2024 Actual Levies</u>		<u>2024-2025 Projections</u>							
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax	Est. Annual Tax	Est. Annual	Est. Annual
							Impact \$100K	Impact \$200K	Tax Impact	Tax Impact
						home	home	\$300K home	\$600K home	
General	\$ 864,195	125.14	\$ 814,144	117.91	\$ (50,051)	(7.23)	\$ (9.76)	\$ (19.52)	\$ (29.28)	\$ (58.56)
Transportation	\$ 233,251	33.78	\$ 207,743	30.09	\$ (25,508)	(3.69)	\$ (4.98)	\$ (9.96)	\$ (14.94)	\$ (29.88)
Bus Depreciation	\$ 142,622	20.65	\$ 117,670	17.04	\$ (24,952)	(3.61)	\$ (4.87)	\$ (9.74)	\$ (14.61)	\$ (29.22)
Tuition	\$ 1,719	0.25	\$ 87	0.01	\$ (1,632)	(0.24)	\$ (0.32)	\$ (0.64)	\$ (0.96)	\$ (1.92)
Adult Ed	\$ 2,327	0.34	\$ 1,141	0.17	\$ (1,186)	(0.17)	\$ (0.23)	\$ (0.46)	\$ (0.69)	\$ (1.38)
Technology	\$ 25,000	3.62	\$ 75,000	10.86	\$ 50,000	7.24	\$ 9.77	\$ 19.54	\$ 29.31	\$ 58.62
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 146,729	21.25	\$ 138,662	20.08	\$ (8,067)	(1.17)	\$ (1.58)	\$ (3.16)	\$ (4.74)	\$ (9.48)
Building Reserve Permissive	\$ 25,000	3.62	\$ 25,000	3.62	\$ -	-	\$ -	\$ -	\$ -	\$ -
Building Reserve Voted	\$ 100,000	14.48	\$ 100,000	14.48	\$ -	-	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,540,843	223.13	\$ 1,479,446	214.26	\$ (61,397)	(8.87)	\$ (11.97)	\$ (23.94)	\$ (35.91)	\$ (71.82)

Based on all the assumptions made for each fund – this is what may be levied and the impact on \$100,000 & \$200,000 home. The ballot requires these to be extended to \$300,000 and \$600,000 homes. 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)	\$ -		\$ 2,019,199.50		\$ 814,143.96		\$ 2,833,343.46	117.90
Transportation Fund (10)	5,000.00		160,872.58		207,742.54		373,615.12	30.09
Bus Depreciation Fund (11)	117,345.86		-		117,669.80		235,015.66	17.04
Tuition Fund (13)	1,456.65		-		86.70		1,543.35	0.01
Retirement Fund (14)	104,897.20		300,630.28		-		405,527.48	-
Adult Ed Fund (17)	8,859.03		-		1,140.97		10,000.00	0.17
Technology Fund (28)	56,963.06		1,500.00		75,000.00		133,463.06	10.86
Flexibility Fund (29)	46,399.62		-		-		46,399.62	-
Debt Service Fund (50)	5,387.79		-		138,662.21		144,050.00	20.08
Building Reserve Fund (61)	80,157.17		37,670.00		125,000.00		242,827.17	18.10
Total	<u>\$ 426,466.38</u>		<u>\$ 2,519,872.36</u>		<u>\$ 1,479,446.18</u>		<u>\$ 4,425,784.92</u>	<u>214.25</u>

Projected FY2024-2025 Levied Mills



FY24 vs FY25 Projections

SCOBEEY PUBLIC SCHOOLS BOARD OF TRUSTEES

RESOLUTION UNDER SENATE BILL 307

RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2024

As an essential part of its budgeting process, the Scobee School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobee 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, 2023, using certified taxable valuations from the current school fiscal year as provided to the district:

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2022-2023 Actual Levies		2023-2024 Projections						Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change		Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home		
					\$	Mills				
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

*impacts above are based on current certified taxable valuations from the current school fiscal year of \$6,787,318.00

Transportation increase is due to regular increases in salaries, fuel, repairs and maintenance of route buses.

Debt Service increase is due to regular amortization on bond schedule.

The **Building Reserve** fund is comprised of the \$100,000.00 Voted levy and the State Permissive Levy of \$62,780. Building repairs and maintenance will still be the main use of these funds, however many projects will also utilize these funds. These projects include: New Gym roof replacement/repair, Jr. High locker room remodel, Jr. High lockers, window replacements and cover any remaining amounts that may be due to complete the flooring replacement throughout the school.

SCOBEEY PUBLIC SCHOOLS BOARD OF TRUSTEES

RESOLUTION UNDER SENATE BILL 307

RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2025

As an essential part of its budgeting process, the Scobee School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobee 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, 2025, using certified taxable valuations from the current school fiscal year as provided to the district:

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2023-2024 Actual Levies		2024-2025 Projections						Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home	Est. Annual Tax Impact \$300K home	Est. Annual Tax Impact \$600K home		
	\$	Mills	\$	Mills	Change		Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home					Est. Annual Tax Impact \$300K home	Est. Annual Tax Impact \$600K home
					\$	Mills								
General	\$ 864,195	125.14	\$ 814,144	117.91	\$ (50,051)	(7.23)	\$ (9.76)	\$ (19.52)	\$ (29.28)	\$ (58.56)				
Transportation	\$ 233,251	33.78	\$ 207,743	30.09	\$ (25,508)	(3.69)	\$ (4.98)	\$ (9.96)	\$ (14.94)	\$ (29.88)				
Bus Depreciation	\$ 142,622	20.65	\$ 117,670	17.04	\$ (24,952)	(3.61)	\$ (4.87)	\$ (9.74)	\$ (14.61)	\$ (29.22)				
Tuition	\$ 1,719	0.25	\$ 87	0.01	\$ (1,632)	(0.24)	\$ (0.32)	\$ (0.64)	\$ (0.96)	\$ (1.92)				
Adult Ed	\$ 2,327	0.34	\$ 1,141	0.17	\$ (1,186)	(0.17)	\$ (0.23)	\$ (0.46)	\$ (0.69)	\$ (1.38)				
Technology	\$ 25,000	3.62	\$ 50,000	7.24	\$ 25,000	3.62	\$ 4.89	\$ 9.78	\$ 14.67	\$ 29.34				
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -				
Debt Service	\$ 146,729	21.25	\$ 138,662	20.08	\$ (8,067)	(1.17)	\$ (1.58)	\$ (3.16)	\$ (4.74)	\$ (9.48)				
Building Reserve Permissive	\$ 25,000	3.62	\$ 25,000	3.62	\$ -	-	\$ -	\$ -	\$ -	\$ -				
Building Reserve Voted	\$ 100,000	14.48	\$ 100,000	14.48	\$ -	-	\$ -	\$ -	\$ -	\$ -				
Grand Total	\$ 1,540,843	223.13	\$ 1,454,446	210.64	\$ (86,397)	(12.49)	\$ (16.85)	\$ (33.70)	\$ (50.55)	\$ (101.10)				

*impacts above are based on current certified taxable valuations from the current school fiscal year of \$6,905,051.00. Should taxable value increase or decrease, these values will adjust up or down.

Technology increase is due to proposition to voters to increase levy from \$25,000 to \$50,000 to cover increasing costs of technology in the district.

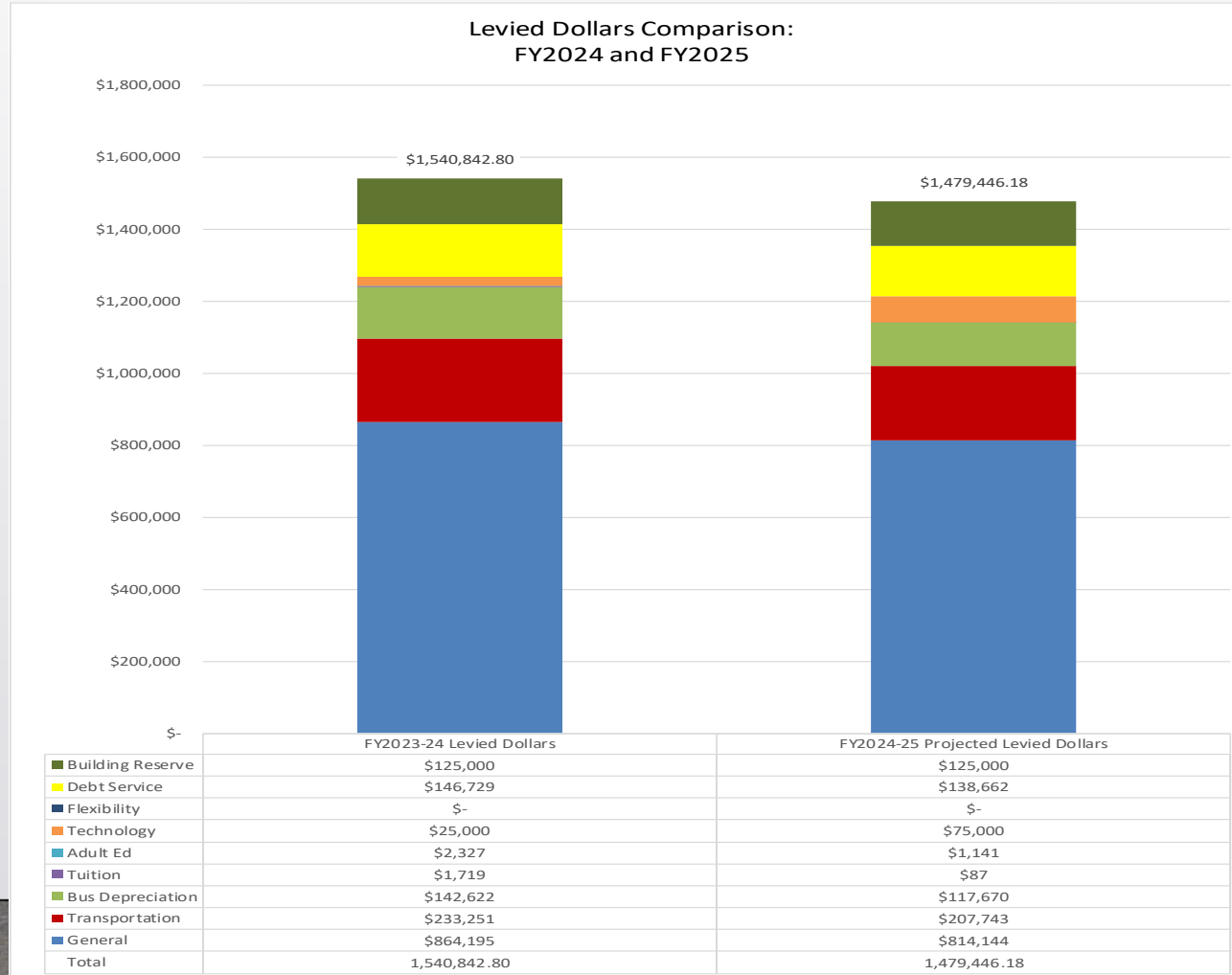
The **Building Reserve** fund is comprised of the \$100,000.00 Voted levy and the State Permissive Levy of \$62,780. Building repairs and maintenance will still be the main use of these funds. Remaining funds will go towards the following projects: New Gym roof replacement/repair, Jr. High locker room remodel, Jr. High lockers, window replacements and cover any remaining amounts that may be due to complete the flooring replacement project.

FY24 to FY25 Levied Dollars comparison



Levied Dollars:

	General	Transportation	Bus Depreciation	Tuition	Adult Ed	Technology	Flexibility	Debt Service	Building Reserve	Total
FY2023-24 Levied Dollars	\$ 864,195	\$ 233,251	\$ 142,622	\$ 1,719	\$ 2,327	\$ 25,000	\$ -	\$ 146,729	\$ 125,000	1,540,842.80
FY2024-25 Projected Levied Dollars	\$ 814,144	\$ 207,743	\$ 117,670	\$ 87	\$ 1,141	\$ 75,000	\$ -	\$ 138,662	\$ 125,000	1,479,446.18
Change	\$ (50,051)	\$ (25,508)	\$ (24,952)	\$ (1,632)	\$ (1,186)	\$ 50,000	\$ -	\$ (8,067)	\$ -	3,020,288.98



FY24 to FY25 Levied Mills Comparison

Levied Mills:

	General	Transportation	Bus Depreciation	Tuition	Adult Ed	Technology	Flexibility	Debt Service	Building Reserve	Total
FY2024 Levied Mills	125.14	33.78	20.65	0.25	0.34	3.62	0.00	21.25	18.10	223.13
FY2025 Projected Levied Mills	117.90	30.09	17.04	0.01	0.17	10.86	0.00	20.08	18.10	214.25
Change	(7.24)	(3.69)	(3.61)	(0.24)	(0.17)	7.24	0.00	(1.17)	0.00	(8.88)

