

CASCADE 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 Cascade Board of Trustees is authorized by law to impose levies to support its budget. The Cascade 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:

CASCADE PUBLIC SCHOOL DISTRICT 3 - ELEMENTARY

Fund	2021-22 Actual Levies		2022-23 Projections				Est Annual Tax	Est Annual Tax
	\$	Mills	\$	Mills	Change \$	Mills	Change	Impact
							\$100K	\$200K
						home	home	
General - BASE	\$ 25,761.3	32.27	\$ 242,859	30.42	\$ (14,754)	(1.85)	\$ (2.50)	\$ (5.00)
General - OverBASE	\$ 148,489	18.60	\$ 148,489	18.60	\$ (0)	-	\$ -	\$ -
*Transportation	\$ 149,026	18.67	\$ 188,182	23.57	\$ 39,156	4.90	\$ 6.62	\$ 13.24
*Bus Depreciation	\$ 79,721	9.99	\$ 64,925	8.13	\$ (14,795)	(1.86)	\$ (2.51)	\$ (5.02)
*Tuition	\$ 77,171	9.67	\$ 58,090	7.28	\$ (19,081)	(2.39)	\$ (3.23)	\$ (6.46)
*Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 50,000	6.26	\$ 50,000	6.26	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
*Building Reserve Permissive	\$ 26,300	3.29	\$ 22,270	2.79	\$ (4,030)	(0.50)	\$ (0.68)	\$ (1.36)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Grand Total	\$ 788,319	98.75	\$ 774,815	97.05	\$ (13,504)	(1.70)	\$ (2.30)	\$ (4.60)

* denotes permissive levy

Impacts above are based on current certified taxable valuations from the current school fiscal year, as well as pre-session DPI preliminary data figures. All figures are best estimates and are subject to change before the 2023 budget is finalized in August of 2022.

The decrease in the General Fund is due to the annual inflation-related adjustments to basic entitlements and per-ANB entitlements (MCA 20-9-326), related to a slight ANB drop. The increase in the Transportation Fund is a result of hiring a full time Transportation Supervisor, implementation of retention & recruitment bonuses for bus drivers, and the inflationary increases of supplies and commodities related to pupil transportation. The decrease in the Bus Depreciation Fund is related to the increase in taxable valuation and the decrease in annual depreciation of school buses. The decrease in the Tuition Fund is due to the reduction of special needs students needing services provided outside of the District. The Building Reserve levy will allocate funding for necessary and critical facility improvements to an aging infrastructure, prevent higher long term replacement costs, and ensure student safety in a conducive learning environment. The decrease is due to the increase in state funding towards the State Major Maintenance amount. Overall, the District anticipates a tax decrease for FY2023, depending on year end balances reappropriated.

John Rumney
Print Name of Board Chair


Signature of Board Chair

Karsen Drury
Print Name of District Clerk


Signature of District Clerk

Dated this 15th day of March, 2022.

CASCADE 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 Cascade Board of Trustees is authorized by law to impose levies to support its budget. The Cascade 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:

CASCADE PUBLIC SCHOOL DISTRICT B - HIGH SCHOOL

Fund	2021-22 Actual Levies		2022-23 Projections				Est. Annual Tax	Est. Annual Tax
	\$	Mills	\$	Mills	Change \$	Mills	Change	Impact
							\$100K	\$200K
						home	home	
General - BASE	\$ 164,313	17.08	\$ 154,679	16.07	\$ (9,634)	(1.01)	\$ (1.36)	\$ (2.72)
General - OverBASE	\$ 128,915	13.40	\$ 128,915	13.40	\$ 0	-	\$ -	\$ -
*Transportation	\$ 140,354	14.59	\$ 195,637	20.33	\$ 55,283	5.74	\$ 7.75	\$ 15.50
*Bus Depreciation	\$ 79,650	8.28	\$ 64,754	6.73	\$ (14,896)	(1.55)	\$ (2.09)	\$ (4.18)
*Tuition	\$ 20,680	2.15	\$ 23,518	2.44	\$ 2,838	0.29	\$ 0.39	\$ 0.78
*Adult Ed	\$ 4,057	0.42	\$ 11,231	1.17	\$ 7,175	0.75	\$ 1.01	\$ 2.02
Technology	\$ 100,000	10.39	\$ 100,000	10.39	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 14,000	1.45	\$ 12,315	1.28	\$ (1,685)	(0.17)	\$ (0.23)	\$ (0.46)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Grand Total	\$ 651,969	67.76	\$ 691,050	71.81	\$ 39,081	4.05	\$ 5.47	\$ 10.94

* denotes permissive levy

*Impacts above are based on current certified taxable valuations from the current school fiscal year, as well as pre-session OPI preliminary data figures. All figures are best estimates and are subject to change before the 2023 budget is finalized in August of 2022.

The decrease in the General Fund is due to the annual inflation-related adjustments to basic entitlements and per-ANB entitlements (MCA 20-9-326), related to a slight ANB drop. The increase in the Transportation Fund is a result of hiring a full time Transportation Supervisor, implementation of retention & recruitment bonuses for bus drivers, and the inflationary increases of supplies and commodities related to pupil transportation. The decrease in the Bus Depreciation Fund is related to the increase in taxable valuation and the decrease in annual depreciation of school buses. The increase in the Tuition Fund relates to estimated year end balances reappropriated in order to fund the budget. The Building Reserve levy will allocate funding for necessary and critical facility improvements to an aging infrastructure, prevent higher long term replacement costs, and ensure student safety in a conducive learning environment. The decrease is due to the increase in state funding towards the State Major Maintenance amount. Overall, the District anticipates a tax increase for FY2023, depending on year end balances reappropriated.

John Rumney
Print Name of Board Chair


Signature of Board Chair

Karsen Drury
Print Name of District Clerk


Signature of District Clerk

Dated this 15th day of March, 2022.

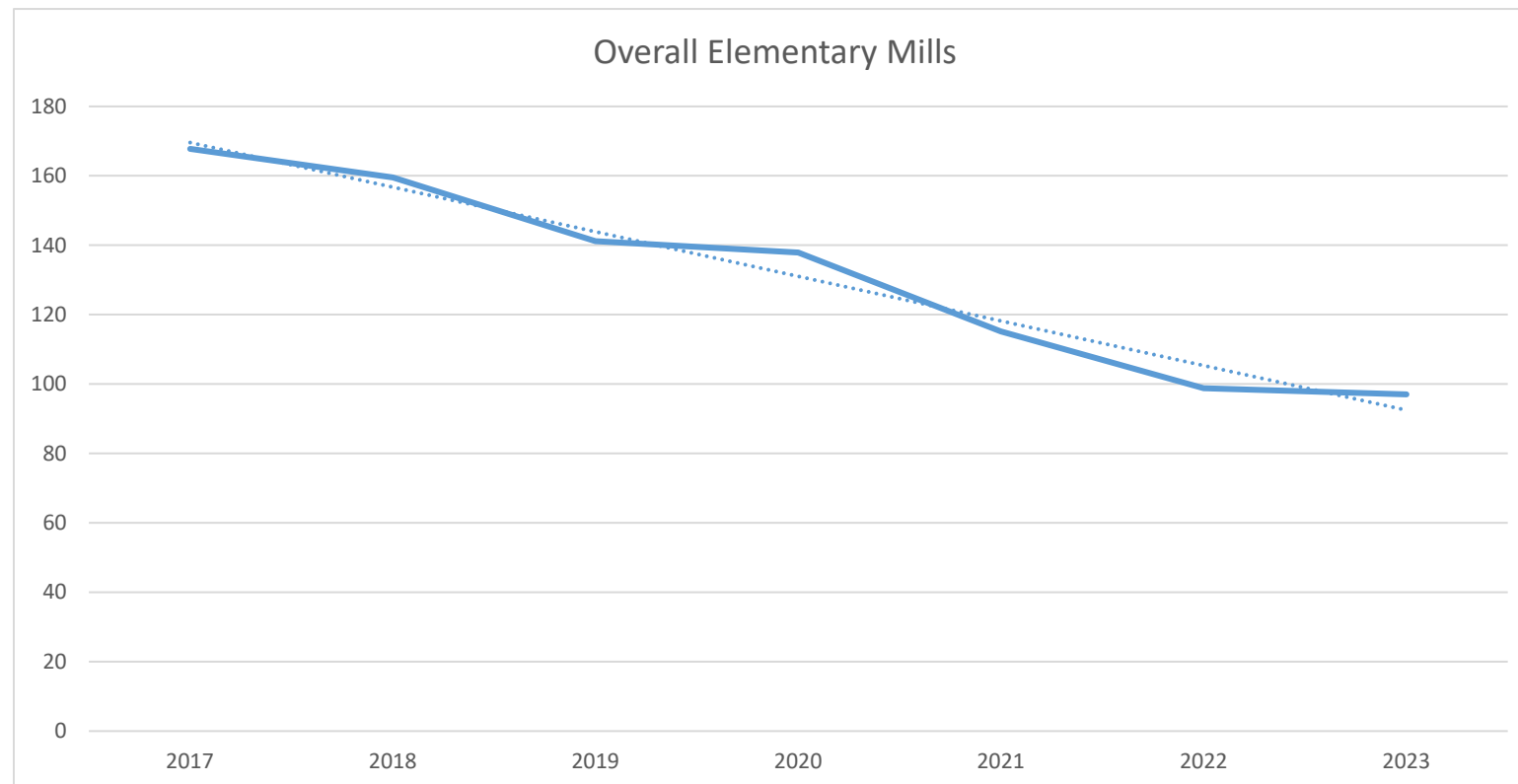
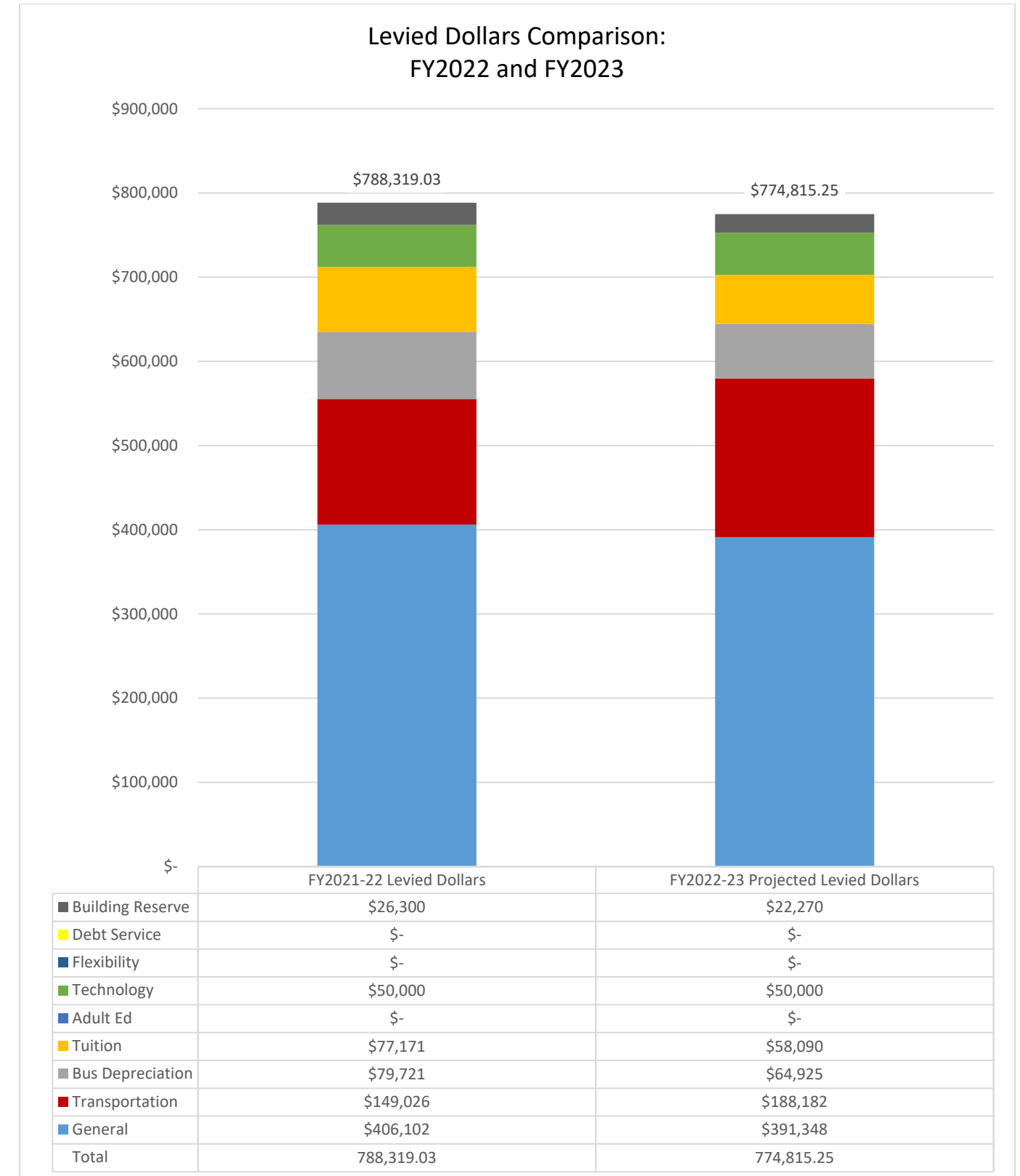
Cascade School District 3 - Elementary

Impacts are based on current certified taxable valuations from the current school fiscal year, as well as pre-session OPI preliminary data figures. All figures are subject to change before the 2023 budget is finalized in August of 2022.

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2021-22 Actual Levies		2022-23 Projections					
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax	Est. Annual Tax
							Impact \$100K	Impact \$200K
							home	home
General - BASE	\$ 257,613	32.27	\$ 242,859	30.42	\$ (14,754)	(1.85)	\$ (2.50)	\$ (5.00)
General - OverBASE	\$ 148,489	18.60	\$ 148,489	18.60	\$ (0)	-	\$ -	\$ -
*Transportation	\$ 149,026	18.67	\$ 188,182	23.57	\$ 39,156	4.90	\$ 6.62	\$ 13.24
*Bus Depreciation	\$ 79,721	9.99	\$ 64,925	8.13	\$ (14,795)	(1.86)	\$ (2.51)	\$ (5.02)
*Tuition	\$ 77,171	9.67	\$ 58,090	7.28	\$ (19,081)	(2.39)	\$ (3.23)	\$ (6.46)
*Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 50,000	6.26	\$ 50,000	6.26	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
*Building Reserve Permissive	\$ 26,300	3.29	\$ 22,270	2.79	\$ (4,030)	(0.50)	\$ (0.68)	\$ (1.36)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Grand Total	\$ 788,319	98.75	\$ 774,815	97.05	\$ (13,504)	(1.70)	\$ (2.30)	\$ (4.60)

*denotes permissive levy



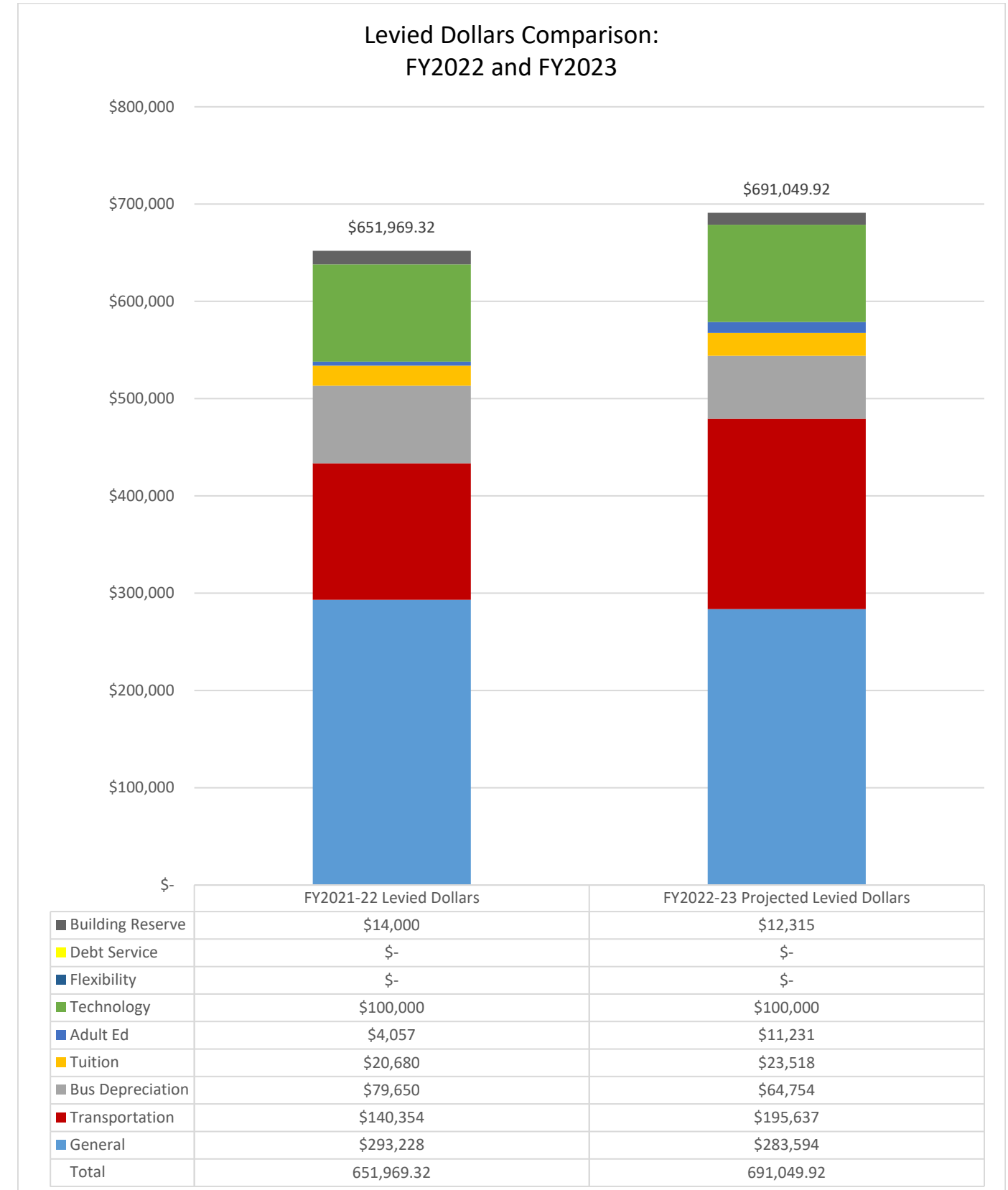
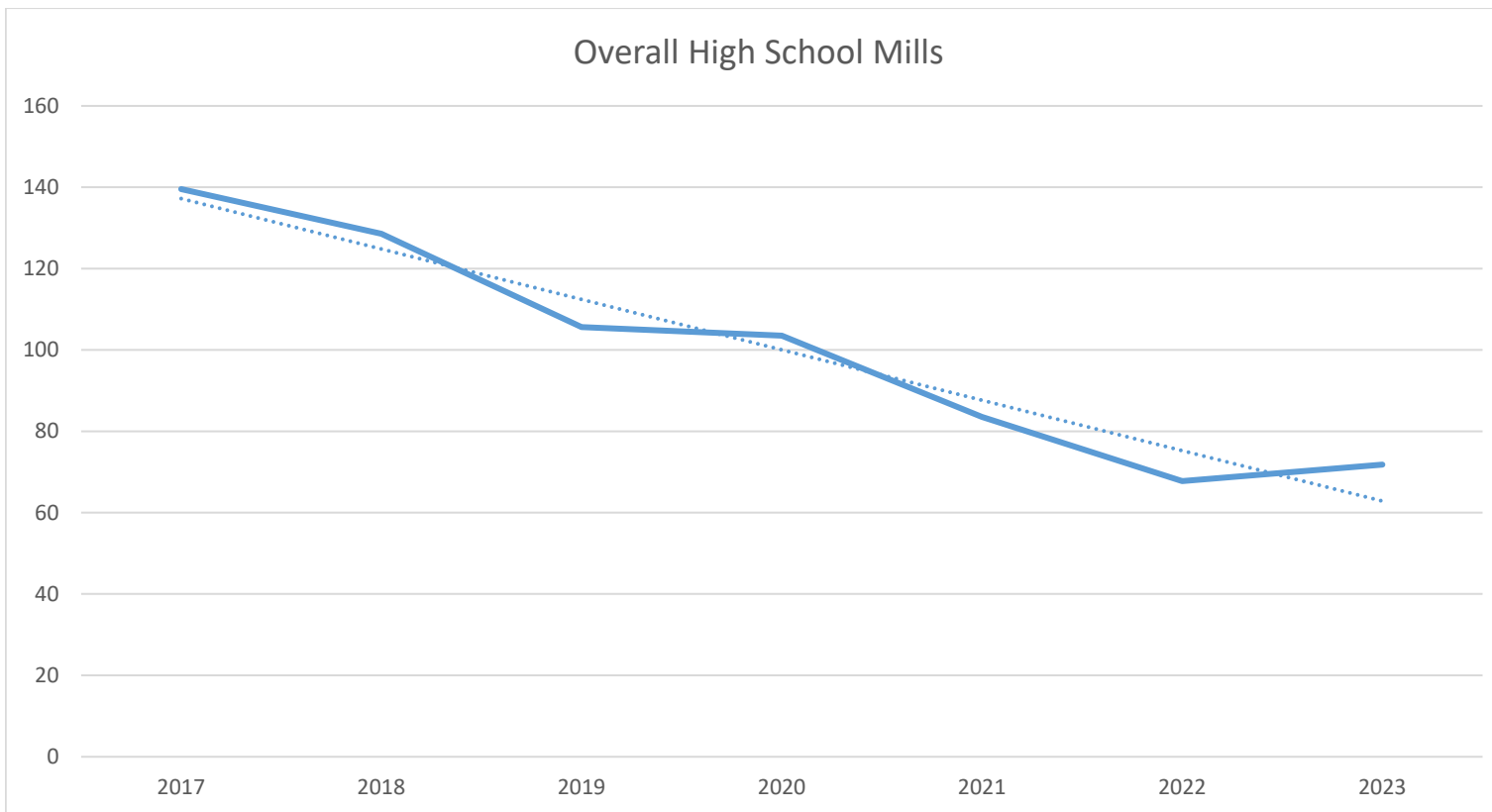
Cascade School District B – High School

Impacts are based on current certified taxable valuations from the current school fiscal year, as well as pre-session OPI preliminary data figures. All figures are subject to change before the 2023 budget is finalized in August of 2022.

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2021-22 Actual Levies		2022-23 Projections				Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 164,313	17.08	\$ 154,679	16.07	\$ (9,634)	(1.01)	\$ (1.36)	\$ (2.72)
General - OverBASE	\$ 128,915	13.40	\$ 128,915	13.40	\$ 0	-	\$ -	\$ -
*Transportation	\$ 140,354	14.59	\$ 195,637	20.33	\$ 55,283	5.74	\$ 7.75	\$ 15.50
*Bus Depreciation	\$ 79,650	8.28	\$ 64,754	6.73	\$ (14,896)	(1.55)	\$ (2.09)	\$ (4.18)
*Tuition	\$ 20,680	2.15	\$ 23,518	2.44	\$ 2,838	0.29	\$ 0.39	\$ 0.78
*Adult Ed	\$ 4,057	0.42	\$ 11,231	1.17	\$ 7,175	0.75	\$ 1.01	\$ 2.02
Technology	\$ 100,000	10.39	\$ 100,000	10.39	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
*Building Reserve Permissive	\$ 14,000	1.45	\$ 12,315	1.28	\$ (1,685)	(0.17)	\$ (0.23)	\$ (0.46)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Grand Total	\$ 651,969	67.76	\$ 691,050	71.81	\$ 39,081	4.05	\$ 5.47	\$ 10.94

*denotes permissive levy



FY2022-2023 Budget Prelim

Cascade School District 3 & B
Notice of Intent under SB307



Background: SB307

- 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: Tuition, Adult Ed, Building Reserve and Bus Depreciation
 - New Permissive (non-voted) levy authority to address school facilities maintenance & repair
 - Track in Building Reserve Fund
 - School facility maintenance amount



Background: Resolution

20-9-116, MCA. Resolution of intent to increase nonvoted 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 nonvoted 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 nonvoted levy for the ensuing school fiscal year by:

- (a) adopting a resolution of intent to impose an increase in a nonvoted 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 nonvoted 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.





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- Resolution/Notice requirements:
 - Dollar and mill increases in nonvoted levies in:
 - Transportation Fund
 - Bus Depreciation Fund
 - Tuition Fund
 - Adult Ed Fund
 - Building Reserve Fund
 - Flexibility Fund
 - Using prior year taxable value
 - Show the impact on \$100K & \$200K homes
 - Publish notice in newspaper by March 31st

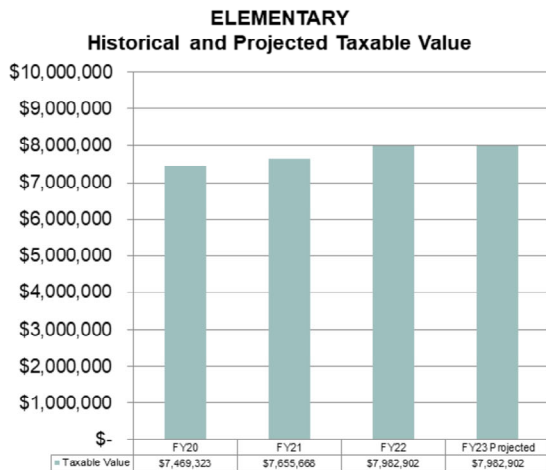
NOTE: THESE ARE ESTIMATES

Taxable Value & Mills

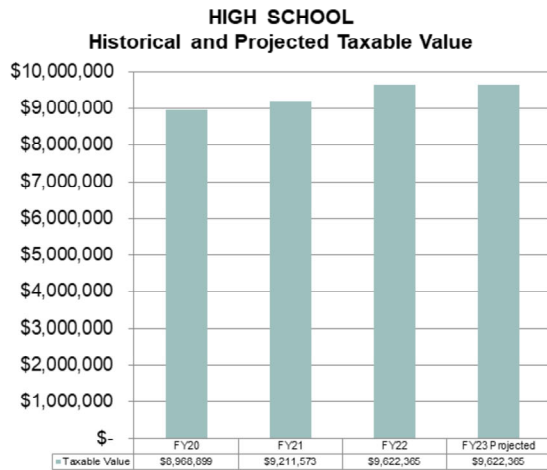
- The taxable value is the market value of a piece of property times the tax rate for that property. Taxable value times the number of mills levied by the different taxing jurisdictions will determine the property tax liability. The taxable value is determined at the county level and given to the school district prior to the budgeting process.
- A “mill” is one-thousandth of a dollar. School districts can determine how much a mill will raise by taking the total taxable value in a district and multiplying it by 0.001. This result is equal to what one mill will raise. Mills directly relate to the district property tax requirement (District Property Tax Requirement / (Taxable Value x 0.001) = District Mill Levy
- Calculating Mills:
 - A “mill” is 1/1000th of taxable value
 - Levied mills: amount needed to raise / mill value
 - Tax impact on a property: levied mills x property’s taxable value / 1000

Cascade District Taxable Value

Since taxable valuations for FY2023 are unavailable until later in the year, SB307 instructs districts to produce estimates based on current year taxable valuations.



FY22 Mill Value: \$7,983



FY22 Mill Value: \$9,622

X01 - General Funds

Elementary

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY00:	\$	-	
Fund Balance Reappropriated FY21:	\$	-	
Fund Balance Reappropriated FY22:	\$	-	
3-year average:			
Projected Fund Balance Reappropriated			
\$ -			
Plus: Non-Levy Revenue*			
Interest (01-1510)	\$	-	
Other Revenue (01-1900)	\$	-	
Direct State Aid (01-3110)*	\$	637,865.40	
Quality Educator Payment (01-3111)*	\$	62,669.60	
At-Risk Student Payment (01-3112)*	\$	7,628.63	
Indian Education for All Payment (01-3113)*	\$	4,772.40	
American Indian Achievement Gap Payment (01-3114)*	\$	1,374.00	
Special Education Allowable Cost Payment (01-3115)*	\$	40,419.97	
Data for Achievement Payment (01-3116)*	\$	4,569.45	
Guaranteed Tax Base Aid (01-3120)*	\$	296,868.78	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Subtotal: Non-Levy Revenue	\$	1,075,508.23	
Plus: Levy Amounts			
BASE Levy*	\$	242,858.92	
Over-BASE Levy*	\$	148,488.83	
Total General Fund Levy	\$	391,347.75	
Equals: Proposed Adopted Budget	\$	1,466,905.98	
Amount			
BASE Levy	\$	242,858.92	\$
Over-BASE Levy	\$	148,488.83	\$
Total Levy	\$	391,347.75	\$
Taxable Value			
Levied Mills	\$	7,982,902.00	\$
	\$	7,982,902.00	\$
	\$	30.42	\$
	\$	18.90	\$
	\$	49.30	\$

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY00:	\$	-	
Fund Balance Reappropriated FY21:	\$	-	
Fund Balance Reappropriated FY22:	\$	-	
3-year average:			
Projected Fund Balance Reappropriated			
\$ -			
Plus: Non-Levy Revenue*			
Interest (01-1510)	\$	-	
Other Revenue (01-1900)	\$	-	
Direct State Aid (01-3110)*	\$	462,905.44	
Quality Educator Payment (01-3111)*	\$	40,518.24	
At-Risk Student Payment (01-3112)*	\$	2,670.65	
Indian Education for All Payment (01-3113)*	\$	2,141.76	
American Indian Achievement Gap Payment (01-3114)*	\$	423.00	
Special Education Allowable Cost Payment (01-3115)*	\$	17,161.19	
Data for Achievement Payment (01-3116)*	\$	2,050.68	
Guaranteed Tax Base Aid (01-3120)*	\$	219,178.73	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Subtotal: Non-Levy Revenue	\$	746,684.79	
Plus: Levy Amounts			
BASE Levy*	\$	154,078.82	
Over-BASE Levy*	\$	128,915.09	
Total General Fund Levy	\$	283,993.91	
Equals: Proposed Adopted Budget	\$	1,030,678.70	
Amount			
BASE Levy	\$	154,078.82	\$
Over-BASE Levy	\$	128,915.09	\$
Total Levy	\$	283,993.91	\$
Taxable Value			
Levied Mills	\$	9,622,365.00	\$
	\$	9,622,365.00	\$
	\$	16.07	\$
	\$	13.40	\$
	\$	29.47	\$

1. Fund Balance Reappropriated

2. Entitlement Payments (State)

3. Levy Amount

Assumptions:

1. Fund Balance Reappropriated: \$0.00 – Since the adoption of the Interlocal Agreement Fund, the District has historically transferred year-end monies from the General Fund to the Interlocal Fund instead of reappropriating. The trade off for not lowering tax levies, is building a “savings” in our Interlocal Fund.
2. Entitlement Payments: These funds are state monies that partially fund the General Fund based off of state funding and ANB figures. They are provided to the district by OPI.
3. Levy Amount: The amount levied is calculated by taking the Budget Amount – Fund Balance Reappropriated – Entitlement Payments. It is the amount that the local tax payers must contribute to fund the budget.

The budget amount is provided to the school districts on the preliminary data sheets. Each district has the option of adopting a budget without a vote or going to the tax payers to increase the budget to a higher amount. Cascade Schools typically adopts the highest budget without a vote and intends to do the same for FY2023. The difference in this amount for the EL is \$176,173.52 and for the HS is \$90,941.54. The final budget amount is subject to change before districts adopt the budget in August, due to state and federal funding finalizations and in this years case, the biennium legislature. At this time, the projected overall budget for the Elementary has increased by \$36,601.95 and \$13,193.71 in the High School.

X10 - Transportation Funds

Elementary				High School			
Projecting Fund Balance Reappropriated:				Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	-		Fund Balance Reappropriated FY20:	\$	-	
Fund Balance Reappropriated FY21:	\$	-		Fund Balance Reappropriated FY21:	\$	-	
Fund Balance Reappropriated FY22:	\$	22,386.84		Fund Balance Reappropriated FY22:	\$	-	
3-year average:	\$	7,455.61		3-year average:	\$	-	
Projected Fund Balance Reappropriated			\$ 7,455.61	Projected Fund Balance Reappropriated			\$ -
Plus: Non-Levy Revenue				Plus: Non-Levy Revenue			
	Interest (10-1510)	\$	-		Interest (10-1510)	\$	-
County On-Schedule Transportation Reimbursement (10-2220)*	\$	27,181.28		County On-Schedule Transportation Reimbursement (10-2220)*	\$	27,181.28	
State On-Schedule Transportation Reimbursement (10-3210)*	\$	27,181.28		State On-Schedule Transportation Reimbursement (10-3210)*	\$	27,181.28	
Other:	\$	-		Other:	\$	-	
Other:	\$	-		Other:	\$	-	
Other:	\$	-		Other:	\$	-	
Other:	\$	-		Other:	\$	-	
Other:	\$	-		Other:	\$	-	
Subtotal: Non-Levy Revenue			\$ 54,362.56	Subtotal: Non-Levy Revenue			\$ 54,362.56
Plus: Permissive Levy Amount			\$ 188,181.83	Plus: Permissive Levy Amount			\$ 195,637.44
Equals: Proposed Adopted Budget			\$ 250,000.00	Equals: Proposed Adopted Budget			\$ 250,000.00
Permissive Levy Amount:	\$	188,181.83		Permissive Levy Amount:	\$	195,637.44	
Taxable Value:	\$	7,982,902.00		Taxable Value:	\$	9,622,365.00	
Levied Mills:		23.57		Levied Mills:		20.33	
* From DPI Transportation Fund Budget Spreadsheet				* From DPI Transportation Fund Budget Spreadsheet			

* Next slide shows Transportation Fund Budget Spreadsheet figure derivatives

Assumptions:

1. Fund Balance Reappropriated: Since the adoption of the Interlocal Agreement Fund, the District historically transferred year-end monies from the Transportation Fund to the Interlocal Fund instead of reappropriating. In FY2022, a significant amount of General Fund monies were transferred to X82 due to the supplementation of ESSER monies, so the District opted to reappropriated Transportation Funds. The District intends to do the same this year, to lower the tax levy as much as possible.
2. On-Schedule Payments: These funds are reimbursements from the state and feds based on eligible transportees, bus route miles and rated capacity of the bus, non-bus miles and individual transportation contracts. The next slide will show how that amount is figured.
3. Levy Amount: The amount levied is calculated by taking the Budget Amount – Fund Balance Reappropriated – On-Schedule Payments. It is the amount that the local tax payers must contribute to fund the budget.

Unlike the General Fund, the budget amount for the Transportation Fund is created at the District’s discretion based upon expenses to the fund. Based on the historical year-end balances, the budget for the FY2022 was reduced slightly (about \$20K overall). With the significant increase in fuel prices, along with the recruitment and retention bonuses implemented for drivers, and the hiring of a full time Transportation Director, the District feels it necessary to increase the Transportation Budgets to account for those additional costs. Each fund is proposed to increase by \$15K, which can be adjusted during finalization of budget in August, once there is a better tell on what was left in FY2022 budget.

ON-SCHEDULE TRANSPORTATION BUDGET SPREADSHEET

1. Bus Routes

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE ONE										TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE TWO										TRANSPORTATION BUDGET WORKSHEET			
SCHOOL YEAR: 2022-2023 LEGAL ENTITY NAME: Cascade School District 3 & B LEGAL ENTITY NUMBER: 0101/0102 COUNTY NAME: Cascade COUNTY NUMBER: 2										SCHOOL YEAR: 2022-2023 LEGAL ENTITY NAME: Cascade School District 3 & B LEGAL ENTITY NUMBER: 0101/0102 COUNTY NAME: Cascade COUNTY NUMBER: 2										SCHOOL YEAR: 2022-2023 LEGAL ENTITY NAME: Cascade School District LEGAL ENTITY NUMBER: 0101/0102 COUNTY NAME: Cascade COUNTY NUMBER: 2			
SCHOOL BUS ROUTE INFORMATION										RIDERSHIP INFORMATION FROM IR-1										TOTAL ESTIMATED ROUTE REIMBURSEMENT			
BUS ROUTE NUMBER	REIMBURSEMENT PERCENT FOR THIS LE	MILES PER DAY	NON-BUS MILES OPERATING SEPARATE TR-1	NUMBER OF OPERATING DAYS (180 MAX)	FULL VEHICLE IDENTIFICATION NUMBER (VIN)	BUS ID# PREFIX IF YOU TRAIL VIN	BUS LICENSE NUMBER	RATED CAPACITY	BUS ROUTE NUMBER	NUMBER OF WHEELCHAIR RIDERS GRADES K-12	NON WHEELCHAIR RIDERS GRADES K-12	ELIGIBLE ELEM RIDERS GRADES 9-12	ELIGIBLE HIGH-SCHOOL RIDERS GRADES 9-12	TOTAL ELIGIBLE RIDERSHIP	TOTAL ALL RIDERS	BUS ROUTE NUMBER	RATE PER MILE	MILES PER DAY	NUMBER DAYS OPERATED	TOTAL ESTIMATED ROUTE REIMBURSEMENT FOR THIS LE			
TOTALS: 0										TOTALS: 0										TOTALS: 176			
1	50.00%	80	N	150	12865803F1108116	8116	97388A	30	1	0	0	13	7	20	30	1	0.95	80	150	5,700.00			
2	50.00%	118	N	150	18AKGCPA8DF294585	4585	42767A	65	2	0	0	40	14	54	54	2	1.36	118	150	12,096.00			
3	50.00%	106	N	150	18AKCCS47F392183	2183	51422B	54	3	0	0	24	12	36	36	3	1.15	106	150	9,142.50			
4	50.00%	200	N	150	4UDABRDGACAP6208	6208	22550	66	4	0	0	39	27	66	66	4	1.36	200	150	20,400.00			

1. Castner Falls 2. Old US Hwy 91 + Wolf Creek 3. Chestnut Valley + Adel 4. Deep Creek/Ulm

2. Individual Contracts

TRANSPORTATION BUDGET WORKSHEET - INDIVIDUAL CONTRACTS - PAGE ONE										TRANSPORTATION BUDGET WORKSHEET - INDIVIDUAL CONTRACTS - PAGE TWO									
SCHOOL YEAR: 2022-2023 LEGAL ENTITY NAME: Cascade School District 3 & B LEGAL ENTITY NUMBER: 0101/0102 COUNTY NAME: Cascade COUNTY NUMBER: 2										SCHOOL YEAR: 2022-2023 LEGAL ENTITY NAME: Cascade School District LEGAL ENTITY NUMBER: 0101/0102 COUNTY NAME: Cascade COUNTY NUMBER: 2									
20-10-142 MCA										20-10-142 MCA									
PARENT OR GUARDIAN LAST NAME	PARENT OR GUARDIAN FIRST NAME	NUMBER OF PUPILS	ISOLATION STATUS	ROOM & BOARD	SHARED FUNDING	SPECIAL EDUCATION WITH IEP	DAYS PUPILS TRANSPORTED FOR THE YEAR	DISTANCE IN MILES ONE WAY HOME TO BUSSTOP	NUMBER OF ONE WAY TRIPS HOME TO SCHOOL	PARENT OR GUARDIAN LAST NAME	PARENT OR GUARDIAN FIRST NAME	ESTIMATED YEARLY REIMBURSEMENT FOR EACH CONTRACT							
TOTALS: 600										TOTALS: 18.4									
		1	N	N	N	N	150	0.00	5.00			210.00							
		2	N	N	N	N	150	0.00	3.90			63.00							
		3	N	N	N	Y	150	14.00	0.00			1,155.00							
		2	N	N	N	N	150	0.00	9.80			714.00							

- The on-schedule payments from the county and state are figured using these calculations. Information pertaining to the bus routes are entered and the total route reimbursement for each bus route is calculated. These figures are based on forecasts of routes for FY2023. With the loss of drivers and difficulty in replacing them, the District will need to consider combining routes.
- The second component is the individual contracts. These are for pupils living in our district that live further than 3 miles to a bus stop or from school where there is not access to a bus stop. They are reimbursed for the miles drive to the bus stop or directly to school. These are subject to change for FY2023.

ON-SCHEDULE TRANSPORTATION BUDGET SPREADSHEET

TOTAL PROJECTED TRANSPORTATION ON SCHEDULE	
SCHOOL YEAR:	2022-2023
LEGAL ENTITY NAME:	Cascade School District 3 & B
LEGAL ENTITY NUMBER:	0101/0102
COUNTY NAME:	Cascade
COUNTY NUMBER:	2
TOTAL BUS ROUTES:	47,278.50
TOTAL INDIVIDUAL CONTRACTS:	2,142.00
TOTAL PROJECTED ON-SCHEDULE:	49,420.50 (Line 0005 on budget)
10% or \$100 CONTINGENCY:	4,942.05 (Line 0006 on budget) You can adjust this amount if needed.
PROJECTED COUNTY SHARE:	24,710.25
PROJECTED STATE SHARE:	24,710.25
EST'D CNTY SHARE + MAX CONTINGENCY:	27,181.28 (Rev 2220 on Trans Fund Budget) --see note below
EST'D STATE SHARE + MAX CONTINGENCY:	27,181.28 (Rev 3210 on Trans Fund Budget) -- see note below
<p>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).</p>	

The figures derived from the bus route and individual contract data is pulled into this final spot, where it shows what the district can expect to receive from the county and state. District's are able to budget up to a 10% contingency in case of bus route changes. The final figure is applied to both the Elementary and High School districts, since costs are split 50/50.

X11 – Bus Depreciation Funds

Elementary				High School			
Projecting Fund Balance Reappropriated:				Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:				Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:				Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	262,043.67		Fund Balance Reappropriated FY22:	\$	260,811.50	
3-year average:	\$	262,043.67		3-year average:	\$	260,811.50	
Projected Fund Balance Reappropriated			\$ 262,043.67	Projected Fund Balance Reappropriated			\$ 260,811.50
Plus: Non-Levy Revenue				Plus: Non-Levy Revenue			
	Interest (11-1510)	\$	-		Interest (11-1510)	\$	-
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
	Subtotal: Non-Levy Revenue	\$	-		Subtotal: Non-Levy Revenue	\$	-
Plus: Permissive Levy Amount			\$ 64,925.40	Plus: Permissive Levy Amount			\$ 64,754.35
Equals Proposed Adopted Budget			\$ 326,969.07	Equals Proposed Adopted Budget			\$ 325,565.85
Permissive Levy Amount:	\$	64,925.40		Permissive Levy Amount:	\$	64,754.35	
Taxable Value:	\$	7,982,902.00		Taxable Value:	\$	9,622,365.00	
Levied Mills:		8.13		Levied Mills:		6.73	

Assumptions:

1. Fund Balance Reappropriated: The figures represent the current allocation remaining in both funds, after the purchase of the new activity bus in July. The District does not intend to purchase any other buses during FY2022, so the figures should be actual reappropriation values.
2. Levy Amount: The amount levied is calculated based off the annual depreciation of the buses in the District’s fleet. The next slide will show the current depreciation schedules.

The final budget is calculated by adding the fund balance reappropriated + the depreciation levy amount.

Elementary

FY23 EL Bus Depreciation										
ASSET	VIN	ROUTE	COST	MAX DEP	ACCUM DEP	LEVY \$	Dep %	Remaining Dep	Dep Yrs Left	
2000 MCI 2-2331	3217	MCI	\$ 76,000.00	\$ 134,000.00	\$ 134,000.00	\$	0%	\$ 0.00	0	
2002 Thomas 2-70788A - SPARE	3808	SPARE	\$ 4,224.00	\$ 6,336.00	\$ 4,223.20	\$ 844.80	20%	\$ 2,112.80	3	
2006 Ford MicroBird 2-2427	0270	SPARE	\$ 30,100.00	\$ 45,150.00	\$ 45,150.00	\$	0%	\$ 0.00	0	
2008 Bluebird Vision 2-70788A	6651	SPARE	\$ 20,000.00	\$ 30,000.00	\$ 27,800.00	\$ 3,600.00	18%	\$ 2,200.00	1	
2010 Thomas 2-2550	6208	4	\$ 45,617.50	\$ 68,426.25	\$ 62,012.05	\$ 6,386.45	14%	\$ 6,414.20	2	
2013 Bluebird Vision 2-4076	4555	2	\$ 47,600.00	\$ 71,400.00	\$ 58,668.00	\$ 9,520.00	20%	\$ 12,732.00	2	
2015 Bluebird 2-97028A	8116	1	\$ 28,375.00	\$ 42,562.50	\$ 30,861.25	\$ 4,256.25	15%	\$ 11,701.25	3	
2015 Bluebird Vision 2-97038A	9466	6	\$ 91,700.00	\$ 137,550.00	\$ 103,787.00	\$ 11,004.00	12%	\$ 33,763.00	4	
2015 Chevy Express 299584A	9415	5	\$ 20,538.88	\$ 30,808.32	\$ 17,252.67	\$ 3,697.00	18%	\$ 13,555.65	4	
2018 Bluebird 2-21789B	6679	SPARE	\$ 66,175.00	\$ 99,262.50	\$ 54,925.25	\$ 9,264.50	14%	\$ 44,337.25	5	
2020 Bluebird Vision 2-51422B	2183	3	\$ 49,680.00	\$ 74,520.00	\$ 31,795.20	\$ 8,942.40	18%	\$ 42,724.80	5	
2020 Chevy MicroBird 2-64611B	1075	7	\$ 39,000.00	\$ 58,500.00	\$ 14,430.00	\$ 7,410.00	19%	\$ 44,070.00	6	
2021 Ultra Coachliner 2-89451B	8109	ACT	\$ 121,784.76	\$ 182,677.14	\$	\$ 15,832.02	13%	\$ 182,677.14	12	
			\$ 369,686.38	\$ 554,529.57	\$ 355,306.22	\$ 64,925.40		TOTAL MILLS	8.13	
								CAP		
								Net Change	-2.28	

High School

FY23 HS Bus Depreciation										
ASSET	VIN	ROUTE	COST	MAX DEP	ACCUM DEP	LEVY \$	Dep %	Remaining Dep	Dep Yrs Left	
2000 MCI 2-2331	3217	MCI	\$ 114,000.00	\$ 171,000.00	\$ 171,000.00	\$	0%	\$ 0.00	0	
2002 Thomas 2-70788A - SPARE	3808	SPARE	\$ 4,224.00	\$ 6,336.00	\$ 4,224.00	\$ 844.80	20%	\$ 2,112.00	3	
2006 Ford MicroBird 2-2427	0270	SPARE	\$ 30,100.00	\$ 45,150.00	\$ 45,150.00	\$	0%	\$ 0.00	0	
2008 Bluebird Vision 2-70788A	6651	SPARE	\$ 20,000.00	\$ 30,000.00	\$ 29,400.00	\$ 4,000.00	20%	\$ 600.00	1	
2010 Thomas 2-2550	6208	4	\$ 45,617.50	\$ 68,426.25	\$ 61,153.25	\$ 6,842.63	15%	\$ 7,273.00	2	
2013 Bluebird Vision 2-4076	4555	2	\$ 47,600.00	\$ 71,400.00	\$ 61,904.00	\$ 9,044.00	19%	\$ 9,496.00	2	
2015 Bluebird 2-97028A	8116	1	\$ 28,375.00	\$ 42,562.50	\$ 30,861.25	\$ 4,256.25	15%	\$ 11,701.25	3	
2015 Bluebird Vision 2-97038A	9466	6	\$ 91,700.00	\$ 137,550.00	\$ 105,955.00	\$ 10,087.00	11%	\$ 31,595.00	4	
2015 Chevy Express 299584A	9415	5	\$ 20,538.88	\$ 30,808.32	\$ 17,458.04	\$ 4,107.78	20%	\$ 13,350.28	4	
2018 Bluebird 2-21789B	6679	SPARE	\$ 66,175.00	\$ 99,262.50	\$ 56,910.50	\$ 9,264.50	14%	\$ 42,352.00	5	
2020 Bluebird Vision 2-51422B	2183	3	\$ 49,430.00	\$ 74,145.00	\$ 31,635.20	\$ 8,897.40	18%	\$ 42,509.80	5	
2020 Chevy MicroBird 2-64611B	1075	7	\$ 39,000.00	\$ 58,500.00	\$ 14,430.00	\$ 7,410.00	19%	\$ 44,070.00	6	
2021 Ultra Coachliner 2-89451B	8109	ACT	\$ 165,215.24	\$ 247,822.86	\$	\$ 21,477.98	13%	\$ 247,822.86	12	
			\$ 369,436.38	\$ 554,154.57	\$ 363,642.04	\$ 64,754.35		TOTAL MILLS	6.73	
								CAP		
								Net Change	-1.92	



Each bus in the District’s fleet is allowed to be depreciated up to 150% of it’s total purchase value.

Each bus’s depreciation is capped at 20% per fiscal year.

The percentage of depreciation is figured so that one or two buses will depreciate each year, based on an 8 year useful life.

X13 - Tuition Funds

<u>Elementary</u>				<u>High School</u>			
Projecting Fund Balance Reappropriated:				Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	36.54		Fund Balance Reappropriated FY20:	\$	1,836.96	
Fund Balance Reappropriated FY21:	\$	864.40		Fund Balance Reappropriated FY21:	\$	8,288.42	
Fund Balance Reappropriated FY22:	\$	19,829.28		Fund Balance Reappropriated FY22:	\$	9,319.61	
3-year average:	\$	6,910.07		3-year average:	\$	6,481.66	
Projected Fund Balance Reappropriated				Projected Fund Balance Reappropriated			
			\$ 6,910.07				\$ 6,481.66
Plus: Non-Levy Revenue				Plus: Non-Levy Revenue			
		Interest (13-1510)	\$ -			Interest (13-1510)	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
Other:	\$	-	\$ -	Other:	\$	-	\$ -
		Subtotal: Non-Levy Revenue	\$ -			Subtotal: Non-Levy Revenue	\$ -
Plus: Permissive Levy Amount				Plus: Permissive Levy Amount			
			\$ 58,089.93				\$ 23,518.34
Equals: Proposed Adopted Budget				Equals: Proposed Adopted Budget			
			\$ 65,000.00				\$ 30,000.00
Permissive Levy Amount:				Permissive Levy Amount:			
	\$	58,089.93			\$	23,518.34	
Taxable Value:				Taxable Value:			
	\$	7,982,902.00			\$	9,622,365.00	
Levied Mills:				Levied Mills:			
		7.28				2.44	

Assumptions:

1. **Fund Balance Reappropriated:** In FY2021 a young student moved into the district whom we are obligated to provide services for. We did not have the resources to accommodate them, so we were required to pay tuition for them to attend at GFPS. The cost of tuition was about \$24K, plus daily mileage totaling about \$2,400/year. We had the same obligation in FY2022 and anticipated another new student of the same nature/cost. For this reason, we increased the Tuition levy to accommodate those expenses (2 full time students + one half time student as a contingency). If not for the Tuition fund, the District would be required to pay for these services out of the General Fund. Currently in the high school, we do not have the same student obligations. We did increase the levy slightly in FY2023 in the chance that we did have a student with high needs requiring Tuition to GF or another facility. For FY2023, we are proposing to reduce the Tuition levy in the Elementary by \$32,000. The additional student did not move into our district, so by reducing the levy, we will still leave a slight contingency in the event a special needs student does require tuition to another entity.
2. **Levy Amount:** The amount levied is calculated by taking the Budget Amount – Fund Balance Reappropriated.

The budget amount is based off of the aforementioned need to provide services to high needs children, the salaries and benefits of one-on-one paraprofessionals in our district, SpEd program supplies, and the annual Coop dues to NCLRC.

X14 - Retirement Funds

Elementary

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	19,147.34	
Fund Balance Reappropriated FY21:	\$	30,183.45	
Fund Balance Reappropriated FY22:	\$	25,509.84	
3-year average:	\$	24,946.81	
1. Fund Balance Reappropriated			
Projected Fund Balance Reappropriated			\$ 24,946.81
Plus: Non-Levy Revenue			
	Interest (14-1510)	\$	-
County Retirement Distribution (14-2240)	\$	203,870.52	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
	Subtotal: Non-Levy Revenue	\$	203,870.52
Equals: Proposed Adopted Budget			\$ 228,817.33

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	4,106.15	
Fund Balance Reappropriated FY21:	\$	9,180.51	
Fund Balance Reappropriated FY22:	\$	16,741.36	
3-year average:	\$	10,009.34	
Projected Fund Balance Reappropriated			\$ 10,009.34
Plus: Non-Levy Revenue			
	Interest (14-1510)	\$	-
County Retirement Distribution (14-2240)	\$	152,912.34	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
Other:	\$	-	
	Subtotal: Non-Levy Revenue	\$	152,912.34
Equals: Proposed Adopted Budget			\$ 162,921.68

2. Levy Amount

Assumptions:

The Retirement Fund is a permissive levy that is funded by a county tax levy. The budget amount is based off of anticipated salary and benefits of district employees for FY2023, with a 5% contingency built in.



217 – Adult Ed Fund

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	3,936.73	
Fund Balance Reappropriated FY21:	\$	6,426.36	
Fund Balance Reappropriated FY22:	\$	15,943.36	
3-year average:	\$	8,768.82	
Projected Fund Balance Reappropriated			\$ 8,768.82
Plus: Non-Levy Revenue			
		Interest (17-1510)	\$ -
		Adult Education Fees (17-1340)	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
		Subtotal: Non-Levy Revenue	\$ -
Plus: Permissive Levy Amount			\$ 11,231.18
Equals: Proposed Adopted Budget			\$ 20,000.00
Permissive Levy Amount:	\$	11,231.18	
Taxable Value:	\$	9,622,365.00	
Levied Mills:		1.17	

1 Fund Balance Reappropriated

2 Levy Amount



Assumptions:

With the COVID-19 pandemic, the Adult Ed fund has not been utilized like it was in previous years. The District would like to resume offering classes to the public in the future after restrictions are lifted. The budget amount is based off of historical budget figures used to pay for class supplies and to compensate the instructor. The projected fund balance reappropriated amount is figured low and the district anticipates that a larger amount will be left at year end.

X28 - Technology Funds

Elementary				High School			
Projecting Fund Balance Reappropriated:				Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	6,334.33		Fund Balance Reappropriated FY20:	\$	38,886.93	
Fund Balance Reappropriated FY21:	\$	16,700.65		Fund Balance Reappropriated FY21:	\$	66,953.73	
Fund Balance Reappropriated FY22:	\$	31,954.66		Fund Balance Reappropriated FY22:	\$	108,421.18	
3-year average:	\$	18,329.88		3-year average:	\$	71,420.61	
Projected Fund Balance Reappropriated				Projected Fund Balance Reappropriated			
Plus: Non-Levy Revenue				Plus: Non-Levy Revenue			
		Interest (28-1510)	\$ -			Interest (28-1510)	\$ -
		State Technology Payment (28-3281)	\$ -			State Technology Payment (28-3281)	\$ -
	Other:	\$ -	\$ -		Other:	\$ -	\$ -
	Other:	\$ -	\$ -		Other:	\$ -	\$ -
	Other:	\$ -	\$ -		Other:	\$ -	\$ -
	Other:	\$ -	\$ -		Other:	\$ -	\$ -
		Subtotal: Non-Levy Revenue	\$ -			Subtotal: Non-Levy Revenue	\$ -
Plus: Voter-Approved Levy Amount				Plus: Voter-Approved Levy Amount			
Equal: Proposed Adopted Budget				Equal: Proposed Adopted Budget			
Voter-Approved Levy Amount:				Voter-Approved Levy Amount:			
Taxable Value:				Taxable Value:			
Levied Mills:				Levied Mills:			

Assumptions:

1. Fund Balance Reappropriated: With the COVID Relief funds granted to the District, we have been able to cut down significantly on the expenditures from the Technology Funds in FY2021. We anticipate that a substantial amount of year-end funds will be left. The District has the option to either reappropriate the funds to lower the tax levy or add those funds to fund balance. The District intends to do the latter. With the Technology levy approaching its expiration, the District would like to build as much in this fund as possible to compensate for the technology expenditures should the Technology levy renewal fail by the voters.
2. Levy Amount: The District intends to levy the full amount of the voter approved permissive amount - \$50K in EL and \$100K in HS.

The budget amount is based off of year end balance + levy amount. The fund balance reappropriated is based off a 3 year average, but the District expects a much larger amount at year end.

X29 - Flexibility Funds

Elementary

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	6,690.79	
3-year average:	\$	6,690.79	
Projected Fund Balance Reappropriated			
\$ 6,690.79			
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			
\$ 6,690.79			
Voter-Approved Levy:			
Taxable Value:	\$	7,982,902.00	
Levied Mills:		-	

1. Fund Balance Reappropriated

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	9,204.08	
3-year average:	\$	9,204.08	
Projected Fund Balance Reappropriated			
\$ 9,204.08			
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			
\$ 9,204.08			
Voter-Approved Levy:			
Taxable Value:	\$	9,622,365.00	
Levied Mills:		-	

2. Levy Amount



Assumptions:

1. Fund Balance Reappropriated: The District does not currently levy any funds in the Flexibility Funds. The balance in the funds is from other non-levy revenue that comes into the District.

The budget amount is based off of fund balance reappropriated.

X61 – Building Reserve Funds

Elementary				High School			
Projecting Fund Balance Reappropriated:				Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	32,603.40		Fund Balance Reappropriated FY20:	\$	24,589.53	
Fund Balance Reappropriated FY21:	\$	36,139.37		Fund Balance Reappropriated FY21:	\$	27,197.19	
Fund Balance Reappropriated FY22:	\$	72,379.69		Fund Balance Reappropriated FY22:	\$	108,421.18	
3-year average:	\$	47,040.82		3-year average:	\$	53,402.63	
Projected Fund Balance Reappropriated				Projected Fund Balance Reappropriated			
\$ 47,040.82				\$ 53,402.63			
Plus: Non-Levy Revenue				Plus: Non-Levy Revenue			
Interest (61-1510)		\$	-	Interest (61-1510)		\$	-
Other:	\$	-	-	Other:	\$	-	-
Other:	\$	-	-	Other:	\$	-	-
Other:	\$	-	-	Other:	\$	-	-
Other:	\$	-	-	Other:	\$	-	-
Other:	\$	-	-	Other:	\$	-	-
Subtotal: Non-Levy Revenue		\$	-	Subtotal: Non-Levy Revenue		\$	-
Plus: Total Permissive and Voter-Approved Levy Amount				Plus: Total Permissive and Voter-Approved Levy Amount			
\$ 22,270.34				\$ 12,314.70			
Equals: Proposed Adopted Budget				Equals: Proposed Adopted Budget			
\$ 69,311.16				\$ 65,717.33			
Levied Mills:				Levied Mills:			
Voter-Approved Levy		Permissive Levy		Voter-Approved Levy		Permissive Levy	
\$	-	\$	22,270.34	\$	12,314.70	\$	12,314.70
\$	7,982,902.00	\$	7,982,902.00	\$	9,622,365.00	\$	9,622,365.00
	0.00		2.79		0.00		1.28

Assumptions:

1. Fund Balance Reappropriated: Like the Technology Fund, the Building Reserve Fund allows for reappropriation to lower the tax levy or to add year end monies to the fund balance. In efforts to build the fund for maintenance and repairs on the building, the District will elect to add the year end funds to the fund balance.
2. Levy Amount: 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). The District intends to levy the full SMMA in each District. For FY2023, the State will contribute \$0.71 per every district dollar levied in the Elementary and \$1.07 for every dollar levied in the High School.

The budget amount is based off of year end balance + levy amount.

Fund Recap - Elementary

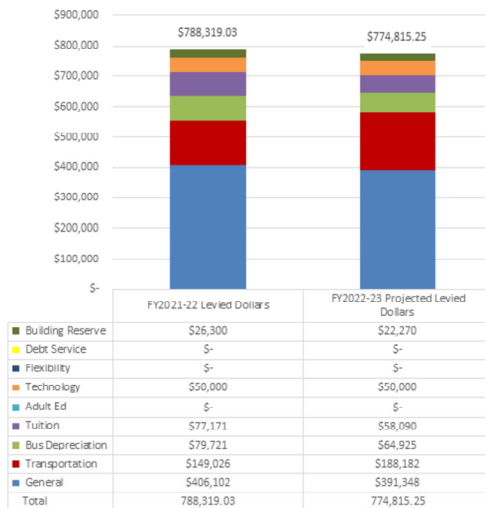
TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2021-22 Actual Levies		2022-23 Projections					
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General - BASE	\$ 257,613	32.27	\$ 242,859	30.42	\$ (14,754)	(1.85)	\$ (2.50)	\$ (5.00)
General - OverBASE	\$ 148,489	18.60	\$ 148,489	18.60	\$ (0)	-	\$ -	\$ -
Transportation	\$ 149,026	18.67	\$ 188,182	23.57	\$ 39,156	4.90	\$ 6.62	\$ 13.24
Bus Depreciation	\$ 79,721	9.99	\$ 64,925	8.13	\$ (14,795)	(1.86)	\$ (2.51)	\$ (5.02)
Tuition	\$ 77,171	9.67	\$ 58,090	7.28	\$ (19,081)	(2.39)	\$ (3.23)	\$ (6.46)
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 50,000	6.26	\$ 50,000	6.26	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 26,300	3.29	\$ 22,270	2.79	\$ (4,030)	(0.50)	\$ (0.68)	\$ (1.36)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Grand Total	\$ 788,319	98.75	\$ 774,815	97.05	\$ (13,504)	(1.70)	\$ (2.30)	\$ (4.60)

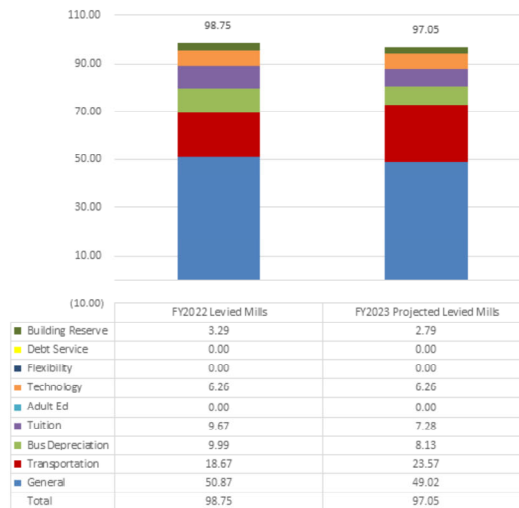
The chart shows the summary of projected changes to each fund for FY2023 compared to prior year actuals. The data shows change in overall levies and mills, as well as the impact on tax payers based on \$100K and \$200K houses. This is the data that will be noticed in the resolution. All data is subject to change before adoption of final budget in August 2022.

Two-Year Elementary Tax Comparison

Levied Dollars Comparison:
FY2022 and FY2023



Levied Mills Comparison:
FY2022 and FY2023



Fund Recap – High School

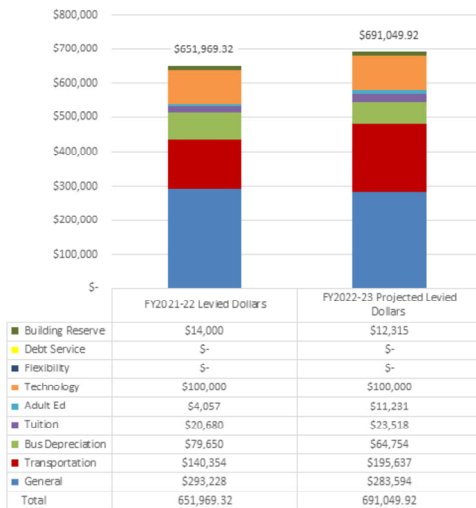
TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2021-22 Actual Levies		2022-23 Projections				Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 164,313	17.08	\$ 154,679	16.07	\$ (9,634)	(1.01)	\$ (1.36)	\$ (2.72)
General - OverBASE	\$ 128,915	13.40	\$ 128,915	13.40	\$ 0	-	\$ -	\$ -
Transportation	\$ 140,354	14.59	\$ 195,637	20.33	\$ 55,283	5.74	\$ 7.75	\$ 15.50
Bus Depreciation	\$ 79,650	8.28	\$ 64,754	6.73	\$ (14,896)	(1.55)	\$ (2.09)	\$ (4.18)
Tuition	\$ 20,680	2.15	\$ 23,518	2.44	\$ 2,838	0.29	\$ 0.39	\$ 0.78
Adult Ed	\$ 4,057	0.42	\$ 11,231	1.17	\$ 7,175	0.75	\$ 1.01	\$ 2.02
Technology	\$ 100,000	10.39	\$ 100,000	10.39	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 14,000	1.45	\$ 12,315	1.28	\$ (1,685)	(0.17)	\$ (0.23)	\$ (0.46)
Building Reserve Voted	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Grand Total	\$ 651,969	67.76	\$ 691,050	71.81	\$ 39,081	4.05	\$ 5.47	\$ 10.94

The chart shows the summary of projected changes to each fund for FY2023 compared to prior year actuals. The data shows change in overall levies and mills, as well as the impact on tax payers based on \$100K and \$200K houses. This is the data that will be noticed in the resolution. All data is subject to change before adoption of final budget in August 2022.

Two-Year High School Tax Comparison

Levied Dollars Comparison:
FY2022 and FY2023



Levied Mills Comparison:
FY2022 and FY2023

