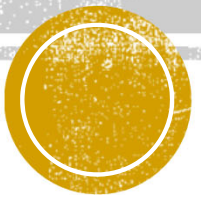


FY2023-2024 Budget Prelim

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.





Notice of Intent

- 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

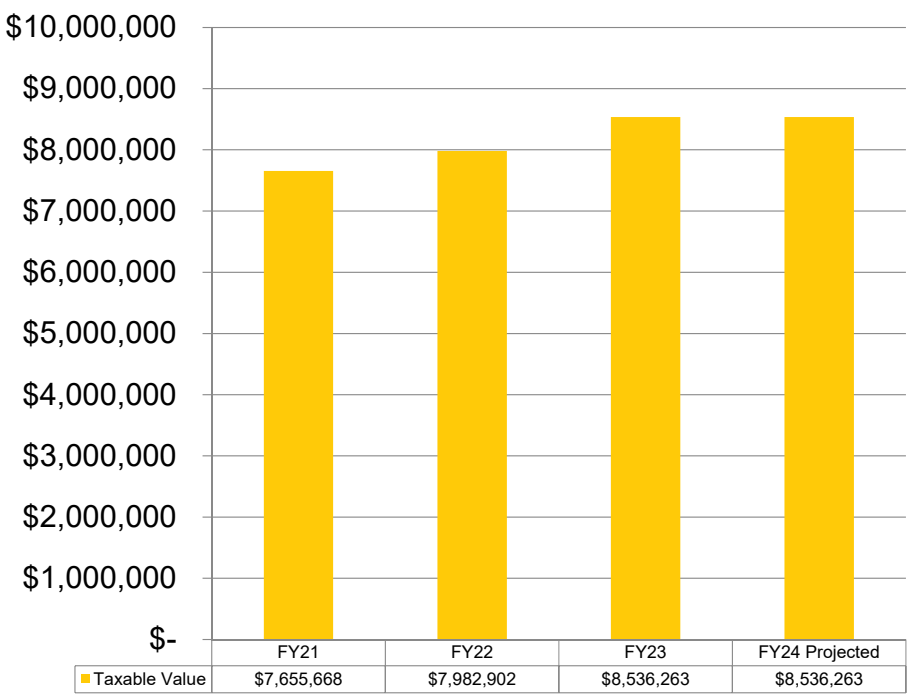
- The taxable value is the market value of a piece of property times the tax rate for that property. Taxable value times the number of mills levied by the different taxing jurisdictions will determine the property tax liability. The taxable value is determined at the county level and given to the school 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 ($\text{District Property Tax Requirement} / (\text{Taxable Value} \times 0.001) = \text{District Mill Levy}$)
- 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

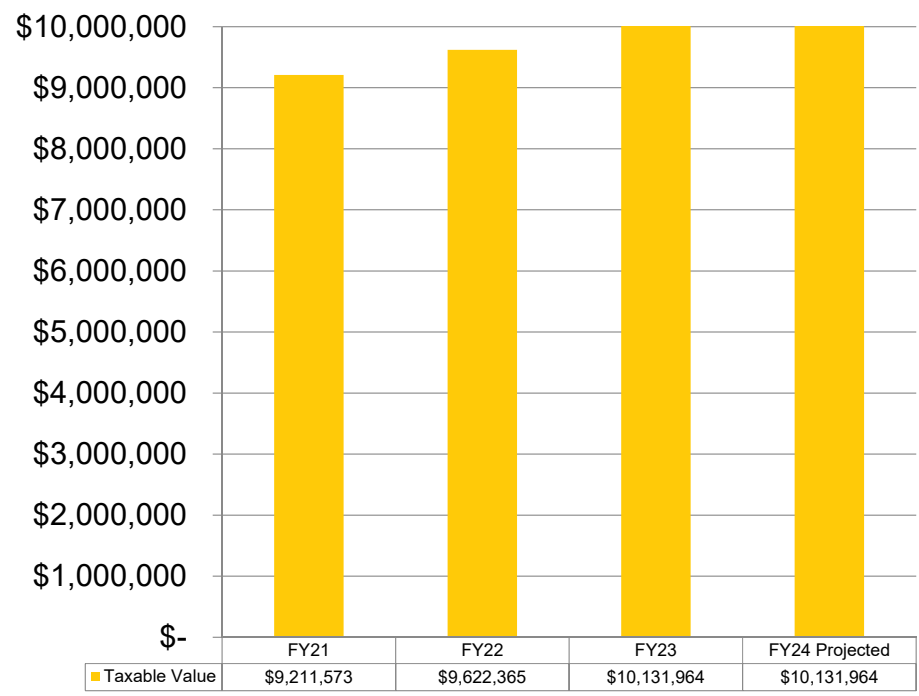
Since taxable valuations for FY2024 are unavailable until later in the year, SB307 instructs districts to produce estimates based on current year taxable valuations.

ELEMENTARY
Historical and Projected Taxable Value



FY23 Mill Value: \$8,536

HIGH SCHOOL
Historical and Projected Taxable Value



FY23 Mill Value: \$10,132



X01 Budget Increases

	Enter LE	LE Name	County
Elem LE:	0101	Cascade Elem	Cascade
HS LE:	0102	Cascade H S	Cascade
K12 LE:			

	FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB
E1	148	148	166	154
E2	-	-	-	-
E3	-	-	-	-
E4	-	-	-	-
E5	-	-	-	-

Elem budget driven by current year ANB

	FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB
M1	52	52	51	52
M2	-	-	-	-

	FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB
H1	95	86	105	96
H2	-	-	-	-

HS budget driven by current year ANB

Elementary per ANB	\$6,123
Elementary Reduction per ANB	\$ 0.20
High School per ANB	\$7,840
High School Reduction per ANB	\$ 0.50



X01 Budget Increases

Budget Comparisons		Version FY24_F3		Today's Date:	
		03/02/23		3/15/2023	
		Prior Year	For Budget Year	\$ Increase or Decrease	% Increase or Decrease
Budgeted Revenue Comparisons					
Elem	Direct State Aid (3110)	657,855.40	708,325.36	50,469.96	7.67%
	State Special Education Allowable Cost payment (3115)	40,572.44	33,463.57	(7,108.87)	-17.52%
	State Guaranteed Tax Base Aid (GTB) (3120)	287,695.32	305,441.12	17,745.80	6.17%
	Non-Levy Revenue (Oil & Gas, Interest, etc.)	473.97	0.00	(473.97)	-100.00%
	Tuition to Fund Over-BASE	-	0.00	-	
	Oil & Gas to Fund the Over-BASE (Estimated)	-	0.00	-	
	Quality Educator Component	62,669.60	64,580.26	1,910.66	3.05%
	At-Risk Component	7,028.63	7,300.73	272.10	3.87%
	Indian Education Component	4,772.40	5,188.47	416.07	8.72%
	American Indian Achievement Gap Component	1,374.00	2,820.00	1,446.00	105.24%
	Data for Achievement Component	4,569.45	4,967.13	397.68	8.70%
Taxes:	BASE Tax Levy	251,639.73	271,776.87	20,137.14	8.00%
	Over-BASE Tax Levy	148,488.83	148,488.83	(0.00)	0.00%
	Unreserved Fund Balance Reappropriated*	-	0.00	-	
	TOTAL Revenue Sources	1,467,139.77	1,552,352.34	85,212.57	5.81%
HS	Direct State Aid (3110)	462,505.54	520,286.99	57,781.45	12.49%
	State Special Education Allowable Cost payment (3115)	17,161.19	16,192.05	(969.14)	-5.65%
	State Guaranteed Tax Base Aid (GTB) (3120)	214,268.69	235,374.18	21,105.49	9.85%
	Non-Levy Revenue (Oil & Gas, Interest, etc.)	429.55	0.00	(429.55)	-100.00%
	Tuition to Fund Over-BASE	-	0.00	-	
	Oil & Gas to Fund the Over-BASE (estimated)	-	0.00	-	
	Quality Educator Component	40,518.24	35,588.68	(4,929.56)	-12.17%
	At-Risk Component	2,670.65	2,807.44	136.79	5.12%
	Indian Education Component	2,141.76	2,510.55	368.79	17.22%
	American Indian Achievement Gap Component	458.00	470.00	12.00	2.62%
	Data for Achievement Component	2,050.68	2,403.45	352.77	17.20%
Taxes:	BASE Tax Levy	159,159.30	184,136.85	24,977.55	15.69%
	Over-BASE Tax Levy	128,915.09	128,915.09	0.00	0.00%
	Unreserved Fund Balance Reappropriated*	-	0.00	-	
	TOTAL Revenue Sources	1,030,278.69	1,128,685.28	98,406.59	9.55%



X10 - Transportation Funds

Elementary

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	-	
Fund Balance Reappropriated FY21:	\$	22,366.84	
Fund Balance Reappropriated FY22:	\$	-	
3-year average:	\$	7,455.61	
Projected Fund Balance Reappropriated			\$ -
Plus: Non-Levy Revenue			
	Interest (10-1510)	\$	-
County On-Schedule Transportation Reimbursement (10-2220)*		\$	27,078.40
State On-Schedule Transportation Reimbursement (10-3210)*		\$	27,078.40
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Subtotal: Non-Levy Revenue			\$ 54,156.80
Plus: Permissive Levy Amount			\$ 245,843.20
Equals: Proposed Adopted Budget			<u>\$ 300,000.00</u>
Permissive Levy Amount:	\$	245,843.20	
Taxable Value:	\$	8,536,263.00	
Levied Mills:		28.80	
* From OPI Transportation Fund Budget Spreadsheet			

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	-	
Fund Balance Reappropriated FY21:	\$	-	
Fund Balance Reappropriated FY22:	\$	-	
3-year average:			
Projected Fund Balance Reappropriated			\$ -
Plus: Non-Levy Revenue			
	Interest (10-1510)	\$	-
County On-Schedule Transportation Reimbursement (10-2220)*		\$	27,078.40
State On-Schedule Transportation Reimbursement (10-3210)*		\$	27,078.40
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Subtotal: Non-Levy Revenue			\$ 54,156.80
Plus: Permissive Levy Amount			\$ 245,843.20
Equals: Proposed Adopted Budget			<u>\$ 300,000.00</u>
Permissive Levy Amount:	\$	245,843.20	
Taxable Value:	\$	10,131,964.00	
Levied Mills:		24.26	
* From OPI Transportation Fund Budget Spreadsheet			

1. Fund Balance Reappropriated

2. On-Schedule Payments *

3. Levy Amount

* Next slide shows Transportation Fund Budget Spreadsheet figure derivatives



ON-SCHEDULE TRANSPORTATION BUDGET SPREADSHEET

1. Bus Routes

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE ONE

SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	Cascade School District 3 & B
LEGAL ENTITY NUMBER:	0101/0102
COUNTY NAME:	Cascade
COUNTY NUMBER:	2

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE TWO

SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	Cascade School District 3 & B
LEGAL ENTITY NUMBER:	0101/0102
COUNTY NAME:	Cascade
COUNTY NUMBER:	2

TRANSPORTATION BUDGET WORKSHEET

SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	
LEGAL ENTITY NUMBER:	
COUNTY NAME:	
COUNTY NUMBER:	

SCHOOL BUS ROUTE INFORMATION

RIDERSHIP INFORMATION FROM TR-1

TOTAL ESTIMATED ROUTE REIMBURSEMENT

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)					INELIGIBLE RIDERS (20-10-101 MCA)				TOTAL ALL RIDERS	BUS ROUTE NUMBER	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	TOTAL ELIGIBLE RIDERSHIP	PUBLIC SCHOOL ELEM	NON-PUBLIC ELEM	PUBLIC SCHOOL H. S.	NON-PUBLIC H.S.							
TOTAL MILES PER DAY:		647.20							TOTALS:	0	0	125	67	192	0	0	0	0	192			TOTALS:	647.2	TOTALS:	47,091.45
1	50.00%	72.8	N	150	1G86GSBG3f1108116	8116	2-97038A	30	1	0	0	11	8	19					19	1	0.95	72.8	150	5,187.00	
2	50.00%	92.2	N	150	1BAKCCSA7LF362183	2183	2-51422B	54	2	0	0	25	4	29					29	2	1.15	92.2	150	7,952.25	
3	50.00%	117	N	150	1BAKCCKH48F251594	1594	2-2375	54	3	0	0	32	9	41					41	3	1.15	117	150	10,091.25	
4	50.00%	60.6	N	150	4UZABRDJ0ACAP6208	6208	2-2550	66	4	0	0	27	28	55					55	4	1.36	60.6	150	6,181.20	
5	50.00%	80.2	N	150	1G86GSBG9F1149415	9415	2-99584A	24	5	0	0	18	6	24					24	5	0.95	80.2	150	5,714.25	
6	50.00%	105.2	N	150	1HA6GUBG0KN001075	1075	2-64611B	30	6	0	0	9	8	17					17	6	0.95	105.2	150	7,495.50	
7	50.00%	119.2	N	150	1FMJK1MT3MEA34625	3425	2-09756C	8	7	0	0	3	4	7					7	7	0.5	119.2	150	4,470.00	

1. Castner Falls 2. Old Us Hwy 91 3. Wolf Creek 4. Ulm 5. Chestnut Valley 6. Deep Creek 7. Adel

2. Individual Contracts

TRANSPORTATION BUDGET WORKSHEET - INDIVIDUAL CONTRACTS - PAGE ONE

TRANSPORTATION BUDGET WORKSHEET

SCHOOL YEAR:	2023-2024	SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	Cascade School District 3 & B	LEGAL ENTITY NAME:	Cascade School District 3 & B
LEGAL ENTITY NUMBER:	0101/0102	LEGAL ENTITY NUMBER:	0101/0102
COUNTY NAME:	Cascade	COUNTY NAME:	Cascade
COUNTY NUMBER:	2	COUNTY NUMBER:	2

20-10-142 MCA		PARENT OR GUARDIAN	NUMBER OF PUPILS	ISOLATION STATUS Enter Y or N	ROOM & BOARD Enter Y or N	SHARED FUNDING Enter Y or N	SPECIAL EDUCATION WITH IEP Enter Y or N	DAYS PUPILS TRANSPORTED FOR THE YEAR	DISTANCE IN MILES		NUMBER OF ONE WAY TRIPS		PARENT OR GUARDIAN NAME LAST NAME FIRST NAME	ESTIMATED YEARLY REIMBURSEMENT FOR EACH CONTRACT
LAST NAME	FIRST NAME								ONE WAY HOME TO SCHOOL	ONE WAY HOME TO BUS STOP	HOME TO SCHOOL	HOME TO BUS STOP		
TOTAL:			8				TOTALS:	600	14	18.4	2	6	Total:	2,142.00
	1		N	N	N	N	150	0.00	5.00	0.00	2.00		210.00	
	2		N	N	N	N	150	0.00	3.60	0.00	2.00		63.00	
	3		N	N	N	Y	150	14.00	0.00	2.00	0.00		1,155.00	
	2		N	N	N	N	150	0.00	9.80	0.00	2.00		714.00	



ON-SCHEDULE TRANSPORTATION BUDGET SPREADSHEET

TOTAL PROJECTED TRANSPORTATION ON SCHEDULE	
SCHOOL YEAR:	2023-2024
LEGAL ENTITY NAME:	Cascade School District 3 & B
LEGAL ENTITY NUMBER:	0101/0102
COUNTY NAME:	Cascade
COUNTY NUMBER:	2
TOTAL BUS ROUTES:	47,091.45
TOTAL INDIVIDUAL CONTRACTS:	2,142.00
TOTAL PROJECTED ON-SCHEDULE:	49,233.45 (Line 0005 on budget)
10% or \$100 CONTINGENCY:	4,923.35 (Line 0006 on budget) You can adjust this amount if needed.
PROJECTED COUNTY SHARE:	24,616.73
PROJECTED STATE SHARE:	24,616.73
EST'D CNTY SHARE + MAX CONTINGENCY:	27,078.40 (Rev 2220 on Trans Fund Budget) --see note below
EST'D STATE SHARE + MAX CONTINGENCY:	27,078.40 (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).



X11 – Bus Depreciation Funds

Elementary

High School

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	264,854.38	
3-year average:	\$	264,854.38	
Projected Fund Balance Reappropriated			\$ 264,854.38
<u>Plus: Non-Levy Revenue</u>			
	Interest (11-1510)	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
	Subtotal: Non-Levy Revenue	\$ -	
Plus: Permissive Levy Amount			\$ 18,979.00
Equals: Proposed Adopted Budget			\$ 283,833.38
Permissive Levy Amount:	\$	18,979.00	
Taxable Value:	\$	8,536,263.00	
Levied Mills:		2.22	

1. Fund Balance Reappropriated

3. Levy Amount

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	268,062.46	
3-year average:	\$	268,062.46	
Projected Fund Balance Reappropriated			\$ 268,062.46
<u>Plus: Non-Levy Revenue</u>			
	Interest (11-1510)	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
	Subtotal: Non-Levy Revenue	\$ -	
Plus: Permissive Levy Amount			\$ 18,213.80
Equals: Proposed Adopted Budget			\$ 286,276.26
Permissive Levy Amount:	\$	18,213.80	
Taxable Value:	\$	10,131,964.00	
Levied Mills:		1.80	



Elementary

FY24 EL Bus Depreciation										
ASSET	VIN	ROUTE	COST	MAX DEP	ACCUM DEP	LEVY \$	Dep %	Remaining Dep	Dep Yrs Left	
2002 Thomas 2-70788A - SPARE	3808	SPARE	\$ 4,224.00	\$ 6,336.00	\$ 5,068.00	\$ 844.80	20%	\$ 1,268.00	2	
2008 Bluebird Vision 2-70788A	6651	SPARE	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,200.00	11%	\$ -	0	
2010 Thomas 2-2550	6208	4	\$ 45,617.50	\$ 68,426.25	\$ 68,426.25	\$ 6,414.20	14%	\$ -	0	
2013 Bluebird Vision 2-4076	4555	2	\$ 47,600.00	\$ 71,400.00	\$ 68,188.00	\$ 9,520.00	20%	\$ 3,212.00	1	
2015 Bluebird 2-97028A	8116	1	\$ 28,375.00	\$ 42,562.50	\$ 30,861.25	\$ -	0%	\$ 11,701.25	3	
2015 Bluebird Vision 2-97038A	9466	SPARE	\$ 91,700.00	\$ 137,550.00	\$ 103,787.00	\$ -	0%	\$ 33,763.00	4	
2015 Chevy Express 299584A	9415	5	\$ 20,538.88	\$ 30,808.32	\$ 17,252.67	\$ -	0%	\$ 13,555.65	4	
2018 Bluebird 2-21789B	6679	SPARE	\$ 66,175.00	\$ 99,262.50	\$ 54,925.25	\$ -	0%	\$ 44,337.25	5	
2020 Bluebird Vision 2-51422B	2183	3	\$ 49,680.00	\$ 74,520.00	\$ 31,795.20	\$ -	0%	\$ 42,724.80	5	
2020 Chevy MicroBird 2-64611B	1075	6	\$ 39,000.00	\$ 58,500.00	\$ 14,430.00	\$ -	0%	\$ 44,070.00	6	
2021 Ultra Coachliner 2-89451B	8109	ACT	\$ 121,784.76	\$ 182,677.14	\$ -	\$ -	0%	\$ 182,677.14	15	
2021 Ford Expedition Platinum - 20975	4625	7	\$ 36,961.00	\$ 55,441.50	\$ -	\$ -	0%	\$ 55,441.50	15	
2023 Ford Expedition XLT - 209740C	2887	ACT/SP	\$ 38,117.00	\$ 57,175.50	\$ -	\$ -	0%	\$ 57,175.50	15	
			\$ 369,686.38	\$ 554,529.57	\$ 373,440.42	\$ 18,979.00		TOTAL MILLS	2.22	

High School

FY24 HS Bus Depreciation										
ASSET	VIN	ROUTE	COST	MAX DEP	ACCUM DEP	LEVY \$	Dep %	Remaining Dep	Dep Yrs Left	
2002 Thomas 2-70788A - SPARE	3808	SPARE	\$ 4,224.00	\$ 6,336.00	\$ 5,068.80	\$ 844.80	20%	\$ 1,267.20	2	
2008 Bluebird Vision 2-70788A	6651	SPARE	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 600.00	3%	\$ -	0	
2010 Thomoas 2-2550	6208	4	\$ 45,617.50	\$ 68,426.25	\$ 68,426.25	\$ 7,273.00	15%	\$ -	0	
2013 Bluebird Vision 2-4076	4555	2	\$ 47,600.00	\$ 71,400.00	\$ 71,400.00	\$ 9,496.00	20%	\$ -	0	
2015 Bluebird 2-97028A	8116	1	\$ 28,375.00	\$ 42,562.50	\$ 30,861.25	\$ -	0%	\$ 11,701.25	3	
2015 Bluebird Vision 2-97038A	9466	SPARE	\$ 91,700.00	\$ 137,550.00	\$ 105,955.00	\$ -	0%	\$ 31,595.00	4	
2015 Chevy Express 299584A	9415	5	\$ 20,538.88	\$ 30,808.32	\$ 17,458.04	\$ -	0%	\$ 13,350.28	4	
2018 Bluebird 2-21789B	6679	SPARE	\$ 66,175.00	\$ 99,262.50	\$ 56,910.50	\$ -	0%	\$ 42,352.00	5	
2020 Bluebird Vision 2-51422B	2183	3	\$ 49,430.00	\$ 74,145.00	\$ 31,635.20	\$ -	0%	\$ 42,509.80	5	
2020 Chevy MicroBird 2-64611B	1075	6	\$ 39,000.00	\$ 58,500.00	\$ 14,430.00	\$ -	0%	\$ 44,070.00	6	
2021 Ultra Coachliner 2-89451B	8109	ACT	\$ 165,215.24	\$ 247,822.86	\$ -	\$ -	0%	\$ 247,822.86	15	
2021 Ford Expedition Platinum - 20975	4625	7	\$ 36,961.00	\$ 55,441.50	\$ -	\$ -	0%	\$ 55,441.50	15	
2023 Ford Expedition XLT - 209740C	2887	ACT/SP	\$ 38,117.00	\$ 57,175.50	\$ -	\$ -	0%	\$ 57,175.50	15	
			\$ 369,436.38	\$ 554,154.57	\$ 381,011.04	\$ 18,213.80		TOTAL MILLS	1.80	



X13 - Tuition Funds

Elementary

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	36.54	
Fund Balance Reappropriated FY21:	\$	864.40	
Fund Balance Reappropriated FY22:	\$	19,829.28	
3-year average:	\$	6,910.07	
Projected Fund Balance Reappropriated			
			\$ 10,000.00
Plus: Non-Levy Revenue			
	Interest (13-1510)	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
	Subtotal: Non-Levy Revenue	\$ -	
Plus: Permissive Levy Amount			
			\$ 77,000.00
Equals: Proposed Adopted Budget			
			\$ 87,000.00
Permissive Levy Amount:			
	\$	77,000.00	
Taxable Value:			
	\$	8,536,263.00	
Levied Mills:			
		9.02	

1. Fund Balance Reappropriated

2. Levy Amount

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	1,836.96	
Fund Balance Reappropriated FY21:	\$	8,288.42	
Fund Balance Reappropriated FY22:	\$	9,319.61	
3-year average:	\$	6,481.66	
Projected Fund Balance Reappropriated			
			\$ 8,000.00
Plus: Non-Levy Revenue			
	Interest (13-1510)	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
	Subtotal: Non-Levy Revenue	\$ -	
Plus: Permissive Levy Amount			
			\$ 22,000.00
Equals: Proposed Adopted Budget			
			\$ 30,000.00
Permissive Levy Amount:			
	\$	22,000.00	
Taxable Value:			
	\$	10,131,964.00	
Levied Mills:			
		2.17	



X14 - Retirement Funds

Elementary

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:	\$	30,183.45	
Fund Balance Reappropriated FY21:	\$	25,516.84	
Fund Balance Reappropriated FY22:	\$	40,081.51	
3-year average:	\$	31,927.27	
Projected Fund Balance Reappropriated			\$ 31,927.27
<u>Plus: Non-Levy Revenue</u>			
	Interest (14-1510)	\$	-
	County Retirement Distribution (14-2240)	\$	232,674.96
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
	Subtotal: Non-Levy Revenue		\$ 232,674.96
Equals: Proposed Adopted Budget			\$ 264,602.23

1. Fund Balance Reappropriated

2. Levy Amount

High School

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:	\$	9,180.51	
Fund Balance Reappropriated FY21:	\$	15,001.57	
Fund Balance Reappropriated FY22:	\$	12,422.39	
3-year average:	\$	12,201.49	
Projected Fund Balance Reappropriated			\$ 12,201.49
<u>Plus: Non-Levy Revenue</u>			
	Interest (14-1510)	\$	-
	County Retirement Distribution (14-2240)	\$	159,569.26
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
	Subtotal: Non-Levy Revenue		\$ 159,569.26
Equals: Proposed Adopted Budget			\$ 171,770.75



217 – Adult Ed Fund

High School

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:	\$	6,426.36	
Fund Balance Reappropriated FY21:	\$	18,903.74	
Fund Balance Reappropriated FY22:	\$	15,001.57	
3-year average:	\$	<u>13,443.89</u>	
Projected Fund Balance Reappropriated			\$ 13,443.89
<u>Plus: Non-Levy Revenue</u>			
		Interest (17-1510)	\$ -
		Adult Education Fees (17-1340)	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
		Subtotal: Non-Levy Revenue	\$ -
Plus: Permissive Levy Amount			\$ 6,556.11
Equals: Proposed Adopted Budget			<u>\$ 20,000.00</u>
Permissive Levy Amount:	\$	6,556.11	
Taxable Value:	\$	10,131,964.00	
Levied Mills:		0.65	

1. Fund Balance Reappropriated

2. Levy Amount



X28 - Technology Funds

Elementary

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:	\$	16,700.65	
Fund Balance Reappropriated FY21:	\$	31,954.66	
Fund Balance Reappropriated FY22:	\$	36,863.90	
3-year average:	\$	28,506.40	
Projected Fund Balance Reappropriated			\$ 40,000.00
<u>Plus: Non-Levy Revenue</u>			
		Interest (28-1510)	\$ -
		State Technology Payment (28-3281)	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
		Subtotal: Non-Levy Revenue	\$ -
Plus: Voter-Approved Levy Amount			\$ 50,000.00
Equals: Proposed Adopted Budget			<u>\$ 90,000.00</u>
Voter-Approved Levy Amount:	\$	50,000.00	
Taxable Value:	\$	8,536,263.00	
Levied Mills:		5.86	

1. Fund Balance Reappropriated

High School

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:	\$	66,953.73	
Fund Balance Reappropriated FY21:	\$	108,421.18	
Fund Balance Reappropriated FY22:	\$	136,842.25	
3-year average:	\$	104,072.39	
Projected Fund Balance Reappropriated			\$ 165,000.00
<u>Plus: Non-Levy Revenue</u>			
		Interest (28-1510)	\$ -
		State Technology Payment (28-3281)	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
Other:	\$	-	\$ -
		Subtotal: Non-Levy Revenue	\$ -
Plus: Voter-Approved Levy Amount			\$ 100,000.00
Equals: Proposed Adopted Budget			<u>\$ 265,000.00</u>
Voter-Approved Levy Amount:	\$	100,000.00	
Taxable Value:	\$	10,131,964.00	
Levied Mills:		9.87	

2. Levy Amount



X29 - Flexibility Funds

Elementary

High School

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	6,702.19	
3-year average:	\$	6,702.19	
Projected Fund Balance Reappropriated			\$ 6,702.19
<u>Plus: Non-Levy Revenue</u>			
	Interest (29-1510)	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
	Subtotal: Non-Levy Revenue	\$ -	
Plus: Voter-Approved Levy Amount			\$ -
Equals: Proposed Adopted Budget			\$ 6,702.19
Voter-Approved Levy:	\$	-	
Taxable Value:	\$	8,536,263.00	
Levied Mills:		-	

1. Fund Balance Reappropriated

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:			
Fund Balance Reappropriated FY21:			
Fund Balance Reappropriated FY22:	\$	9,229.92	
3-year average:	\$	9,229.92	
Projected Fund Balance Reappropriated			\$ 9,229.92
<u>Plus: Non-Levy Revenue</u>			
	Interest (29-1510)	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
Other:	\$ -	\$ -	
	Subtotal: Non-Levy Revenue	\$ -	
Plus: Voter-Approved Levy Amount			\$ -
Equals: Proposed Adopted Budget			\$ 9,229.92
Voter-Approved Levy:	\$	-	
Taxable Value:	\$	10,131,964.00	
Levied Mills:		-	

2. Levy Amount



X61 – Building Reserve Funds

Elementary

High School

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	36,139.37	
Fund Balance Reappropriated FY21:	\$	72,379.69	
Fund Balance Reappropriated FY22:	\$	70,438.82	
3-year average:	\$	59,652.63	
Projected Fund Balance Reappropriated			
			\$ 70,438.82
Plus: Non-Levy Revenue			
	Interest (61-1510)	\$	-
Other:	SMMA State Share	\$	14,660.80
Other:		\$	-
Other:		\$	-
Other:		\$	-
Other:		\$	-
	Subtotal: Non-Levy Revenue		\$ 14,660.80
Plus: Total Permissive and Voter-Approved Levy Amount			\$ 147,889.20
Equals: Proposed Adopted Budget			\$ 232,988.82
Levied Mills:			
	Voter-Approved Levy	Permissive Levy	Total Levy
\$	125,000.00	\$ 22,889.20	\$ 147,889.20
\$	8,536,263.00	\$ 8,536,263.00	\$ 8,536,263.00
	14.64	2.68	17.32

1. Fund Balance Reappropriated

Projecting Fund Balance Reappropriated:			
Fund Balance Reappropriated FY20:	\$	27,197.19	
Fund Balance Reappropriated FY21:	\$	51,682.54	
Fund Balance Reappropriated FY22:	\$	49,617.85	
3-year average:	\$	42,832.53	
Projected Fund Balance Reappropriated			
			\$ 49,617.85
Plus: Non-Levy Revenue			
	Interest (61-1510)	\$	-
Other:	SMMA State Share	\$	12,548.56
Other:		\$	-
Other:		\$	-
Other:		\$	-
Other:		\$	-
	Subtotal: Non-Levy Revenue		\$ 12,548.56
Plus: Total Permissive and Voter-Approved Levy Amount			\$ 137,571.45
Equals: Proposed Adopted Budget			\$ 199,737.86
Levied Mills:			
	Voter-Approved Levy	Permissive Levy	Total Levy
\$	125,000.00	\$ 12,571.45	\$ 137,571.45
\$	10,131,964.00	\$ 10,131,964.00	\$ 10,131,964.00
	12.34	1.24	13.58

2. Levy Amount



Fund Recap - Elementary

Fund	<u>2022-23 Actual Levies</u>		<u>2023-24 Projections</u>					
	\$	Mills	\$	Mills	Change \$	Change Mills	Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
General - BASE	\$ 251,640	29.48	\$ 271,777	31.84	\$ 20,137	2.36	\$ 3.19	\$ 6.38
General - OverBASE	\$ 148,489	17.40	\$ 148,489	17.40	\$ -	-	\$ -	\$ -
*Transportation	\$ 240,607	28.19	\$ 245,843	28.80	\$ 5,236	0.61	\$ 0.82	\$ 1.64
*Bus Depreciation	\$ 77,104	9.03	\$ 18,979	2.22	\$ (58,125)	(6.81)	\$ (9.19)	\$ (18.38)
*Tuition	\$ 19,059	2.23	\$ 77,000	9.02	\$ 57,941	6.79	\$ 9.17	\$ 18.34
*Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 50,000	5.86	\$ 50,000	5.86	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
*Building Reserve Permissive	\$ 21,500	2.52	\$ 22,889	2.68	\$ 1,389	0.16	\$ 0.22	\$ 0.44
Building Reserve Voted	\$ -	0.00	\$ 125,000	14.64	\$ 125,000	14.64	\$ 19.76	\$ 39.52
Grand Total	\$ 808,398	94.71	\$ 959,977	112.46	\$ 151,579	17.75	\$ 23.97	\$ 47.94

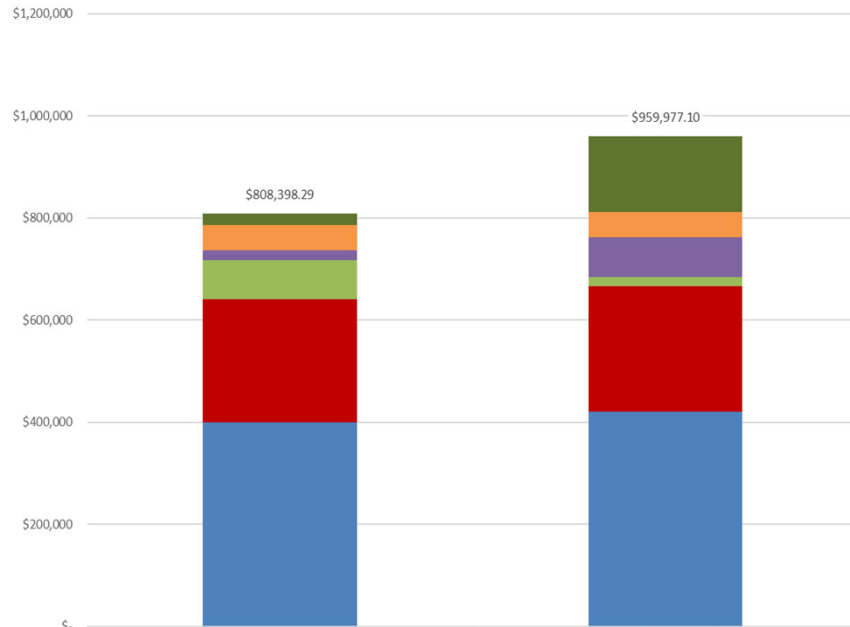
*denotes permissive levy

The chart shows the summary of projected changes to each fund for FY2024 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 2023.

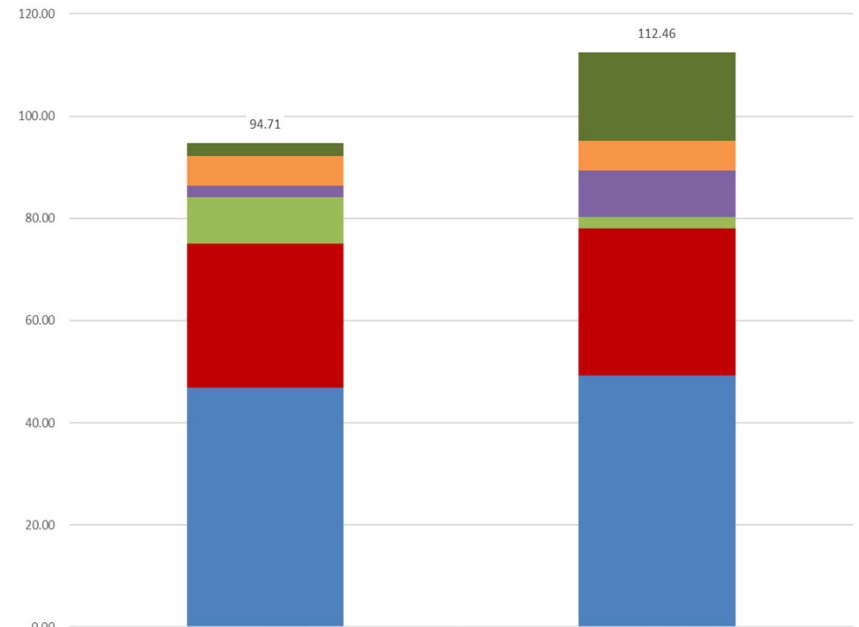


Two-Year Elementary Tax Comparison

Levied Dollars Comparison:
FY2023 and FY2024



Levied Mills Comparison:
FY2023 and FY2024



	FY2023 Levied Dollars	FY2024 Projected Levied Dollars
Building Reserve	\$21,500	\$147,889
Debt Service	\$-	\$-
Flexibility	\$-	\$-
Technology	\$50,000	\$50,000
Adult Ed	\$-	\$-
Tuition	\$19,059	\$77,000
Bus Depreciation	\$77,104	\$18,979
Transportation	\$240,607	\$245,843
General	\$400,129	\$420,266
Total	808,398.29	959,977.10

Fund Recap – High School

Fund	<u>2022-23 Actual Levies</u>		<u>2023-24 Projections</u>					Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills			
General - BASE	\$ 159,159	15.71	\$ 184,137	18.17	\$ 24,978	2.46	\$ 3.32	\$ 6.64	
General - OverBASE	\$ 128,915	12.72	\$ 128,915	12.72	\$ 0	-	\$ -	\$ -	
*Transportation	\$ 240,607	23.75	\$ 245,843	24.26	\$ 5,236	0.51	\$ 0.69	\$ 1.38	
*Bus Depreciation	\$ 81,276	8.02	\$ 18,214	1.80	\$ (63,062)	(6.22)	\$ (8.40)	\$ (16.80)	
*Tuition	\$ 14,874	1.47	\$ 22,000	2.17	\$ 7,126	0.70	\$ 0.95	\$ 1.90	
*Adult Ed	\$ 1,096	0.11	\$ 6,556	0.65	\$ 5,460	0.54	\$ 0.73	\$ 1.46	
Technology	\$ 100,000	9.87	\$ 100,000	9.87	\$ -	-	\$ -	\$ -	
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -	
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -	
*Building Reserve Permissive	\$ 12,000	1.18	\$ 12,571	1.24	\$ 571	0.06	\$ 0.08	\$ 0.16	
Building Reserve Voted	\$ -	0.00	\$ 125,000	12.34	\$ 125,000	12.34	\$ 16.66	\$ 33.32	
Grand Total	\$ 737,928	72.83	\$ 843,237	83.22	\$ 105,309	10.39	\$ 14.03	\$ 28.06	

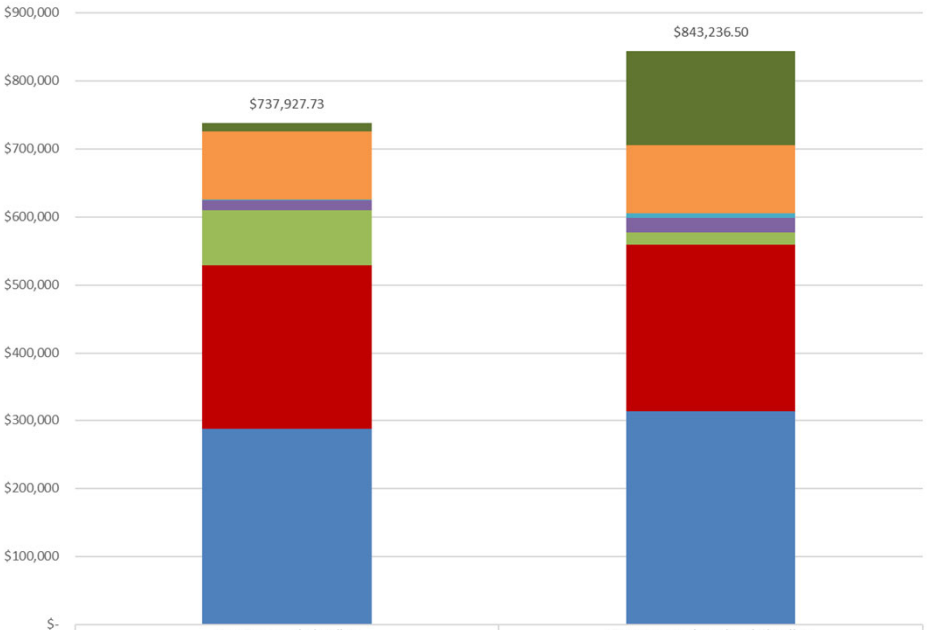
*denotes permissive levy

The chart shows the summary of projected changes to each fund for FY2024 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 2023.



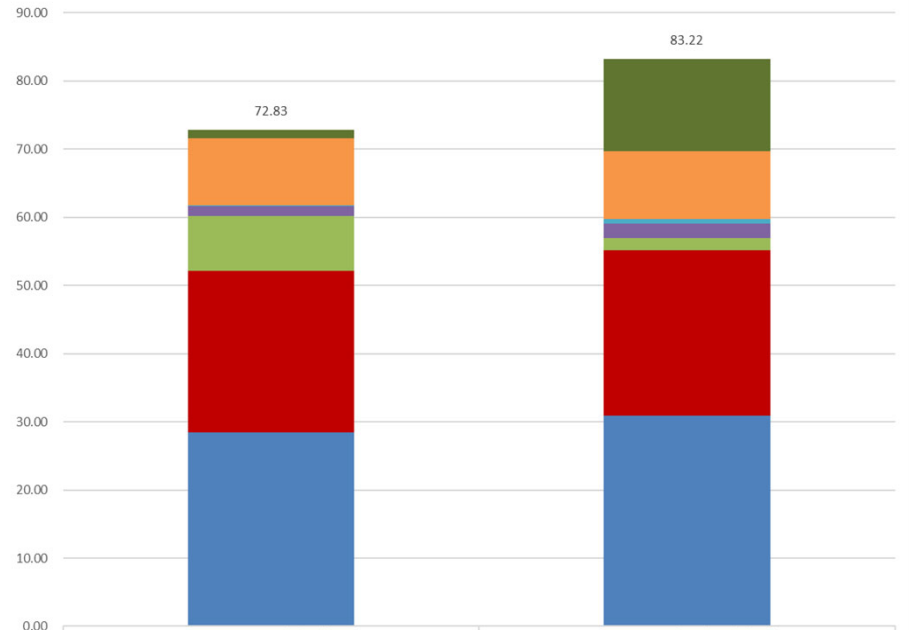
Two-Year High School Tax Comparison

Levied Dollars Comparison:
FY2023 and FY2024



	FY2022-23 Levied Dollars	FY2023-24 Projected Levied Dollars
Building Reserve	\$12,000	\$137,571
Debt Service	\$-	\$-
Flexibility	\$-	\$-
Technology	\$100,000	\$100,000
Adult Ed	\$1,096	\$6,556
Tuition	\$14,874	\$22,000
Bus Depreciation	\$81,276	\$18,214
Transportation	\$240,607	\$245,843
General	\$288,074	\$313,052
Total	737,927.73	843,236.50

Levied Mills Comparison:
FY2023 and FY2024



	FY2022-23 Levied Mills	FY2023-24 Projected Levied Mills
Building Reserve	1.18	13.58
Debt Service	0.00	0.00
Flexibility	0.00	0.00
Technology	9.87	9.87
Adult Ed	0.11	0.65
Tuition	1.47	2.17
Bus Depreciation	8.02	1.80
Transportation	23.75	24.26
General	28.43	30.89
Total	72.83	83.22

Questions?



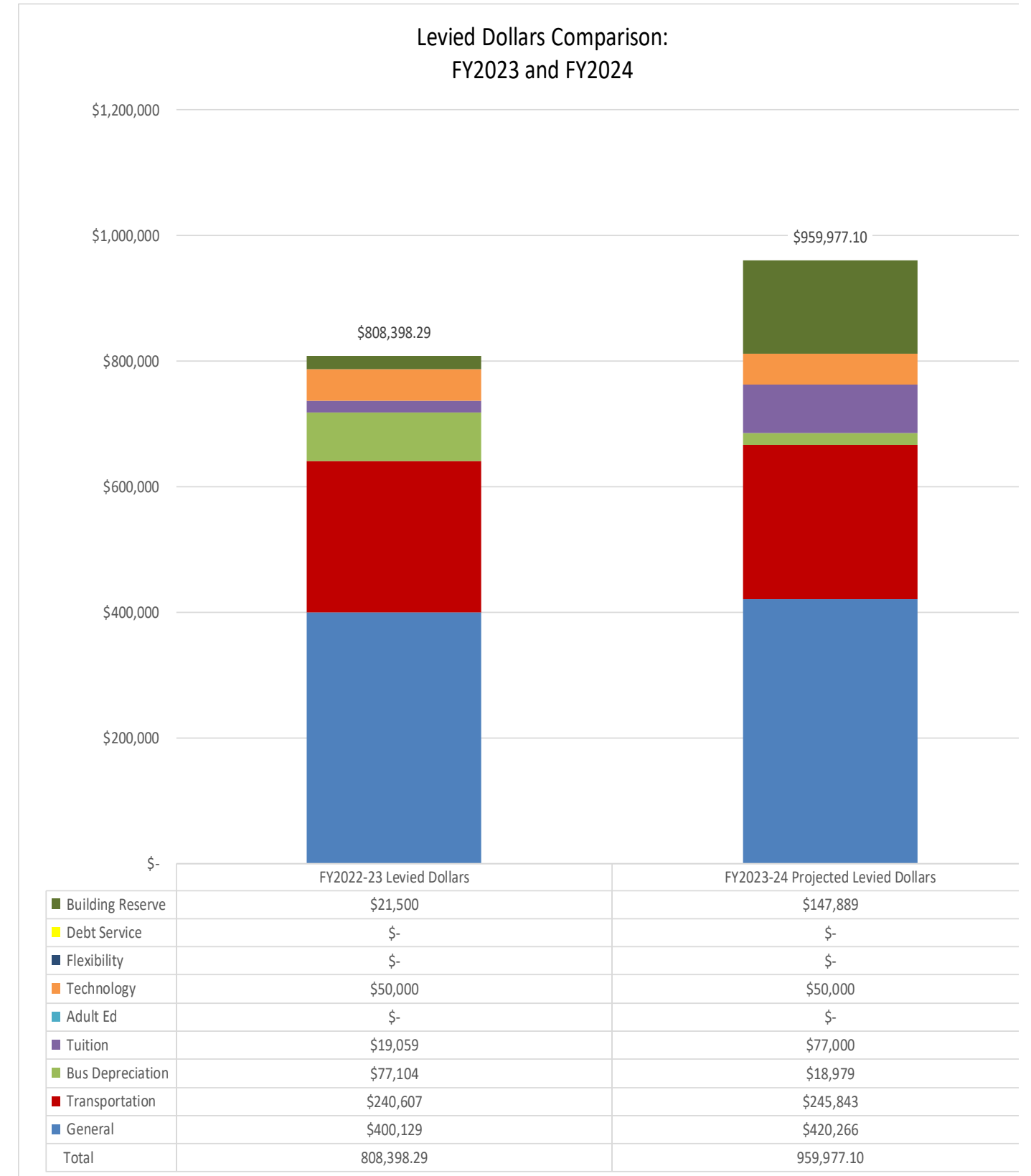
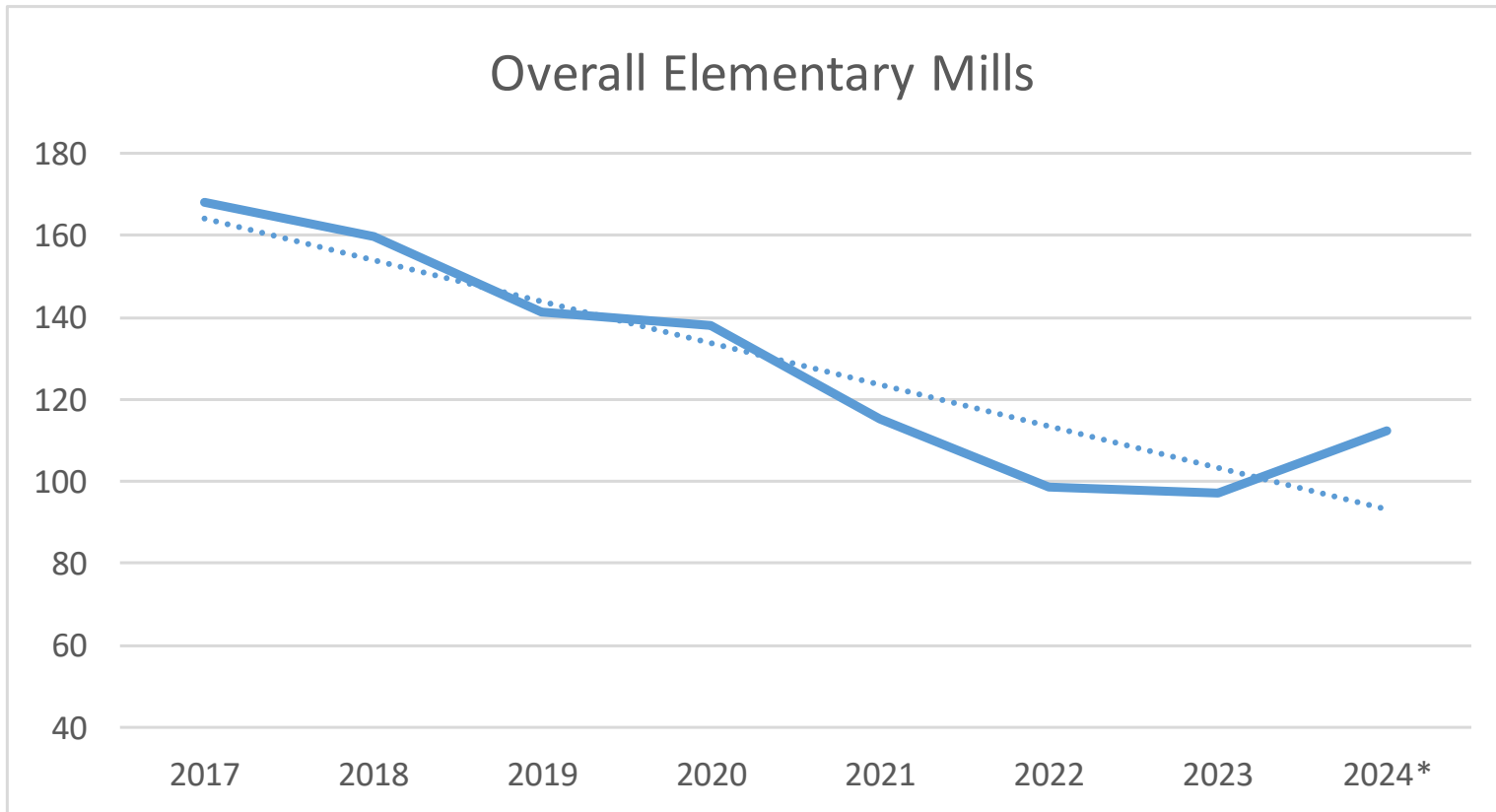
Cascade School District 3 – Elementary

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 2024 budget is finalized in August of 2023.

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2022-23 Actual Levies		2023-24 Projections				Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 251,640	29.48	\$ 271,777	31.84	\$ 20,137	2.36	\$ 3.19	\$ 6.38
General - OverBASE	\$ 148,489	17.40	\$ 148,489	17.40	\$ -	-	\$ -	\$ -
*Transportation	\$ 240,607	28.19	\$ 245,843	28.80	\$ 5,236	0.61	\$ 0.82	\$ 1.64
*Bus Depreciation	\$ 77,104	9.03	\$ 18,979	2.22	\$ (58,125)	(6.81)	\$ (9.19)	\$ (18.38)
*Tuition	\$ 19,059	2.23	\$ 77,000	9.02	\$ 57,941	6.79	\$ 9.17	\$ 18.34
*Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 50,000	5.86	\$ 50,000	5.86	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
*Building Reserve Permissive	\$ 21,500	2.52	\$ 22,889	2.68	\$ 1,389	0.16	\$ 0.22	\$ 0.44
Building Reserve Voted	\$ -	0.00	\$ 125,000	14.64	\$ 125,000	14.64	\$ 19.76	\$ 39.52
Grand Total	\$ 808,398	94.71	\$ 959,977	112.46	\$ 151,579	17.75	\$ 23.97	\$ 47.94

*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 2024 budget is finalized in August of 2023.

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2022-23 Actual Levies		2023-24 Projections				Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills		
General - BASE	\$ 159,159	15.71	\$ 184,137	18.17	\$ 24,978	2.46	\$ 3.32	\$ 6.64
General - OverBASE	\$ 128,915	12.72	\$ 128,915	12.72	\$ 0	-	\$ -	\$ -
*Transportation	\$ 240,607	23.75	\$ 245,843	24.26	\$ 5,236	0.51	\$ 0.69	\$ 1.38
*Bus Depreciation	\$ 81,276	8.02	\$ 18,214	1.80	\$ (63,062)	(6.22)	\$ (8.40)	\$ (16.80)
*Tuition	\$ 14,874	1.47	\$ 22,000	2.17	\$ 7,126	0.70	\$ 0.95	\$ 1.90
*Adult Ed	\$ 1,096	0.11	\$ 6,556	0.65	\$ 5,460	0.54	\$ 0.73	\$ 1.46
Technology	\$ 100,000	9.87	\$ 100,000	9.87	\$ -	-	\$ -	\$ -
*Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
*Building Reserve Permissive	\$ 12,000	1.18	\$ 12,571	1.24	\$ 571	0.06	\$ 0.08	\$ 0.16
Building Reserve Voted	\$ -	0.00	\$ 125,000	12.34	\$ 125,000	12.34	\$ 16.66	\$ 33.32
Grand Total	\$ 737,928	72.83	\$ 843,237	83.22	\$ 105,309	10.39	\$ 14.03	\$ 28.06

*denotes permissive levy

