

Resolution of Intent to Impose an Increase in Fund Levies

The Lewistown Public School District is committed to financial transparency. Nonvoted levies are an essential part of the budgeting process and this authority has been in place for many years. State law requires the District to provide notice of its intent to increase nonvoted levies in the ensuing fiscal year. Lewistown Public Schools Board of Trustees has chosen to publish the *estimated* increase/decrease for ALL funds, both voted and nonvoted.

The Lewistown Public Schools 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:

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	LEWISTOWN ELEMENTARY SCHOOL DISTRICT							
	2021-22 Actual Levies		2022-23 Projections				Est. Annual	Est. Annual
	\$	Mills	\$	Mills	Change \$	Change Mills	Tax Impact \$100K home	Tax Impact \$200K home
General - BASE	\$ 466,538	32.76	\$ 448,246	31.46	\$ (18,292)	(1.30)	\$ (1.76)	\$ (3.52)
General - OverBASE	\$ 1,395,336	97.93	\$ 1,452,233	101.92	\$ 56,897	3.99	\$ 5.39	\$ 10.78
Transportation	\$ 310,973	21.82	\$ 358,417	25.15	\$ 47,444	3.33	\$ 4.50	\$ 9.00
Bus Depreciation	\$ 250,000	17.55	\$ 191,250	13.42	\$ (58,750)	(4.13)	\$ (5.58)	\$ (11.16)
Tuition	\$ 193,399	13.57	\$ 217,500	15.26	\$ 24,101	1.69	\$ 2.28	\$ 4.56
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 61,498	4.32	\$ 61,498	4.32	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ 1,524,783	107.01	\$ 1,524,783	107.01	\$ 144.46	\$ 288.92
Building Reserve Permissive	\$ 39,296	2.76	\$ 36,452	2.56	\$ (2,844)	(0.20)	\$ (0.27)	\$ (0.54)
Building Reserve Voted	\$ 98,000	6.88	\$ 98,000	6.88	\$ -	-	\$ -	\$ -
Grand Total	\$ 2,815,041	197.59	\$ 4,388,378	307.98	\$ 1,573,337	110.39	\$ 149.02	\$ 298.04

*NOTE: The above Elementary estimate includes the \$23.8 million bond approved by voters in November 2021 - See Debt Service

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	FERGUS HIGH SCHOOL DISTRICT							
	2021-22 Actual Levies		2022-23 Projections				Est. Annual	Est. Annual
	\$	Mills	\$	Mills	Change \$	Change Mills	Tax Impact \$100K home	Tax Impact \$200K home
General - BASE	\$ 268,151	17.27	\$ 257,593	16.60	\$ (10,558)	(0.67)	\$ (0.90)	\$ (1.80)
General - OverBASE	\$ 807,783	52.05	\$ 775,711	49.99	\$ (32,072)	(2.06)	\$ (2.78)	\$ (5.56)
Transportation	\$ 197,060	12.70	\$ 209,303	13.49	\$ 12,243	0.79	\$ 1.07	\$ 2.14
Bus Depreciation	\$ 236,500	15.24	\$ 263,750	17.00	\$ 27,250	1.76	\$ 2.38	\$ 4.76
Tuition	\$ 46,476	2.99	\$ 68,500	4.41	\$ 22,024	1.42	\$ 1.92	\$ 3.84
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Technology	\$ 54,165	3.49	\$ 54,165	3.49	\$ -	-	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -
Building Reserve Permissive	\$ 19,033	1.23	\$ 17,940	1.16	\$ (1,093)	(0.07)	\$ (0.09)	\$ (0.18)
Building Reserve Voted	\$ 98,000	6.32	\$ 98,000	6.32	\$ -	-	\$ -	\$ -
Grand Total	\$ 1,727,168	111.29	\$ 1,744,962	112.46	\$ 17,794	1.17	\$ 1.60	\$ 3.20

Impacts above are based on current certified taxable valuations from the current school fiscal year. If the District's taxable value increases as expected, the mill and taxpayer cost increases will be less than presented here. These estimates are preliminary and changes are expected before the final budgets are set in August.

This notice must also document the District's expected use of its Building Reserve State Major Maintenance levies and associated funding (see Building Reserve Permissive above). This funding will be used to finance capital improvement projects identified in the District's Facility Assessment and for operational costs related to student safety. By levying in this fund, the District will receive additional revenue from the State of approximately \$109,000.

DATED this 14th day of March, 2022.

Please contact Rebekah Rhoades, Business Manager, at 406-535-8777 x1116 if you have any questions.