

# Columbia Falls School District Budget Presentation

August 14, 2023 School Board Meeting



# Ending Fund Balances

ELEMENTARY DISTRICT	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
General	\$ 751,442	\$ 756,570	\$ 777,042	\$ 787,060	\$ 786,755	\$ 807,377
Transportation	\$ 128,627	\$ 108,534	\$ 139,962	\$ 152,072	\$ 154,387	\$ 251,076
Bus Reserve	\$ 28,967	\$ 22,320	\$ 31,789	\$ 20,707	\$ 23,933	\$ 16,219
Tuition	\$ 73,799	\$ 20,633	\$ 60,372	\$ 120,746	\$ 125,502	\$ 45,077
Retirement	\$ 415,933	\$ 420,600	\$ 432,812	\$ 463,620	\$ 476,820	\$ 467,212
Rental	\$ 420	\$ 4,233	\$ 3,927	\$ 2,682	\$ 8,694	\$ 850
Technology	\$ 42,671	\$ 97,999	\$ 129,708	\$ 378,305	\$ 535,802	\$ 582,002
Flex	\$ 40,491	\$ 34,044	\$ 27,312	\$ 24,662	\$ 13,781	\$ 6,052
Debt Service	\$ 9,171	\$ 24,701	\$ 10,034	\$ 38,950	\$ 173,392	\$ 220,908
Building	\$ 691,895	\$ 745,645	\$ 35,282,049	\$ 23,023,434	\$ 10,867,468	\$ 915,009
Building Reserve	\$ 198,278	\$ 143,501	\$ 74,703	\$ 240,467	\$ 375,598	\$ 301,824
Health Insurance	\$ 2,579,375	\$ 2,183,431	\$ 2,120,680	\$ 3,080,518	\$ 2,955,668	\$ 2,842,871
Multi District Agreement	\$ 841,088	\$ 735,369	\$ 1,370,486	\$ 1,369,538	\$ 1,128,513	\$ 1,076,684

# Ending Fund Balances

HIGH SCHOOL DISTRICT	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
General	\$ 413,653	\$ 414,101	\$ 417,149	\$ 437,489	\$ 437,877	\$ 446,778
Transportation	\$ 85,940	\$ 68,577	\$ 87,983	\$ 89,939	\$ 81,241	\$ 120,646
Bus Reserve	\$ 18,416	\$ 12,357	\$ 18,853	\$ 10,965	\$ 11,239	\$ 1,363
Food Service	\$ 25,047	\$ 36,722	\$ 67,942	\$ 268,707	\$ 575,285	\$ 578,791
Tuition	\$ 43,272	\$ 53,375	\$ 49,482	\$ 1,262	\$ 51,904	\$ 81,031
Retirement	\$ 232,436	\$ 234,330	\$ 243,566	\$ 243,785	\$ 242,118	\$ 252,910
Adult Education	\$ 23,580	\$ 23,765	\$ 23,990	\$ 24,044	\$ 24,074	\$ 24,350
Drivers Education	\$ 34,246	\$ 36,508	\$ 37,532	\$ 34,745	\$ 35,101	\$ 35,807
Rental	\$ 6,122	\$ 6,058	\$ 7,017	\$ 7,083	\$ 8,048	\$ 9,549
Technology	\$ 55,619	\$ 56,199	\$ 61,511	\$ 66,296	\$ 69,894	\$ 75,481
Flex	\$ 118,127	\$ 86,937	\$ 82,739	\$ 82,935	\$ 75,539	\$ 50,950
Building	\$ 79,007	\$ 82,699	\$ 85,974	\$ 111,929	\$ 130,092	\$ 147,626
Building Reserve	\$ 191,170	\$ 248,991	\$ 210,603	\$ 293,438	\$ 375,988	\$ 450,695

# Enrollment

May	2018	2019	2020	2021	2022	2023
K	166	155	160	150	<b>191</b>	159
1	155	167	157	162	152	186
2	150	158	174	163	167	151
3	149	149	166	171	174	181
4	167	149	161	162	176	181
5	168	171	149	161	175	178
6	159	176	189	156	175	178
7	161	156	170	181	163	182
8	164	164	152	176	<b>196</b>	171
9	169	182	166	156	186	<b>201</b>
10	163	163	169	159	157	179
11	147	146	158	151	159	146
12	127	138	136	145	149	154
	<b>2,045</b>	<b>2,074</b>	<b>2,107</b>	<b>2,093</b>	<b>2,220</b>	<b>2,247</b>

# ANB for Budget

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	
K-6	1,205	1,171	1,245	1,257	
7-8	341	349	371	365	
ELEM	1,546	1,520*	1,616	<b>1,622</b>	<b>6</b>
H.S.	670	668*	690	<b>708</b>	<b>18</b>

\* 3-year average amount used for budget purpose.

# LEGISLATIVE CHANGES

## General Fund Budget

### APPLYING INFLATIONARY ADJUSTMENTS TO FUNDING FORMULA

<b>Basic Entitlement</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
	<u>1.83%</u>	<u>1.50%</u>	<u>2.57%</u>	<u><b>2.70%</b></u>
Elementary	\$53,541	\$54,344	\$55,741	<b>\$57,246</b>
Middle School	\$107,084	\$108,690	\$111,483	<b>\$114,493</b>
High School	\$321,254	\$326,073	\$334,453	<b>\$343,483</b>

### Increment Formulary:

Elementary	\$2,788	<b>\$2,863</b>	for each increment of 25 ANB above 250	
Middle School	\$5,574	<b>\$5,724</b>	for each increment of 45 ANB above 450	
High School	\$16,723	<b>\$17,175</b>	for each increment of 80 ANB above 800	

<b>Per ANB Entitlement</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
	<u>1.83%</u>	<u>1.50%</u>	<u>2.57%</u>	<u><b>2.70%</b></u>
Elementary	\$5,727	\$5,813	\$5,962	<b>\$6,123</b>
High School	\$7,333	\$7,443	\$7,634	<b>\$7,840</b>



# Elementary District

## Adopted Budget - Comparison

Fund	2022	2023	2024	Change \$	Change %
General	10,939,965	11,637,970	11,881,681	<b>\$ 243,711</b>	<b>2.09%</b>
Transportation	829,858	812,842	860,250	<b>\$ 47,408</b>	<b>5.83%</b>
Bus Depreciation	321,780	325,006	317,292	<b>\$ (7,714)</b>	<b>(2.37%)</b>
Tuition	575,095	508,653	<b>900,520</b>	<b>\$ 391,867</b>	<b>77.04%</b>
Retirement	1,655,167	1,745,485	1,838,950	<b>\$ 99,465</b>	<b>5.70%</b>
Technology	1,011,939	1,193,675	1,516,189	<b>\$ 504,250</b>	<b>42.24%</b>
Flex	24,763	13,800	6,052	<b>\$ (7,748)</b>	<b>(56.14%)</b>
Debt Service	2,658,136	2,740,816	2,744,316	<b>\$ 3,500</b>	<b>.13%</b>
Building Reserve	410,068	557,800	494,584	<b>\$ (63,216)</b>	<b>(11.33%)</b>
<b>TOTAL</b>	<b>\$18,426,771</b>	<b>\$19,536,047</b>	<b>\$20,559,834</b>	<b>\$1,023,787</b>	<b>5.24%</b>

# High School District

## Adopted Budget - Comparison

Fund	2022	2023	2024	Change \$	Change %
General	5,730,422	5,962,782	<b>6,197,609</b>	<b>\$ 234,827</b>	<b>3.94%</b>
Transportation	429,322	440,534	475,351	\$ 34,817	7.90%
Bus Depreciation	180,454	180,728	170,852	\$ (9,876)	(5.46%)
Tuition	175,175	166,536	<b>244,045</b>	<b>\$ 77,509</b>	46.54%
Retirement	877,772	910,251	967,685	\$ 57,434	6.31%
Technology	70,056	74,650	80,321	\$ 5,671	7.60%
Flex	83,135	75,550	50,950	\$ (24,600)	(32.56%)
Building Reserve	375,439	464,500	541,596	\$ 77,096	16.60%
<b>Total</b>	<b>\$ 7,945,820</b>	<b>\$ 8,299,631</b>	<b>\$ 8,752,759</b>	<b>\$453,128</b>	<b>5.46%</b>

# Tuition Funds

	2019	2020	2021	2022	2023	2024 Budget
<b>Para-educator Expense</b>	<b>\$ 225,853</b>	<b>\$ 408,297</b>	<b>\$ 434,248</b>	<b>\$ 319,410</b>	<b>\$ 341,498</b>	<b>\$926,426</b>
<b>FTE - budgeted</b>	<b>11</b>	<b>20</b>	<b>22</b>	<b>18</b>	<b>16</b>	<b>27</b>
<b>UNFILLED FTE</b>					4.0 FTE	<b>9.0 FTE</b>
<b>Budget AMOUNT yet to be filled</b>						<b>\$ 295,505</b>
<b>Max Levy SB 191</b>	<b>\$ 816,973</b>	<b>\$ 1,240,763</b>	<b>\$ 1,168,243</b>	<b>\$ 1,126,416</b>	<b>\$ 1,189,581</b>	<b>\$1,004,249</b>
<b>Crossroads Program</b>	<b>\$ 164,788</b>	<b>\$ 193,684</b>	<b>\$ 148,218</b>	<b>\$ 249,808</b>	<b>\$ 212,720</b>	<b>\$ 187,288</b>
<b>Mills</b>	<b>11.11</b>	<b>19.15</b>	<b>16.56</b>	<b>15.35</b>	<b>11.86</b>	<b>11.88</b>

# General Fund Information

The Maximum Budget Level is based on **100%** of the district's basic and per-ANB entitlements, the four funding components and the special education allowable cost payment. The District can only adopt the maximum levy if the Over-Base Budget (the accumulated successful local levies) is enough to fund between the Base and the Maximum Budget.

Elem.	2020	2021	2022	2023	2024
Adopted	10,550,979	10,932,629	10,939,965	11,637,970	11,881,681
Maximum	10,615,956	11,097,163	11,102,025	11,969,248	12,254,813
% of Max	<b>99.40%</b>	<b>98.51%</b>	<b>98.45%</b>	<b>97.23%</b>	<b>96.95%</b>
H.S.	2020	2021	2022	2023	2023
Adopted	5,633,858	5,653,046	5,730,423	5,962,782	6,197,609
Maximum	5,650,148	5,664,930	5,766,092	6,052,520	6,340,001
% of Max	<b>99.70%</b>	<b>99.79%</b>	<b>99.38%</b>	<b>98.51%</b>	<b>97.75%</b>

**Voted Levy Authority**  
**\$ 373,132**

**Voted Levy Authority**  
**\$ 142,391**

## Elementary District Tax Levy - Comparison

Fund	2021	2022	2023	2024	Change
General	3,308,499	3,286,441	3,349,647	3,597,850	248,203
Transportation	551,804	588,745	610,607	581,494	(29,113)
Bus Depreciation	359,320	301,072	301,072	301,072	0
Tuition	461,079	454,349	383,150	855,443	472,293
Technology	547,388	626,633	648,513	924,837	276,324
Debt Service	2,388,666	2,658,136	2,639,015	2,558,857	(80,158)
Building Reserve	98,093	98,605	100,200	100,650	450
<b>TOTAL</b>	<b>\$7,714,849</b>	<b>\$8,013,981</b>	<b>\$8,032,205</b>	<b>\$8,920,205</b>	<b>\$ 888,000</b>

## High School District Tax Levy - Comparison

Fund	2021	2022	2023	2024	Change
General	1,862,631	1,878,052	1,903,987	2,088,429	<b>\$ 184,442</b>
Transportation	310,233	320,825	360,052	362,866	\$ 2,814
Bus Depreciation	186,434	169,488	169,488	169,488	\$ 0
Tuition	126,133	173,912	114,632	163,014	\$ 48,382
Building Reserve	51,885	52,274	54,000	54,050	\$ 50
<b>TOTAL</b>	<b>\$2,537,316</b>	<b>\$ 2,594,551</b>	<b>\$ 2,602,158</b>	<b>\$ 2,837,847</b>	<b>\$ 235,689</b>

# Tax Value-Comparison

	Tax Value- High School			Tax Value- Elementary	West Glacier
2023	<b>\$66,979,368</b>	<b>40.55%</b>	Revaluation	<b>\$57,802,410</b>	9,176,958
2022	\$47,656,001	2.84%		\$40,532,071	7,123,930
2021	\$46,340,009	13.16%	Revaluation	\$39,164,541	7,175,468
2020	\$40,951,724	3.33%		\$34,211,757	6,739,967
2019	\$39,632,082	7.40%	Revaluation	\$33,268,696	6,363,386
2018	\$36,909,417	<b>(.29%)</b>		\$30,163,790	6,745,627
2017	\$37,018,477	7.33%	Revaluation	\$30,325,288	6,693,189
2016	\$34,490,568	2.34%		\$28,196,457	6,294,111
2015	\$33,700,397	<b>(7.73%)</b>	Beginning January 1, 2015, all property within class class four must be revalued every 2 years	\$27,807,582	5,892,815

# Tax Levy

Elementary District		
	Local Tax Levy	Mills
<b>2024</b>	<b>\$8,920,205</b>	<b>154.33</b>
2023	\$8,032,204	198.17
2022	\$8,013,981	204.61
2021	\$7,714,848	225.49
2020	\$6,278,722	188.73

High School District		
	Local Tax Levy	Mills
<b>2024</b>	<b>\$2,837,848</b>	<b>42.36</b>
2023	\$2,602,158	54.60
2022	\$2,594,551	55.99
2021	\$2,537,317	61.96
2020	\$2,613,903	65.94

Total mill levy decrease of **56.08**

## Estimating the **Tax Impact** of Mill Change

	TAX YEAR	2022	2023	
Market Value		\$200,000	<b>\$281,100</b>	40.55% increase
Assessment Rate		.0135	.0135	
<b>Tax Value</b>		\$2,700	\$3,795	
Mills Levied-District Wide		252.77	196.69	<b>(56.08)</b>
<b>Tax Estimate</b>		<b>\$682</b>	<b>\$746</b>	<b>\$64</b> 9.38%

If a homeowner's property value increased 40.55% (average for SD6) a residential homeowner **will experience an increase of 9.38%** to their Property Tax Levy based on the mills levied by SD6.

# General Fund – Funding Sources

Elem.	2020	2021	2022	2023	2024	1-yr Change
State	7,244,648	7,624,130	7,653,524	8,288,323	<b>8,283,830</b>	<b>(4,493)</b>
Local	3,306,331	3,308,499	3,286,441	3,349,647	<b>3,597,850</b>	<b>248,203</b>
<b>TOTAL</b>	10,550,979	10,932,629	10,939,965	11,637,970	11,881,680	243,710
	69% 31%	70% 30%	70% 30%	71% 29%	<b>70% 30%</b>	

H.S.	2020	2021	2022	2023	2024	1-yr Change
State	3,715,464	3,790,415	3,852,370	4,058,796	<b>4,109,180</b>	<b>50,384</b>
Local	1,918,394	1,862,631	1,878,052	1,903,986	<b>2,088,429</b>	<b>184,443</b>
<b>TOTAL</b>	5,633,858	5,653,046	5,730,422	5,962,782	6,197,609	234,827
	66% 34%	67% 33%	67% 33%	68% 32%	<b>66% 34%</b>	

# General Funds

% of Budget appropriated to Salary/Benefits.

	2022		2023		2024 <small>budget</small>	
<b>Total Expenses</b>	<b>\$16,670,387</b>		<b>\$17,600,755</b>		<b>\$ 18,079,291</b>	
<b>Salary/Benefits</b>	<b>\$14,846,995</b>	<b>89%</b>	<b>\$ 15,614,916</b>	<b>89%</b>	<b>\$ 15,920,732</b>	<b>88%</b>
<b>Other</b>	<b>\$1,823,392</b>	<b>11%</b>	<b>\$ 1,985,839</b>	<b>11%</b>	<b>\$ 2,158,559</b>	<b>12%</b>

# DEBT SERVICE

## General Obligation Bonds

Junior High Bonds Issued November 18, 1999 \$11,950,000

Annual Debt Service \$904,566

**Mill Levy - FY20 26.70**

K-8 Facility Bonds Issued December 30, 2020 \$32,000,000

Annual Debt Service \$2,391,916

K-8 Facility Bonds Issued October 2021 \$5,072,000

Annual Debt Service \$265,869

**Total K-8 Facility Project Mill Levy - FY24 44.27**

FY 2024 Change (increase)

Annual Debt Service – incremental increase \$1,798,034

**Mill Levy - FY24 17.57 – incremental increase**

Monthly tax per \$100k of Market Value \$1.98

Election information distributed in October depicted an increase of 53.83 mills or \$6.08 per month increase.

# Transportation Funds

Below is a historical review of the actual expenditures and the on-schedule and over-schedule costs associated with these expenditures.

	2021		2022		2023		2024 <small>budget</small>	
<b>Total Expenses</b>	<b>\$1,162,804</b>		<b>\$1,205,121</b>		<b>\$1,095,073</b>		<b>\$ 1,335,601</b>	
<b>State Funding</b>	<b>\$152,751</b>	<b>13%</b>	<b>\$ 141,508</b>	<b>12%</b>	<b>\$ 124,877</b>	<b>11%</b>	<b>\$ 143,319</b>	<b>11%</b>
<b>County Funding</b>	<b>\$152,751</b>	<b>13%</b>	<b>\$ 141,508</b>	<b>12%</b>	<b>\$ 124,877</b>	<b>11%</b>	<b>\$ 143,319</b>	<b>11%</b>
<b>Local Levy</b>	<b><u>\$857,302</u></b>	<b><u>74%</u></b>	<b><u>\$ 922,105</u></b>	<b><u>76%</u></b>	<b><u>\$ 845,319</u></b>	<b><u>78%</u></b>	<b><u>\$1,048,963</u></b>	<b><u>78%</u></b>
	<b>\$1,162,804</b>		<b>\$1,205,121</b>		<b>\$1,095,073</b>		<b>\$ 1,335,601</b>	

# General Fund Information

## Budget Authority-Elementary District

	ANB	Budget w/o Vote	Change \$	%
FY 2024	<b>1,622</b>	<b>11,881,681</b>	<b>243,711</b>	<b>2.09%</b>
2023	1,616	11,637,970	698,005	6.38%
2022	1,520	10,939,965	7,336	.07%
2021	1,546	10,932,629	381,650	3.62%
2020	1,508	10,550,979	2,507	.02%
2019	1,509	10,548,472	223,397	2.16%
2018	1,491	10,325,075	198,253	1.96%
2017	1,460	10,126,822	193,210	1.95%

# General Fund Information

## Budget Authority-High School District

	ANB	Budget w/o Vote	Change \$	%
FY 2024	<b>708</b>	<b>6,197,609</b>	<b>234,827</b>	<b>3.79%</b>
2023	690	5,962,782	232,360	4.05%
2022	668	5,730,422	77,376	1.37%
2021	670	5,653,046	19,188	.34%
2020	675	5,633,858	159,829	2.91%
2019	655	5,474,029	(34,678)	(.63%)
2018	676	5,508,707	(62,426)	(1.12%)
2017	692	5,571,132	(32,751)	(.58%)

# Elementary District Technology Fund Budget

New Technology Levy approved by local community in May 2018.

10-Year Duration : FY 2019 to FY 2029

	2020	2021	2022	2023	
Mills	16	16	16	16	
Levy	\$532,299	\$547,388	\$ 626,633	\$ 648,513	
Actual Expenditures:					
Instructional Equipment	147,448	12,416	168,519	164,768	
Personnel	277,970	215,523	110,845	135,103	3.0 FTE
Contracted Services	0	0	90,731	128,450	PineCove – Level 2
Curriculum Software Licenses	72,083	53,174	85,352	116,282	iCampus, Learning A-Z, STAR, Successmaker
Network Equipment	18,351	41,706	60,129	92,523	
<b>TOTAL</b>	<b>\$ 515,852</b>	<b>\$ 322,819</b>	<b>\$ 485,576</b>	<b>\$ 637,126</b>	

# Bus Depreciation Funds

	2019	2020	2021	2022	2023	2024 Budget
<b>Bus Expense</b>	\$386,901	\$378,875	\$380,800	\$263,800	\$420,000	\$340,429
<b>Buses Purchased</b>	3	3	3	2	4	3
<b>Transfer to Multi District</b>	196,979	168,450	191,000	207,560	31,162	120,131
<b>Mills</b>	17.66	16.12	15.05	11.35	10.99	7.74

# FEDERAL PROGRAMS

## Medicaid IEP PRC 016

	2020	2021	2022	2023	2024 budget	
Fund Balance FYE	\$ 80,586	\$ 137,269	<b>\$ 230,165</b>	<b>\$ 214,355</b>		
Personnel Expenses	\$ 99,460	<b>\$ 21,720</b>	\$ 23,921	\$ 97,566	<b>\$ 147,441</b>	<b>Beginning in FY25 likely need to find alternative funding for the School Psychologist</b>
FTE	1.50 Nurse, 1.0 Secretary	.50 Nurse	.50 Nurse	.50 Nurse 1.0 COTA	1.0 COTA, <b>1.0 Psychologist</b> , .50 Nurse	
TOTAL EXPENSE	\$ 222,035	\$ 62,730	\$ 152,281	\$ 237,925		
Revenue	\$ 199,025	\$ 118,946	\$ 244,881	\$ 221,302		

## Medicaid MAC PRC 090

	2020	2021	2022	2023	2024 budget	
Fund Balance	\$ 148,295	<b>\$ 242,949</b>	\$ 270,621	\$ 249,625		
Personnel Expenses	\$ 77,261	<b>\$ 10,890</b>	\$ 8,651	\$ 31,520	<b>\$ 98,565</b>	
FTE	4.0 Para	.50 Para	.50 Para	1.00 Para	3.0 FTE Para	
TOTAL EXPENSE	\$ 115,154	\$ 10,890	\$ 12,507	\$ 67,078		
Revenue	\$ 98,709	\$ 105,196	\$ 40,105	\$ 45,765		

# FEDERAL PROGRAMS

## Federal (Misc) Program Grants FTE

	2020	2021	2022	2023	2024 budget	
Title I - schoolwide	12.0 FTE \$ 784,431	14.0 FTE \$ 870,100	15.0 FTE \$ 961,441	13.0 FTE \$ 818,957	14.0 FTE \$ 934,061	
IDEA	14.00 FTE \$ 521,287	16.00 FTE \$ 553,500	14.50 FTE \$ 549,537	13.00 FTE \$ 477,701	14.00 FTE \$ 727,482	<b>\$193k carryover. 1.0 FTE \$75k will need to be moved out in FY25</b>
ESSER I		\$ 415,403			0	3.0 Nurse. 4.0 Temp Custodian Remote Extra Duty (\$229,575)
ESSER II			\$ 374,116	\$ 374,116	0	Loss of Prep (\$41,950) .50 FTE Psychologist(Medicaid). 2.0 FTE Nurse(General) 3.0 Temp Custodian
ESSER III					0	High School HVAC
ESSER III Learning Loss			\$ 159,215	\$ 225,941	<b>\$ 272,617</b>	<b>1.0 FTE Intervention Teacher. 2.0 FTE HS Tutors. 2.0 FTE At Risk Homeless</b>
Pre-Employment Transition Services (PETS) Grant	1.0 FTE \$ 45,800	1.0 FTE \$ 42,450	.50 FTE \$ 20,400	.50 FTE \$ 31,200		
College and Career Pathway Intervention Program	1.0 FTE \$ 34,341	1.0 FTE \$ 33,434	1.0 FTE \$ 44,465	1.0 FTE \$ 47,083		

# MULTI-DISTRICT COOPERATIVE

	Fund Balance	Transfer In	Expenses	
<b>2016</b>	959,416	168,878	52,350	Ruder Flooring and GG Parking Lot
<b>2017</b>	1,075,945	320,711	441,232	\$60K Early Retirement Incentive . \$250K Curriculum Material. \$50K Chromebooks. \$50K Ruder Flooring. \$21K Teacher Training.
<b>2018</b>	955,425	306,000	415,000	\$125K Early Retirement Incentive. \$133K Chromebooks. \$60K Bleachers. \$12K Phone System, \$10K social worker. \$10K HS Window coverings, \$10K HS Boiler Asbestos Abatement, \$35K HS Parking Lot Asphalt
<b>2019</b>	735,369	182,278	330,494	\$50K Early Retirement Incentive. \$52K Cash in Lieu of H Insurance-Retirees. \$26K Sick Leave Payout-retirees. \$12K Phone System, \$40K Facility Assessment. \$68K HS Tech Equipment, \$38K Canyon Boiler, \$17K HS Pole Barn
<b>2020</b>	650,000	925,779	305,956	Increase to Transfer-from Elem Building Fund pre-bond. \$35K Early Retirement Incentive. \$54K Cash in Lieu of H Insurance-Retirees. \$10K Sick Leave Payout-retirees. \$12K Phone System, \$30K HS Textbooks, \$35K Maintenance Truck, \$72K HS Pole Barn
<b>2021</b>	1,374,325	191,000	197,490	8 <sup>th</sup> Year of Bus Depreciation Fund Transfer. This means that this is the FINAL year of excess funds being available as all buses are now fully depreciated after 8 years. \$158K Retirement Incentive. \$25K Social Worker. \$15K IT Network Infrastructure.
<b>2022</b>	1,128,514	207,560	452,665	\$300k Retirement Incentive. \$25k HS Camera System Replacement. \$30k Transportation Department vehicle. \$20K Transportation Dept. Garage Doors. \$7K Ruis sale expenses. \$65k HS Textbooks,
<b>2023</b>	1,076,684	588,312	658,049	\$576k REVENUE sale of GG Elem to Ruis. \$250k Retirement Incentive. \$112k HS Technology. \$116k Curriculum Material. \$75K JH Track. \$30K Ruis sale expenses. \$35k HS Concession Stand Buildings

# Building Reserve Funds

SB 307-Permissive Levy enacted in 2017 Legislative Session. School Major Maintenance. Maximum of 10 mills or \$15,000 plus \$100 per ANB.

<b>ELEM School Major Maintenance Account</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Levy-Local	164,100	115,900	98,093	98,605	100,200	100,650
State Funding	0	50,000	67,707	70,995	82,001	92,110
Expense-JH Roof	136,412	213,766	0	35,613	0	
Expense-Ruder Roof	84,518	0	0	0	217,162	
Balance Remaining	49,193	3,651	168,922	302,909	225,518	
<b>HS School Major Maintenance Account</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Levy-Local	80,500	65,500	51,885	52,274	54,000	54,050
State Funding	0	15,001	30,616	29,726	34,512	36,850
Expense-Gym Bleachers	27,262	0				
LED Lights/Plumbing Energy Performance	0	82,043				
Parking Lot Maintenance	0	39,850				
Balance Remaining	55,109	12,632	95,035	177,035	235,363	

# SUMMARY-takeaways

- ANB/Enrollment **increased 24**. Spring enrollment 2,247. High School experienced the largest uptick (freshman class)
- Legislature provided 2.70% increase to the funding formula.
- Although state employees received a 4% increase, the District worked very hard to settle for a 3% increase, which the staff compensation cost still exceeded the general fund budget authority increase by \$148,248.
- Increased the *permissive* Tuition Fund Levy by \$475,000 to fund the budget deficit as well as add back some ESSER funded staff.
- Looking forward, the District still has over \$525,000 of staff to move from federal funds carryover and ESSER.
- It will be essential to propose an overbase operating levy to take advantage of the \$515K general fund levy authority in an effort to maintain current programs in FY25.
- Total tax levy increased \$1,123,689 – General Fund, Technology Fund, and Tuition Funds.
- Total mill levy decreased 56.08 mills as a result of 42% increase to tax value.
- Net impact to taxpayers as a result of School District levy is 9% increase.