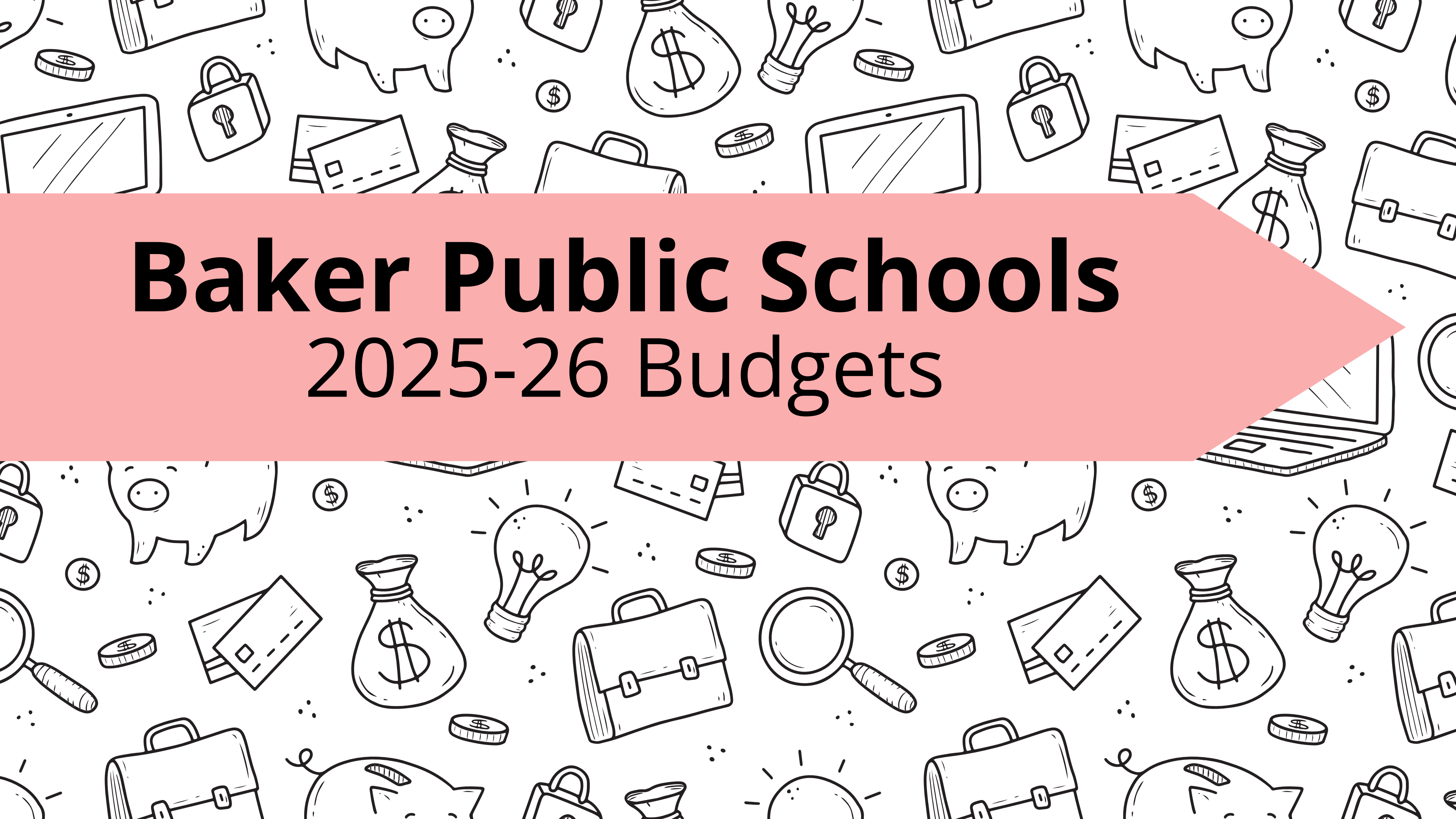


The background of the entire slide is a repeating pattern of hand-drawn financial icons. These include money bags with dollar signs, coins, briefcases, lightbulbs, piggy banks, and documents. A large, solid pink arrow points from the left towards the right, serving as a backdrop for the title text.

Baker Public Schools

2025-26 Budgets

Funds to Budget

GENERAL FUND*

ADULT EDUCATION^

TRANSPORTATION*^

TECHNOLOGY

BUS DEPRECIATION^

FLEXIBILITY

TUITION^

DEBT SERVICE

RETIREMENT*

BUILDING RESERVE

*FORMULA BASED BUDGET LIMITS

^PERMISSIVE LEVIED FUNDS

Budgeted Funds Explained

- Transportation - support costs of home-to-school transportation
- Bus Depreciation - replacement of buses & radios
- Tuition - tuition costs for students attending detention centers outside their district, special education student costs & costs to educate students out of district
- Retirement - financing employer's contribution to TRS, PERS, SS, Med, UI. It is funded by a countywide levy for retirement
- Adult Education - advanced opportunities for qualified pupils not being counted for ANB purposes.
- Technology - used to purchase, rent, repair & maintain technological equipment
- Flexibility - salaries, operating expenses, building expenses & purchasing supplies & equipment
- Building Reserve - general maintenance and upkeep of your buildings.

Significant Trends

HB 203: OPEN ENROLLMENT

- Passed to enhance student & parent choice in where a student attends school.
- Impact: the state's share of educating the student follows them to their school of choice; tax burden stays with the District of Residence.
- Increased permissive levies in the Tuition Fund; decreased levies for tuition received in the General Fund

HB 252: STARS ACT

- Passed to enhance school funding by introducing new incentives for starting teacher pay
- Impact: increased funding in the General Fund for the Quality Educator/Employee Payment if the District participates.
- Districts would have to raise starting teacher pay to at least 70% of the average teacher pay by year 5 (2030) of this bill; first year is 62% of the average.
- Other incentives for funding are in the bill as well, this is the most notable

Budget Report

TAXABLE VALUE
INCREASED THIS YEAR
BY \$3,221,770

DECREASED THE TOTAL
MILL LEVIES TAXED



2024-25								
FUND (A)	ADOPTED BUDGET (B)	TOTAL RESERVES (C)	RESERVE LIMIT	% OF ADOPTED BUDGET RESERVED (C/B)x100 (E)	UNRESERVED FUND BALANCE REAPPROPRIATED (F)	OTHER REVENUE (G)	DISTRICT PROP TAX REQUIREMENT (B-F-G+H) IF <0, ENTER 0 (H)	DISTRICT MILL LEVIES H/(TV x .001)
01 GENERAL	\$4,402,773.19	\$150,000.00	10%	3.41%	\$41,172.80	\$2,157,946.93	\$2,203,653.46	48.83
10 TRANSPORTATION	\$505,000.00	\$16,247.35	20%	3.22%	\$0.00	\$65,583.80	\$439,416.20	9.74
11 BUS DEPR	\$50,000.00	\$1,675.03	N/A	3.35%	\$50,000.00	\$0.00	\$0.00	0
13 TUITION	\$20,000.00		N/A		\$72,308.70	\$0.00	\$0.00	0
14 RETIREMENT	\$825,000.00	\$165,000.00	20%	20.00%	\$121,648.31	\$703,351.69		
17 ADULT EDUCATION	\$100,000.00	\$35,000.00	35%	35.00%	\$276,551.56	\$0.00	\$0.00	0
28 TECHNOLOGY	\$450,000.00	\$13,694.01	N/A	3.04%	\$446,745.20	\$3,254.80	\$0.00	0
29 FLEXIBILITY	\$2,500,000.00	\$3,279,945.10	N/A	131.20%	\$2,500,000.00	\$0.00	\$0.00	0
61 BLDG RSV	\$4,000,000.00	\$3,344,329.45	N/A	83.61%	\$4,000,000.00	\$0.00	\$0.00	0
50 DEBT SVC	\$5,000.00	\$0.00			\$17,845.11	\$0.00	\$0.00	0
	\$12,857,773.19	\$7,005,890.94			\$7,526,271.68	\$2,930,137.22	\$2,643,069.66	58.57
2025-26								
FUND (A)	ADOPTED BUDGET (B)	TOTAL RESERVES (C)	RESERVE LIMIT	% OF ADOPTED BUDGET RESERVED (C/B)x100 (E)	UNRESERVED FUND BALANCE REAPPROPRIATED (F)	OTHER REVENUE (G)	DISTRICT PROP TAX REQUIREMENT (B-F-G+H) IF <0, ENTER 0 (H)	DISTRICT MILL LEVIES H/(TV x .001)
01 GENERAL	\$4,685,472.80	\$143,520.46	10%	3.06%	\$0.00	\$2,418,088.63	\$2,267,384.17	46.9
10 TRANSPORTATION	\$477,740.00	\$43,557.67	20%	9.12%	\$0.00	\$92,998.63	\$384,741.37	7.96
11 BUS DEPR	\$53,169.95	\$0.00	N/A	0.00%	\$53,169.95	\$0.00	\$0.00	0
13 TUITION	\$125,000.00		N/A		\$69,231.59	\$0.00	\$55,768.41	1.15
14 RETIREMENT	\$840,000.00	\$100,000.00	20%	11.90%	\$125,676.35	\$714,323.65		
17 ADULT EDUCATION	\$150,000.00	\$52,500.00	35%	35.00%	\$265,014.64	\$0.00	\$0.00	0
28 TECHNOLOGY	\$225,000.00	\$23,362.09	N/A	10.38%	\$221,750.07	\$3,249.93	\$0.00	0
29 FLEXIBILITY	\$2,500,000.00	\$3,442,768.20	N/A	137.71%	\$2,500,000.00	\$0.00	\$0.00	0
61 BLDG RSV	\$4,000,000.00	\$2,279,734.63	N/A	56.99%	\$4,000,000.00	\$0.00	\$0.00	0
50 DEBT SVC	\$5,000.00	\$31,631.23			\$5,000.00	\$0.00	\$0.00	0
	\$13,061,382.75	\$6,117,074.28			\$7,239,842.60	\$3,228,660.84	\$2,707,893.95	56.01

COMPONENTS OF THE GENERAL FUND BUDGET

FY2026

Maximum Budget

\$4,685,472.80

Over-BASE

(\$898,777.68)

Funded primarily through local taxes at a level approved by the voters or other Non-Levy Revenue (our case Oil & Gas Revenue & some tuition)

\$3,786,695.12

Base Budget

Direct State Aid

\$1,788,302.17 ***see below***

Quality Educator

\$347,090.25 ***increased due to HB252*

At-Risk

\$8,218.65

Indian Education for All

\$12,025.38

American Indian Achievement

\$2,988.00

Data for Achievement

\$11,513.46

Spec Ed Allowable Cost

\$138,556.92

\$2,308,694.83

60.97%

State Revenue

\$2,308,694.83

Non-Levy Revenue

\$71,108.81

Base Budget to Adopt

-\$3,786,695.12

Estimated Permissive Levy to Operate BASE

-\$1,406,891.48

Direct State Aid Calculation

Basic Entitlement (MCA 20-9-306)

Elementary \$60,732.00

Accred MS \$121,466.00

High School \$364,401.00

\$546,599.00

ANB (Averg Number Belonging-student count)

Elem \$1,688,670.00

Accred MS \$622,387.50

High School \$1,143,019.50

\$3,454,077.00

OVER-BASE LIMIT

\$898,777.68

OverBase Levy Amt

\$861,874.31 *voted by taxpayers 2021***

Oil & Gas to Adopt Budget

*\$38,285.00 ***raised to help decrease tax burden**

Actual Levies to Adopt Budget

\$860,492.68

Direct State Aid is made of 44.7% of the Basic Entitlement & Per ANB \$1,788,302.17

General Fund

- used to finance the general maintenance & operational costs of a district not financed by other funds

General Fund Expenses

2024-25

SUPPLIES

0.9%

INSURANCE,PHONE,PO...

7.3%

REPAIR, MAINT & UTILI...

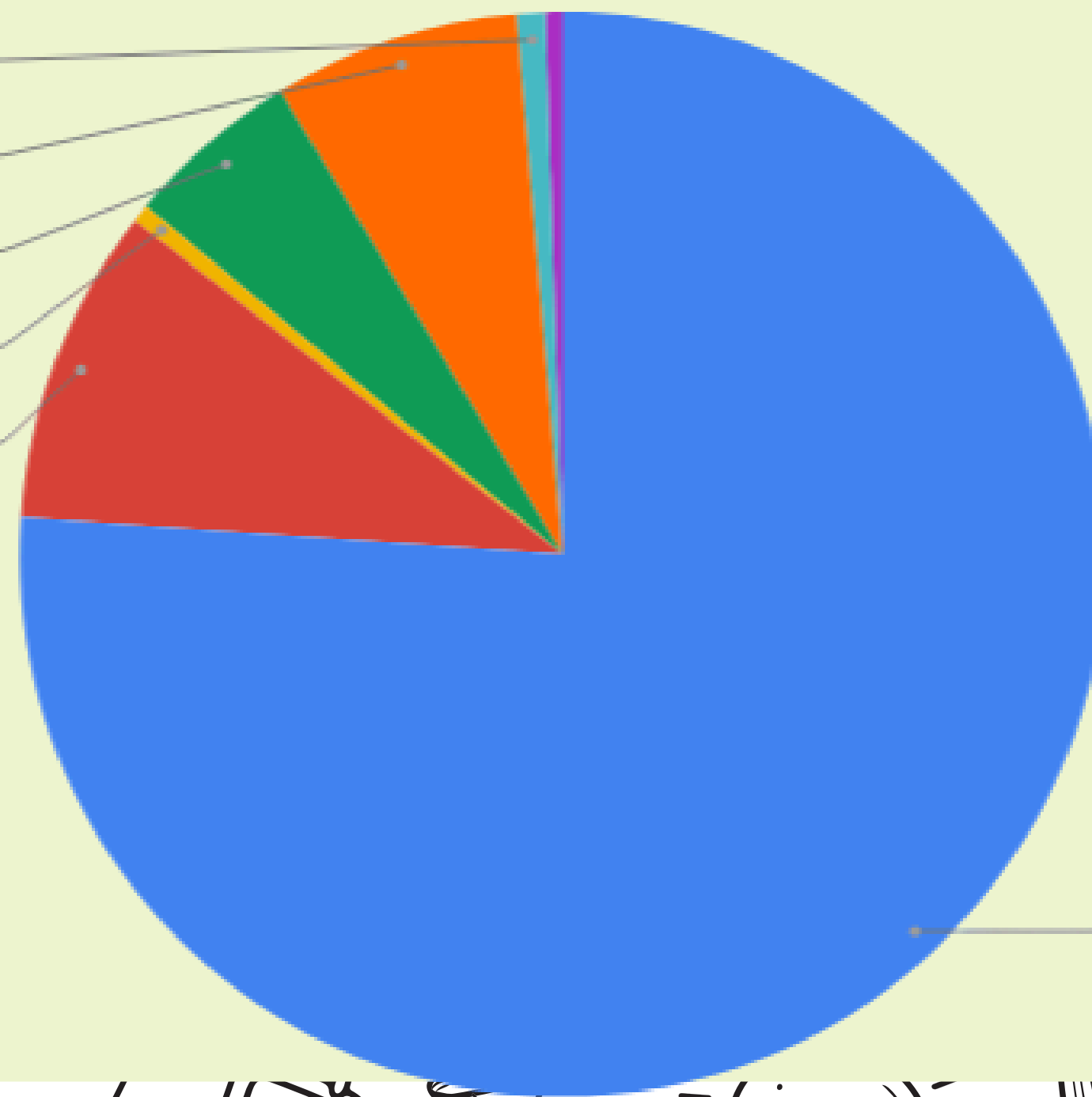
5.2%

PROFESSIONAL SVC

0.5%

BENEFITS

9.5%



SALARIES

76.1%

Salary Breakdown 2025-26

- salary/benefit estimates
\$275,466.50 higher than last year
 - almost fully staffed
- budget increased by \$282,699.61
- overage (~32%) is spent out of the Flex Fund to balance the budget

2025-26 ESTIMATES

	SALARY	HEALTH INS
CERTIFIED (43)	\$2,902,382.00	\$444,147.00
CLASSIFIED (20FT/4PT)	\$800,000.00	\$206,580.00
ADMINISTRATION (7)	\$629,495.00	\$72,303.00
EXTRACURRICULAR POSITIONS	\$176,911.50	
	<u>\$4,508,788.50</u>	<u>\$723,030.00</u>
		\$5,231,818.50

***new teacher \$42565*

***insurance \$10,329/year*

**insurance \$860.75/month*

GENERAL FUND BUDGET

\$4,685,472.80

% OF GEN FUND BUDGET

112%

2025-26

TOTALS

CERTIFIED

71%

SALARY

62%

HEALTH INS

9%

CLASSIFIED

21%

17%

4%

ADMINISTRATION

15%

13%

2%

EXTRACURRICULAR POSITIONS

4%

4%

0%

96%

15%

112%

2025-26								
FUND (A)	ADOPTED BUDGET (B)	TOTAL RESERVES (C)	RESERVE LIMIT	% OF ADOPTED BUDGET RESERVED (C/B)x100 (E)	UNRESERVED FUND BALANCE REAPPROPRIATED (F)	OTHER REVENUE (G)	DISTRICT PROP TAX REQUIREMENT (B-F-G+H) IF <0, ENTER 0 (H)	DISTRICT MILL LEVIES H/(TV x .001)
01 GENERAL	\$4,685,472.80	\$143,520.46	10%	3.06%	\$0.00	\$2,418,088.63	\$2,267,384.17	46.9
10 TRANSPORTATION	\$477,740.00	\$43,557.67	20%	9.12%	\$0.00	\$92,998.63	\$384,741.37	7.96
11 BUS DEPR	\$53,169.95	\$0.00	N/A	0.00%	\$53,169.95	\$0.00	\$0.00	0
13 TUITION	\$125,000.00		N/A		\$69,231.59	\$0.00	\$55,768.41	1.15
14 RETIREMENT	\$840,000.00	\$100,000.00	20%	11.90%	\$125,676.35	\$714,323.65		
17 ADULT EDUCATION	\$150,000.00	\$52,500.00	35%	35.00%	\$265,014.64	\$0.00	\$0.00	0
28 TECHNOLOGY	\$225,000.00	\$23,362.09	N/A	10.38%	\$221,750.07	\$3,249.93	\$0.00	0
29 FLEXIBILITY	\$2,500,000.00	\$3,442,768.20	N/A	137.71%	\$2,500,000.00	\$0.00	\$0.00	0
61 BLDG RSV	\$4,000,000.00	\$2,279,734.63	N/A	56.99%	\$4,000,000.00	\$0.00	\$0.00	0
50 DEBT SVC	\$5,000.00	\$31,631.23			\$5,000.00	\$0.00	\$0.00	0
	\$13,061,382.75	\$6,117,074.28	85%	264.17%	\$7,239,842.60	\$3,228,660.84	\$2,707,893.95	56.01

Flex Fund

- non-levy revenue (oil & gas) supports the expenses
- used to supplement the General Fund budget

Flex Fund Expenditures

2024-25

EQUIPMENT

2.4%

SUPPLIES

8.5%

INSURANCE,PHONE,PO...

23.5%

REPAIR, MAINT & UTILI...

0.7%

PROFESSIONAL SVC

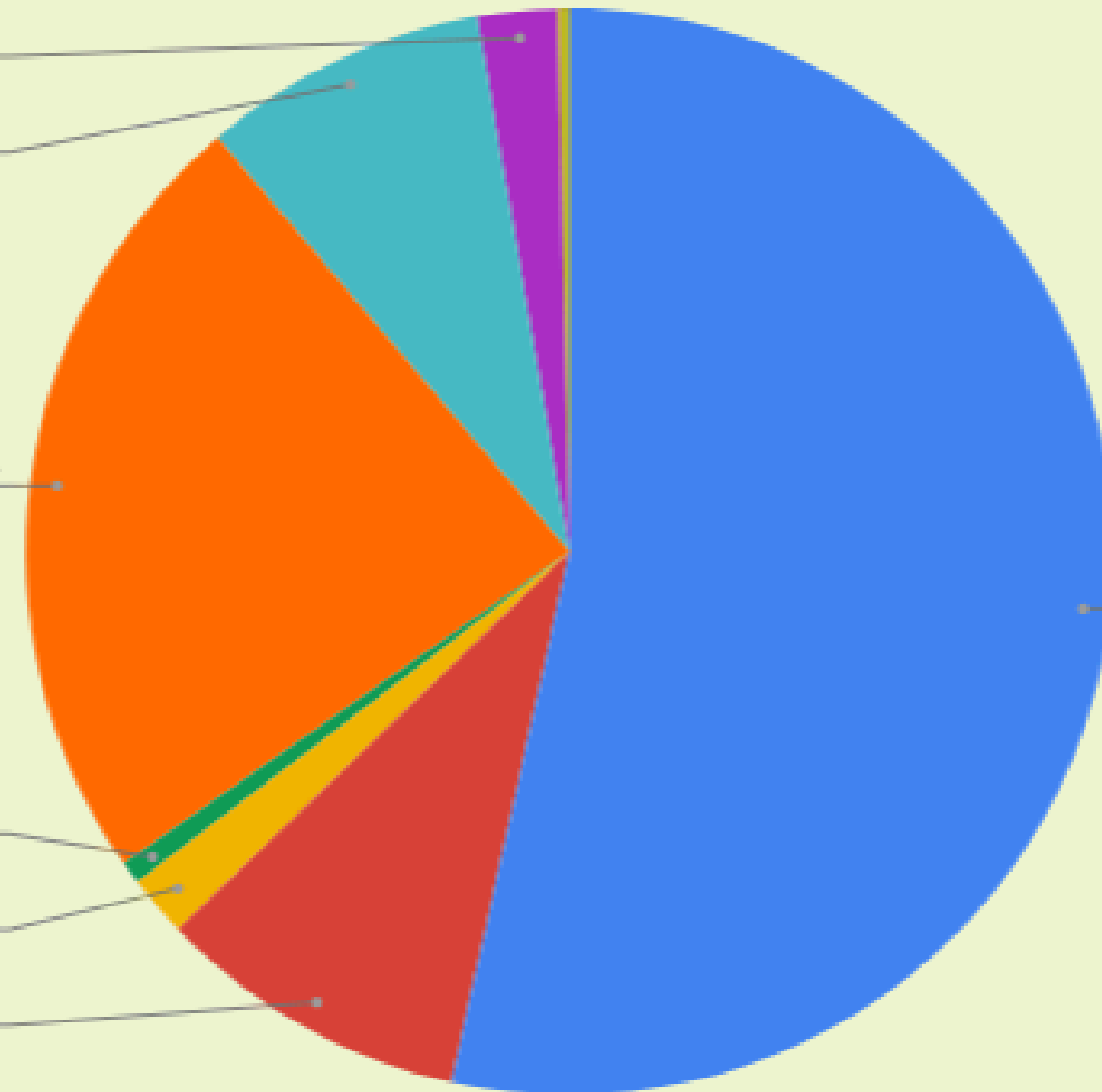
1.8%

BENEFITS

9.3%

SALARIES

53.5%



Flex Fund Salary Breakdown

FLEX FUND SALARIES	FY24	FY25
BUDGET	\$2,500,000.00	\$2,500,000.00
YTD EXPENDITURES	\$1,567,997.87	\$2,049,305.00
INST SALARIES	\$663,342.19	\$650,544.78
% OF EXPEND	42.31%	31.74%
ADMIN SALARIES	\$41,800.95	\$164,934.00
% OF EXPEND	2.67%	8.05%
MAINT	\$46,947.74	\$159,899.08
% OF EXPEND	2.99%	7.80%
SUPPORT SALARIES	\$61,058.78	\$31,647.81
% OF EXPEND	3.89%	1.54%
TOTAL SALARIES	\$813,149.66	\$1,007,025.67
% OF EXPEND	51.86%	49.14%
OIL & GAS DEPOSITED	\$1,974,964.16	\$2,090,915.20
% SPENT ON SALARIES	41.17%	48.16%
OIL & GAS RECEIVED	\$2,917,243.34	\$2,502,084.96
%DEPOSITED IN FLEX	67.70%	83.57%
BENEFITS	\$95,264.33	\$190,586.71
% OF EXPEND	6.08%	9.30%

*COVID FUNDS HELPED

Proposed Adopted Budgets

2025-26								
FUND (A)	ADOPTED BUDGET (B)	TOTAL RESERVES (C)	RESERVE LIMIT	% OF ADOPTED BUDGET RESERVED (C/B)x100 (E)	UNRESERVED FUND BALANCE REAPPROPRIATED (F)	OTHER REVENUE (G)	DISTRICT PROP TAX REQUIREMENT (B-F-G+H) IF <0, ENTER 0 (H)	DISTRICT MILL LEVIES H/(TV x .001)
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10 TRANSPORTATION	\$477,740.00	\$43,557.67	20%	9.12%	\$0.00	\$92,998.63	\$384,741.37	7.96
11 BUS DEPR	\$53,169.95	\$0.00	N/A	0.00%	\$53,169.95	\$0.00	\$0.00	0
13 TUITION	\$125,000.00		N/A		\$69,231.59	\$0.00	\$55,768.41	1.15
14 RETIREMENT	\$840,000.00	\$100,000.00	20%	11.90%	\$125,676.35	\$714,323.65		
17 ADULT EDUCATION	\$150,000.00	\$52,500.00	35%	35.00%	\$265,014.64	\$0.00	\$0.00	0
28 TECHNOLOGY	\$225,000.00	\$23,362.09	N/A	10.38%	\$221,750.07	\$3,249.93	\$0.00	0
29 FLEXIBILITY	\$2,500,000.00	\$3,442,768.20	N/A	137.71%	\$2,500,000.00	\$0.00	\$0.00	0
61 BLDG RSV	\$4,000,000.00	\$2,279,734.63	N/A	56.99%	\$4,000,000.00	\$0.00	\$0.00	0
50 DEBT SVC	\$5,000.00	\$31,631.23			\$5,000.00	\$0.00	\$0.00	0
	\$13,061,382.75	\$6,117,074.28	85%	264.17%	\$7,239,842.60	\$3,228,660.84	\$2,707,893.95	56.01

Notable Changes:

- Increased State Revenue in General Fund (HB252)
- Increased State Revenue in the Transportation Fund
- Tuition costs increased and used cash to reduce tax impact

“

TAX IMPACT FOR 2025-26 LEVIES

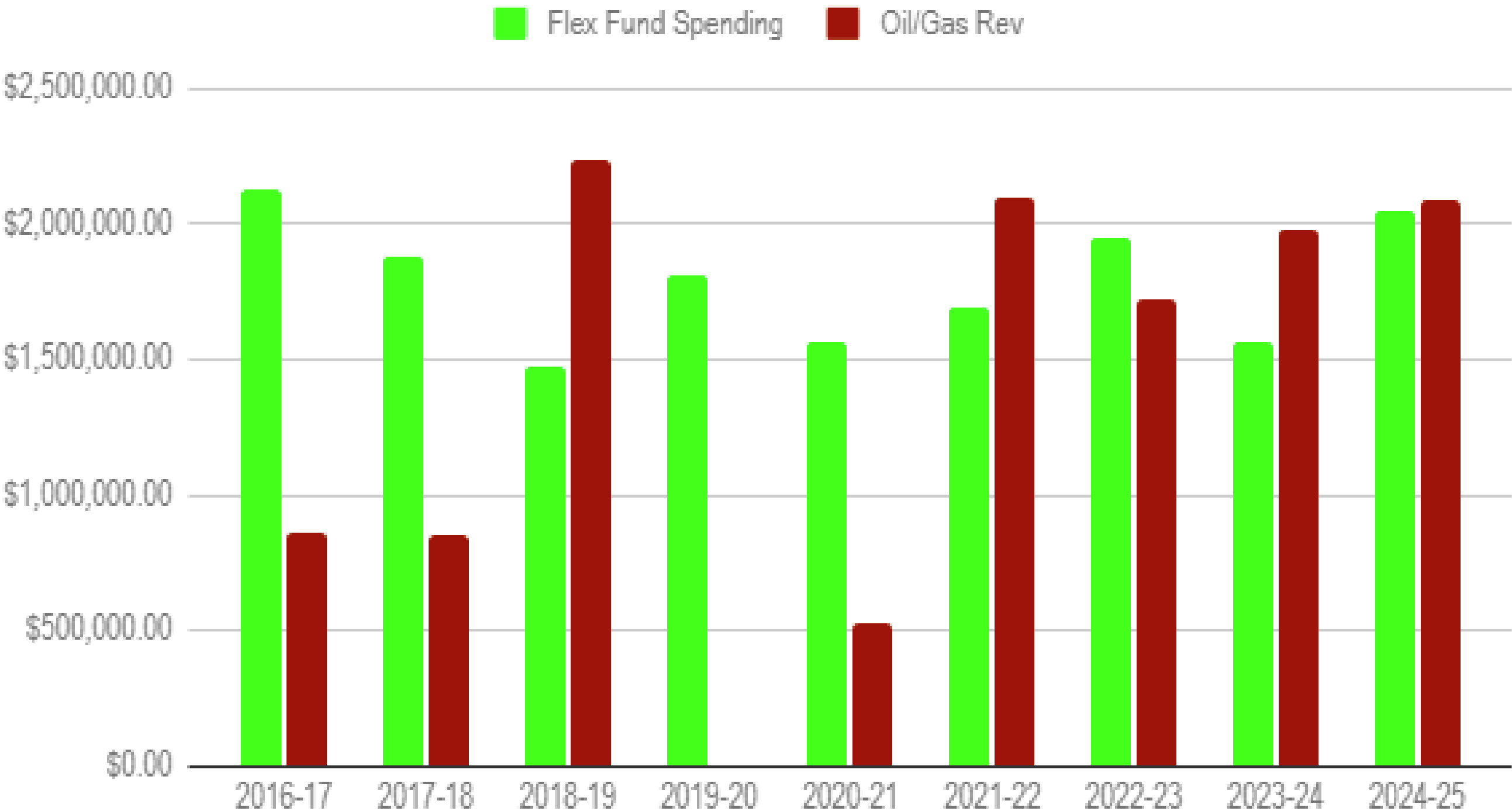
HB 231 REVISED THE TAX ON
RESIDENTIAL PROPERTIES - TAX
RATE WENT DOWN

FISCAL YEAR	year	MV	RESIDENTIAL EXEMPTION	TAX RATE MCA 15-6-134	TAXABLE VALUE	MILLS	ANNUAL TAX IMPACT ON HOUSE
2022-23	2022	\$194,200.00	0%	1.35%	\$2,621.70	55.28	\$144.93
2023-24	2023	\$194,200.00	0%	1.35%	\$2,621.70	56.28	\$147.55
2024-25	2024	\$194,200.00	0%	1.35%	\$2,621.70	58.57	\$153.55
2025-26	2025	\$194,200.00	0%	0.76%	\$1,475.92	56.01	\$82.67
2022-23	2022	\$799,419.00	0%	1.35%	\$10,792.16	55.28	\$596.59
2023-24	2023	\$799,419.00	0%	1.35%	\$10,792.16	56.28	\$607.38
2024-25	2024	\$799,419.00	0%	1.35%	\$10,792.16	58.57	\$632.10
2025-26	2025	\$799,419.00	0%	1.10%	\$8,793.61	56.01	\$492.53
2022-23	2022	\$230,100.00	0%	1.35%	\$3,106.35	55.28	\$171.72
2023-24	2023	\$230,100.00	0%	1.35%	\$3,106.35	56.28	\$174.83
2024-25	2024	\$230,100.00	0%	1.35%	\$3,106.35	58.57	\$181.94
2025-26	2025	\$230,100.00	0%	0.76%	\$1,748.76	56.01	\$97.95
2022-23	2022	\$304,400.00	0%	1.35%	\$4,109.40	55.28	\$227.17
2023-24	2023	\$304,400.00	0%	1.35%	\$4,109.40	56.28	\$231.28
2024-25	2024	\$304,400.00	0%	1.35%	\$4,109.40	58.57	\$240.69
2025-26	2025	\$304,400.00	0%	0.76%	\$2,313.44	56.01	\$129.58
2022-23	2022	\$526,595.00	0%	1.35%	\$7,109.03	55.28	\$392.99
2023-24	2023	\$526,595.00	0%	1.35%	\$7,109.03	56.28	\$400.10
2024-25	2024	\$523,595.00	0%	1.35%	\$7,068.53	58.57	\$414.00
2025-26	2025	\$523,595.00	0%	1.10%	\$5,759.55	56.01	\$322.59

Oil & Gas Revenue

1ST QTR 2022		1ST QTR 2023		1ST QTR 2024	
AUG--22	\$ 965,620.69	AUG--23	\$ 739,964.19	AUG--24	\$ 625,978.60
avg price	\$95.01	avg price	\$75.99	avg price	\$76.91
2ND QTR 2022		2ND QTR 2023		2ND QTR 2024	
NOV--2022	\$ 1,179,151.14	NOV--2023	\$ 675,921.59	NOV--2024	\$ 651,637.63
avg price	\$108.52	avg price	\$73.56	avg price	\$80.67
SUBTOTAL	\$ 2,144,771.83	SUBTOTAL	\$ 1,415,885.78	SUBTOTAL	\$ 1,277,616.23
3RD QTR 2022		3RD QTR 2023		3RD QTR 2024	
FEB--2023	\$ 1,010,988.70	FEB--2024	\$ 762,640.83	FEB--2025	\$ 633,298.97
avg price	\$91.43	avg price	\$82.05	avg price	\$75.26
SUBTOTAL	\$ 3,155,760.53	SUBTOTAL	\$ 2,178,526.61	SUBTOTAL	\$ 1,910,915.20
4TH QTR 2022		4TH QTR 2023		4TH QTR 2024	
MAY--2023	\$ 815,109.51	MAY--2024	\$ 738,716.46	MAY--2025	\$ 591,169.76
avg price	\$81.48	avg price	\$78.56	avg price	\$69.68
FY23 TOTAL	\$ 3,970,870.04	FY24 TOTAL	\$ 2,917,243.07	FY25 TOTAL	\$ 2,502,084.96

Flex Fund Spending vs. Oil/Gas Rev Spending



Cash Balances:
FY22 \$5,376,953.93
FY23 \$5,248,894.75
FY24 \$5,779,945.10
FY25 \$5,942,768.20

Looking Forward...

- 1 Continued Building Maintenance
-adding onto Apartment Complex
- 2 Federal Funding Unrest;
continue to monitor grants
- 3 Technology Fund - monitor cash
& levy anticipation

This year's positive budget trend upward remains fragile; fluctuating enrollment, reduced federal funding, fluctuating oil and gas revenue to support spending, and rising operational costs continue to put pressure on the District's General Fund Budget and Flexibility Fund Budget.