

**BUTTE SCHOOL DISTRICT NO. 1
BOARD OF TRUSTEES
SPECIAL MEETING
MARCH 21, 2022**

The Board of Trustees held a Regular Meeting on Monday, March 21, 2022 at 4:00 p.m. at the east Middle School Library with Chairperson Ann Boston presiding. Trustees present were Patti Hepola, Tom Billteen, Frank Joseph, and Kelly Lee. Trustees absent were Susanne Dauenhauer, Henry Klobucar and Quinton Queer. Also present were Judy Jonart, Superintendent, Therese McClafferty, Director of Human Resource and Kevin Patrick, Director of Business Affairs.

CALL TO ORDER AND PLEDGE OF ALLEGIANCE

WELCOME AND DIRECTIONS FOR PUBLIC PARTICIPATION

BUDGET PRESENTATION

Kevin Patrick, Director of Business Affairs, presented the following budget packet.

**Budget Work Session
March 21, 2022**



BUTTE
SCHOOL DISTRICT NO. 1



PRELIMINARY BUDGET DATA SHEET
FY 2023

County: 47 Silver Bow
District: 0840 Butte Elem

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2023 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

| 1. Certified ANB | | FY 2023 | | 3 Year Avg ANB | | |
|--|-------|--------------------|----------------------|----------------|--------------------|----------------------|
| *Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| E1 BUTTE K-6 | 2,399 | 292,721.00 | 13,923,417.80 | 2,422 | 295,509.00 | 14,055,948.40 + |
| M1 BUTTE 7-8 | 686 | 139,353.00 | 5,119,446.50 | 678 | 139,353.00 | 5,061,100.50 + |
| 2. * Direct State Aid | | | | | | 8,739,704.17 |
| 3. Quality Educator | | | | | | 801,650.08 |
| 4. At Risk Student | | | | | | 154,751.40 |
| 5. * Indian Education For All | | | | | | 72,168.00 |
| 6. American Indian Achievement Gap | | | | | | 40,304.00 |
| 7. * Data For Achievement | | | | | | 69,099.00 |
| 8. Special Education Funding (FY 2023): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Special Education Block Grant Eligibility Status | | | | | | Yes |
| Special Education Block Grant Rates Per Current ANB | | | | | | |
| Instructional Block Grant Rate [IBG] | | | | | | 152.47 |
| Related Services Block Grant Rate [RSBG] | | | | | | 50.82 |
| Threshold to Determine Disproportionate Costs | | | | | | 2.726539977 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X Current Year ANB] | | | | | | 470,369.95 |
| * b. Related Services Block Grant Entitlement [RSBG rate X Current Year ANB] | | | | | | 156,779.70 |
| c. Reimbursement for Disproportionate Costs - See Page 2. | | | | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 627,149.65 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | N/A |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 155,222.08 |
| f(ii). District's Required Match for RSBG [8b X 0.33] | | | | | | 51,737.30 |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] | | | | | | N/A |
| * f(iv). Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 206,959.38 |
| Minimum Special Education Budget to Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 834,109.03 |



PRELIMINARY BUDGET DATA SHEET
FY 2023

County: 47 Silver Bow
District: 0840 Butte Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|--------------|------|------|
| a. FY 2021 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2021 ANB | 1,941,551.89 | 0.00 | 0.00 |
| b. FY 2021 Amount to Avoid Reversion | 855,614.32 | 0.00 | 0.00 |
| c. Reimbursement for Disproportionate Costs If (a-b) > 0 and a > (b * 2.726539977) then [a - (b * 2.726539977)] * 0.4 | 0.00 | 0.00 | 0.00 |

| | |
|---|---------------|
| 9. FY 2023 Budget Limits: | |
| * a. Required % of Special Ed Funding in Maximum [20-9-306(9), MCA] | 100% |
| * b. BASE Budget | 17,657,510.71 |
| c. Maximum Budget Limit | 21,944,182.68 |
| * d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues) | 21,846,805.43 |
| * e. Highest Budget With A Vote | 21,944,182.68 |
| * f. Highest Voted Amount (9e-9d) | 97,377.25 |

| | |
|---|---------------|
| 10. Prior Year Information for Budgeting: | |
| a. FY 2022 BASE Budget | 17,249,687.91 |
| b. FY 2022 Maximum Budget | 21,447,527.21 |
| c. FY 2022 Budget Limit ANB | 3,107 |
| d. FY 2022 Adopted General Fund Budget | 21,438,982.63 |
| e. Highest Levy Over-BASE Authorized or Imposed Between FY 2018 FY 2022 | 4,189,294.72 |

| | | | |
|--|--|------------|-------------|
| 11. Debt Service Fund and County Retirement GTB: | | | |
| | | Elementary | High School |
| County | | | |
| a. | Tax Year 2021 County Taxable Value | 72,990,411 | 72,990,411 |
| b. | FY 2021-2022 County ANB | 3,290 | 1,323 |
| c. | County Retirement Mill Value per ANB | 22.19 | 55.17 |
| District | | | |
| d. | Tax Year 2021 District Taxable Value | 64,619,349 | N/A |
| e. | FY 2021-2022 District Budget Limit ANB | 3,107 | N/A |
| f. | District Debt Service Mill Value per ANB | 20.80 | N/A |
| Statewide | | | |
| g. | Statewide Retirement Mill Value per ANB | 38.29 | 91.58 |
| h. | Debt Service Assistance Mill Value per ANB | 44.30 | 105.96 |



PRELIMINARY BUDGET DATA SHEET
FY 2023

County: 47 Silver Bow
District: 0840 Butte Elem

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | | Elementary | High School |
|---|--|----------------|----------------|
| a. Statewide Taxable Valuation (Tax Year 2021)*** | | 3,429,943,159 | 3,429,943,159 |
| b. FY 2022 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs) | | 260,884,829.52 | 140,013,575.30 |
| c. GTB Ratio: [(a) Divided by (b)] x 254% | | 33.39 | 62.22 |

| II. DISTRICT GTB SUBSIDY: | | Elementary | High School |
|---|--|----------------|-------------|
| a. Statewide GTB ratio (from c above) | | 33.39 | N/A |
| b. FY 2022 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement | | 6,734,093.35 | N/A |
| c. 40% of FY 2022 District Special Education Allowable Cost Payment plus District Coop Cost Payment | | 254,992.64 | N/A |
| d. District's FY 2023 Guaranteed Tax Base (a) x [b + c] | | 233,365,581.21 | N/A |
| e. District Taxable Valuation (Tax Year 2021)*** | | 64,619,349 | N/A |
| f. If (d) is Greater Than (e), Then: DISTRICT's FY 2023 GTB Subsidy Per BASE Mill [d - e] x 0.001 | | 168,746.00 | N/A |

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

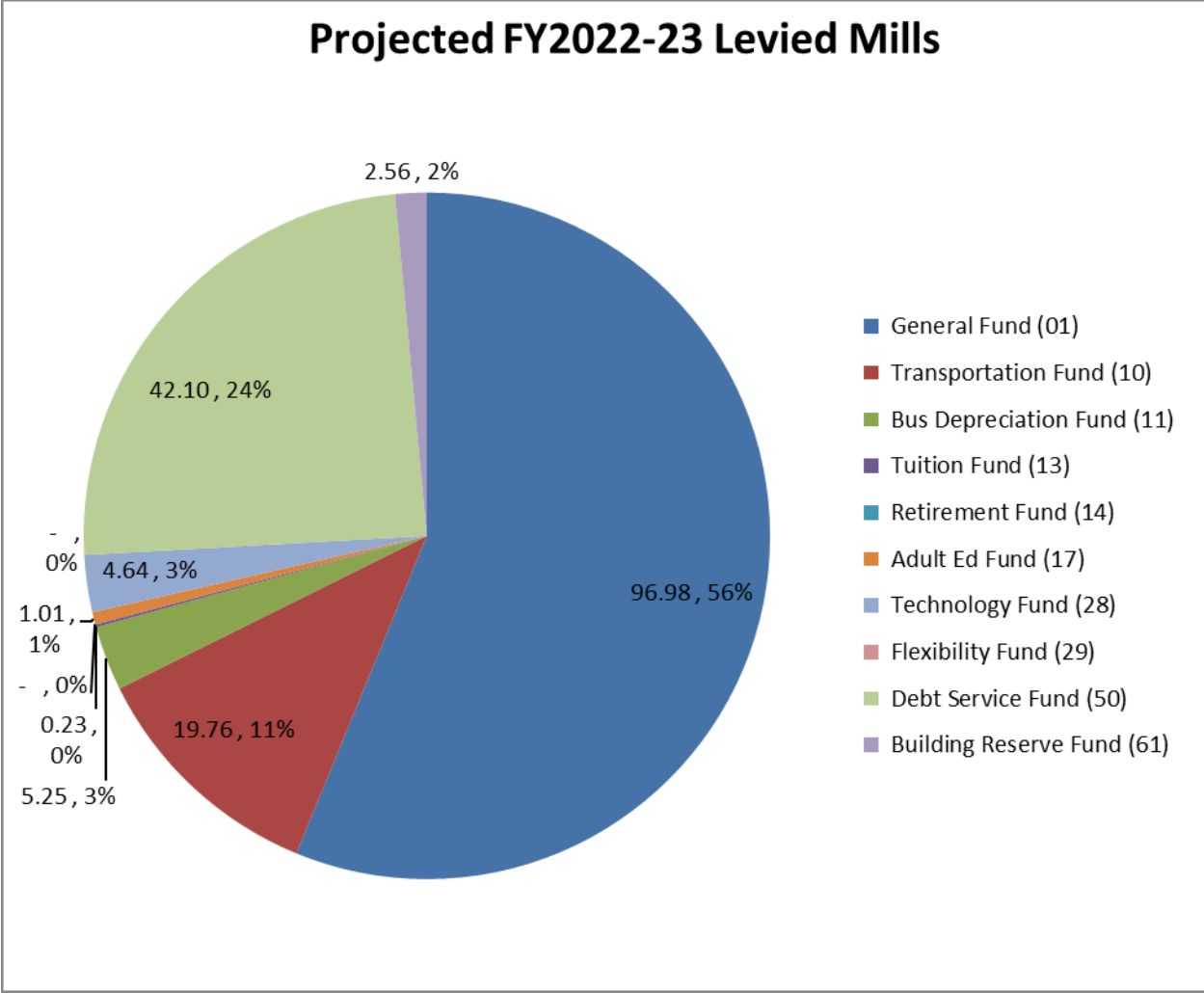
13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

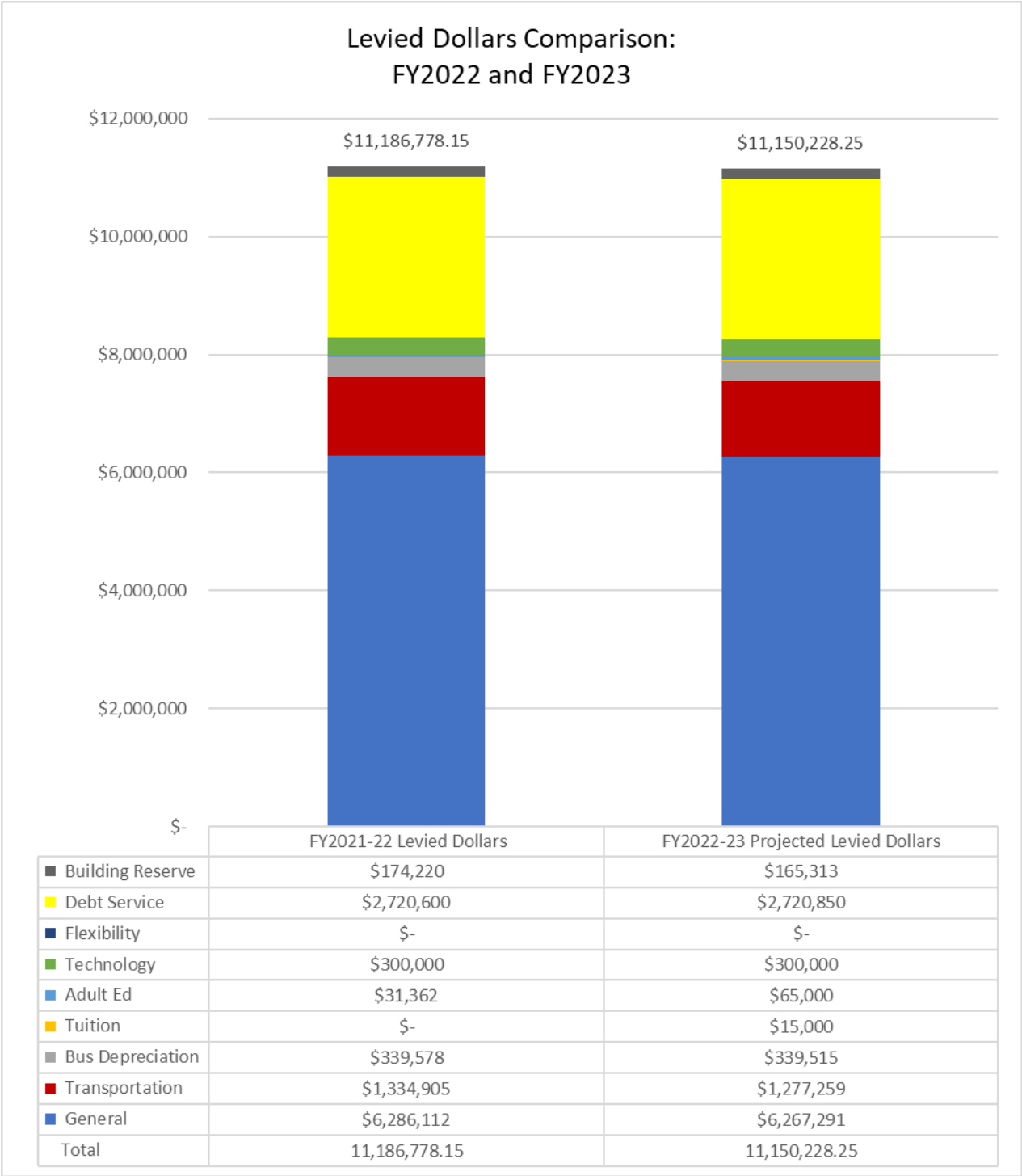
| | Elementary | High School | K-12 |
|---|------------|-------------|------|
| a. District State Major Maintenance Aid (SMMA) Allowable Amount | 356,770.00 | | |
| b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort**** | 1.16 | | |

**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.

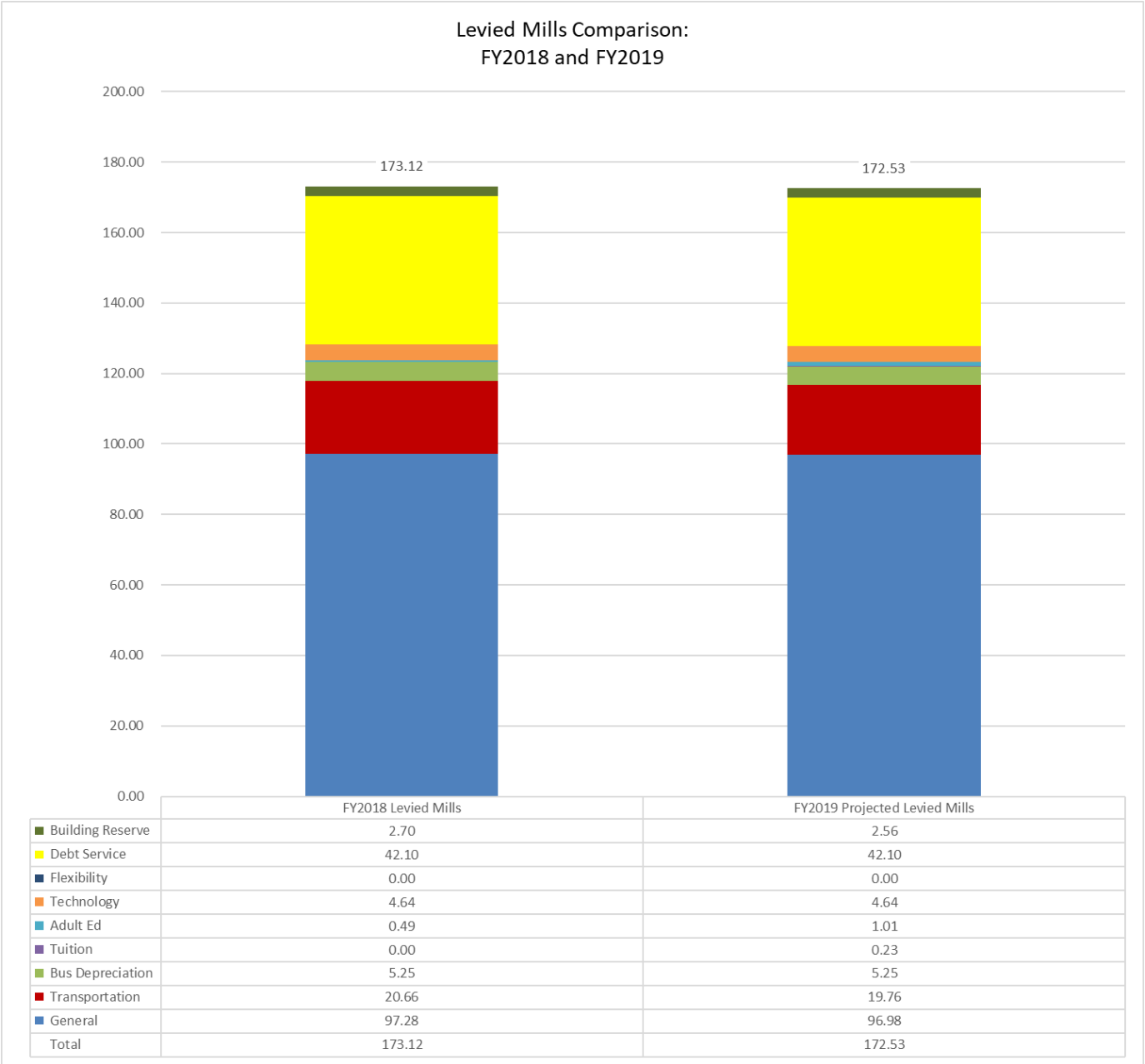
Elementary

| | Projected | | | | | Levied Mills |
|----------------------------|-----------------------------|--------------------|------------------|------------------|--|--------------|
| | Fund Balance Reappropriated | + Non Levy Revenue | + Local Tax Levy | = Adopted Budget | | |
| General Fund (01) | \$ - | \$ 15,676,891.20 | \$ 6,267,291.48 | \$ 21,944,182.68 | | 96.98 |
| Transportation Fund (10) | 100,000.00 | 222,741.23 | 1,277,258.77 | 1,600,000.00 | | 19.76 |
| Bus Depreciation Fund (11) | 1,772,142.36 | - | 339,515.00 | 2,111,657.36 | | 5.25 |
| Tuition Fund (13) | - | - | 15,000.00 | 15,000.00 | | 0.23 |
| Retirement Fund (14) | 300,000.00 | 3,016,075.00 | - | 3,316,075.00 | | - |
| Adult Ed Fund (17) | 80,000.00 | - | 65,000.00 | 145,000.00 | | 1.01 |
| Technology Fund (28) | 455,556.00 | 13,102.00 | 300,000.00 | 768,658.00 | | 4.64 |
| Flexibility Fund (29) | - | - | - | - | | - |
| Debt Service Fund (50) | - | - | 2,720,850.00 | 2,720,850.00 | | 42.10 |
| Building Reserve Fund (61) | 612,768.00 | 191,457.95 | 165,313.00 | 969,538.95 | | 2.56 |
| Total | \$ 3,320,466.36 | \$ 19,120,267.38 | \$ 11,150,228.25 | \$ 33,590,961.99 | | 172.53 |





| | General | Transportation | Bus Depreciation | Tuition | Adult Ed | Technology | Flexibility | Debt Service | Building Reserve | Total |
|------------------------------------|--------------|----------------|---------------------|-----------|-----------|------------|-------------|--------------|---------------------|---------------|
| FY2021-22 Levied Dollars | \$ 6,286,112 | \$ 1,334,905 | \$ 339,578 | \$ - | \$ 31,362 | \$ 300,000 | \$ - | \$ 2,720,600 | \$ 174,220 | 11,186,778.15 |
| FY2022-23 Projected Levied Dollars | \$ 6,267,291 | \$ 1,277,259 | \$ 339,515 | \$ 15,000 | \$ 65,000 | \$ 300,000 | \$ - | \$ 2,720,850 | \$ 165,313 | 11,150,228.25 |
| Change | \$ (18,821) | \$ (57,647) | \$ (63) | \$ 15,000 | \$ 33,638 | \$ - | \$ - | \$ 250 | \$ (8,907) | 22,337,006.40 |



| | General | Transportation | Bus Depreciation | Tuition | Adult Ed | Technology | Flexibility | Debt Service | Building Reserve | Total |
|---------------------------|---------|----------------|------------------|---------|----------|------------|-------------|--------------|------------------|--------|
| FY2018 Levied Mills | 97.28 | 20.66 | 5.25 | 0.00 | 0.49 | 4.64 | 0.00 | 42.10 | 2.70 | 173.12 |
| FY2019 Projected Levied M | 96.98 | 19.76 | 5.25 | 0.23 | 1.01 | 4.64 | 0.00 | 42.10 | 2.56 | 172.53 |
| Change | (0.30) | (0.90) | 0.00 | 0.23 | 0.52 | 0.00 | 0.00 | 0.00 | (0.14) | (0.59) |

| | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| General Fund Adopted | \$ 20,227,171.60 | \$ 20,637,033.41 | \$ 21,208,172.84 | \$ 21,438,982.63 | \$ 21,944,182.68 |
| % Increase Adopted | 1.49% | 2.03% | 2.77% | 1.09% | 2.36% |
| \$ Increase Adopted | \$ 296,662.88 | \$ 409,861.81 | \$ 571,139.43 | \$ 230,809.79 | \$ 505,200.05 |
| General Fund Allowable without Vote | \$ 20,227,171.60 | \$ 20,637,033.41 | \$ 21,208,172.84 | \$ 21,210,531.86 | \$ 21,846,805.43 |
| General Fund Base | \$ 16,266,327.65 | \$ 16,676,189.46 | \$ 17,247,328.89 | \$ 17,249,687.91 | \$ 17,657,510.71 |
| General Fund Max | \$ 20,229,121.30 | \$ 20,737,956.84 | \$ 21,446,299.47 | \$ 21,447,527.21 | \$ 21,944,182.68 |
| General Fund Allowable with Vote | \$ 20,229,121.30 | \$ 20,737,956.84 | \$ 21,446,299.47 | \$ 21,447,527.21 | \$ 21,944,182.68 |
| Largest Voted Amount Possible | \$ 1,949.70 | \$ 100,923.43 | \$ 238,126.63 | \$ 236,995.35 | \$ 97,377.25 |
| ANB Elementary Total | 3,061 | 3,106 | 3,156 | 3,107 | 3,085 |
| Mills Levied Elementary Base | 39.85 | 38.91 | 36.67 | 32.45 | 30.65 |
| Mills Levied Over Base | 70.07 | 66.56 | 65.40 | 64.83 | 66.33 |
| Total Mills Levied | 109.92 | 105.47 | 102.07 | 97.28 | 96.98 |
| Percent of Max | 99.99% | 99.51% | 98.89% | 99.96% | 100.00% |
| Taxable Valuation | 56,525,559.00 | 59,507,117.00 | 60,559,758.00 | 64,624,206.00 | 64,624,206.00 |



PRELIMINARY BUDGET DATA SHEET
FY 2023

County: 47 Silver Bow
District: 1212 Butte H S

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2023 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

| 1. Certified ANB | | FY 2023 | | | 3 Year Avg ANB | | |
|------------------|--|---------|--------------------|----------------------|----------------|--------------------|----------------------|
| *Budget Unit | | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| H1 | BUTTE HS 9-12 | 1,322 | 434,791.00 | 9,723,809.00 + | 1,299 | 434,791.00 | 9,557,415.50 |
| 2. | * Direct State Aid | | | | | | 4,540,894.20 |
| 3. | Quality Educator | | | | | | 319,111.52 |
| 4. | At Risk Student | | | | | | 38,147.73 |
| 5. | * Indian Education For All | | | | | | 30,776.16 |
| 6. | American Indian Achievement Gap | | | | | | 14,198.00 |
| 7. | * Data For Achievement | | | | | | 29,467.38 |
| 8. | Special Education Funding (FY 2023): | | | | | | |
| | NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| | Special Education Block Grant Eligibility Status | | | | | | Yes |
| | Special Education Block Grant Rates Per Current ANB | | | | | | |
| | Instructional Block Grant Rate [IBG] | | | | | | 152.47 |
| | Related Services Block Grant Rate [RSBG] | | | | | | 50.82 |
| | Threshold to Determine Disproportionate Costs | | | | | | 2.726539977 |
| | Special Education Allowable Cost Payments | | | | | | |
| | * a. Instructional Block Grant Entitlement [IBG rate X Current Year ANB] | | | | | | 201,565.34 |
| | * b. Related Services Block Grant Entitlement [RSBG rate X Current Year ANB] | | | | | | 67,184.04 |
| | c. Reimbursement for Disproportionate Costs - See Page 2. | | | | | | 0.00 |
| | * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 268,749.38 |
| | Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| | * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | N/A |
| | Required Local Match | | | | | | |
| | * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 66,516.56 |
| | f(ii). District's Required Match for RSBG [8b X 0.33] | | | | | | 22,170.73 |
| | * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] | | | | | | N/A |
| | * f(iv). Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 88,687.29 |
| | Minimum Special Education Budget to Avoid Reversions | | | | | | |
| | * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 357,436.67 |



PRELIMINARY BUDGET DATA SHEET
FY 2023

County: 47 Silver Bow
District: 1212 Butte H S

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|------|------------|------|
| a. FY 2021 Allowable Cost Expenditures | 0.00 | 720,028.69 | 0.00 |
| Total K-12 Expenditures Prorated by FY 2021 ANB | | | |
| b. FY 2021 Amount to Avoid Reversion | 0.00 | 339,155.11 | 0.00 |
| c. Reimbursement for Disproportionate Costs | 0.00 | 0.00 | 0.00 |
| If (a-b) > 0 and a > (b * 2.726539977) then | | | |
| [a - (b * 2.726539977)] * 0.4 | | | |

| | | |
|---|--|---------------|
| 9. FY 2023 Budget Limits: | | |
| * a. Required % of Special Ed Funding in Maximum [20-9-306(9), MCA] | | 100% |
| * b. BASE Budget | | 8,934,829.92 |
| c. Maximum Budget Limit | | 11,127,799.55 |
| * d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues) | | 11,352,758.64 |
| * e. Highest Budget With A Vote | | 11,352,758.64 |
| * f. Highest Voted Amount (9c-9d) | | 0.00 |

| | | |
|---|--|---------------|
| 10. Prior Year Information for Budgeting: | | |
| a. FY 2022 BASE Budget | | 8,720,302.63 |
| b. FY 2022 Maximum Budget | | 10,864,804.95 |
| c. FY 2022 Budget Limit ANB | | 1,322 |
| d. FY 2022 Adopted General Fund Budget | | 11,218,848.93 |
| e. Highest Levy Over-BASE Authorized or Imposed Between FY 2018 FY 2022 | | 2,849,083.82 |

| | | |
|--|------------|-------------|
| 11. Debt Service Fund and County Retirement GTB: | | |
| | Elementary | High School |
| County | | |
| a. Tax Year 2021 County Taxable Value | 72,990,411 | 72,990,411 |
| b. FY 2021-2022 County ANB | 3,290 | 1,323 |
| c. County Retirement Mill Value per ANB | 22.19 | 55.17 |
| District | | |
| d. Tax Year 2021 District Taxable Value | N/A | 72,905,090 |
| e. FY 2021-2022 District Budget Limit ANB | N/A | 1,322 |
| f. District Debt Service Mill Value per ANB | N/A | 55.15 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 38.29 | 91.58 |
| h. Debt Service Assistance Mill Value per ANB | 44.30 | 105.96 |



PRELIMINARY BUDGET DATA SHEET
FY 2023

County: 47 Silver Bow
District: 1212 Butte H S

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | | Elementary | High School |
|---|--|----------------|----------------|
| a. Statewide Taxable Valuation (Tax Year 2021)*** | | 3,429,943,159 | 3,429,943,159 |
| b. FY 2022 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs) | | 260,884,829.52 | 140,013,575.30 |
| c. GTB Ratio: [(a) Divided by (b)] x 254% | | 33.39 | 62.22 |

| II. DISTRICT GTB SUBSIDY: | | Elementary | High School |
|---|--|------------|----------------|
| a. Statewide GTB ratio (from c above) | | N/A | 62.22 |
| b. FY 2022 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement | | N/A | 3,493,007.01 |
| c. 40% of FY 2022 District Special Education Allowable Cost Payment plus District Coop Cost Payment | | N/A | 110,307.68 |
| d. District's FY 2023 Guaranteed Tax Base (a) x [b + c] | | N/A | 224,198,240.01 |
| e. District Taxable Valuation (Tax Year 2021)*** | | N/A | 72,905,090 |
| f. If (d) is Greater Than (e), Then: DISTRICT's FY 2023 GTB Subsidy Per BASE Mill [d - e] x 0.001 | | N/A | 151,293.00 |

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

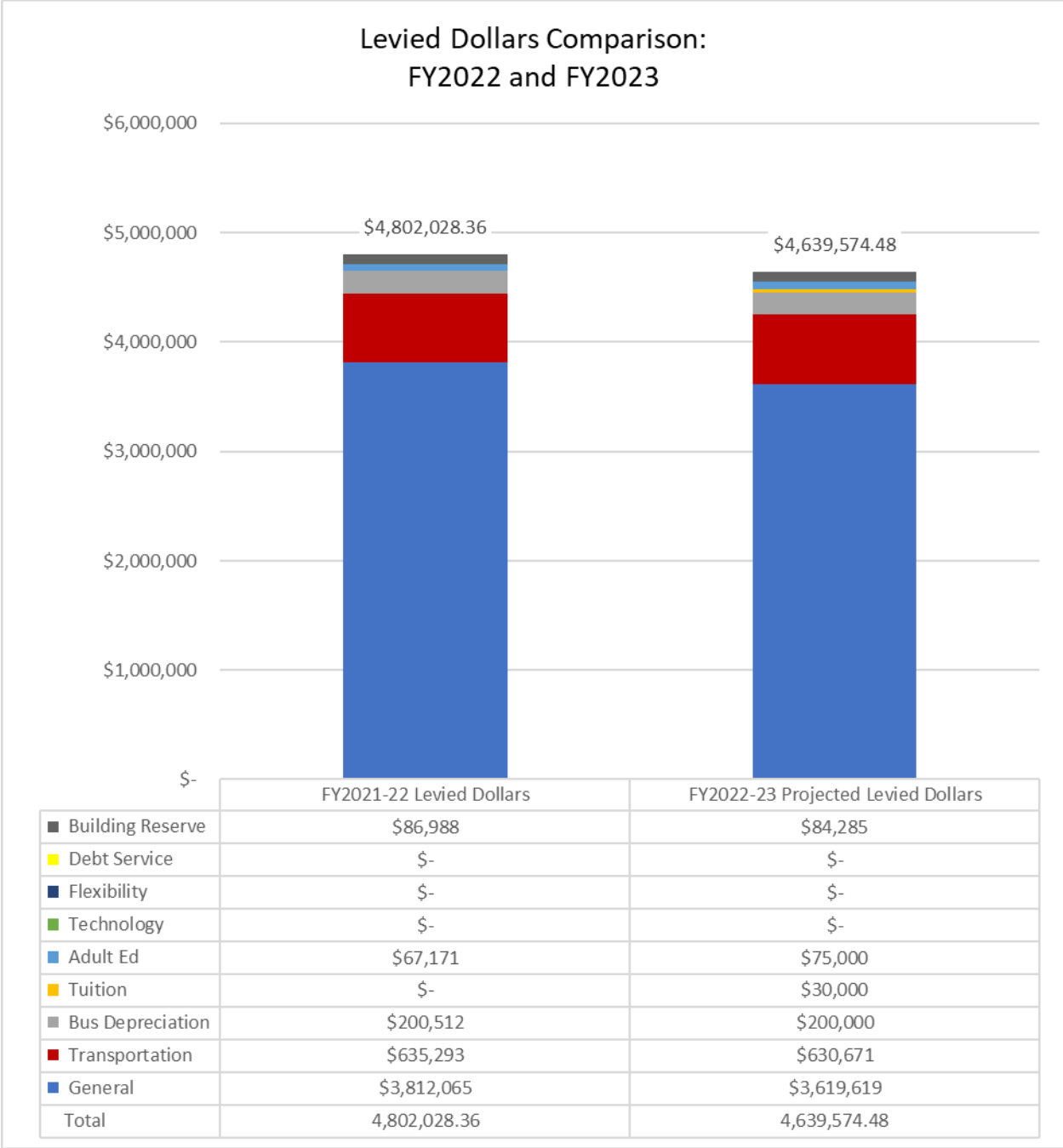
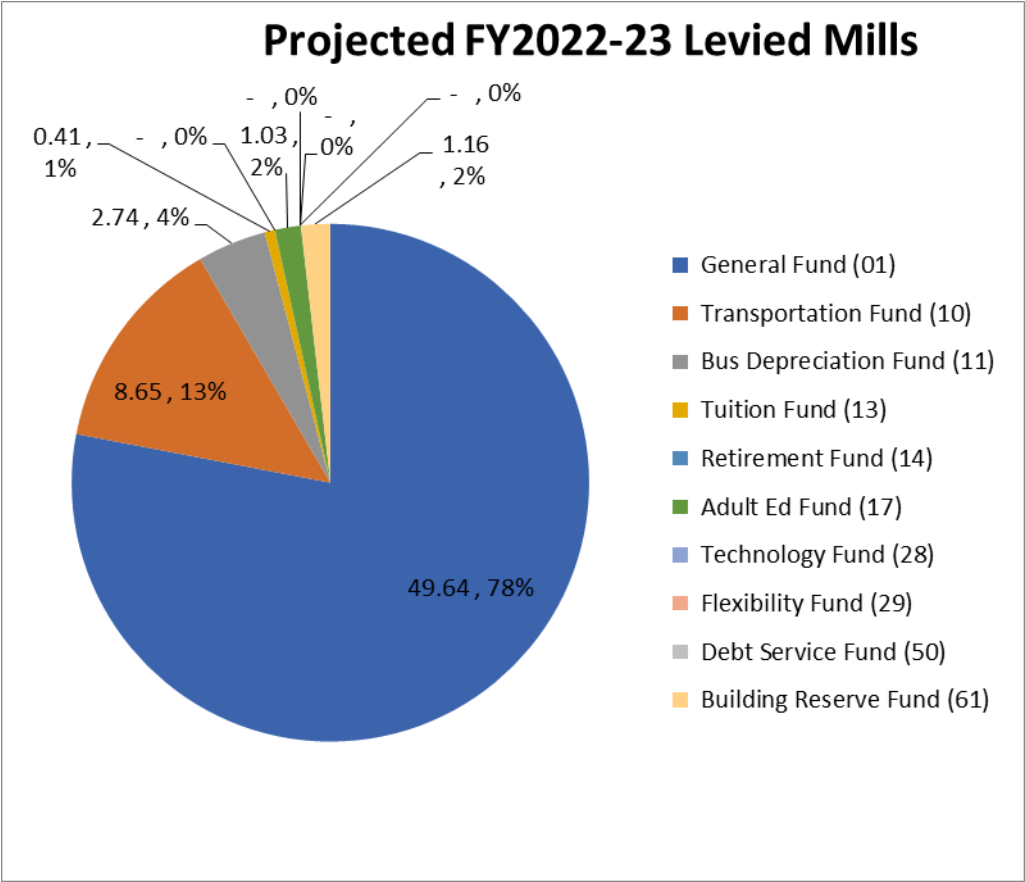
13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

| | Elementary | High School | K-12 |
|---|------------|-------------|------|
| a. District State Major Maintenance Aid (SMMA) Allowable Amount | | 160,420.00 | |
| b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort**** | | 0.90 | |

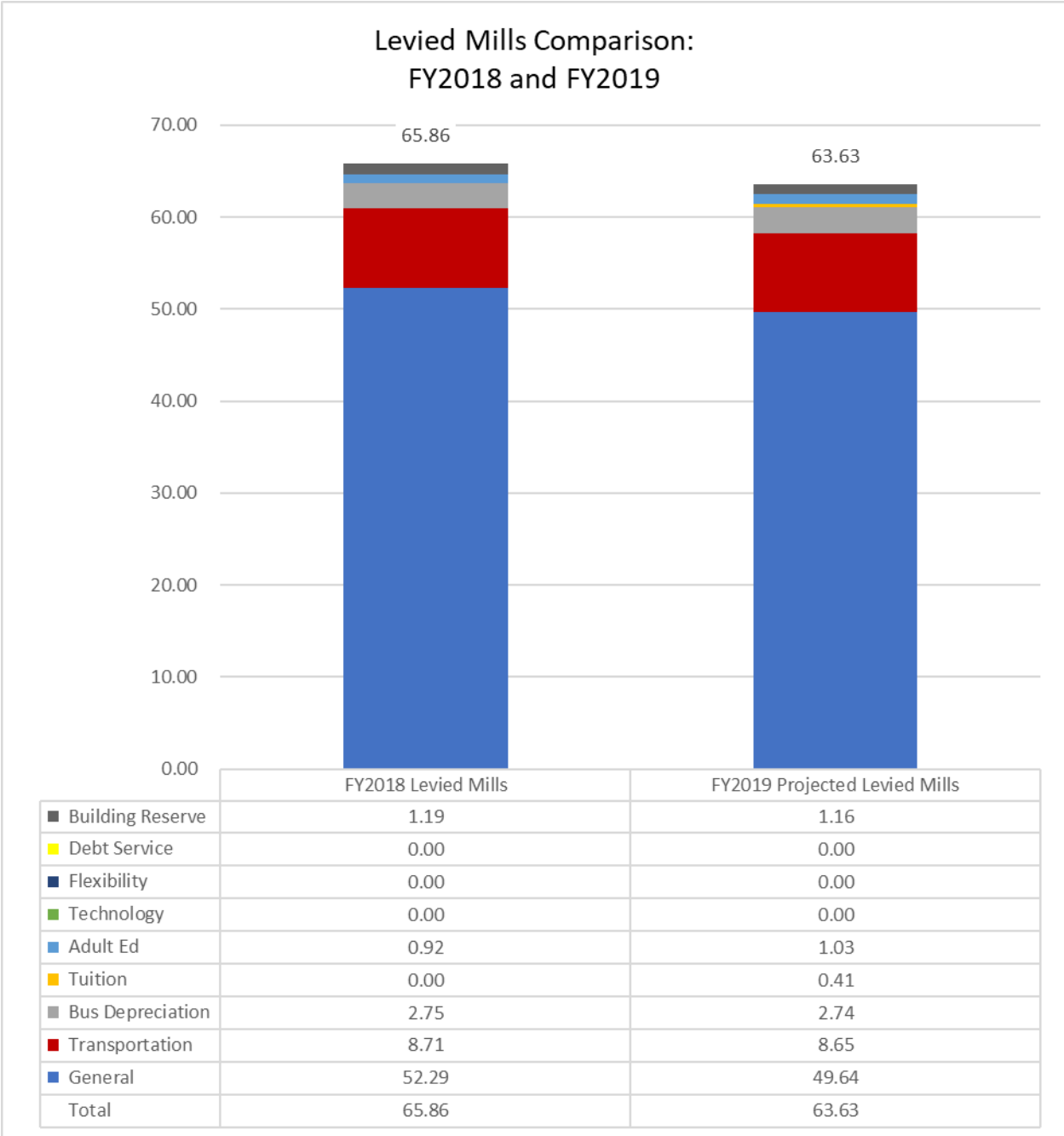
**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.

High School

| | Projected | | | | | Levied Mills |
|----------------------------|-----------------------------|---|------------------|---|---------------------------------|--------------|
| | Fund Balance Reappropriated | + | Non Levy Revenue | + | Local Tax Levy = Adopted Budget | |
| General Fund (01) | \$ - | | \$ 7,733,140.08 | | \$ 3,619,618.56 | 49.64 |
| Transportation Fund (10) | 100,000.00 | | 49,329.08 | | 630,670.92 | 8.65 |
| Bus Depreciation Fund (11) | 521,240.00 | | - | | 200,000.00 | 2.74 |
| Tuition Fund (13) | - | | - | | 30,000.00 | 0.41 |
| Retirement Fund (14) | 420,000.00 | | 1,580,000.00 | | - | - |
| Adult Ed Fund (17) | 10,000.00 | | - | | 75,000.00 | 1.03 |
| Technology Fund (28) | 230,000.00 | | 6,625.00 | | - | - |
| Flexibility Fund (29) | - | | - | | - | - |
| Debt Service Fund (50) | 302,477.00 | | - | | - | - |
| Building Reserve Fund (61) | 2,562,727.00 | | 76,135.88 | | 84,285.00 | 1.16 |
| Total | \$ 4,146,444.00 | | \$ 9,445,230.04 | | \$ 4,639,574.48 | 63.63 |



| | General | Transportation | Bus Depreciation | Tuition | Adult Ed | Technology | Flexibility | Debt Service | Building Reserve | Total |
|------------------------------------|--------------|----------------|------------------|-----------|-----------|------------|-------------|--------------|------------------|--------------|
| FY2021-22 Levied Dollars | \$ 3,812,065 | \$ 635,293 | \$ 200,512 | \$ - | \$ 67,171 | \$ - | \$ - | \$ - | \$ 86,988 | 4,802,028.36 |
| FY2022-23 Projected Levied Dollars | \$ 3,619,619 | \$ 630,671 | \$ 200,000 | \$ 30,000 | \$ 75,000 | \$ - | \$ - | \$ - | \$ 84,285 | 4,639,574.48 |
| Change | \$ (192,446) | \$ (4,622) | \$ (512) | \$ 30,000 | \$ 7,829 | \$ - | \$ - | \$ - | \$ (2,703) | 9,441,602.84 |



| | General | Transportation | Bus Depreciation | Tuition | Adult Ed | Technology | Flexibility | Debt Service | Building Reserve | Total |
|-------------------------------|---------|----------------|------------------|---------|----------|------------|-------------|--------------|------------------|--------|
| FY2018 Levied Mills | 52.29 | 8.71 | 2.75 | 0.00 | 0.92 | 0.00 | 0.00 | 0.00 | 1.19 | 65.86 |
| FY2019 Projected Levied Mills | 49.64 | 8.65 | 2.74 | 0.41 | 1.03 | 0.00 | 0.00 | 0.00 | 1.16 | 63.63 |
| Change | (2.65) | (0.06) | (0.01) | 0.41 | 0.11 | 0.00 | 0.00 | 0.00 | (0.03) | (2.23) |

| | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| ANB High School Total | 1,244 | 1,242 | 1,251 | 1,322 | 1,322 |
| District Mill Value | 63,617.00 | 66,781.53 | 68,121.31 | 72,909.95 | 72,909.95 |
| General Fund Adopted | \$ 10,767,275.58 | \$ 10,799,327.72 | \$ 10,919,836.89 | \$ 11,218,848.93 | \$ 11,352,758.64 |
| % Increase of Adopted Budget | 0.246% | 0.298% | 1.116% | 2.738% | 1.194% |
| \$ Increase of Adopted Budget | \$ 26,376.810 | \$ 32,052.140 | \$ 120,509.170 | \$ 299,012.040 | \$ 133,909.710 |
| General Fund Allowable with Vote | \$ 10,771,374.36 | \$ 10,799,327.72 | \$ 10,919,836.89 | \$ 11,218,848.93 | \$ 11,352,758.64 |
| General Fund Allowable without Vote | \$ 10,767,275.58 | \$ 10,799,327.72 | \$ 10,919,836.89 | \$ 11,218,848.93 | \$ 11,352,758.64 |
| General Fund Base | \$ 7,918,191.76 | \$ 7,959,189.53 | \$ 8,165,146.20 | \$ 8,720,302.63 | \$ 8,934,829.92 |
| General Fund Max | \$ 9,854,842.36 | \$ 9,908,739.07 | \$ 10,165,184.00 | \$ 10,864,804.95 | \$ 11,127,799.55 |
| Mills Levied High School Base | 19.99 | 19.77 | 18.96 | 18.02 | 16.47 |
| Mills Levied Over Base | 44.79 | 42.53 | 40.44 | 34.27 | 33.16 |
| Total Mills Levied | 64.78 | 62.30 | 59.40 | 52.29 | 49.63 |
| Over Base Levy | \$ 2,849,083.82 | \$ 2,840,138.19 | \$ 2,754,690.69 | \$ 2,498,546.30 | \$ 2,417,928.72 |
| Percent of Max | 109.26% | 108.99% | 107.42% | 107.42% | 102.02% |
| Taxable Valuation | 63,616,797.00 | 66,781,531.00 | 68,121,319.00 | 72,909,948.00 | 72,909,948.00 |

Resolution of Intent to Impose an Increase in Levies

As an essential part of its budgeting process, the Butte School District #1 Board of Trustees is authorized by law to impose levies to support its budget. The Butte School District #1 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 from the current school fiscal year as provided to the district. The information provided below is estimated based on current year information and not information for the ensuing fiscal year. Accurate numbers for ending fund balance, reserves and reappropriation, all of which affect permissive tax levy revenue, are not known until after the fiscal year end books are closed, which is after June 30. Taxable value for the FY2023 budgets, which is used to calculate the number of mills needed to generate the tax levy revenue, is not received from the Dept. of Revenue until August 1.

Elementary District

| Fund | <u>2021-22 Actual Levies</u> | | <u>2022-23 Projections Using 2021-22 Taxable Value</u> | | | | | |
|------------------|------------------------------|--------|--|--------|-------------|--------------|--------------------|--------------------|
| | \$ | Mills | \$ | Mills | Change \$ | Change Mills | Est. Annual Tax | Est. Annual Tax |
| | | | | | | | Impact \$100K home | Impact \$200K home |
| General | \$ 6,286,112 | 97.28 | \$ 6,267,291 | 96.98 | \$ (18,821) | (0.30) | \$ (0.40) | \$ (0.80) |
| Transportation | \$ 1,334,905 | 20.66 | \$ 1,277,259 | 19.76 | \$ (57,647) | (0.90) | \$ (1.22) | \$ (2.44) |
| Bus Depreciation | \$ 339,578 | 5.25 | \$ 339,515 | 5.25 | \$ (63) | - | \$ - | \$ - |
| Tuition | \$ - | - | \$ 15,000 | 0.23 | \$ 15,000 | 0.23 | \$ 0.31 | \$ 0.62 |
| Adult Ed | \$ 31,362 | 0.49 | \$ 65,000 | 1.01 | \$ 33,638 | 0.52 | \$ 0.70 | \$ 1.40 |
| Technology | \$ 300,000 | 4.64 | \$ 300,000 | 4.64 | \$ - | - | \$ - | \$ - |
| Debt Service | \$ 2,720,600 | 42.10 | \$ 2,720,850 | 42.10 | \$ 250 | - | \$ - | \$ - |
| Building Reserve | \$ 174,220 | 2.70 | \$ 165,313 | 2.56 | \$ (8,907) | (0.14) | \$ (0.19) | \$ (0.38) |
| Grand Total | \$ 11,186,778 | 173.12 | \$ 11,150,228 | 172.53 | \$ (36,550) | (0.59) | \$ (0.80) | \$ (1.60) |

High School District

| Fund | <u>2021-22 Actual Levies</u> | | <u>2022-23 Projections Using 2021-22 Taxable</u> | | | | | |
|------------------|------------------------------|-------|--|-------|--------------|--------------|--------------------|--------------------|
| | \$ | Mills | \$ | Mills | Change \$ | Change Mills | Est. Annual Tax | Est. Annual Tax |
| | | | | | | | Impact \$100K home | Impact \$200K home |
| General | \$ 3,812,065 | 52.29 | \$ 3,619,619 | 49.65 | \$ (192,446) | (2.64) | \$ (3.56) | \$ (7.12) |
| Transportation | \$ 635,293 | 8.71 | \$ 630,671 | 8.65 | \$ (4,622) | (0.06) | \$ (0.08) | \$ (0.16) |
| Bus Depreciation | \$ 200,512 | 2.75 | \$ 200,000 | 2.74 | \$ (512) | (0.01) | \$ (0.01) | \$ (0.02) |
| Tuition | \$ - | - | \$ 30,000 | 0.41 | \$ 30,000 | 0.41 | \$ 0.55 | \$ 1.10 |
| Adult Ed | \$ 67,171 | 0.92 | \$ 75,000 | 1.03 | \$ 7,829 | 0.11 | \$ 0.15 | \$ 0.30 |
| Building Reserve | \$ 86,988 | 1.19 | \$ 84,285 | 1.16 | \$ (2,703) | (0.03) | \$ (0.04) | \$ (0.08) |
| Grand Total | \$ 4,802,029 | 65.86 | \$ 4,639,575 | 63.64 | \$ (162,454) | (2.22) | \$ (2.99) | \$ (5.98) |

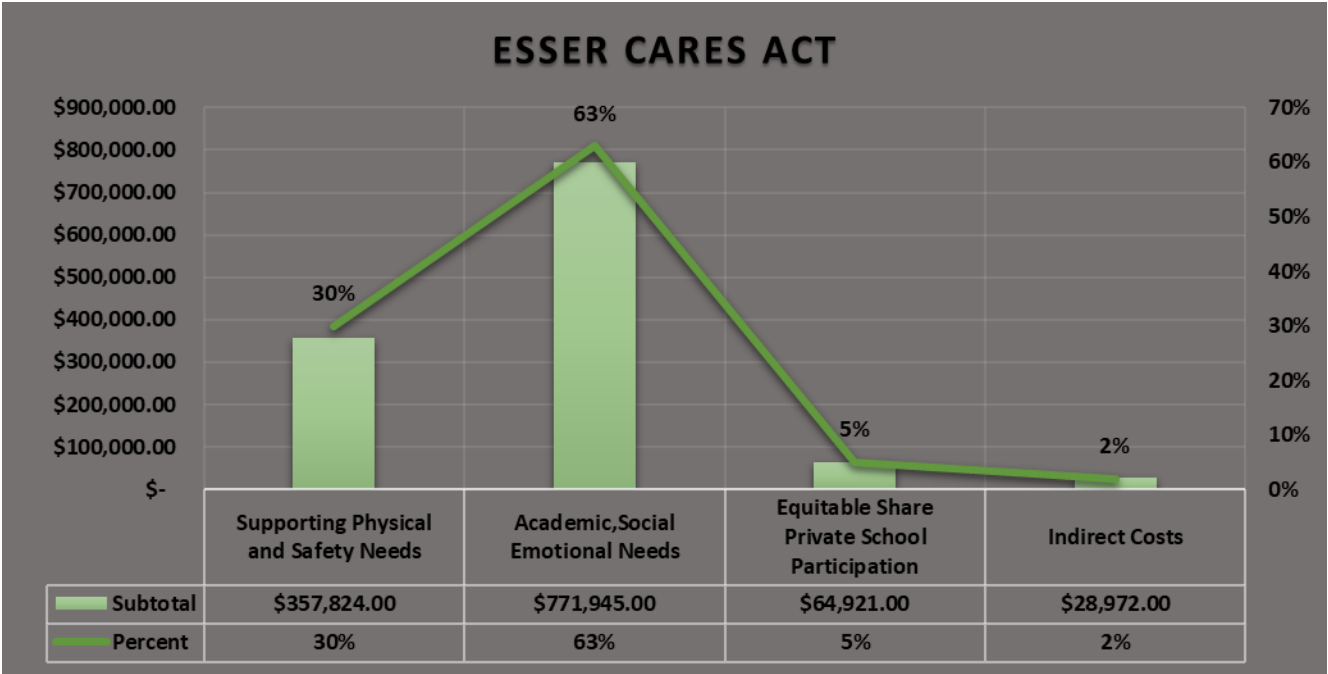
This notice must also document the District’s expected use of its Building Reserve State Major Maintenance levies and associated funding. This year, the District expects to use those proceeds to fund deferred maintenance, capital improvements and operational costs of school safety. The District estimates this funding structure will generate approximately \$517,190 during 2022-23. It is estimated this will be approximately 3.72 mills.

Mr. Patrick explained that there would be no levy request for the High School.

Judy Jonart, Superintendent, presented the following report on the ESSER Funds.

**ESSER CARES ACT
Report**

ESSER CARES ACT Federal Award Period: 10/1/2019-9/30/2022



| Allowable Costs | Supporting Physical and Safety Needs | Academic Social Emotional Needs |
|-----------------------|--------------------------------------|---------------------------------|
| Salaries/Benefits | 21% | 16% |
| Facilities | 21% | 0% |
| Cleaning/Disinfecting | 58% | |
| Curriculum Materials | | 66% |
| Technology | | 18% |

ESSER CARES ACT Federal Award Period: 10/1/2019-9/30/2022

ELEM Allocation: \$947,146.00

H.S Allocation: \$267,336.00

**Butte School District Planned Expenditures for ESSER CCRSA
ESSER CCRSA ACT Federal Award Period: 1/1/2021-9/30/2023**

Butte School District’s Planned Expenditures PER ARP Plan

| | |
|---|-----|
| Funds Planned for Addressing Physical Health and Safety | 21% |
| Meeting Students’ Academic, Social, Emotional Mental Health Needs | 79% |

ELEM Allocation: \$4,126,152.00
HS Allocation: \$1,085,554.00

ESSER ARP ACT Federal Award Period: 1/1/2021-9/30/2024

Butte School District’s Planned Expenditures Per ARP Plan

| Meeting Students’ Academic, Social, Emotional Mental Health Needs | |
|--|------------|
| Mandated Set-Aside to address learning loss | 20% |
| Funds Planned for Addressing Physical Health and Safety | 64% |
| Operational Continuity | 16% |

ELEM Allocation: \$ 9,268,547
HS Allocation: \$2,437,999.00

Trustee Billteen asked about receiving updates on the status of these funds in the future. He would like to be proactive in explaining how the ESSER grant funds are being spent. Ms. Jonart said she would be happy to give updates every 6 months. Mr. Patrick stated that the EGrants system now requires very specific descriptions of fund expenditures.

Board Chair Boston thanked Mr. Patrick and Ms. Jonart for the information.

ADJOURNMENT

There being no further business to come before the board, Trustee Hepola moved to adjourn, second by Trustee Joseph, motion carried unanimously. Chairperson Boston adjourned the meeting at 4:56 p.m.

Chairwoman of Board of Trustees

District Clerk
mcs