**SIDNEY PUBLIC SCHOOLS HIGH SCHOOL DISTRICT #1**

**RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES**

As an essential part of its budgeting process, the Sidney Public Schools Board of Trustees is authorized by law to impose permissive levies to support its budget in Richland County High School District #1. The Sidney Public Schools Board of Trustees ***estimate*** the following increases/decreases in tax levies and mills for the funds noted below for the next school fiscal year beginning July 1, 2018 using certified taxable valuations from 2017 as provided to the District by the Montana Department of Revenue (MDOR):

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***FUND SUPPORTED*** | ***17-18 Actual Levies*** | ***17-18 Mills*** | ***18-19 Estimated Levies*** | ***EST 17-18 Mills*** | ***Change in Levy Increase (Dcr)*** | ***EST Increase (Dcr)*** | ***Estimated Annual Tax Impact on $100,000 Home \**** | ***Estimated Anaul Tax Impact on $200,000 Home \**** |
| General – BASE | $ 861,166 | 19.52 | $ 753,911 | 17.09 | $ (107,255) | (2.43) | $ (3.28) | $ (6.56) |
| General-OverBASE | $ 563,932^ | 12.79 | $ 563,932^ | 12.79 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Transportation | $ 107,636 | 2.44 | $ 161,028 | 3.65 | $ 53,392 |  1.21 | $ 1.63 | $ 3.26 |
| Bus Depreciation | $ 100,000  | 2.27 | $ 100,000 | 2.27 | $ 0 |  0.00 | $ 0.00 | $ 0.00 |
| Tuition | $ 0 | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Adult Ed | $ 19,802 | .45 | $ 24,135 | .55 | $ 4,333 |  .10 | $ .14 | $ .28 |
| Technology | $ 30,000 | .68 | $ 30,000 | .68 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Flexibility | $ 0 | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Debt Service | $ 0  | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Building Reserve | $ 0 | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| ***TOTAL*** | ***$ 1,682,536*** | ***38.15*** | ***$ 1,633,006*** | ***37.03*** | ***$ (49,530)*** | ***(1.12)*** |  ***$ (1.51)*** | ***$ (3.02)*** |

***^Oil & Gas Revenue was budgeted in these funds to lower/ replace a mill levy in 2017-18 and anticipated to be used in 2018-19 for the same purpose.***

**\*These impacts are based on ESTIMATED mills using current (2017) certified taxable valuations provided by the MDOR for the current school year. 2018 Taxable Property Valuations will not be available until the end of July 2018. The new figure will include newly taxable property, changes in assessed value (including an anticipated decrease in assessed value following a protested tax settlement between the MDOR and Plains Pipeline) and have an impact on the number of mills levied as well the tax impact on a $100,000 and $200,000 home**

* *The number of mills levied will be impacted by ending Fund Cash Balances as of 6/30/2018 to be re-appropriated for the 2018-19 fiscal year*
* *The number of mills levied will be impacted by the amount of estimated 2017-18 revenue actually received by 6/30/2018 (including taxes currently levied, assessed and outstanding)*

**NO ESTIMATED INCREASES IN THE BUILDING RESERVE LEVY ARE ANTICIPATED AT THIS TIME. THE FOLLOWING SCHOOL FACILITY MAINTENANCE PROJECTS ARE BEING CONSIDERED FOR COMPLETION:**

* *2018-2019 Safety & Security Improvements*
* *Exterior Painting at Sidney High School*
* *Lighting, airhandling, plumbing and sound system repairs/replacement*

*2018-2019 projects are anticipated to be completed with fund cash balances available as of 6/30/18.*

**SIDNEY PUBLIC SCHOOLS ELEMENTARY DISTRICT #5**

**RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES**

As an essential part of its budgeting process, the Sidney Public Schools Board of Trustees is authorized by law to impose permissive levies to support its budget in Richland County Elementary District #5. The Sidney Public Schools Board of Trustees ***estimate*** the following increases/decreases in tax levies and mills for the funds noted below for the next school fiscal year beginning July 1, 2018 using certified taxable valuations from 2017 as provided to the District by the Montana Department of Revenue (MDOR):

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***FUND SUPPORTED*** | ***17-18 Actual Levies*** | ***17-18 Mills*** | ***18-19 Estimated Levies*** | ***EST 17-18 Mills*** | ***Change in Levy Increase (Dcr)*** | ***EST Increase (Dcr)*** | ***Estimated Annual Tax Impact on $100,000 Home \**** | ***Estimated Anaul Tax Impact on $200,000 Home \**** |
| General – BASE | $ 1,250,364 | 45.13 | $ 1,067,343 | 38.53 | $ (183,021) | (6.60) | $ (8.91) | $ (17.82) |
| General-OverBASE | $ 1,330,073^ | 48.01 | $ 1,330,073^ | 48.01 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Transportation | $ 146,455 | 5.29 | $ 232,851 | 8.41 | $ 86,396 |  3.12 | $ 4.21 | $ 8.42 |
| Bus Depreciation | $ 0 | 0 | $ 50,000 | 1.80 | $ 50,000 |  1.80 | $ 2.43 | $ 4.86 |
| Tuition | $ 0 | 0 | $ 50,153 | 1.81 | $ 50,153 |  1.81 | $ 2.44 | $ 4.88 |
| Adult Ed | $ 18,409 | .66 | $ 20,060 | .72 | $ 1,651 |  .06 | $ .08 | $ .16 |
| Technology | $ 25,000 | .90 | $ 25,000 | .90 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Flexibility | $ 0 | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Debt Service | $ 0 ^ | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| Building Reserve | $ 0 | 0 | $ 0 | 0 | $ 0 | 0.00 | $ 0.00 | $ 0.00 |
| ***TOTAL*** | ***$ 2,770,301*** | ***99.99*** | ***$ 2,775,480*** | ***100.18*** | ***$ 5,179*** |  ***.19*** | ***$ .25*** | ***$ .50*** |

***^Oil & Gas Revenue was budgeted in these funds to lower/ replace a mill levy in 2017-18 and anticipated to be used in 2018-19 for the same purpose.***

**\*These impacts are based on ESTIMATED mills using current (2017) certified taxable valuations provided by the MDOR for the current school year. 2018 Taxable Property Valuations will not be available until the end of July 2018. The new figure will include newly taxable property, changes in assessed value and have an impact on the number of mills levied as well as the tax impact on a $100,000 and $200,000 home**

* *The number of mills levied will be impacted by ending Fund Cash Balances as of 6/30/2018 to be re-appropriated for the 2018-19 fiscal year*
* *The number of mills levied will be impacted by the amount of estimated 2017-18 revenue actually received by 6/30/2018 (including taxes currently levied, assessed and outstanding)*

**NO ESTIMATED INCREASES IN THE BUILDING RESERVE LEVY ARE ANTICIPATED AT THIS TIME. THE FOLLOWING SCHOOL FACILITY MAINTENANCE PROJECTS ARE BEING CONSIDERED FOR COMPLETION:**

* *2018-2019 Safety & Security Improvements*
* *Multi-purpose/Cafeteria addition to Central School*
* *Playground Safety Features*

*2018-2019 projects are anticipated to be completed with fund cash balances available as of 6/30/18.*