

**Gardiner Elementary and High School District**  
**Senate Bill 307 Resolution of Intent to Increase Permissive Fund Levies**  
**March 2020**

The Board of Trustees of Gardiner Elementary and Gardiner High School Districts hereby resolves to consider and adopt the following changes in revenues/mills from Adult Education, Transportation, Tuition, Retirement, Bus Depreciation, and Building Reserve Funds of the Elementary and High School Districts for school fiscal year 2021.

Be it further resolved, that as an essential part of its budgeting process, the Gardiner School District Board of Trustees is authorized by law to impose levies to support its budget. The Gardiner School District 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, 2020, using certified taxable valuations from the current school fiscal year as provided to the District:



Fund Supported	Estimated Change in Tax Revenues	Estimated Change in Mills	Estimated Impact Home of \$100,000	Estimated Impact Home of \$200,000
*EL General Fund	\$56,642	9.90	\$13.37	\$26.74
EL Adult Education	0	0	0.00	0.00
EL Transportation	\$6,549	1.14	1.55	3.09
EL Bus Depreciation	\$0	\$0	\$0	\$0
EL Tuition	\$0	\$0	\$0	\$0
EL Retirement	\$30,081	5.26	\$7.10	\$14.20
EL Building Reserve	\$(1,681)	(0.29)	\$(0.40)	\$(0.79)
<b>Total</b>	<b>\$91,591</b>	<b>\$16.01</b>	<b>\$21.62</b>	<b>\$43.23</b>

Fund Supported	Estimated Change in Tax Revenues	Estimated Change in Mills	Estimated Impact Home of \$100,000	Estimated Impact Home of \$200,000
*HS General Fund	\$40,860	5.35	\$7.22	\$14.45
HS Adult Education	0	0	0.00	0.00
HS Transportation	\$5,089	0.67	\$0.90	\$1.80
HS Bus Depreciation	\$0	0	\$0	\$0
HS Tuition	\$0	0	\$0	\$0
HS Retirement	\$35,848	4.69	\$6.34	\$12.67
HS Building Reserve	\$(6,171)	(0.81)	\$(1.09)	\$(2.18)
<b>Total</b>	<b>\$75,626</b>	<b>9.90</b>	<b>\$13.37</b>	<b>\$26.74</b>

\*General Fund budgets are established by the State of Montana according to formula. The State of Montana recently approved a funding increase for K-12 school districts which is not yet reflected on the estimates from the Office of Public Instruction. As a result, the above estimate is likely overstated and in fact will likely result in a tax decrease. The tax impact may be less as well should the 2020-21 District taxable Value be higher than the 2019-20 taxable value.

The Board of Trustees continue to determine improvements are needed to the school facility that include increased energy efficiency (windows, doors, digital controls), technology enhancements (cabling, smart boards, video), school safety (cameras, locks, blinds), and the replacement of flooring, and future roof and boiler repairs, and exterior building maintenance. Tuition levied funds were not needed for the 2019-20 school year but will potentially be needed for the 2020-21 school year. Sufficient cash will be available in the tuition fund for the 2020-21 school year. The transportation fund is underfunded due to excessive repairs and maintenance for the district's route buses, and insufficient cash reserves.

Be it resolved that the Gardiner Elementary and High School District Board of Trustees approves the resolution of intent to increase permissive fund levies as presented above for the school fiscal year 2020-21.

 3/12/2020  
 Board Chairman Date  
 03/11/2020  
 Attest: District Clerk Date

The motion to approve the resolution was presented and made at the regular Board meeting held on the 11<sup>th</sup> day of March, 2020 by Trustee Nick Plovanic and was seconded by Trustee Mike Thom with the vote as follows:

Aye – Unanimous  
 Nay