19 – Non-Operating Fund Budget

**PURPOSE:** This fund is used by non-operating districts only. Per §20-9-505, MCA, non-operating districts should budget necessary costs for the ensuing year, including but not limited to, clerk’s salaries and benefits, board costs, transportation costs, tuition, building maintenance, repairs, insurance, and publication costs.

**REVENUE SOURCES:** The district may budget state and county On-Schedule transportation reimbursements used to transport students to another school. The state does not pay Direct State Aid (basic and per-student funding), special education allowable cost funding, or Guaranteed Tax Base Aid (GTB) to non-operating districts.

**RESERVES:** For the first year of non-operating status, the district may reserve the amount authorized as their General Fund (01) operating reserve in the previous year. For the second year of non-operating status, no reserve is allowed by law. If a non-operating district does not re-open in the 3rd year, the district must abandon and attach to another operating district §20-9-505 and §20-9-506, MCA.

**VOTING REQUIREMENTS:** When necessary, the Non-Operating Fund (19) is a permissively levied fund. Consequently, it is not subject to voter approval.

**BUDGET AND RESERVES Tab:**
1. Select and enter an Adopted Budget. The budget should include the necessary costs for the year.
2. If in the first year of non-operating status, enter a reserve amount no greater than the General Fund (01) operating reserve in the previous year. If in the second or third year of non-operating status, no reserve limit is allowed by law.

**ON-SCHEDULE Tab:**
1. Select and enter an On-Schedule amount. Enter the sum of anticipated individual contract reimbursements (daily contract rates X # of days to be transported). Total days transported may not exceed 180 for the year.
2. Select and enter a Contingency amount up to 10% of the On-Schedule amount. Be sure this amount is included in the amount entered for the Adopted Budget.

**REVENUES Tab:**
The Non-Operating Fund (19) receives the following revenue sources:
1. Non-levy Revenues are entered by the district and should be ESTIMATED.
   - Non-levy revenue sources include: 1123, 1510, 1900, 3302, 3460, 9100, and 9710.
   - Estimated 1123 Coal Gross Proceeds: Pre-filled by the OPI using information provided by the Department of Revenue each June.
2. Fund Balance Reappropriated; **MAEFAIRS calculates**
3. District tax levy. **MAEFAIRS calculates**

**SUMMARY Tab: No input required.**
Verify the information on the screen including the number of mills.